

**FINANCIAL ACCOUNTABILITY AND SERVICE DELIVERY IN UGANDA:  
A CASE OF KABALE DISTRICT LOCAL GOVERNMENT**

**BY**

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**A RESEARCH DISSERTATION SUBMITTED TO THE FACULTY OF ECONOMICS  
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KABALE UNIVERSITY**

**MAY, 2023**

## **DECLARATION**

I, the undersigned, declare that this research dissertation entitled “**Financial accountability and service delivery in Uganda, A case study of Kabale District**” is my original work and that it has never been presented in any other university for any academic award.

**SIGN**\_\_\_\_\_

**DATE**\_\_\_\_\_

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## APPROVAL

This is to certify that this research dissertation titled “**Financial accountability and service delivery in Uganda: A Case Study of Kabale District**” has been conducted under my supervision and is now submitted for examination with our approval as the University Supervisors.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**PROF. SIRAJE KAAYA**

Signature \_\_\_\_\_

Date \_\_\_\_\_

**DR. JOHNBOSCO TURYSINGURA**

## **DEDICATION**

I dedicate this report to the All-Powerful God who has helped me finish my studies.

I also want to thank Kabale District Local Government for providing me with the opportunity to conduct my research there, as well as my family members who have helped me out financially and spiritually so that I could complete my study.

My supervisors, Prof. Siraje Kaaya and Dr. John Bosco Turyasingura, deserve the utmost gratitude for their leadership and courage.

May the gracious Lord richly bless them.

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God bless them!

## **LIST OF ABBREVIATIONS**

|       |  |
|-------|--|
| FCF   | Free Cash flow                                     |
| ICPAU | Institute of Certified Public Accountants - Uganda |
| KDLG  | Kabale District Local Government                   |
| LGAs  | Local Government Areas                             |
| MoES  | Ministry of Education and Sports                   |
| MoLG  | Ministry of Local Government                       |
| MWE   | Ministry of Water and Environment                  |
| NRM   | National Resistance Movement                       |
| PEFA  | Public Expenditure and Financial Accountability    |
| SAI   | Supreme Audit Institution                          |

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## **ABSTRACT**

This research was conducted in Kabale District Local Government to examine the effect of financial accountability on service delivery. The predictor variables under study were funds disbursement, auditing process and record keeping systems while service delivery was the outcome variable. The study followed a cross sectional survey. Data from 86 respondents was collected and analysed quantitatively, complemented with qualitative analysis. Since descriptive analysis entailed description of a single variable and its attributes, frequency tables were used to present the data. At the bivariate level, a Pearson correlation matrix was conducted to ascertain the relationships between the predictor variables and the dependent variable. A linear regression model was used to fit the data. Research findings from the regression model show that funds disbursement( $R=862$ ), Auditing process ( $R=656$  and records keeping systems( $R=899$ ) have a positive significance on the service delivery Kabale District Local Government. The main conclusion drawn from this research is that funds disbursement, auditing process and record keeping systems have a significant effect on service delivery. The study therefore recommends that there is need to put more efforts on funds disbursement, auditing process and record keeping systems for determinations of making service delivery sustainable at Kabale District Local Government.

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0. Introduction**

This study investigated financial accountability and service delivery. Financial accountability was independent variable while service delivery was conceived as dependent variable. Financial accountability was measured by auditing process, record keeping and availability of funds. Service delivery was conceptualized by access to health services, provision of education service, access to safe and clean water and access to good roads. Therefore, this chapter covers the background, statement of the problem, purpose of the study, objectives, research questions, research hypotheses, conceptual framework, and justification of study, significance of the study, scope and operational definition of key terms of the study.

### **1.1. Background of the study**

This section presents the historical background of the study, theoretical background, conceptual background and contextual background.

#### **1.1.1. Historical Background**

Local government service delivery is a widespread problem and scholars agree that public service delivery is essential to ensuring national wellbeing and promoting economic development. Service delivery in local governments is a common problem around the world (Boquist, 2018). A local government that is committed to "working with individuals and groups within the community to identify sustainable solutions to address their social, economic, and material needs and improve the quality of their lives" is described as a developmental local government by Abioro (2018).

This is due to the fact that governments engage in a variety of regulated and unregulated activities everyday to provide residents with services while also ensuring that these services are in conformity with the law. Particular emphasis should be placed on those community members and groups that are frequently marginalized or excluded, such as women, people with disabilities and the extremely poor.

According to Bouckaert and Pollitt (2017), financial accountability has historically been credited with making a significant contribution to better service delivery throughout the world. The global history of financial responsibility demonstrates that unethical accounting practices bring those who use them to justice in both business and politics. Adegite (2015)

stated that while the private sector and civil society organizations are also held accountable to the general public and their institutional stakeholders, financial accountability is a crucial component of service delivery in the UK.

The World Bank conducted a financial accountability assessment in Africa following the implementation of the Millennium Development Goals (MDGs) in 2000, which ended in 2015, and the new Sustainable Development Goals (SDGs), which began in 2016 and will end in 2030. This assessment was done to determine the strength of the financial accountability processes in the majority of African countries, including Mozambique, Ghana, South Africa, and many others (Alonet, 2018). The study by Adegite (2015), *Country Financial Accountability Assessment in African Countries Based Financial Accountability for Quality Service Delivery*, came to the conclusion that the financial management systems in almost all African countries were very weak and needed to be significantly strengthened and improved for effective service delivery.

In Nigeria, financial accountability is still crucial for the delivery of services in many states. This is because fraud and poor financial management are curbed by excellent financial accountability. According to Anyanwu (2019), stronger financial records management techniques always serve as the foundation for enhanced service delivery in the majority of African and Middle Eastern nations. This is because government agencies can only act appropriately and decide correctly if they have access to enough information right away. As a result, good financial management helps service delivery efficacy in a number of ways (Appah, 2019). The provision of services is a crucial aspect of the interaction between the government and its constituents (Berry, 2019). The provision of services to the public is how the effectiveness of governments is assessed. The delivery of services to the public is the best criterion for evaluating how well a government performs in terms of good governance. Government, according to Abe and Monisola (2017), is expected to provide its citizens with improved services.

According to Amal (2018), Kabale district in Uganda experiences inconsistencies in financial accountability despite the rules and legislation outlined in the Local Governments Act, Cap. 243 (Section 35 (1)). Despite the establishment of various monitoring mechanisms, such as the police and the Inspectorate of Government, as well as the Office of the Auditor General, which is in charge of conducting audits of government entities, financial accountability

failures in local government areas in Uganda continue to rise on an annual basis (Auditor General Reports of 2017 and 2018).

The Directorate of Public Prosecution, the Anti-corruption Court in the judiciary, and Parliament, among others, are all designed to increase accountability. Previous research suggests a variety of factors for variations in local government area (LGA) accountability, including external auditing (Mzenzi and Clasper, 2015), the audit trinity (Porter, 2009), accounting systems (Nyamori, 2009), and governance (Dunne, 2013; Della, 2012). For a very long time, one of the most challenging and pervasive problems with service delivery has been financial accountability. The majority of districts experienced a surge in financial misappropriation and corporate scandals which had a significant impact on auditing financial responsibility and its regulation.

To carry out the decentralization initiative, Uganda's National Resistance Movement (NRM) government passed the Resistance Council Statute in 1993. Later, the idea was formalized by the Local Governments Act of 1997 and incorporated into the 1995 Uganda Constitution. The Act established the district, municipality, and town council/sub-county as corporate entities of the local governments, and it delegated extensive authorities and duties in areas including finances, legislation, planning, and personnel issues to these bodies. The fundamental goal of this policy was to increase accountability for providing high-quality services through decentralized government institutions. After the implementation of the decentralization programme in Uganda in 1993, certain studies found that there was a higher level of accountability and service delivery in the districts. According to a Ministry of Education and Sports (MoES) report from 2010, for instance, a number of primary schools benefited from new classroom construction that lowered the number of students per classroom. Similarly, the number of health units increased by 8% in the health sector in 2006 (MoH, 2010). In addition, the Ministry of Water and Environment [MWE] (2008) estimated that urban areas saw a 61% increase in water supply while rural areas saw a 63% rise. Additionally, Ministry of Local Government [MoLG] (2004) discovered that the majority of districts held technical meetings on a regular basis to improve service delivery.

### **1.1.2. Theoretical Background**

Accountability theory, introduced by Arthur Schafer in 1999, served as the foundation of the study. According to the theory, when one feels the need to defend one's actions in front of a third party, it makes one reflect on how one arrived at his or her decisions and hold oneself

accountable (Mitnick 1982; Van Slyke 2006). The two authors proposed that beliefs on whether the need to account derives from external pressures to do so or internal impulses to undertake "good work" are what most nonprofit accountability frameworks are developed based on, either intentionally or instinctively. In terms of how and why organizations should be held accountable, this might be expressed as either conforming to agency theory or stewardship theory.

According to the accountability principle, people have a moral duty to submit to established authority and to defend any decisions or acts they take that are in that authority's best interests (Vagg, 1994). They should be rewarded or penalized in accordance with that accounting.

This theory's merit is that it fosters trust throughout companies. Team members are more confident because they know their leaders will be held accountable for their choices. The idea also enhanced productivity, participation and engagement among employees, emotions of competence, commitment to the job, creativity and invention, and employee morale and job satisfaction.

This theory's weakness is that it fails to offer a convincing defense for non-accountable behaviour and its adverse effects, which might range from derisive stares to loss of one's livelihood, liberty, or even life (Stenning, 1995). The strength of the accountability theory served as the foundation for this study since it would enable the researcher to determine how financial accountability affects service delivery at the Kabale District Local Government.

### **1.1.3. Conceptual Perspective**

An organization's or department's responsibility to carry out a certain accounting function is known as financial accountability (Boquist, 2018). Financial accountability outlines the regulations that the organizational board should enact or has already implemented in order to fulfil its obligation to guarantee the financial stability of the entity it oversees.

Financial accountability, according to Bouckaert and Pollitt (2017), is taking responsibility for how money is spent and handled. This study claims that financial accountability is the key to how an organization manages the donations it receives from contributors and periodically provides financial reports to provide a full assessment of the projects' progress and successes. One aspect of business is service delivery, which describes how suppliers and customers interact. The structure provided by service-level management allows for the definition of

services and the agreement on the support levels for those services. The creation of operational level agreements and service level agreements were made. In addition, service expenses are developed.

#### **1.1.4 Contextual Perspective**

Local administrative units that make up the Kabale District Local Government include Maziba, Kaharo, Kyanamira, Buhara, Katuna town council, Ryakarimira town council, Rubaya, Kitumba, Kahungye, Kibuga, Butanda, Kamuganguzi, and Kabale municipality, which is divided into three divisions: the southern, central, and northern. These Administrative units are comprised of departments like health, community-based services, marketing and production, administration, education, natural resources as well as the departments for finance, trade, commercial, and tourism (Kabale District Local Government profile, 2020).

Each of these departments is in charge of delivering services while maintaining financial accountability. Nevertheless, when it comes to the provision of services, financial accountability has turned into a problem. The district's service delivery has been hampered by numerous financial accountability issues, according to the Auditor General's Report for 2019–20120. The report revealed that only 25% of the total money supplied to the district was accounted for, leaving the remaining 35% uncounted, which had an impact on service delivery.

One of the results of the general decentralization policy's goal of improving public service delivery is bringing power closer to the people in regard to financial accountability in Kabale District (Local Governments Accounting Manual, 2009): Chacha (2019). Agaba and Turyasingura note that this has been undermined by issues with financial accountability, which have jeopardized the goal of increasing service delivery (Charles, 2017). Among these difficulties are poor budget management, shoddy fraud legal procedures, and people's self-centred interests.

Decentralization gives administrative units in Kabale District the autonomy to serve local communities by generating opinions from district councilors about their requirements to support planning, resource mobilization, and allocation in the units (Cheema, & Shabbir, 2018). Numerous instances of financial theft show that there is a critical need for research methods that improve the ability of auditors and investigators to identify and stop probable



misappropriation in Kabale (Achua, 2019). This suggests that there may be little financial accountability, which results in subpar service performance in the neighborhood. Therefore, this study looked at how financial accountability affected the provision of services in the Ugandan local government of Kabale District.

## **1.2 Statement of the Problem**

Kabale District still has a serious problem with service delivery. The district's service delivery has been hampered by numerous financial accountability issues, according to the Auditor General's Report for 2019-2020. The first quarter of the financial year 2020/2021, as reported on page 15 of the internal audit report (2020/2021), shows that there were deficiencies in local revenue accountabilities, deficiencies in government releases, minimally updated revenue registers, lack of revenue assessment reports, unaccounted funds, and a lack of an updated noncurrent assets register. All of these led to some scheduled operations not being carried out, which had a detrimental impact on the district's service delivery. The district has attempted to provide financial reporting training to all departmental accountants, but little of it has been successful. The local administration of Kabale District has made an effort to address this by putting in place Integrated Financial Management Systems to help with concerns with financial accountability, but things are only getting worse. Because of inadequate financial accountability, the finance department should be looked into, according to the council meeting minute 20 of 2019. In order to address concerns of accountability, the District Executive Committee (2019) decided to choose a member of the finance committee to participate in additional capacity-building programmes. However, little has been accomplished. Despite the accountability measures implemented by many local governments, service delivery in Kabale District is still a major problem. According to the Auditor General's 2018-2019 report, just 25% of the entire amount supplied to the district was accounted for, leaving 35% unaccounted, which had an impact on service delivery. Despite the district's resolution to consolidate all the departments for proper service delivery, there is still a gap in departmental heads' responsibility, which has impeded service delivery as needed. Poor financial management and governance by the highest authorities are the main causes of these inequalities. This will have an impact on the district's ranking and financial performance.

### **1.3. General objectives of the study**

The general objective of the study was to examine the effect of financial accountability on service delivery at Kabale District Local Government.

### **1.4. Specific objectives of the study**

1. To examine the effect of funds disbursement on service delivery at Kabale District Local Government;
2. To assess the effect of auditing process on service delivery at Kabale District Local Government;
3. To find out the effect of record keeping systems on service delivery at Kabale District Local Government.

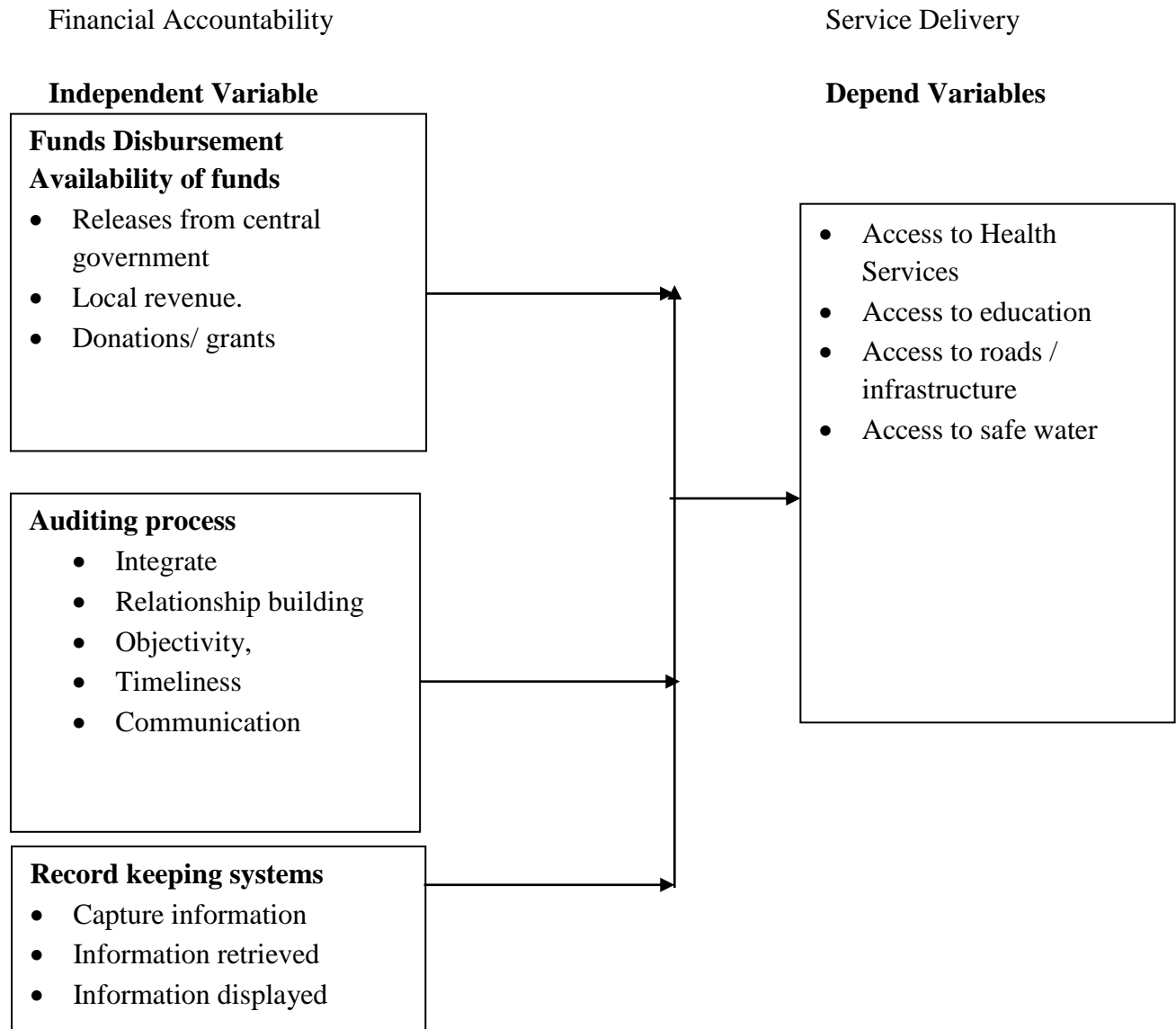
### **1.5. Research questions**

1. What is effect of funds disbursement on service delivery at Kabale District Local Government?
2. What is the effect of auditing process on service delivery at Kabale District Local Government?
3. What is the effect of record keeping systems on service delivery at Kabale District Local Government?

### **1.6. Research Hypotheses**

1. Funds disbursement has no effect on service delivery at Kabale District Local Government.
2. Auditing process has no affect service delivery at Kabale District Local Government.
3. Record keeping systems does not effect on service delivery at Kabale District Local Government.

## 1.7. Conceptual Background



**Source: Adopted from Ettcr (2019). Modified by the researcher 2022**

According to the figure above, the independent variable for measuring financial accountability was the process of disbursing funds, the auditing process, and the mechanisms for preserving records. Access to health services, education, and infrastructure like roads were used to gauge the quality of services provided.

## **1.8. Significance of the Study**

The results of this study contributed to a greater understanding of the relationship between service delivery and financial accountability in Kabale District.

This sparked discussion on governmental policy changes affecting local government service delivery and accountability.

The study gave crucial accountability information that would help Kabale District service delivery improve.

It also produced data for other researchers who seek to look into questions of local government service delivery and accountability.

The research helped in the course's partial fulfillment of requirements for the Master of Business Administration degree.

## **1.9. Justification of the study**

Local government service delivery is falling even though there is an increasing desire for more financial accountability and better service delivery in lower local governments (Kiggundu, 2017). This inspires a study on service delivery responsibility in terms of money and how Kabale District service delivery could be enhanced.

## **1.10. Scope of the Study**

### **1.10.1 Content Scope**

This study was limited to effect of financial accountability and service delivery a case study of Kabale District- Uganda. Financial accountability was independent variable and service delivery was dependent variable.

### **1.10.2. Geographical scope**

The study was limited to Kabale District Local Government. Kabale District lies in the south west of the Republic of Uganda. It lies between 29° 45` and 30° 15` East longitude and 1 ° 00` and 1° 29` South of latitude. It borders the districts of Rubanda to the West, Rukiga to the East and Republic of Rwanda to the south. Kabale district approximately covers an area of 575 square kilometres (222sq.mi). The distance between Kampala and Kabale is 337 kilometres (209miles).

### **1.10.3. Time scope**

The study focused on a time frame of four years from 2019 to 2022. This period was selected because it was during this period that a significant decline in water service delivery was noted in Kabale District.

### **1.11. Operational definitions of key concepts in the study**

With regard to any obligation that is a person to expense, an operating disbursement, or a direct reimbursement expense, the idea of availability of funds means that adequate funds have been granted by the Owners and are accessible to the Manager to meet such obligation.

The auditing procedure entails an auditor physically examining inventories after physically inspecting various books of accounts to ensure that all departments are adhering to the specified system of recording transactions. It is done to check the correctness of the financial statements that the organization provides.

**Recording keeping means** coordinated policies and procedures that enable records to be collected, organized, and categorized.

**Accountability means** accepting and meeting one's personal responsibilities, being and feeling obligated to another individual as well as oneself, and having to justify one's actions to others.

**Service delivery means** programmes or services that are provided to the general public, or to specific targeted groups of citizens, fully or partially using government resources.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0. Introduction**

This chapter includes research on the particular variable mentioned in the conceptual framework and study objectives. In order to highlight the contributions, restrictions, differences, and gaps in the already existing research globally, an analytical review of the literature was conducted based on the study's objectives, namely: effect of funds disbursement on service delivery; effect of auditing process on service delivery and effect of record-keeping systems on service delivery. The definitions of burden, causes, effects and potential interventions related to financial responsibility and service delivery are highlighted in this chapter.

#### **2.1. The effect of funds disbursement on service delivery**

According to Achua (2019), a disbursement is a payment made by the business in cash or currency equivalents over a predetermined time period, such as a quarter or a year. Each transaction is noted by a bookkeeper, who then publishes it to one or more ledgers like the general ledger and the cash disbursement log (Adegite, 2015). It displays how resources have been used depending on service delivery when it is posted. The date, the payee's name, the amount debited or credited, the payment method, and the payment's purpose are all included in an entry for a disbursement, according to Adegite (2015).

The business's overall cash balance is then modified to reflect the payment. A disbursement is a record of the money leaving the company and may not reflect profit or loss in reality. An organization employing the accrual method of accounting, for instance, records income when it is earned rather than when it is received and expenses when they are incurred rather than only when they are paid (Alonet, 2018). Depending on the business, different items will be recorded in the ledger. A shop must make payments for accounts payable, payroll, and inventory. A producer engages in transactions for the cost of raw materials and products (Amal, 2018). He adds that managers use the ledgers to track and figure out how much cash has been spent. For instance, management can view the amount of money spent on inventory in relation to other costs. The managers can also check to see if any cheques are missing or improperly recorded because the ledger keeps track of the numbers of the cheques issued. How the distribution of monies will impact service delivery is unclear, though. This study

looked into how the distribution of cash impacts the provision of services by Cash outlays, dividend payments, operating costs for government projects and financial aid payments.

Taxes are the main source of funding for governmental expenses (Adegite, 2015). Every year, taxpayers sacrifice a larger portion of their income than they do to fulfil their needs for necessities like food, clothing, and shelter. In 2019, the Ugandan government and local governments received \$1.7 trillion in general revenue. \$707 billion in property, sales, and other tax collections, or 42% of total revenue, appears to have been insufficient to fund government initiatives for efficient service delivery (Anyanwu, 2019). However, there is little data available about funds used to fund government initiatives that have impacted local government service delivery. This investigation determined the cause of it. That is explained by Berry in 2019. From 2019s to 2021, intergovernmental payments made up 36% of local general revenue; however, local government initiatives are not working as they should.

The budget structure and the nature of the spending for efficient service delivery determine the type of authorization the legislature grants (Boquist, 2018). For efficient service delivery, central and municipal governments invest the majority of their resources in programmes for social, health, and educational services (Bouckaert& Pollitt (2017). In 2019, the combined costs of elementary and secondary education (21%) and higher education accounted for nearly a third of central and local spending (9 percent) .The data on higher education spending provided by the census include both spending financed by tax income and spending financed by student tuition and fees.

The average total budget for Kabale district rose from UGX 26,433,607,000 in 2017/18 to UGX 31,420,426,000 in 2019/20, and then rose to UGX 33,741,748,000 in 2018/19, in nominal-real terms (District Finance Department, 2020). Numerous causes, such as a rise in local earnings, may have contributed to the Kabale district's budgetary and spending growth but the increase in Central Government transfers is mostly responsible because all LGs heavily rely on it for funding.

Disbursement entails distributing funds (Cheema, & Shabbir, 2018). The delivery of a loan amount to a borrower, the payment of a dividend to shareholders, or money deposited into a company's operating budget are all examples of disbursements. A disbursement is a payment made through an intermediary such as a lawyer paying a third party on a client's behalf. Disbursement is a component of cash flow for a business. It serves as a log of daily costs

(Chrislip, & Larson, 2012). Negative cash flow, which occurs when expenses exceed receipts, may be a sign of impending bankruptcy. Cash flow, according to Errik (2014), is the net amount of cash and cash equivalents coming into and going out of a business. Money spent and money received reflect inflows and outflows, respectively. Fundamentally, a company's capacity to produce positive cash flows or more, specifically its capacity to optimize long-term free cash flow determines its ability to create value for shareholders.

## **2.2. The effect of the auditing process on service delivery**

A process audit is used to confirm that processes are performing within given parameters and accomplishing given goals (Drucker, 2017). An activity is examined as part of a process quality audit to make sure that the inputs, actions and outputs comply with established standards which support efficient service delivery. According to Fellonicah (2019), an audit is a neutral assurance procedure that aims at enhancing and improving an organization's operations. However, according to Fozzard (2018), auditing is the systematic and impartial review of data, statements, records, operations and performances of an organization for a specific purpose, primarily to support the need for service provision.

Johnson (2017) further explains that during an audit, the auditor detects and recognizes the propositions that are being examined, gathers supporting documentation, assesses it and then forms an opinion that is expressed in an audit report. Kiggundu (2017) goes on to say that quality audits should not only highlight instances of best practices and proof of conformity but also report non-conformity and corrective actions. Other departments may then disseminate the knowledge and modify their operational procedures. Because it helps a company achieve its goals by introducing a systematic, disciplined approach to assess and improve the efficacy of risk management, control and governance procedures. Lorain and Rheal (2015) contend that continuous improvement should be strengthened. Madjid (2013) emphasizes the necessity and value of auditing by stating that it plays a part in preventing waste, fraud, and abuse of public funds as well as reporting errors. When financial records cannot be independently checked, opportunities for fraud, waste or bad financial management arise (Millan, 2016).

Okoh (2017) argues that public sector audit activities should have the authority and the competence to evaluate financial and programme compliance, effectiveness, economy, and efficiency because the success of the public sector is measured by its ability to deliver services successfully and carry out programmes equitably and appropriately. Furthermore,



because the public sector serves all citizens, auditors must defend the fundamental principles of that sector. The several types of audit, including pre-audit, post-audit, internal audit, and external audit, are listed by Venanci(2017). Pre-audit and post-audit are named after the initial stages of the audit process, respectively and internal and external refer to audits conducted by internal or external officials respectively.

Good audit principles, according to Wright (2016), also include creating objectives, fostering ethics, monitoring outcomes, reporting on accountability and modifying the course of action. In addition, auditors have been requested to confirm the efficacy of government services and assess the systems put in place to gauge and report on their efficacy (Aberi&Jagongo). Auditing has caused some significant changes in the definition of public sector accountability according to the (Node Package Manager) approach. Abioro (2018), for instance, notes the prominence of traditional regularity and financial forms of auditing that concentrate on adherence to established protocols. The issues of financial control and adherence to norms and regulations are still being debated in public auditing.

Considering the state of auditing worldwide, only 2 of the 107 countries that underwent Public Expenditure and Financial Accountability (PEFA) assessments received an A (or A+) and only 4 received a B (or B+) for the internal audit indicator, according to Fellonicah (2019). For the effectiveness of the internal audit, the vast majority of the 101 nations received grades of C or D. The only PEFA indicator that has consistently received such poor ratings across a wide range of nations is the internal audit indicator. The precise function of internal auditing (IA) is still not well understood in many nations since it is frequently still confused with "pre-audit" or "ex-ante" control. Vani continues by saying that there are not enough skilled internal audit professionals.

Internal auditing as a profession is still relatively new in many nations and those attempting to introduce internal auditing into the public sector are having trouble in hiring and keeping skilled internal auditors. However, according to the Institute of Certified Public Accountants - ICPA(2017), changes have been occurring in several African countries over the past ten years with the goal of improving Public Financial Management. ICPAK emphasizes that many of these reforms have been implemented through the Supreme Audit Institution in the realm of auditing.

### **2.3. The effect of record-keeping systems on service delivery**

According to Aberi, Jagongo, and colleagues (2018), record keeping should consist of a systematic collection of related information kept in files or folders for office administration. According to Erasmus (2016), maintaining records is also known as the process of developing, managing and storing complete, accurate and trustworthy proof of company activities or transactions. Fellonichah (2019) bemoaned the fact that records are necessary not only for legal, financial and tax purposes but also for keeping a permanent record of the organization, analysing operations, keeping an eye on day-to-day activities, and long-term planning that results in the provision of services to citizens.

According to Lorain and Rheal (2015), maintaining records is a key component of public administration's approach to service delivery and records offer a trustworthy, legally admissible source of proof for decisions and deeds. However, by retrieving the data they require to formulate, implement, monitor and manage key personnel and financial resources, records assistants can more effectively carry out their duty of providing services to the public. This aspect will help in tracing corrupt officials in order to ensure proper services are provided without charge.

According to the Records Archives Report of Scotland (2019), the availability and accessibility of information contained in records are essential to the effectiveness and efficiency of the public service across the spectrum of governmental functions (Kiggundu, 2017). Additionally, the absence of well-managed records frequently makes it challenging to implement and sustain development projects. In light of this, the researcher sought to conduct a study to determine how preserving records affects the provision of public services. Good record keeping according to Lorain and Rheal (2015), is the foundation of financial management as normal tasks carried out within the company to ensure effective use of cash (Venanci, 2017). Additionally, it makes sure that all business-related financial activities, expenses and purchases are accessible in one location. The firm owner has effective control over the inflow and outflow of cash. The entrance and outflow of cash are crucial aspects of managing a firm.

According to Millan (2016), the scores must be maintained in their current state for the firm to succeed and provide its services. Any system for preserving records should be very straightforward, accurate, dependable, simple to use and consistent with the underlying assumptions. Maintaining accurate records is essential to the business' ability to meet its

financial obligations as well as to provide data on which future business decisions may be made. The company keeps records to keep track of and document its regular business operations but it is also required to do so by tax rules.

According to Akingunola, et al. (2018), record keeping allows one to learn about all of an organization's actions. Information regarding all transactions made in the previous several years for submitting tax returns, costs, purchases, etc., is available from well documented record-keeping. The owner is able to determine if the entity is rendering services or not. Future planning is made easier with the use of this information because the owner may choose how money should be spent, how much to charge for products, etc. The formulation of future business plans using the growth of the current facility, the establishment of new companies, tie-ups, accepting loans, etc. can be aided by useful insights into many business-related elements.

Business performance, according to Stoner (2018), is the capacity to run effectively while providing services, fending off challenges, expanding and seizing opportunities. According to Hatim (2018), records keep track of all the transactions conducted by the company over the course of several years and information regarding purchases and expenses might reveal the company's present financial situation. Records pertaining to the financial and legal aspects of corporate operations give the government access to historical data that it may contrast with the current situation. This makes it easier to assess the effectiveness of the company's services and how well it is performing. This knowledge can be used to guide important policy choices that can restore the company's reputation. The records give the owner knowledge about the services to include and the effectiveness of their delivery. This data is useful for assessing business performance.

Whitehead (2013) .Effective record keeping allows for the acquisition of the entire financial history of the company. According to *Spartan Magazine*, the owner can know about present profit and even predict the future of the business because he has access to complete information about previous transactions. The ability to correlate income, spending and other financial data through record-keeping helps to paint a picture of how the business will operate in the future. The owner can create a cash flow statement as records contain information about how money is collected and spent, according to Frank Wood et al,(2019). By letting the owner know when and where financial demands will develop and arranging for bankers and

creditors to cover those needs, record-keeping enables good cash flow management and cash flow budgets (Elliot, 2019; Wahab, 2016).

But Omunuk (2019) points out that even when a company has good recordkeeping practices that guarantee accuracy, prompt access and availability of records, the financial statements produced are frequently adjusted to a position that benefits the entity and its directors reflecting a false impression and misleading users in making decisions. As a result, the significance and dependability of an effective record-keeping system as the foundation for comments about the quality of service are diminished.

#### **2.4. Service delivery**

Any interaction with the public administration in which users' citizens, residents or businesses request or supply data, manage their affairs or perform their tasks falls within the definition of service delivery. These services must be offered in a way that is efficient, foreseeable, dependable and considerate of clients. From justice and security to services for individual people and commercial businesses, the state plays a crucial role in the provision of a wide range of public services. The provision of administrative services such as granting licenses and permissions is governed by administrative proceedings in addition to traditional public services like healthcare and education (Agliardi, & Agliardi, 2019).

Electronic service delivery is an efficient way to cut expenses both in time and money for the client as well as the government due to the rapid increase of the usage of information and communication technology.

(According to Millan (2016), good service delivery requires that: the government understands the need to promote citizen-oriented administration. Good administration is a policy objective put into practice coherently through various regulatory and other mechanisms to ensure quality public services.

The execution of services offered to the public by governments (local, municipal, or large-scale) and ensuring that they reach the people and locations they are intended to without resulting in ownership is known as service delivery (Madjid, 2013; Agaba & Turyasingura, 2022).

They go on to say that service delivery refers to the process by which the authorized service consumer receives the service's advantages and where it is ensured that the services provided are consistent with the service design.

The provision of public services is a measurable sign of the organization's effectiveness, according to Javier and Martineau (2016). As a result, the effectiveness of public services is frequently a key factor in how the public views the government. Public service delivery affects citizens' views on and support for their elected officials in democracies. In most societies, citizens' interactions with the government on a daily basis primarily centre on the provision of public services like the provision of road services in this instance and increasing the effectiveness and value of public service delivery. Effective public institutions are essential in emerging countries' efforts to offer their residents better services (Ketelaar, 2018). For instance, in Uganda there is a real worry that the institutional and human skills to develop and implement programmes, provide quality services and formulate policies to achieve an organization's development priorities are constrained and deteriorating as a result of poor record-keeping.

## **2.5. Summary and gap identified**

This chapter compared the study to other studies that had been done in related fields in the past. The vast majority of earlier studies show that service delivery is influenced by financial accountability. The auditing procedure, funds disbursement and record-keeping systems were measured for financial accountability in the specific literature that was studied. Even while some studies hint at the benefits and influence of service delivery, they are still dull. These were noted as the gaps that would direct this study because the majority of these studies focus on financial accountability with little or no attention to money disbursement, the auditing procedure or record-keeping systems. An empirical study was hence conducted on the study factors of financial accountability and service delivery in an effort to close the gaps and it determined the information on finances.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

This section presents the methodology that was used in the study. It covers a description of the research design, target population, sampling design, data collection procedures, data collection tools, validity and reliability of the research instruments and data analysis methods as well as limitations of the study and ethical considerations.

#### **3.1. Research Design**

This chapter compares the study with earlier research that has been conducted in comparable domains. Financial accountability has an impact on service delivery, according to the vast majority of preceding studies. For the study, which employed a cross-sectional survey approach, financial accountability and service delivery in Uganda-a case study of Kabale district-were taken into account. A cross sectional survey provides a one-time opportunity for a comprehensive and in-depth investigation of certain elements of the acquired data (Turyasingura & Agaba 2022). The target sample's perspectives, interests, habits, concerns, attitudes, and opinions are taken into account when extrapolating the results to the full population (Afkar, 2017). For this inquiry, a cross-sectional survey was appropriate.

#### **3.2 Study Population**

Population, according to Creswell (2017), is the total number of people living in an area who fall into a certain set of social, cultural, socioeconomic, ethical, or racial characteristics. The fraction of the population that has been specifically chosen so that the traits of the parents can be studied is referred to as the sample size. The phrase "population" refers to the entire group of people, events, or intriguing things that the researcher wants to investigate. (Afkar, 2017). According to Turyasingura and Agaba (2022), larger sample sizes result in more accurate generalizations. He did, however, add that if all members of a group are the same, then selecting an even smaller sample size will produce entirely accurate results because the population being studied is homogeneous. As a result, it is indicated that given comparability in terms of the characteristics to the researched area, a small sample would produce a sufficiently accurate estimate during the study process. (Afkar, 2017). Based on its accessibility and familiarity with the subject of the study, the study population was selected. 12 political and community leaders, 1 chief administrative officer, 7 department heads, 12 sub county chiefs, and 2 town clerks were among the study's target respondents.

### 3.3 Sample size determination

According to Schouten and Moriarty (2013), a sample is a compendium of a few constituents of a population. An individual sample participant is referred to as a subject. According to Mugambi (2016), the term "population" refers to the total group of individuals, occasions, or objects of interest that the researcher desires to study. As a result, the study was carried out in the Kabale District. A sample is a subset of the population whose findings are representative of the whole. A sample size of 86 individuals was chosen from the 117 stakeholders in the study population (as taken from the table created by Krejcie and Morgan in 1970 and reported by Amin, 2005). The formula is given by;

$$s = \frac{X^2NP(1 - P) + d^2(N - 1) + X^2P(1 - P)}{d^2}$$

*s = required sample size*

$X^2$ = The table of the value of the Chi-square for 1 degree of freedom at the desired confidence level (3.841)

N= The population size

P= The population proportion (assumed to be 50 since this would provide the maximum sample size.

d=The degree of accuracy expressed as a proportion (.05).

**Table: 3.1 Categories of study population, population sample size**

| Study population/ category | Total population | Sample size to be selected | Sampling technique     |
|----------------------------|------------------|----------------------------|------------------------|
| CAO                        | 1                | 1                          | Purposive              |
| Finance department         | 10               | 7                          | Purposive              |
| Human Resource department  | 3                | 2                          | Purposive              |
| Sub county chiefs          | 12               | 08                         | Simple random sampling |
| Political leaders          | 41               | 24                         |                        |
| Community members          | 50               | 44                         |                        |
| <b>Total</b>               | 117              | 86                         |                        |

**Source: Human Resource Office Kabale District Local Government 2022.**

### 3.4 Sampling techniques and procedure

Okungu (2018) defines a sampling approach as the method through which the researcher selects representative elements or people from the population. Sampling methods are procedures for selecting samples from the population. Compared to gathering data from the

complete population, sampling allows for a more detailed analysis of population members and is also quicker, cheaper, and labor-intensive (Okungu, 2018). Both probability and non-probability sampling were used by the researcher. This is due to the fact that various entities-including people, objects, and people-have various chances of being in the sample. These sample techniques were utilized by the researcher to reduce bias in the study and high sampling error.

### **3.4.1 Non-Probability sampling**

Biased sampling or non-random sample approach is referred to as non-probability sampling, according to Naiga (2015). These techniques include; snowball sampling, unintentional sampling, quota sampling and purposeful sampling.

#### **3.4.1.1 Purposive sampling**

According to Naiga (2015), purposive sampling comprises choosing the sample in a non-random manner depending on the researcher's perception of the population and judgment. This method was chosen by the researcher because it enables participants to be picked according to their financial support of the Kabale District Local Government's service provision. The researcher also considered this sampling approach since it is economical because just a tiny part of the population with relevant knowledge was sampled. Using this strategy, the researcher selected the 1 CAO, 10 workers from the financial division, and 3 people from human resource management. Because it obtained specific data and information from respondents who were deemed to be more knowledgeable and skilled about the study's subject matter, this approach is justified.

### **3.4.2 Probability sampling.**

Probability sampling is a sampling method that employs some form of random selection (Creswell, 2017). Examples of probability sampling procedures include simple random sampling, systematic sampling, stratified random sampling, cluster sampling, and multistage sampling. The researcher employed fundamental random sampling to ensure that each respondent had an equal chance of being chosen. Additionally, it lessens prejudice and facilitates the analysis of data in a certain field.

#### **3.4.2.1 Simple random sampling**

This sampling strategy required a probability sampling approach where each element in the study region had an equal chance of being chosen. The straightforward random sampling



approach chooses a sample from a target and reachable population without bias. The technique was used to choose randomly among groups of women. This approach assures that each responder has an equal probability of being chosen which justifies it for the study. Additionally, it reduces prejudice and makes results analysis simpler.

### **3.5 Data collection methods**

According to Naiga (2015), information gathering requires the use of general techniques or a work plan. The researcher employed questionnaires, interviews, observation and document analysis to gather information on how Kabale District Local Government's financial accountability has affected service delivery. These techniques were employed to guarantee the collection of pertinent data for the study area.

#### **3.5.1 Questionnaire survey**

A questionnaire is a research tool that collects data from a sizable sample (Neil, 2017). Here are some questionnaires that complement this data collection strategy. In order to facilitate data collection in a region, the sample questions were given to 50 community members and 12 sub county heads in the Kabale District. They included both open-ended and closed-ended inquiries.

#### **3.5.2 Interviews**

Person-to-person verbal contact called an interview involves asking another person or group of people questions in an effort to elicit information or opinions (Neil, 2003). (2017). The researcher directed the flow of the questions he asked the respondents during face-to-face and unstructured interviews. The approach was focused on direct interaction in which the researcher asked and answered questions from the respondents. 50 community members and one sub-county head each received this method.

#### **3.5.3. Documentary review**

Document analysis is the process of looking at or analyzing documents, whether they are printed or electronic (computer-based or sent over the Internet). Similar to other analytical methodologies used in qualitative research, document analysis requires data to be investigated and interpreted in order to extract meaning, develop insight, and provide empirical knowledge (Harvey, & Reed, 2017).The thorough review of this study used a variety of various document kinds. Aside from manuals, background papers, books and brochures, diaries, journals, event programs (like printed outlines), letters and memoranda, maps, charts, entity plans, financial records, meeting agendas, attendance sheets, and minutes

from various water users' groups, the researcher also used survey data, entity plans, maps, charts, and organizational or institutional reports. For the study's examination, scrapbooks and photo albums also provided documentary data. These types of documents could be found in libraries, newspapers (clippings/art, press announcements, program proposals, application forms, and summaries), newspaper archives, historical societies, offices, and institutional or organizational files.

### **3.6 Data collection instruments (tools)**

#### **3.6.1 Questionnaire**

A questionnaire is an instrument with properly thought-out questions and statements for gathering information directly from subjects (Mugenda and Mugenda, 2003). It is a crucial research tool that quickly and accurately collects data from a wide sample of respondents. To guarantee a sufficient response rate for the study, a closed-ended questionnaire with sections covering demographic (background) information and study variables was created and sent to respondents. Strongly Agree (SA), Agree (A), Undecided (UD), Disagree (D), and Strongly Disagree (SD) were the five categories used to classify respondents' responses. The Likert scale is much more adaptable and simpler to create than the majority of other attitude scales (Amin, 2005). It lets the test taker to choose the response that most accurately captures how he or she felt about each statement. For all the items, the responses are averaged and scored on a scale of 1 to 5 (Sekaran, 2003; Amin, 2005). 105 respondents to the survey were used to gather data.

#### **3.6.2 Interview guide**

A list of themes and/or questions on which the interview is performed constitutes an interview guide (Howsam, 2018). The interview approach of data collection was facilitated by the use of an interview guide. This document (Appendix B) included the format of the interview questions that the researcher used to guide the investigation.

#### **3.6.3 Documentation review checklist**

According to Kothari (2014), document analysis is a methodical process for perusing or assessing written documents as well as electronic (computer-based and Internet transmitted) content. Document analysis requires data to be reviewed and interpreted in order to elicit meaning, gain understanding, and develop empirical knowledge, just as other analytical approaches used in qualitative research (Kululanga & Kuotcha, 2016).

### 3.7 Pretest (Validity and reliability of research instruments)

Any instrument's suitability for research purposes is determined by the validity and reliability notions. Validity is the term used to describe the instrument's suitability. It is the ability of the tool to deliver precise findings and measure the things that it is designed to measure. Reliability is defined as an instrument's consistency in measuring whatever it is designed to measure (Amin, 2005).

#### 3.7.1 Validity of the research instrument

Validity refers to how well data analysis results match the phenomenon under investigation. By pre-testing the research instrument, flaws like confusing or ambiguous questions, questions with too little room for answers, questions that are crowded, and questions with the wrong numbering can be found and fixed. The researcher created the study tools, discussed them with the supervisors (Kabale University), and pre-tested them on chosen respondents in the Kabale District who shared the same characteristics (Kothari 2014). The content validity index (CVI) was calculated by adding the number of items each judge rated as valid and dividing it by the total number of items in the instrument. The researcher sought advice from the two (Kabale University) supervisors and sought the professional judgment of four judges to rate the items for each instrument. The average CVI was computed.

Thus,  $CVI = \frac{\text{Number of items rated relevant by expert}}{\text{Total number of items in the instrument}}$

Total number of items in the instrument

For instance, if the instruments have 40 questions and the following summary of the data is obtained; Average CVI will be calculated.

**Table 3.2: CONTENT VALIDITY**

| INDEX Judge    | Score | Valid       |
|----------------|-------|-------------|
| Judge 1        | 38/40 | 0.95        |
| Judge 2        | 36/40 | 0.90        |
| Judge 3        | 36/40 | 0.90        |
| Judge 4        | 34/40 | 0.85        |
| <b>Total</b>   |       | <b>3.60</b> |
| <b>Average</b> |       | <b>0.90</b> |

**Source:** *Primary data 2022*

These findings suggested that the research tools were appropriate for use in data gathering about the financial accountability for service delivery. According to Amin (2005, p. 288), the

average content validity index (CVI) for instruments should be 0.7 or higher. The average index of 0.90 higher than the allowable limit, showed that the instruments were considered valid for the same reason.

### 3.7.2 Reliability of research instruments

These results revealed that research methodologies might be used effectively to acquire information on the financial responsibility for service delivery. The average content validity index (CVI) for instruments should be 0.7 or higher, according to Amin (2005, p. 288). The instruments were deemed genuine for the same reason as evidenced by the average index being 0.90 points higher than the permitted limit. The researcher conducted a pilot study to determine how service delivery was impacted by the local government's financial responsibility in Kabale District. It was investigated whether the responses given by the various study participants were consistent. The Cronbach's Alpha Coefficient (1951) was then determined, as shown below.

**Table 3.3: Reliability Statistics**

| <b>Variable List</b>  | <b>Cronbach's Alpha</b> | <b>N of Items</b> |
|-----------------------|-------------------------|-------------------|
| Funds disbursement    | .812                    | 7                 |
| Auditing process      | .742                    | 7                 |
| Record keeping system | .811                    | 7                 |
| <b>Overall</b>        | <b>0.788</b>            | <b>21</b>         |

The reliability test was above 0.7, and this showed that the instrument were reliable as the basis to make decision.

### 3.8 Procedure of data collection

Kabale University supplied a consent letter and permission to begin fieldwork after the application was successfully defended and approved. Additionally, the researcher requested authorization from the Kabale District Local Government to conduct interviews with participants in his study. The tools were then put to the test, tweaked, and ready for use before the researcher left for the field to perform the study. Over the course of two months, the researcher gathered data from respondents. Data was acquired, looked over, and evaluated to produce a report.

### **3.9 Data analysis**

According to Schrepp, (2020) data analysis is the evaluation of data. It is the process of systematically applying statistical and logical techniques to describe, summarize and compare data.

#### **3.9.1 Qualitative data analysis**

To better comprehend the phenomenon under study, the researcher organized all the qualitative data that had been gathered through document analysis, key informant interviews and qualitative data coding.

#### **3.9.2 Quantitative data analysis**

The quantitative data analysis employed both descriptive and inferential statistics. Data was first calculated using frequencies, which also comprised means and percentages, to evaluate how respondents felt about the effect of financial accountability on service delivery at the Kabale District Local Government. The significance of the correlation approach was assessed at 99% and 95% confidence levels, using Pearson's coefficient (+ or – to show the direction of the relationship between the variables). It was based on two-tailed correlations and had a significance level of 0.05 or higher. A negative correlation suggests an inverse relationship between the two variables, whereas a high correlation suggests a direct positive association. To determine the strength of the influence of the independent variables on the dependent variable, the adjusted R<sup>2</sup> values were used to determine the significance of regression analysis.

### **3.10. Measurement of variables**

The variables in the study were measured using the nominal, ordinal, and interval scales. Using a nominal scale, information on variables was collected and divided into two or more equally exclusive and mutually exclusive categories, such as categorizing gender and educational background. The researcher also used the interval scale to assess the respondents' range of attitudes and opinions. A Likert scale of 1 to 5 was used to score the responses (strongly agree, agree, not sure, disagree, strongly disagree).

### **3.11 Ethical issues**

In order to avoid lowering the standard of the research, the researcher made sure that all ethical considerations were taken into account. In order to preserve privacy when gathering information from the chosen and key informants, the researcher sought informed consent

from respondents before collecting their data. She also worked to reduce instances of plagiarism by acknowledging writers.

### **3.12. Limitations of the study**

Particularly with respondents who were unconcerned with using financial accountability as a gauge of service performance, the researcher encountered response bias. The researcher and the research assistants received training on how to talk to respondents and establish a connection that led to a solution.

Due to the nature of the respondents' work schedules, the researcher foresaw a hurdle in being unable to meet with some of the respondents. In such cases, the researcher made an effort to schedule meetings with this group of respondents.

Inadequate funding made it difficult for the researcher to pay for transportation, the printing of study instruments and reaching all of the intended respondents. This issue was resolved by finding funding from sponsors. Time restrictions during data collecting presented a hurdle. This was resolved by hiring research assistants, who assisted the researcher in quickly collecting data.

## CHAPTER FOUR

### PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

#### 4.0 Introduction

The study's goal was to investigate how Kabale District Local Government's financial responsibility affected the provision of services. This chapter presents the findings in accordance with the study's goals, which included examining the impact of money disbursement on Kabale District Local Government service delivery, evaluating the impact of the auditing process on Kabale District Local Government service delivery, and learning more about the impact of record-keeping procedures on Kabale District Local Government service delivery. The response rate and conclusions on the respondents' demographic characteristics are presented before the analysis and presentation of findings in accordance with the study's objectives.

#### 4.1 Response rate

Response rate is the ratio of the actual number of respondents vis-à-vis the targeted. The researcher had targeted to get information from the various respondents and got the following.

**Table 4.1: Showing Population, Sample and Sampling techniques**

| Population classification | Expected respondents | Actual respondents | Percentages | Sampling technique |
|---------------------------|----------------------|--------------------|-------------|--------------------|
| CAO                       | 1                    | 1                  | 100         | Purposive          |
| Finance department        | 7                    | 7                  | 100         | Purposive          |
| Human Resource department | 2                    | 2                  | 100         | Purposive          |
| Sub county chiefs         | 08                   | 08                 | 100         | Purposive          |
| Political leaders         | 24                   | 24                 | 100         | Questionnaire      |
| Community members         | 44                   | 44                 | 100         | Questionnaire      |
| Total                     | 86                   | 86                 | 100         | Questionnaire      |

**Source:** Human Resource Office Kabale District Local Government 2022.

The result in Table 4.1 shows a very good response rate of 100% for the study by all categories of respondents. This was because all respondents that were involved in the study were available during data collection as Turyasingura and Agaba (2022) recommend that a minimum of 70% is adequate for a valid research.

## 4.2 Socio-Demographic Characteristics of the Respondents

This section presents the findings on the respondents' gender, age, education levels and period spent working in Kabale District by the respondents, all of which were considered important for the study.

### 4.2.1. Age of respondents

Respondents were categorized according to their age. The frequency table (Table 4.1) was used to show the distribution of the respondents by age.

**Table 4.2: Age of respondents**

|             | Frequency | Percent |
|-------------|-----------|---------|
| Valid 18-30 | 15        | 17.4    |
| 31-40       | 20        | 23.3    |
| 41&above    | 51        | 59.3    |
| Total       | 86        | 100.0   |

**Source: Primary Data October 2022**

The majority of the respondents (59.4% were 41&above years , followed by those between 1 and 40 years with 23.3% of the respondents and lastly 18-30 years with 17.4% of respondents. This is an indication that the majority of respondents were adults they could understand how financial accountability affects service delivery in Kabale District.

### 4.2.2. Gender of respondents

**Table 4.3: Showing gender of respondents**

|              | Frequency | Percent |
|--------------|-----------|---------|
| Valid Female | 37        | 43.1    |
| Male         | 49        | 56.9    |
| Total        | <b>86</b> | 100.0   |

**Source: Primary data 2022**



From Table 4.3 above majority of the respondents were male with 56.9% compared to female with 43.18%. This implied that both males and females do participate in monitoring service delivery in Kabale District.

#### 4.2.3. Level of education

Respondents were categorized according to their level of education. The frequency table (Table 4.4) was used to show the distribution of the respondents by level of education.

**Table 4.4: Level of education**

|              | Frequency | Percent |
|--------------|-----------|---------|
| Diploma      | 17        | 19.8    |
| Degree       | 61        | 70.9    |
| Postgraduate | 8         | 9.3     |
| Total        | <b>86</b> | 100.0   |

**Source: Primary Data September 2022**

The majority of respondents had attained a degree with 70.9% of respondents, followed by diploma with 19.8% of the respondents and lastly postgraduate with 9.3% of the respondents. This is an indication that, the people involved in the study had necessary education to understand the issues and respond to issues concerning financial accountability on service delivery at Kabale District.

#### 4.2.4. Period spent working with Kabale District

Respondents were categorized according to the period spent working with Kabale District. The frequency table (Table 4.4) was used to show the distribution of the respondents by age.

**Table 4.5: Years of respondents**

|            | Frequency | Percent |
|------------|-----------|---------|
| 1- 5 Years | 9         | 10.5    |
| 6-10Years  | 27        | 31.4    |
| 11&above   | 50        | 58.1    |
| Total      | 86        | 100.0   |

**Source: Field Data 2022**

In table 4.5 above, shows that majority of the respondents with 11 and above years with 58.1% had worked with Kabale district followed by 6-10 years with 31.4% of the respondents and lastly 1-5 years with 10.5% of the respondents. This is an indication that all respondents had experience at workplace and could tell the effects of financial accountability on service delivery with Kabale District Local Government.

### **4.3 Empirical findings**

Examining how financial responsibility affects service delivery at the Kabale District Local Government was the main goal of this study. While service delivery was viewed as a dependent variable assessed by access to health services, access to education, and access to roads, financial accountability was conceptualized as an independent variable and measured by cash distribution, audits, and record keeping. The analysis and conclusions were given in accordance with the goals of the study. Regression, correlations, and descriptive statistics based on responses to the questionnaire and qualitative findings from the interviews was conducted and analysed as presented in this section.

#### **4.3.1. Funds disbursement on service delivery at Kabale District Local Government**

This initial goal was to investigate how the distribution of funding affected the provision of services by the Kabale District Local Government. The research question, "What is effect of funds disbursement on service delivery at Kabale District Local Government? " served as the basis for this study. The researcher's interest in the study was maintained by this research question. Once more, it assisted the researcher in maintaining concentration on the study's particular subject and in defining the types of more precise questions that needed to be raised. The data to achieve this was obtained from the primary sources and secondary data. This was done using a five-scale questionnaire of strongly Agree (SA), Agree (A), Undecided (UD), Disagree (D) and Strongly Disagree (SD). A summary of the responses is presented in the table below.

**Table 4.6: Analysis on the five statements that were subjected to the respondents.**

Key: Strongly Agree (SA) 5, (Agree (A) (4), Undecided (UD) 3, Disagree (D) 2 and Strongly Disagree (SD) 1

| Response   | Agree |      | Undecided |      | Disagree |    |
|--|-------|------|-----------|------|----------|----|
|  | F     | %    | F         | %    | F        | %  |
| There is availability of funds from central government to Kabale District Local Government | 86    | 100  | 00        | 00   | 00       | 00 |
| Funds are always disbursed when available  | 70    | 81.4 | 16        | 18.6 | 00       | 00 |
| Every quarter central government releases funds  | 76    | 88.4 | 10        | 11.6 | 00       | 00 |
| Local revenue is generated by Kabale District Local Government                             | 86    | 100  | 00        | 00   | 00       | 00 |
| Kabale District Local Government receives Donations/grants from donors                     | 68    | 79.1 | 18        | 20.9 | 00       | 00 |

**Source: Field data 2022**

Table 4.6 above indicates analyses on the five statements that were subjected to the respondents and intended to measure funds disbursement on service delivery at Kabale District Local Government. Respondents were asked whether there is availability of funds from central government to Kabale District Local Government, all respondents agreed with the statement. On the other side respondents were asked whether funds are always disbursed when available, 81.4% of the respondents agreed with the statement during data collection leaving 18.6% of the respondent's undecided. Respondents were asked whether, every quarter central government releases funds, 88.4% of the respondents agreed with the statement leaving 11.6% of the respondent's undecided. Respondents were asked if local revenue is generated by Kabale District Local Government, all respondents with 100% agreed with the statement during data collection and finally respondents were asked whether Kabale District Local Government receives Donations/grants from donors 79.1% of the respondents agreed with the statement. This is an indication that, funds disbursement affects service delivery at Kabale District Local Government. The study was subjected to five statements to the respondents on funds disbursement on service delivery at Kabale District Local Government. From the descriptive statistics shown above, the nature of responses and

descriptive statistics indicate that there is funds disbursement basing on the fact that all respondents agreed to the statements that had been set to measure funds disbursement. After conducting quantitative data analysis, qualitative analyses were performed on qualitative data that had been generated through key informant interviews. On funds disbursement the qualitative findings are presented hereunder.

Responses from One respondent

*“In bookkeeping, a disbursement is a payment made by the company in cash or cash equivalents during a set period, such as a quarter or a year. A bookkeeper records each transaction and posts it to one or more ledgers, such as a cash disbursement journal and the general ledger. When it is posted, it shows how resources have been utilized based on service delivery. An entry for a disbursement includes the date, the payee name, the amount debited or credited, the payment method, and the purpose of the payment*

Largely for all the paradigms of funds disbursement (Releases from central government, Local revenue and Donations/ grants) have good strategies for funds disbursement. After conducting qualitative data analysis, the study confirmed that there was linkage between quantitative and qualitative findings. There was agreement between the two data sets and it was clear that qualitative data reinforced quantitative data.

### **Hypothesis testing**

The study tested the stated hypotheses in order to be able to generalize the findings from the samples of the population. This was done by use of inferential statistics. Correlation and regression analyses were conducted to establish whether there was any relationship between the independent and dependent variables, the magnitude and direction of the relationships and to establish the relationship model and test the two hypotheses.

To verify the alternative hypothesis that funds disbursement has no effect on service delivery, the Pearson’s product moment correlation coefficient was used to determine the magnitude of the relationship as shown on the table below:

**Table 4.7: Correlation analysis for Funds disbursement**

|                    |                     | Service Delivery | Funds disbursement |
|--------------------|---------------------|------------------|--------------------|
| Service delivery   | Pearson Correlation | 1                | .862**             |
|                    | Sig. (2-tailed)     |                  | .000               |
|                    | N                   | 86               | 86                 |
| Funds disbursement | Pearson Correlation | .862**           |                    |
|                    | Sig. (2-tailed)     | .000             |                    |
|                    | N                   | 86               | 86                 |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Source: Primary Data 2022**

Table 4.7 above, shows a correlation coefficient of 0.862 shows that financial accountability has a positive correlation on service delivery. A regression analysis was hence, run in order to determine the strength of relationship between funds disbursement on service delivery that is, how much of the variance in the independent variable would affect the dependent variable.

**Table 4.8: Showing the model summary of Funds disbursement**

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     |                   |          |                   |                            |
| 1     | .862 <sup>a</sup> | .925     | .924              | .15216                     |

a. Predictors: (Constant), Funds disbursement

The coefficient of determination .862 implies that, funds disbursement has an influence on service delivery thus, a significant positive significance. This means that, the more the, funds disbursement, the stronger the service delivery. Hence, funds disbursements contribute 92.4% on service delivery at Kabale District Local Government.

**Table 4.9: Regression output summary on Funds disbursement**

Coefficients<sup>a</sup>

| Model                | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|----------------------|-----------------------------|------------|---------------------------|--------|------|
|                      | B                           | Std. Error | Beta                      |        |      |
| (Constant)           | .385                        | .134       |                           | 2.882  | .005 |
| 1 Funds disbursement | .921                        | .030       | .762                      | 30.953 | .000 |

a. Dependent Variable: Service delivery

**Source: Field data 2022**

The results again revealed a regression coefficient of .862 at 0.01 significance level hence a positive significant. Results further confirm that funds disbursement has an influence on service delivery with a Beta value of 0.962 at 95% level of confidence. Therefore, the researcher holds alternative hypothesis which states that “Funds disbursement has a significant effect on service delivery at Kabale District Local Government.

#### **4.3.2. Auditing process on service delivery at Kabale District Local Government**

The second objective was aimed at assessing the effect of auditing process on service delivery at Kabale District Local Government. This study was guided by a research question which states, “*What is the effect of auditing process on service delivery at Kabale District Local Government?*” This research question held the researcher to keep interested on the study. Once again, it helped the researcher to keep on focused on the specific topic of the study as well define what sorts of smaller questions that need to be asked. The data to achieve this was obtained from the primary sources (staff) and by secondary data (documented work). A summary of the responses is presented in the table below.

**Table 4.10: A summary auditing process on service delivery at Kabale District Local Government**

**Key: Strongly Agree (SA) 5, (Agree (A) (4), Undecided (UD) 3, Disagree (D) 2 and strongly Disagree (SD) 1**

| Responses  | Agree |      | Undecided |     | Disagree |    |
|--|-------|------|-----------|-----|----------|----|
|  | F     | %    | F         | %   | F        | %  |
| Integrate is observed according to auditing process                                  | 78    | 90.7 | 8         | 9.3 | 00       | 00 |
| I have observed relationship building for effective service delivery due to auditing | 86    | 100  | 00        | 00  | 00       | 00 |
| Objectivity is the principle during auditing process                                 | 86    | 00   | 00        | 00  | 00       | 00 |
| Timeliness is key in auditing process for service delivery                           | 86    | 100  | 00        | 00  | 00       | 00 |

**Source: Primary data 2022**

Table 4.10 above, indicates analyses on the four statements that were subjected to the respondents and intended to measure auditing process on service delivery at Kabale District Local Government. The descriptive statistics from the table above are explained as follows. Respondents were asked whether Integrate was observed according to auditing process. 90.7% of the respondents agreed with the statement, leaving 9.3% of the respondent's undecided. Respondents were further asked whether they had observed relationship building for effective service delivery due to auditing, all respondents agreed with the statement. Respondents were asked whether, all respondents agreed with the statement. Finally, respondents were asked whether timeliness is key in auditing process for service delivery, all respondents agreed with the statement during data collection. This implies that auditing process affects service delivery at Kabale District Local Government.

After conducting quantitative data analysis, qualitative analyses were performed on qualitative data that had been generated through key informant interviews. On auditing process, the qualitative findings are presented hereunder.

One key informant noted that:

*“A process audit is used to verify that processes are operating within specified limits and achieving specified targets (objectives). A process quality audit examines an activity to verify*

*that inputs, actions and outputs are under defined requirements which helps effective service delivery. Auditing practices is one of the key sub-components of public financial management aimed at delivering services to the citizens an audit as an independent, objective assurance activity designed to add value and improve an organization's operations. Auditing is a systematic and independent examination of data, statements, records, operations, performances, financial or otherwise of an enterprise for a stated purpose basically to justify the reason for service delivery to citizens.*

Second respondents

*“In any auditing, the auditor perceives and recognizes the propositions before him or her for examination, collects evidence, evaluates the same and on this basis, formulates his/her judgment which is communicated through an audit report. Further that, quality auditing should not only report non-conformance and corrective actions but should also highlight areas of good practice and evidence of conformance. In this way, other departments may share the information and amend their working practices. Continuous improvement should be enhanced as it helps an organization accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control and governance processes”*

Mostly for all the paradigms of Auditing process (Integrate, relationship building, objectivity, timeliness and communication) indicate that at auditing process affects service delivery. After conducting qualitative data analysis, the study confirmed that there was linkage between quantitative and qualitative findings. There was agreement between the two data sets and it was clear that qualitative data reinforced quantitative data.

### **Hypothesis I Testing**

To verify the alternative hypothesis that there is strong relationship between auditing process on service delivery the Pearson's product moment correlation coefficient was thus used to determine the magnitude of the relationship as shown on the table below:



**Table 4.1: Correlation analysis auditing process**

|                  |                     | Service delivery | Auditing process |
|------------------|---------------------|------------------|------------------|
| Service delivery | Pearson Correlation | 1                | .656**           |
|                  | Sig. (2-tailed)     |                  | .000             |
|                  | N                   | 86               | 86               |
| Auditing process | Pearson Correlation | .656**           |                  |
|                  | Sig. (2-tailed)     | .000             | .000             |
|                  | N                   | 86               | 86               |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Source: Primary Data 2022**

Table 4.11 above, shows a correlation coefficient of .656\*\* which is significant at 0.01 level, implying a very strong significant positive relationship. A regression analysis was hence run in order to determine the effect of auditing process on service delivery at Kabale District Local Government. This indicates how much of the variance in the independent variable would affect the dependent variable.

**Table 4.2: Model summary Auditing process**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .656 <sup>a</sup> | .099     | .087              | .32040                     |

a. Predictors: (Constant), Auditing process

**Source: Field data 2022.**

The coefficient of determination .099 implies that auditing process has an influence on service delivery at Kabale District Local Government thus, a significant relationship. This means that the more the auditing process, the more service delivery at Kabale District Local Government. Hence, Auditing process affects service delivery at Kabale District Local Government with 9.9%.

**Table 4.3: Regression output summary of auditing process**

**Coefficients**

| Model                 | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-----------------------|-----------------------------|------------|---------------------------|-------|------|
|                       | B                           | Std. Error | Beta                      |       |      |
| (Constant)            | 2.680                       | .507       |                           | 5.282 | .000 |
| 1 Budgetary challenge | .362                        | .124       | .656                      | 2.928 | .004 |

a. Dependent Variable: Service delivery

**Source: Field Data 2022**

Findings again revealed that a regression coefficient of .456 at 0.01 significant level hence a significant relationship. Results further confirm that auditing process affect service delivery with a Beta value of 0.656 at 95% of confidence. Therefore, the researcher upholds the research hypothesis which states that, “auditing process has a positive significance on service delivery at Kabale District Local Government.

**4.3.3. Record keeping systems on service delivery at Kabale District Local Government**

The third objective was aimed at finding out the effect of record keeping systems on service delivery at Kabale District Local Government. This study was guided by a research question which stated, “What is the effect of record keeping systems on service delivery at Kabale District Local Government?” This research question held the researcher to keep interested in the study. Once again, it helped the researcher to keep on focused on the specific topic of the study as well as define what sorts of smaller questions that need to be asked. The data to achieve this was obtained from the primary sources and secondary data. A summary of the responses is presented in the table below.

**Table 4.4: A summary. Record keeping systems on service delivery at Kabale District Local Government**

**Key: Strongly Agree (SA) 5, (Agree (A) (4), Undecided (UD) 3, Disagree (D) 2 and strongly Disagree (SD) 1**

| Statements  | Agree |      | Undecided |      | Disagree |    |
|---|-------|------|-----------|------|----------|----|
|   | F     | %    | F         | %    | F        | %  |
| Record keeping systems on service delivery at Kabale District Local Government.         | 80    | 93.1 | 6         | 6.9  | 00       | 00 |
| Capturing information on resource utilization contributes to effective service delivery | 76    | 88.4 | 10        | 11.6 | 00       | 00 |
| Information retrieved directs how resources have been utilized                          | 86    | 100  | 00        | 00   | 00       | 00 |
| Information displayed provides proper accountability on service delivery                | 86    | 100  | 00        | 00   | 00       | 00 |

**Source: Primary data 2022**

Table 4.14 above indicates analyses on the four statements that were subjected to the respondents and intended to measure the effect of record keeping systems on service delivery at Kabale District Local Government. Respondents were asked whether record keeping systems used in financial accountability help in reflecting service delivery, 93.1% of the respondents agreed with the statement during data collection compared to 6.9% of the respondents who were undecided. Once again respondents were asked if capturing information on resource utilization contributes to effective service delivery. 88.4% of the respondents agreed with the statement leaving 11.6% of the respondent's undecided. Furthermore respondents were asked whether information retrieved directs how resources have been utilized. All respondents (100%) agreed during data collection. Lastly, respondents were asked whether information displayed provides proper accountability on service delivery; 100% of the respondents agreed with the statement. This is an indication that record keeping systems affects service delivery at Kabale District Local Government.

After conducting quantitative data analysis, qualitative analyses were performed on qualitative data that had been generated through key informant interviews. On the effect of record keeping systems on service delivery at Kabale District Local Government the qualitative findings are presented hereunder.

#### Respondent

*“Recordkeeping is a systematic compilation of similar information in an office setting, and stored in files or folders for office administration. Record keeping systems also are known as a process of creating, managing and maintaining Complete and accurate, reliable evidence of the business activities or transactions. Records are needed not only for legal, financial and tax purposes but also for maintaining a permanent record of the organization, analyzing the operations, monitoring day-to-day activities, and future planning which leads to service delivery to citizens”*

#### Second respondent

*“Record-keeping systems are a fundamental activity of public administration, towards service delivery and records provide a reliable, legally verifiable source of evidence of decisions and actions. However, keeping accurate, well managed and up-to-date records will help records assistants to effectively perform their duty of delivering services to the public through retrieving the information they need to formulate, implement, monitor and manage key personnel and financial resources, an aspect that will help in tracing corrupt officials for the sake of ensuring proper services at no cost”.*

The majority of the model's analysis of the effects of record-keeping systems demonstrates how closely they are related to efficient service delivery. The study found a connection between the quantitative and qualitative results. The two data sets agreed, and it was obvious that qualitative data supported quantitative data.

#### **Hypothesis Testing**

To verify the alternative hypothesis that there is strong relationship between record keeping on service delivery at Kabale District Local Government, the Pearson's product moment correlation coefficient was thus, used to determine the magnitude of the relationship as shown on the table below:

**Table 4.15: Correlation analysis on record keeping systems and service delivery**

**Correlations**

|                  |                     | Service delivery | Record keeping systems |
|------------------|---------------------|------------------|------------------------|
| Service delivery | Pearson Correlation | 1                | .899**                 |
|                  | Sig. (2-tailed)     |                  | .000                   |
|                  | N                   | 86               | 86                     |
|                  |                     |                  |                        |
| Record Keeping   | Pearson Correlation | .899**           |                        |
|                  | Sig. (2-tailed)     | .000             | .000                   |
|                  | N                   | 86               | 86                     |
|                  |                     |                  |                        |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Source: Field Data 2022.**

Table 4.15 above, shows a correlation coefficient of 899\*\* which is significant at 0.01 level implying a very strong significant positive relationship. A regression analysis was hence, run in order to determine the level of the effect record keeping systems on service delivery at Kabale District Local Government. This indicates how much of the variance in the independent variable would affect the dependent variable. A regression analysis was hence run in order to determine the contribution and influence of the relationship between record keeping system on service delivery at Kabale District Local Government.

**Table 4.5: Model summary of the effect of record keeping systems and service delivery**

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .899 <sup>a</sup> | .159     | .154              | .14749                     |

a. Predictors: (Constant), Record keeping systems

**Source: Field data 2022**

The coefficient of determination 899 implies that record keeping systems affect service delivery at Kabale District Local Government by 89.9% thus, a significant relationship.

**Table 4.17: Regression output summary on records systems and service delivery performance**

**Coefficients<sup>a</sup>**

| Model               | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|---------------------|-----------------------------|------------|---------------------------|--------|------|
|                     | B                           | Std. Error | Beta                      |        |      |
| (Constant)          | 2.941                       | .219       |                           | 13.460 | .000 |
| 1 Budgetary Control | .299                        | .054       | .899                      | 5.593  | .000 |

a. Dependent Variable: **Service delivery**

**Source: Field data 2022**

Findings revealed that a regression coefficient of 839 at 0.01 significant level hence a significance relationship. Results further confirm that record keeping affects service delivery with a Beta value of 0.839 at 95% of confidence. Therefore, the researcher rejects the research hypothesis which states that, “Record keeping systems do not effect on service delivery at Kabale District Local Government.

#### 4.3.4 Empirical finding on service delivery

This section presents the findings on dependent variable: Service delivery at Kabale District Local Government using the questions set to generate information from the respondents. The data to achieve this was obtained from the primary and secondary sources. A summary of the responses is presented in the table below.

**Table 4.18: A summary of the findings on service delivery at Kabale District Local Government**

| Statements on service delivery   | Agree |      | Undecided |      | Disagree |    |
|--|-------|------|-----------|------|----------|----|
|  | F     | %    | F         | %    | F        | %  |
| Access to Health Services gives clear justification of service delivery            | 86    | 100  | 00        | 00   | 00       | 00 |
| Access to education is going on well due to proper financial accountability        | 76    | 88.4 | 10        | 11.6 | 00       | 00 |
| Access to roads / infrastructure has developed in the district                     | 86    | 100  | 00        | 00   | 00       | 00 |
| Service delivery at Kabale District is visible due to proper financial accountably | 80    | 93.1 | 6         | 6.9  | 00       | 00 |

**Source: Primary data 2022**

Respondents were subjected to four statements on service delivery at Kabale District Local Government. Respondents were asked whether access to health Services gives clear justification of service delivery. 100% of the respondents agreed with the statement. Respondents were asked whether access to education is going on well due to proper financial accountability. 88.4% of the respondents agreed with the statement leaving 11.6% of the respondent's undecided. Once again respondents were asked whether access to roads / infrastructure has developed in the district.

All respondents with 100% agreed with the statement during data collection. Lastly, respondents were asked whether service delivery at Kabale District was visible due to proper financial accountably. 93.1% of the respondents agreed during data collection leaving 6.9% of the respondent's undecided this is an indication that without proper financial accountability there is no service delivery at Kabale District Local Government.

## CHAPTER FIVE

### SUMMARY, DISCUSSIONS, CONCLUSIONS, AND RECOMMENDATIONS

#### 5.0 Introduction

This chapter presents the study summary, discussion of findings, conclusions and recommendations made. It also presents the proposed areas for further research. The discussion, conclusions and recommendations are presented according to themes based on the study objectives.

#### 5.1 Summary of Findings

##### 5.1.1 Funds disbursement on service delivery at Kabale District Local Government

The study's findings on objective one showed that the Kabale District Local Government's ability to supply services is positively and significantly related to the flow of finances in the form of central government releases, local revenue, contributions, and grants. The respondents agreed at an average rate of 87% and with  $r=862^{**}$  on the nine questionnaire questions related to the distribution of cash. The qualitative results from the key informants also supported the idea that the Kabale District Local Government's use of funds has an impact on how services are delivered.

##### 5.1.2. Auditing process on service delivery at Kabale District Local Government

The study's second goal was to determine how the auditing procedure affected the local government of Kabale District in terms of service delivery. Numerous auditing process concepts, including Integrate, Relationship building, Objectivity, Timeliness, and Communication, were taken into account in the study. The respondents agreed at a rate of 80% on average and with  $r=656^{**}$  about the nine questionnaire questions pertaining to soft skills training.

##### 5.1.3. Record keeping system on service delivery

The third objective was to find out the effect of record keeping process on service delivery at Kabale District Local Government. From the descriptive statistics, the respondents agreed with 90% record keeping system on service delivery with  $r. 899$ .

#### 5.2 Discussion of findings

This study was conducted with a focus on three distinct goals. To investigate the impact of funding disbursement on the local government of Kabale District, to evaluate the impact of the auditing process on the local government of Kabale District, and to learn more about the



impact of record keeping systems on the local government of Kabale District. These findings are further addressed in this part to determine whether they are pertinent to the creation and testing of general knowledge. This discussion is structured in accordance with the study's goals and gives special consideration to the important conclusions reached during the data analysis process.

### **5.2.1. Funds disbursement on service delivery at Kabale District Local Government**

The study's findings for objective one, which examined the impact of funding disbursement on the provision of services by the Kabale District Local Government, reveal a significant and favorable association between the two variables. This was based on quantitative results that were reinforced by qualitative results from key informant interviews about the provision of services by the Kabale District Local Government, which could be influenced by the independent variable of funds disbursement, which makes a sizable contribution. The results for goal one are consistent with Achua's (2019) explanation that a disbursement in bookkeeping is a payment made by the company in cash or cash equivalents over a predetermined time period, such as a quarter or a year. Every transaction is documented by a bookkeeper, who then uploads it to one or more ledgers like the general ledger and the cash disbursement log (Adegite, 2015). It displays how resources have been used depending on service delivery when it is posted. The date, the payee's name, the amount debited or credited, the payment method, and the purpose of the payment are all included in an entry for a disbursement, according to Adegite (2015). The business's overall cash balance is then modified to reflect the payment. Disbursements are a record of the money leaving the company and may not reflect profit or loss in reality. A corporation employing the accrual method of accounting, for instance, records income when it is earned rather than when it is received and expenses when they are incurred rather than only when they are paid (Alonet, 2018). Depending on the business, different items will be recorded in the ledger. A shop must make payments for accounts payable, payroll, and inventory. A manufacturer has transactions for raw materials and production costs (Amal, 2018). Adds that managers use the ledgers to track and figure out how much cash has been spent. For instance, management can view the amount of money spent on inventory in relation to other costs. The managers can also check to see if any checks are missing or improperly recorded because the ledger keeps track of the numbers of the checks issued. How the distribution of monies will impact service delivery is unclear, though. This project will investigate how the distribution of funding impacts the provision of services by, Money used for operating government initiatives, cash outlays,

dividend distributions, and financial aid payments. Government spending is mostly financed through taxes (Adegite, 2015). Every year, taxpayers sacrifice a larger portion of their income than they do to fulfill their needs for necessities like food, clothing, and shelter. In 2017, the Ugandan government and local governments received \$1.7 trillion in general revenue. Property, sales, and other tax collections totaled \$707 billion, or 42% of total revenue, which appears to have made it difficult to manage government initiatives for efficient service delivery (Anyanwu, 2019). However, there is little data available on funds used to fund government initiatives that have impacted local government service delivery. This study will ascertain. Berry, (2019) explains that. Intergovernmental transfers accounted for 36 percent of local general revenue from 2017 to 2021.

### **5.2.2. Auditing process on service delivery at Kabale District Local Government**

The Kabale District Local Government was the target of this study's second goal, which was to determine how the auditing process affected service delivery there. The findings of the data collection and analysis showed that there was a significant and positive association between the two variables. Qualitative research revealed that the Kabale District Local Government's auditing process had an impact on service delivery. This is consistent with Johnson's (2017) findings. It also makes clear that the auditor perceives and recognizes the propositions that are being examined, gathers supporting documentation, assesses it, and then formulates a conclusion that is delivered in an audit report. Kiggundu (2017) explains further that quality auditing should not only report non-conformance and corrective actions but should also highlight areas of good practice and evidence of conformance. Other departments may then disseminate the knowledge and modify their operational procedures. Because it helps a company achieve its goals by introducing a systematic, disciplined approach to assess and improve the efficacy of risk management, control, and governance procedures, Lorain and Rheal (2015) contend that continuous improvement should be strengthened. Madjid (2013) emphasizes the necessity and value of auditing by stating that it plays a part in preventing waste, fraud, and abuse of public funds as well as reporting errors. When financial records cannot be independently reviewed, there may be opportunities for fraud, waste, or bad financial management (Millan, 2016).

### **5.2.3. Record keeping systems on service delivery at Kabale District Local Government**

This study showed how important record-keeping systems are to Kabale District Local Government's ability to provide services. During the study, it was also found that there was a strong and positive correlation between the qualitative results of key informant interviews and the quantitative results. Other researchers and academics have validated and backed up these findings, which show that the Kabale District Local Government's record keeping methods have an impact on service delivery. This is in line with Aberi, Jagongo, and others' (2018) definition of record keeping, which says that it is the systematic collection of related information for office administration in a setup of files or folders. According to Erasmus (2016), preserving thorough, accurate, and trustworthy records of company operations or transactions is another name for record keeping systems. Fellonicah, (2019), bemoaned the necessity of records for not only legal, financial, and tax purposes but also for keeping a permanent record of the organization, analyzing operations, keeping tabs on day-to-day activities, and long-term planning that results in the provision of services to citizens.

According to Lorain and Rheal (2015), maintaining records is an essential component of public administration's approach to providing services, and records offer a trustworthy, legally admissible source of proof of decisions and deeds. However, by retrieving the data they require to formulate, implement, monitor, and manage key personnel and financial resources, records assistants can more effectively carry out their duty of providing services to the public. This aspect will help in tracing corrupt officials in order to ensure proper services are provided without charge. According to the Records Archives Report of Scotland (2019), the availability and accessibility of information contained in records are essential to the effectiveness and efficiency of the public service across the spectrum of governmental functions (Kiggundu, 2017). Additionally, the absence of well-managed records frequently makes it challenging to implement and sustain development projects. In light of this, the researcher plans to conduct a study to determine how record-keeping affects the provision of services by public institutions.

### **5.3 Conclusions**

Based on the findings and relationships between the study variables the conclusions were made according to the study objectives.

### **5.3.1. Funds disbursement on service delivery at Kabale District Local Government**

According to the facts and analysis above, Kabale District Local Government service delivery is impacted by the distribution of funding. This is in line with the conclusions. All respondents who were questioned about the availability of funds from the federal government for the Kabale district's local government agreed with the statement. However, when asked whether funds are always distributed when they are available, 81.4% of respondents said they did, leaving 18.6% of respondents undecided. When asked if the central government releases funds every three months, 88.4% of respondents said they did, leaving 11.6% of them unclear. When asked whether the Kabale District Local Government generates local revenue, 100% of respondents agreed. Next, respondents were asked whether the Kabale District Local Government receives donations or grants from contributors. The statement was accepted by 79.1% of the respondents. This shows that the Kabale District Local Government's service delivery is impacted by the distribution of cash. The respondents to the survey were given five statements about how money was spent on service delivery by the local government of Kabale District. From the descriptive statistics shown above, the nature of responses and descriptive statistics indicate that there is funds disbursement basing on the fact that all respondents agreed to the statements that had been set to measure funds disbursement.

### **5.3.2. Auditing process on service delivery at Kabale District Local Government**

The conclusion drawn from the findings and discussion is that the Kabale District Local Government's auditing procedure has an impact on service delivery. This is consistent with the researcher's subsequent findings. When asked if Integrate is observed in accordance with the auditing process, the respondents' responses revealed that 90.7% of them agreed with the claim and 9.3% were unsure. All respondents agreed with the statement when asked whether they had seen relationship development occur during efficient service delivery as a result of auditing. All respondents agreed with the statement made during data collection when it was asked of respondents whether punctuality is important in the auditing process for service delivery. This implies that the auditing process has an impact on how local government services are delivered in Kabale District.

### **5.3.3. Record keeping systems on service delivery at Kabale District Local Government**

From the outcomes and discussion, it is concluded that record keeping systems affect service delivery at Kabale District Local Government. This is in agreement with the findings as below. Respondents were asked whether record keeping systems used in financial

accountability help in reflecting service delivery. 93.1% of the respondents agreed with the statement during data collection compared to 6.9% of the respondents who were undecided. Once again respondents were asked if capturing information on resource utilization contributes to effective service delivery, 88.4% of the respondents agreed with the statement leaving 11.6% of the respondent's undecided. Furthermore respondents were asked whether information retrieved directs how resources have been utilized, all respondents agreed with 100% during data collection and lastly respondents were asked whether information displayed provides proper accountability on service delivery 100% of the respondents agreed with the statement. This is an indication that record keeping systems affects service delivery at Kabale District Local Government

#### **5.4 Recommendations**

In relation to the analysis, findings, and conclusion, guided by the study objectives, the following recommendations have been proposed.

##### **5.4.1. Funds disbursement on service delivery at Kabale District Local Government**

The study suggests that the distribution of finances impacts Kabale District Local Government service delivery through central government releases, local revenue, and donations and grants. More information about the impact of fiscal responsibility and service delivery in Kabale District will once more be generated.

The study also recommends that debate on policy change by government on accountability and service delivery in local governments should be emphasized.

##### **5.4.2. Auditing process on service delivery at Kabale District Local Government**

The study suggests emphasizing the auditing procedure when providing services. Integrate, relationship-building, objectivity, timeliness, and communication should be stressed in order to achieve this.

##### **5.4.3. Records keeping systems on service delivery at Kabale District Local Government**

The study makes the suggestion that record keeping systems be prioritized for optimal government program implementation at Kabale District Local Government. This should be accomplished through recording information about projects, retrieving information, and displaying information. Effective service delivery will be accomplished when this is done well.

### **5.5. Contribution to Knowledge**

Financial responsibility needs to take precedence in order for the Kabale District Local Government to execute services in an efficient manner. This should be accomplished through the disbursement of funds; the auditing procedure should be adhered to by the principle; and record-keeping systems should always be recorded and distributed.

### **5.6. Areas for further study**

The study was set to examine the effect of financial accountability and service delivery at Kabale District Local Government. Some issues came up and were incidental to this study but were not part of the scope of this study. They can be considered and investigated in further studies future researchers as stated below;

- Due to limited time scope, the study should be conducted in Rubanda District local government and other districts in Kigezi district.
- The effects of proper budgeting on service delivery in local government.

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## APPENDICES

### Appendix 1. Proposed Work plan

| Item                              | Year one |   |   |   |
|-----------------------------------|----------|---|---|---|
|                                   | Quarters |   |   |   |
|                                   | 1        | 2 | 3 | 4 |
| Synopsis finalization             |          |   |   |   |
| Developing Proposal               |          |   |   |   |
| Proposal finalization and defense |          |   |   |   |
| Data collection                   |          |   |   |   |
| Data analysis, presentation       |          |   |   |   |
| Data interpretation               |          |   |   |   |
| Presentation of draft thesis      |          |   |   |   |
| Final thesis                      |          |   |   |   |
| Viva of the thesis                |          |   |   |   |
| Submission of the final thesis.   |          |   |   |   |

## Appendix 2. Proposed Budget/ Financial plan

| <b>Item</b>          | <b>Rate</b> | <b>Quantity</b> | <b>Total</b>     |
|----------------------|-------------|-----------------|------------------|
| Transport            | 20,000      | 10              | 200,000          |
| Proposal development | -           | -               | 150,000          |
| Stationary           |             |                 | 200,000          |
| Data collection      | 300,000     | 300,000         | 300,000          |
| Air time             | 100,000     | 100,000         | 100,000          |
| <b>Grand total</b>   |             |                 | <b>950,000/=</b> |

### Appendix 3: Questionnaire

Dear respondent,

My Name is **BIRYOMUMEISHO FADISON, Reg. 2020/A/MBA/2746/W**, a student of Kabale University doing a Masters' Degree in Business Administration (Finance and Accounting). This questionnaire is designed to establish the financial accountability and service delivery in Uganda. A case study of Kabale district. The information you give will help the researcher to understand more about the relationship between financial accountability and service delivery in Kabale District. The information provided will be kept confidential, and it's for academic purposes; I request you to give me information openly.

Thank you for your cooperation

#### SECTION A: Bio-data of respondents

Please tick the appropriate response:

- i. **Age:**
- a) 18-30
- b) 31-40
- c) 41 & above
- ii. **Gender of respondents**
- MALE  FEMALE
- iii. **Highest qualifications attained**
- a) Diploma level
- b) Bachelor's degree
- c) Postgraduate
- iv. **No of years on this job/service**
- a) 1-5 years
- b) 6-10 years
- c) 11 & above
- d) 20 and above

## INSTRUCTIONS

For each of the statements in sections B and C, tick the number that best indicates your opinion in the matter using the 5-points Likert scale

1. Strongly Disagree   2. Disagree   3. Neutral   4. Agree   5. Strongly agree

### SECTION B. Funds disbursement

|   |  | 5 | 4 | 3 | 2 | 1 |
|---|--|---|---|---|---|---|
| 1 | There is availability of funds from central government to Kabale District Local Government |   |   |   |   |   |
| 2 | Funds are always disbursed when available  |   |   |   |   |   |
| 3 | Every quarter central government Release fund  |   |   |   |   |   |
| 4 | Local revenue is generated by Kabale District Local Government                             |   |   |   |   |   |
| 5 | Kabale District Local Government receives Donations/grants from well wishers               |   |   |   |   |   |

### SECTION C: Auditing process

|   |  | 5 | 4 | 3 | 2 | 1 |
|---|--|---|---|---|---|---|
| 1 | Integrate is observed according to auditing process                  |   |   |   |   |   |
| 2 | I have observed Relationship building for effective service delivery |   |   |   |   |   |
| 3 | Objectivity is the principle during auditing process                 |   |   |   |   |   |
| 4 | Timeliness is key in auditing process for service delivery           |   |   |   |   |   |



**SECTION D: Record keeping systems**

|   |   | 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|---|---|
| 1 | Record keeping systems used in financial accountability helps in reflecting service delivery. |   |   |   |   |   |
| 2 | Capturing information on resource utilization contributes to effective service delivery       |   |   |   |   |   |
| 3 | Information retrieved directs how resources have been utilized                                |   |   |   |   |   |
| 4 | Information displayed provides proper accountability on service delivery                      |   |   |   |   |   |

**SECTION E: Service Delivery.**

|   |   | 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|---|---|
| 1 | Access to Health Services gives clear justification                                   |   |   |   |   |   |
| 2 | Access to education is going on well due to proper financial accountability           |   |   |   |   |   |
| 3 | Access to roads / infrastructure has developed in the district                        |   |   |   |   |   |
| 4 | Service delivery at Kabale District is visible due to proper financial accountability |   |   |   |   |   |

#### Appendix 4: Interview guide

Dear respondents,

My Name is **BIRYOMUMEISHO FADISON, Reg. 2020/A/MBA/2746/W**, a student of Kabale University doing a Masters' Degree in Business Administration (Finance and Accounting). This questionnaire is designed to establish the financial accountability and service delivery in Uganda. A case study of Kabale district. The information you give will help the researcher to understand more about the relationship between financial accountability and service delivery in Kabale District. The information provided will be kept confidential, and it's for academic purposes; I request you to give me information openly.

Is there availability of funds from central government to Kabale District Local Government?  
Yes or No. if yes support your answers

.....  
.....  
.....

Funds are always disbursed when available at Kabale District Local Government. Yes or No

If yes support your answer

.....  
.....  
.....  
.....

Every quarter central government Releases fund. Yes or No

If yes support your answer

.....  
.....  
.....  
.....  
.....  
.....

Local revenue is generated by Kabale District Local Government. Yes or No

Support your answer

.....

.....

.....

.....

.....

Integrate is observed according to auditing process. Yes or No

If yes support your answer

.....

.....

.....

.....

Is there a relationship building for effective service delivery? Yes or No

Explain your position

.....

.....

.....

.....

Objectivity is the principle during auditing process Do you agree or no

Support your answer

.....

.....

.....

.....

Timeliness is key in auditing process for service delivery. Yes, or Not

Support your answer

.....  
.....  
.....  
.....

Record keeping systems used in financial accountability helps in reflecting service delivery.

Yes or no

Explain your answer please

.....  
.....  
.....  
.....

Capturing information on resource utilization contributes to effective service delivery. Yes or

No. Explain

.....  
.....  
.....  
.....

Access to Health Services gives clear justification. Yes or No

.....  
.....  
.....  
.....

Access to education is going on well due to proper financial accountability. Yes or No

Explain

.....  
.....

Access to roads / infrastructure has developed in the district. Yes or No

Support your answer

.....  
.....

Service delivery at Kabale District is visible due to proper financial accountably

True or false

.....  
.....

**End**

## Appendix 5: Letter of Approval for Data Collection

**KABALE**

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admission@kab.ac.ug



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### DIRECTORATE OF POSTGRADUATE TRAINING

October 04<sup>th</sup>, 2022

To whom it may concern

This is to certify that *Mr. Biryomumeisho Fadison Reg. No: 2020/A/MBA/2746/W* is a postgraduate student of Kabale University studying for a *Masters of Business Administration* in the department of *Management sciences, Procurement and Business Studies*.

He has successfully defended his Research Proposal for a study entitled, *"Financial Accountability and service delivery in Uganda . A case study of Kabale District."*

The student is now ready for field work to collect data for his study. Please give the student any assistance you can to enable him accomplish the task.

Thanking you for your assistance,

Yours sincerely

Assoc. Prof. Sekiwu Denis  
DIRECTOR, POSTGRADUATE TRAINING

