

**ACCOUNTABILITY AND PERFORMANCE OF ROAD SECTOR IN LOCAL  
GOVERNMENTS IN UGANDA :A CASE OF PALLISA DISTRICT**

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**WJ22/MUC/BBA/029**

**A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL FULFILLMENT  
OF THE REQUIREMENT FOR THE AWARD OF A DEGREE OF BACHELOR OF BUSINESS  
ADMINISTRATION OF UGANDA CHRISTIAN UNIVERSITY**

**November, 2024**



**UGANDA CHRISTIAN  
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## DECLARATION

I OGALA PHILIP, REG NO: WJ22/MUC/BBA/029 hereby declare that this research report is my original work and has never been submitted for any academic award in any other institution.

Signed

A handwritten signature in blue ink, appearing to read 'OGALA PHILIP', is written over a light blue horizontal line.

Date 4/09/2024

## APPROVAL

This is to certify that this dissertation report has been under my supervision and is now ready for submission to the department of business.

Signature

A handwritten signature in blue ink, consisting of a stylized 'M' followed by a horizontal line extending to the right.

Date 7th/09/2024

MR. MAENA DANIEL (SUPERVISOR).

## **DEDICATION**

I dedicate this research report to my dear friends, including Sylvia and others, whose unwavering support has been invaluable. I also extend my deepest gratitude to all my classmates, friends, and family members whose encouragement and assistance have been instrumental throughout this journey. Your steadfast support and belief in my endeavors have profoundly shaped this work, and for that, I am sincerely grateful.

## **ACKNOWLEDGEMENT**

I wish to express my deepest gratitude to those who have played a pivotal role in the completion of this report. My sincere appreciation goes to the staff of Pallisa District, whose supportive and expert guidance during data collection was invaluable. May the good Lord bless you all

I am profoundly grateful to my supervisor, Mr. Maena Daniel, for his exceptional understanding and insightful advice. I also extend my heartfelt thanks to Mr. Otingole Paul, the Coordinator of Research in the Business Department at Uganda Christian University, Mbale University College, for his significant contributions to the development of this report. His guidance, encouragement, and unwavering support throughout my training have been instrumental. May the Almighty God reward them abundantly for their dedication and assistance

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## **LIST OF ACRONYMS**

<b>HCWM</b>	- Healthcare Waste Management
<b>PHC</b>	- Primary Healthcare
<b>PPE</b>	- Personal Protective Equipment
<b>HIV</b>	- Human Immunodeficiency Virus
<b>CDC</b>	- Centers for Disease Control and Prevention
<b>NCD</b>	- Non-Communicable Diseases
<b>WHO</b>	- World Health Organization
<b>UNICEF</b>	- United Nations International Children's Emergency Fund
<b>UBOS</b>	- Uganda Bureau of Statistics

## **ABSTRACT**

The study examined effect of accountability and performance of road sector in Pallisa district. The study was underpinned by principal agent model and best value theory. The objectives were; to establish the effect of political accountability on performance of road sector in Pallisa district, to examine the effect of financial mobilization on performance of road sector in Pallisa district, to assess the effect of financial accountability on performance of road sector in Pallisa district.

The study population was 50 where a sample size of 36 was selected for the study. Data was collected using the questionnaire, interview guide and documentary review. The findings of the study revealed that there is a positive moderate significant effect of political accountability on performance. Financial Mobilization had a moderate positive significant effect on performance and financial accountability had a moderate positive significant effect on performance. The study recommends that administrators in Pallisa district should give more attention to political accountability by periodically carrying out goal setting, budgeting and coordination. They should also give more attention to financial accountabilities, administration of Pallisa district considers other sources of projects funding since most of the respondents agreed that there was limited funding for proper services and that Pallisa district should give more attention to financial accountability by enhancing more authorization, internal controls and monitoring since financial accountability have an effect on performance.



# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 Introduction**

This chapter gives the background to the study, statement of the problem, the general objective of the study, specific objectives, research questions, hypotheses, conceptual frame work, scope of the study, significance of the study and operational definitions.

### **1.1 Back ground of the Study**

#### **1.1.1 Historical Perspective**

The traditional approach to the scope of accountability refers to its subject matter in the academic literature in the initial stages of its evolution as a separate branch of study. According to this approach, the scope of accountability is confined to the raising of funds. Hence, the scope of finance was treated by the traditional approach in the narrow sense of procurement of funds by corporate enterprises to meet their financial needs (Pander, 2002).

Since the main emphasis of finance function at that period was on the procurement of funds, the subject was called corporation finance till the mid-1950's and covered discussion on the financial instruments, institutions and practices through which funds are obtained (Pander, 2002).

During the initial stages of development, accountability were dominated by the traditional approach as evidenced from the finance books of early days. The traditional approach was found in the first manifestation by Green's book written in 1897, Meade's on Corporation Finance, in 1910; Doing's on Corporate Promotion and Reorganization, in 1914.

As stated earlier, in this traditional approach all these writings emphasized the financial problems from the outsiders' point of view instead of looking into the problems from management's point of view. It over emphasized long-term financing with analytical content and placed heavy emphasis on descriptive material. Thus, the traditional approach omits the discussion on the important aspects like cost of the capital, optimum capital structure and valuation of the firm. The modern or new approach provides a solution to all these aspects of accountability (Brigham and Houston, 1999).

After the 1950's, a number of economic and environmental factors, such as the technological innovations, industrialization, intense competition, interference of governments, and growth of the population necessitated efficient and effective utilization of financial resources. Then the emphasis

shifted from episodic financing to the managerial financial problems, from raising of funds to efficient and effective use of funds (Pander, 2002).

Thus, the broader view of the modern approach of the finance function is the wise use of funds to provide services to the public. The modern financial manager has to take financial decisions in the most rational way. These decisions have to be made in such a way that the funds of the firm are used optimally in providing services to the community. These decisions are referred to as managerial finance functions since they require special care with extraordinary administrative ability, management skills and decision making techniques.

### **1.1.2 Theoretical perspective**

The study was guided by two theories, the principal agent model by John Forester in 1989 and best value theory by Ellis and Garry in 1990. Forester observed that at the heart of public accountability are relationships among those who provide agency services and those who allocate resources to service providers. In other words those who make claims on government resources are third parties, service providers being agents and those who allocate and ration resources are the principals. In this relationship, the principal contracts with the agent to provide road network services to the public (Khan and Bartley, 2002). This theory has been applied in many public and private organizations including Non-Governmental Organizations (NGO's) in an attempt to efficiently govern their financial resources by the agents (stewards). This theory has been used to explain the relationship between the government of Uganda and Pallisa district (PALLISA DISTRICT) to provide services to the public and how this relationship has affected accountability and performance of local governments.

On the other hand, Best value theory by Ellis and Garry (1990) emphasizes accounting for and pursuing the aspirations of local stakeholders by attempting to attain the highest quality and efficiency that are possible at a price people are willing to pay. It requires officials to obtain economic, efficient and effective services so as to respond to local community. That is, all financial managers should aim at customer satisfaction resulting from the quality of services, timeliness and sustainability.

### **1.1.2 Conceptual perspective**

According to Olujo (2009) financial management is defined as the efficient use of funds and a method of showing and ascertaining the financial position of government or business from time to

time. .ACCA, (2008) defines accountability as an efficient acquisition and deployment of both short term and long term financial resources so as to achieve the objectives of the enterprise. In this study, accountability is defined as the process of ensuring that financial resources are obtained and used effectively and efficiently in the delivery of District services.

Mohsin (2002) defines political accountability as the determination of policies that act as a guide to the organization in achieving its primary objectives. Therefore political accountability is concerned with ensuring that financial resources obtained are used effectively and efficiently in the accomplishment of the organization's objectives.

According to Elia (2005), accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet stated performance objectives. In this study, Administrative accountability is refers to the means of ensuring that public money has been used in a responsible and productive way. It involves giving a written report to the authority that delegated you to utilize the funds.

Financial control is defined as the process of assuring that financial resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives (Anthony 1965). In this study, financial control is about measuring and correcting individual and organizational financial performance to ensure that funds are correctly utilized to conform to plans.

Service delivery refers to supplying citizens with basic services demanded by the public, Lance, (2002). It's the primary role of government to provide public services to its population especially roads, street lights, among others (Dumba, 2007).

### **1.1.3 Contextual Perspective**

Local Governments are mandated to provide permissive and mandatory services to the people and decentralization empowers Local governments in Uganda to access revenue for effective financing of devolved responsibilities (The Constitution of Uganda 1995 and Local Government Act 1997).

The Local government political accountability have been decentralized at all levels and mandated to produce three years rolling development plan through participatory and bottom up approached to enhanced community ownership of projects /programmes and assisted by the technical planning committee (DTPC) and approved by council which is the planning authority in local governments.

The development plan and district budget are mandated to be consistent (District Development Plan, 2010 and HPPG 2). Activities that are planned, budgeted and approved, for departments by

council are implemented. Local Government in Uganda execute their functions using resources raised/mobilized locally (internally), external revenue from the center through inter –governmental transfers and funds from development partners (NGO and CBO) and borrowing from financial institutions. Funds transferred from the center to local government largely comprise of the PAF which is spent on centrally determined priorities like Education, roads, health, production, water and sanitation (Constitution of Uganda 1995, LGA 1997, LGFAR 2007). Local government financial control are guided by the local government financial and accounting regulations 1998 and the local government financial and accounting manual (2002) Financial control reduces the rate of corruption and diversion of funds from intended purposes to personal use.

In water sub-sector, the coverage is at 63 % and the functionality rate of all the water sources stands at 68.4 % but the average supply is inadequate and poorly distributed. In hygiene and sanitation, Latrine coverage is at 58% (District Development Plan FY 2010/11). In health sector, infrastructure gap still exists particularly in distant locations in remote sub- counties. Geographically access to health care has remained stagnant and is limited, about 31.4% of the population living within 5 km radius of health facility, which is lower than the national coverage of 49% and even among the existing health facilities; many do not provide the full range of essential primary health care services. Only 36.8% of the population can have access to maternity services. With the target midyear population of 559,600, Doctors to patient’s ratio, midwife to patients ratio and Nurses to patient’s ratio remain high (District status report 2008). In the education sector, In spite of the massive government intervention in the education sector, the school infrastructure in the district is still low and the classroom: pupil’s ratio, Pupils: Latrine stance ratio, text books: Pupils ratio, Pupil: desk ratio and Pupils: Teachers ratio, are higher than National ratio (District Development Plan 2009). In water sub-sector, the coverage is at 63 % and the functionality rate of all the water sources stands at 68.4 % but the average supply is inadequate and poorly distributed. In hygiene and sanitation, Latrine coverage is at 58% (District DevelopmentPlanFY2010/11

## **1.2 Statement of the Problem**

Accountability act as tool for the organizations to remain profitable while ensuring that they do not become bankrupt or insolvent. Through financial management, the managers are able to understand the current financial position of a particular firm and capability in meeting future financial obligations (World Bank, 2014; Kiptoo, Kariuki, and Kimani, 2017). This ensures that all the business transactions are undertaken in an orderly and well managed manner (Gormoma, 2022). Particularly, this is important to the Local Government sector where any mismatch in the financial practices is probable to negatively impact on the performance to a high extent.

Studies have been conducted both locally and internationally trying to determine the relationship that exists between the accountability and the financial performance. Milkah (2022) conducted a study on service delivery of local governments. The study found out that the key financial practices in the local government capital budgeting and asset management. Musando, (2021) investigated the relationship that exists between political accountability and the financial performance of the local government in Uganda. The study found out that there was a significant positive relationship between the research variables. This concurs with the study done by Kamande, (2015) and Golda, (2021) who also established the same positive effect in their respective studies

Despite the emphasis on good accountability; Pallisa District has continued to experience high levels of poor performance of local governments. The Pallisa District Audit Report (2021/22), identified shoddy work in tarmacking and maintaining Murram roads of Tororo Mbale road. It also observed that the road network was characterized by pot holes and washed away areas on both tarmac and murram roads. Financial records for 2021/22 showed that Ug.shs.12.3 million was not put to use and was returned to the central treasury which denied services to taxpayers. If this situation is left to continue, tax payers' money was wasted, people complaints, goods and people's movements was made difficult. It is therefore against this background that the researcher investigated as to whether and how accountability affects performance of Local Governments using Pallisa district as a case

## **1.3 General objective**

The general objective of the study was to examine the effect of accountability on performance of local governments. A case of Pallisa district

### **1.3.1 Specific Objectives**

**The study was guided by the following objectives.**

- i. To establish the effect of political accountability on performance of Road sector in Pallisa district local government
- ii. To examine the effect of administrative accountability on performance of Road sector in Pallisa district local government
- iii. To assess the effect of financial accountability on performance of Road sector in Pallisa district local

government

## **1.4 Research Questions**

**The study was guided by the following research questions.**

- i. What is the effect of political accountability on performance of Road sector in Pallisa district local government?
- ii. What is the effect of administrative accountability on performance of Road sector in Pallisa district local government?
- iii. To what extent do financial accountability affect performance of Road sector in Pallisa district local government?

## **1.5 Scope of the study**

### **1.5.1 Geographical scope**

The study was conducted in Pallisa District, located in the eastern region of Uganda. Pallisa District is strategically positioned with neighboring districts including Budaka to the north, Mbale to the northwest, and Butaleja to the northeast. It lies approximately 50 kilometers east of Mbale, which is a significant urban center in the region. To the south, Pallisa shares its borders with Kumi District..

### **1.5.2 Time scope**

The study took into account the period of 5 years between 2018 to 2022, covering a period of five years. This year is considered because this time Pallisa district was experiencing the challenge of in managing its finance hence recorded poor performance (Pallisa district Reports 2019/2020)

### **1.5.3 Content scope**

The study was carried out to examine the effect of accountability on performance of local government. It will gather literature on political accountability, financial mobilization and financial control

## **1.6 Significance of the study**

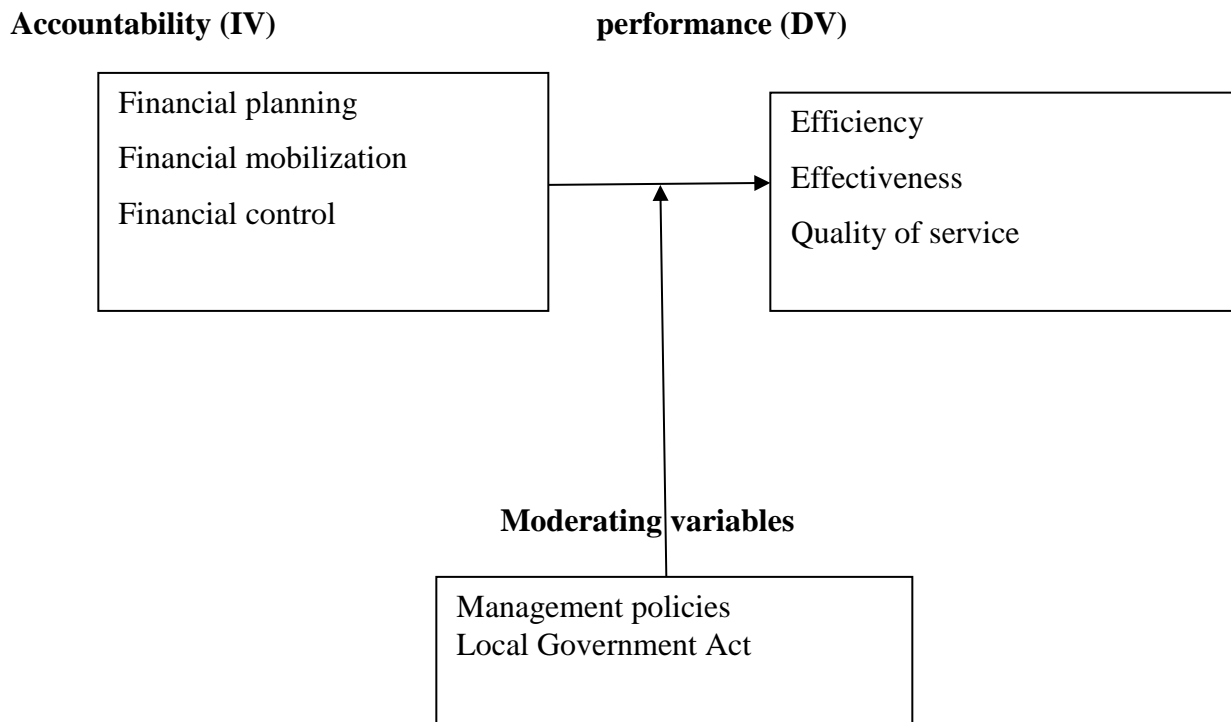
These findings would be relevant in guiding management to draft appropriate policies to provide a platform to explain how organization funds are spent. This may enhance accountability, transparency, accountability as one of the values of good governance.

In addition to the above, the study may provide future scholars and researchers with information regarding accountability and performance. The study may also help the researcher to be awarded a Bachelor's degree in Business Administration.

The academicians interested in accountability may learn from the research and expand on it. This means that the study may serve as a basis for further research.

It will also help policy makers to come up with informed policies/decisions on how finances should be well managed hence formulating proper ways on improving the accountability in the economy.

### 1.7 Conceptual framework



Source: Adopted from Amin 2005 and Modified by researcher 2023

From the conceptual frame work above, accountability as the independent variable was conceptualized into political accountability, financial mobilization and financial control. Performance as the dependent variable was conceptualized into efficiency, effectiveness and quality of services well as the moderating variable was conceptualized as management policies and local government Act

### 1.8 Operational Definitions

**Financial management;** refers to, aspects of political accountability, administrative accountability and financial control.

**Accountability;** It is concerned with ensuring that financial resources obtained are used effectively and efficiently in the accomplishment of the organization’s objectives.

**Political accountability;** refers to, setting goals to be achieved, budgeting and coordinating.

**Financial control;** refers to the act of regulating financial expenditures to ensure that money in an enterprise is spent according to the budget so as to achieve set targets and goals. In this study it includes; expenditure authorization, internal controls and monitoring.

**Accountability;** in simple terms means showing how one has executed a task assigned to him or her by another. It thus means giving a feedback on what was done, how it was done, who the beneficiaries are and how much they have benefited from what was done.

**Administrative accountability;** It is a means of ensuring that public money has been used in a responsible and productive way. It involves giving a written report to the authority that delegated you to utilize the funds. It includes; accounting system, auditing system, and, Income and expenditure report.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter represents actual review and summary of the literature review with the main focus on accountability and performance. The research was based on the objectives as was highlighted in chapter one.

#### **2.1 Theoretical Review**

##### **2.1.1 The principal-agent theory**

The study was guided by Principal-Agency and best value theories. Principal-Agency theory seeks to attain a balance between accountability and performance of local governments. The Principal and the Agent are the two parties that are involved in the theory. According to Chiappori(2002) the underlying principle of the Principal-Agency theory is that there should be a clear understanding of the needs of the principal and ability of the agent to meet these needs competently. Under the financial and accounting regulations 2007, all members in a sector responsible for finance management both at local and central level are supposed to make work plans in line with approved budgets. In the same way, Accounting staff and Management(presumed to be the principal) need to put forward approved expenditure plans. The prospective service provider (presumed agent) on the other hand will provide information on ability to meet specified needs of the financial accounting regulations. The principal should also be in position to verify the information provided by the agent to avoid information errors. The theory also has an element of trust. The author contends that both the principal and the agent have to exhibit a high degree of trust. This will ensure effective ascertainment of their objectives. The theory becomes relevant to the study as it highlights the need for strategic political accountability in PALLISA DISTRICT. When service providers have fully certified the necessary requirements for payments, the principal and agent find it easy to meet needs of each other in an efficient way resulting into timely completion of contract by paying the service provider.

##### **2.1.2 Best value theory**

The best value theory by Ellis and Garry (1990) emphasizes accounting for and pursuing the aspirations of local stakeholders by attempting to attain the highest quality and efficiency that are possible at a price people are willing to pay. It requires officials to obtain economic, efficient and

effective services so as to respond to local community. The theory is applicable since financial management and performance of local governments in both aspects of organizational structure and customer satisfaction resulting from quality of services, timeliness and sustainability.

The theory explains the relationship between the financial managers and the service providers. Much as the financial controllers expect the clients to produce quality services, it should be timely and sustainable; the service provider expects timely payment. The process of paying up contracts guarantees and safeguards the rights and interests of both government and the Contractor as well. This is one of the ways an entity can achieve effective performance of local governments and efficient accountability. However, these theories do not provide the remedies in case the element of trust, highest quality and efficiency are not achieved, they do not provide the solutions for non compliance with financial and accounting regulations and does not provide clear practical ways in following these theories.

## **2.2 Political accountability and performance of local governments**

Accountability are increasingly becoming a necessity for both private and public organizations world over, and this is because they enable organizations to achieve their goals, and promoting efficiency in use of financial resources, ACCA (2008). In PALLISA DISTRICT it is believed that better accountability result into better performance of local governments delivered to the public, which is their primary goal. John, (2004) observes that the role of government is to provide socio-economic infrastructure especially roads.

The local Government Act,(1997), Local Government Finance and Accounting Regulation,2007, in line with article 152 of the 1995 constitution seek to ensure that urban councils properly plan, account and control the use of finances to provide sound and efficient performance of local governments to the population in areas of their jurisdiction. However there are still gaps in the management of financial resources which adversely affect services provided by local governments to the public as observed by MoFPED (2009).

Mohsin (2002) observes that political accountability is vital for every organization, so as to achieve its goal. He argues that political accountability involves the determination of policies that act as a guide to the organization in achieving its primary objectives. Mohsin (2002) recommends the following policies for both public and private organizations; determination of capital expenditure, Composition of capital expenditure, Establishing source and uses of funds.

He further contends that the finance department has to coordinate with all departments and

activities, and ensure that they avail/provide them with information vital in planning and decision making. Political accountability enables public organizations to ensure some balance between cash inflow and cash out flow so as not to suffer from cash flow problems as observed by Higgins (2001). It can be observed that Municipal Councils have to practice proper political accountability to reduce uncertainties that are common especially shortage of fund for recurrent expenditures like payment of service providers that is garbage collection, and funds to finance capital development: otherwise such could negatively affect service delivery (Higgins, 2001; Kay, 2007).

Higgins (2001) further argues that political accountability involves preparation of financial statements mainly balance sheet, income statement, and cash flow statement, and that these enable management to evaluate the financial health of the organization, and assess performance. Coombs (2002) outlines the objectives of political accountability and control in a public enterprise as; to establish the required income levels, authorization of expenditure, and control of expenditure to ensure that the total expenditure does not exceed the budgeted. Therefore political accountability is an important factor if PALLISA DISTRICT performance of local governments is to be achieved. The findings indicated that there was a moderate positive significant relationship between political accountability and performance of local governments.

### **2.3 Administrative accountability and performance of local governments**

According to Elia (2005) accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet stated performance objectives. In leadership roles, accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including one to the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain, and be answerable for resulting consequences.

Recently, accountability has become an important topic in the discussion about the legitimacy of international institutions. Because there is no global democracy to which organizations must account, global administrative bodies are often criticized as having large accountability gaps. One paradigmatic problem arising in the global context is that of institutions such as the World Bank and the International Monetary Fund who are founded and supported by wealthy nations and provide aid, in the form of grants and loans, to developing nations (Hunt, 2008).

Schedler (1999) urged that internal rules and norms as well as some independent commissions are mechanisms to hold civil servants within the administration of government accountable. Within a

department or ministry, firstly, behavior is bounded by rules and regulations; secondly, civil servants are subordinates in a hierarchy and accountable to superiors. Nonetheless, there are independent watchdog units to scrutinize and hold departments accountable; legitimacy of these commissions is built upon their independence, as it avoids any conflicts of interest. Apart from internal checks, some watchdog units accept complaints from citizens, bridging government and society to hold civil servants accountable to citizens, but not merely governmental departments. Basically, the Government states that a strong accountability regime ensures public resources are used effectively and efficiently (producing value-for-money); promotes ethical and policy-based decisions, motivated by a concern for the public interest; rewards good performance and carries consequences when rules are knowingly broken, and embraces transparency as a way to make Government more accountable and support the participation of citizens and organizations in public policy development (Ben and Anderson, 2007).

Aucoin and Jarvis (2008) maintain that there is the other side of accountability, asserting that it is not just a one-way street of reporting. To work best it involves a relationship that allows for and supports decision-making, and feedback that informs program delivery and outcomes performance. This therefore specifies the need for administrative accountability on performance of local governments of Pallisa district. The findings indicated that there was a relative significant relationship between administrative accountability and performance of local governments.

#### **2.4 Financial accountability and performance of local governments**

Aleksandra, (2009), states that there are number of types of financial accountability, whose aim is to improve performance and reinforce financial accountability in the public agencies and bodies. These are; According to Jordi, (2010), the term financial control was introduced by Anthony (1965) who defined it as the process of assuring that financial resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives.

More recently, Kloot (1997) also points out that in process terms, financial control exists in order to ensure that organizations achieve their objectives, and for Fisher (1995), control is used for creating the conditions that motivate an organization to obtain predetermined results. Hence, the concept of control in organizations appears to be related to the existence of certain objectives or ends in all organizations.

According to Koontz and Heinz (2005) Control is the measuring and correcting individual and

organizational performance to ensure that events conform to plans. He further asserts that controlling facilitates the accomplishment of plans although planning the function must precede controlling. Bongoko (1997), on the other hand states that controlling is about setting standards, reviewing measurement, reporting review or appraisal or evaluating actuating corrective actions. Meanwhile the (Project Management Journal Volume 37, Nov.2006) on project control system indicates the direction of change in preliminary planning variable compared with the actual.

The public finance act (cap.193), part II, states that the Minister shall supervise the finances of Uganda so as to ensure that a full account of those finances is made to Parliament and that its financial control is maintained, and for those purposes shall, subject to the Constitution and this Act, have the management of the Consolidated Fund and the supervision, control and direction of all matters relating to the financial affairs of Uganda.

Commins (2007) notes that, beneficiaries are usually in a better position to monitor services more than supervisors in Non-Governmental Organizations because beneficiaries are in regular interaction with the frontline providers for instance in the case of Ecuador, where parents had the ability to hire and fire, as well as monitor teachers. Deepa (1995) acknowledges the importance of community participation in monitoring and evaluation of programs, he asserts that in both Sri Lankan and Indonesian rural water supply projects seek to ensure that projects agencies do not dominate the community self-assessment activities. The literature review above calls for intervention in financial control of PALLISA DISTRICT if performance of local governments is to be achieved. The findings indicated that there was moderate significant relationship between financial accountability and performance of local governments.

## **2.5 Summary of Literature Review**

Most Municipal Councils in Uganda have failed to provide better services to population despite having substantial amount of resources/funds at their disposal due to inadequate financial management and control, Onyach, (2007). Urban councils in Uganda face a critical challenge of low financial resource base due to limited sources of local tax revenue, and over dependence on Central Government (CG) transfers. Besides, most activities performed by Municipal Councils require adequate financial resources, Scott Herridge, (2002).

This study needs to be carried out so as to help in identifying other sources of local revenue and reduce over dependence on Conditional Grants' transfers in order to improve service delivery.

Though there are a number of studies that have been done on performance of local governments,

very few studies addressed accountability, besides they were done in different geographical settings other than Pallisa district. Also these studies were done at different times, using different methods. Therefore this study hopes to address the gaps left out by other researchers as far as the extent to which accountability influence performance of local governments is concerned specifically in Pallisa district.

## CHAPTER THREE

### METHODOLOGY

#### 3.0 Introduction

This chapter will present the research design, study population, sampling, and study variables, sources of data collection method and instruments data processing; analysis and presentation and limitations of study.

#### 3.1 Research Design

Terrell, (2008), a cross-section design was used for this study because it employed a single point of data collection for each participant, it was cheap as compared to longitudinal survey and the results from the sample was inferred to the larger population. In addition, some extraneous factors were manifested in the observed change other than the independent variable concerned. This type of study involved different groups of people who differ in the variable of interest, feelings, opinions, but share other characteristics such as socioeconomic status, educational background, and ethnicity. It also involved both quantitative and qualitative approaches. Qualitative approach was used to collect data on feelings, interest, opinion, and knowledge about the topic under study. Besides, the quantitative approach was used to quantify the data collected in terms of percentages, frequencies, figures, tabulated and explanation of the findings.

#### 3.2 Study population

The study used a population of 50 who will comprise of Assistant town clerk, cashiers, LCIII, Accountants, auditors, stakeholders, and councilors in Pallisa district. This was because of their knowledge and experience about the topic of study.

#### 3.3 Sample Size

The study involved a sample of 36 respondents who was comprised of Assistant town clerk (1), accountant (1), cashiers (1), LC111 (1), stakeholders (17), councilors (14) and auditors (1) all respondents from Pallisa district.

The researcher used Slovene formula

N is the number of respondents

$e^2$  error in sampling

$$N = \frac{n}{1 - ne^2}$$

$$N = 40 / (1 + 40 * 0.05^2)$$

$$N = 40 / (1 + 0.1)$$

$$N = 40 / 1.1$$

N = 36 Respondents

**Table 1: Showing the sample size**

Department	Population	Sample	Sampling methods
Assistant Town clerk	1	1	Purposive sampling
Accountant	8	4	Purposive sampling
Cashier	5	2	Purposive sampling
Mayors	1	1	Purposive
Stake holders	19	15	Simple Random Sampling
Councilors	15	12	Simple Random Sampling
Auditors	1	1	Purposive sampling
<b>Total</b>	<b>50</b>	<b>36</b>	

**Source: Primary Data 2023**

### 3.4 Sampling Techniques

Harish, (2013) states that a sampling technique is an identification of the specific process by which entities of the sample have been selected.

#### 3.4.1. Purposive sampling

Munyiri, (2016) defines purposive sampling as a non-probability sample that is selected based on

characteristics of a population and the objective of the study.

The study used purposive sampling technique targeting the various key informants with experience about the topic under study especially Assistant Town clerk, Accountant, Cashier mayors, Auditors at their own convenient time only.

### **3.4.2. Simple random sampling**

Hendricks, (2013) states that simple random sampling is a subject of a statistical population in which each member of the subject has an equal probability of being chosen. The technique ensured that all respondents had equal chances of being selected. It minimized biasness in sample selection. It was used in selecting a sample of councilors and stakeholders.

### **3.5 Study Variables**

The study determined the effect of accountability on performance of road sector in Pallisa district. The independent variable was accountability and dependent variable was performance.

### **3.6 Sources of Data**

Two sources of Data were used for purposes of research. These were primary data and secondary data.

#### **3.6.1 Primary Data collection**

According to Roston (2001) primary data is that kind of data that has never been reported anywhere short coming of secondary data sources such as out datedness and inadequacy in terms of coverage necessitated that use of primary source for first data. Self-administered questionnaire was used and this enabled the researcher to cover a large population quickly and at a reasonable cost.

#### **3.6.2 Secondary data collection**

Ruston (2001) defines secondary data as that kind of data that is available, already reported by some other scholars. Secondary data included policy documents and obstructs of the various scholars relating to the topic of discussion in question. secondary data for this study was got from source, libraries, achieved records from the town council, records of selected business, government publication (online information, textbooks, newspaper and unpublished research reports this was because they are readily available and easier to comprehend, as it comprised of extensively researched work.

### **3.6 Instruments of data collection**

#### **3.6.1 Questionnaires**

Muthaura, (2013), a questionnaire is a reformulated written set of questions to which respondents record their answers. The questionnaire was used on the basis that the variables under study could not be observed for instance the views, the opinions perception and feelings of the respondents. The questionnaires were applied on Assistant Town clerk, Accountant and Auditors this because it covered wide information within the shortest time and on large population without necessary requiring the presence of the researcher, besides the respondents can read and write. However, it was only applied to respondents who do not read and write leaving out those who couldn't read and write yet they would have been resourceful in research under the topic of study. In addition it was costly because it involved cost of printing research questions and travelling to different place.

### **3.6.2 Interviews**

Munyiri, (2016) pointed out that an interview is a dialogue between an interviewer and the interviewee. Using this method, the researcher will interview respondents to obtain information on effect of accountability on performance of road sector in this case. The interviews during this research were applied on LC111, stake holders and Councilors. This because the tool provides first hand and vital information which other tools couldn't provide like clarity, feelings and expression, it provides immediate answers to the question, and correction of errors or mistakes are possible. On the other hand the tool were costly, time consuming, some behaviors or characteristics of the respondent may go un-noticed, and some vital information may not be given for security reasons.

## **3.7. Validity and reliability of research instruments**

### **3.7.1 Validity**

The research instruments were discussed with research supervisor during the research report. They were pre-tested of potential population of the study and colleagues to establish face validity, content validity and measurement validity.

Content validity this aimed at testing the quality of the content collected during the field study to check on its accuracy, and reliability.

### **3.7.2 Reliability**

Reliability is an instrument which is used to describe the overall consistency of a measure. A measure is said to have a high reliability if it produces similar results under consistent conditions, (Neil, 2009). The issue of reliability was ensured through the appropriate random sampling and a purposive sampling technique as another indication of reliability in this study.

## **3.8 Data Analysis**

The data will also be edited to check on the accuracy, reliability, consistency, and completeness. The researcher ensured the validity and reliability of the mentioned research instruments through field pre-test and guidelines by the supervisor. The researcher will aim at using the concurrent data analysis method to analyze the data collected. Separate analysis and collection of qualitative and quantitative data was incorporated which will combine in a more prudent way for the research. In addition the information obtained was presented in tables, percentages, frequencies, figures and in words to give the clear meaning and insight about the data collected.

### **3.9. Ethical Consideration**

- The researcher respected the dignity of the respondents and will treat the information given by them with uttermost confidentiality and for the research purpose only.
- The researcher was keen not to ask provocative questions to the respondents especially questions concerning private life and even those which degrade some body's dignity.
- Permission was sought from the respondents before approaching their home and working premises and at their convenient times only.
- Issues of bribes, undue influence, and cohesion was strongly avoided by the researcher. False and misleading information was critically subjected to validity test to check on the error rate in the research.

### **3.10. Limitations of the study**

In conducting the study, the researcher expects to face the following limitations;

**Poor responses**, since accountability was a sensitive issue and given the fact that it involves financial matters, some respondents might fail to provide the researcher with the information that was requested, hence, lack of sufficient information may hinder the researcher to complete the study effectively.

### **3.11 Measurement of variables**

The questionnaire was measured on a five interval Likert Scale that is scale of 1- 5 was used. Ranging from strongly agree to strongly disagree to help the researcher measure the extent to which the research objectives are achieved whereby: 1= strongly agree, 2=agree, 3= undecided, 4= disagree, 5= strongly disagree. Ordinal scale and interval scale (with different intervals) was used to capture personal data of the respondent. The choice of the instrument was that each point on the scale covers a score and it's the most frequently used summated scale in the study of social attitude.



**CHAPTER FOUR**  
**PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA**

**4.0 Introduction**

This chapter presents the response rate, background characteristics of respondents, data presentation, analysis and interpretation of study findings, based on objectives of the study.

**Table 2: Response rate**

<b>Research instrument</b>	<b>Targeted number</b>	<b>Actually conducted</b>	<b>Percentage</b>
Questionnaires	29	29	89.7%
Interviews	7	5	85.7%
Total	36	34	89.3%

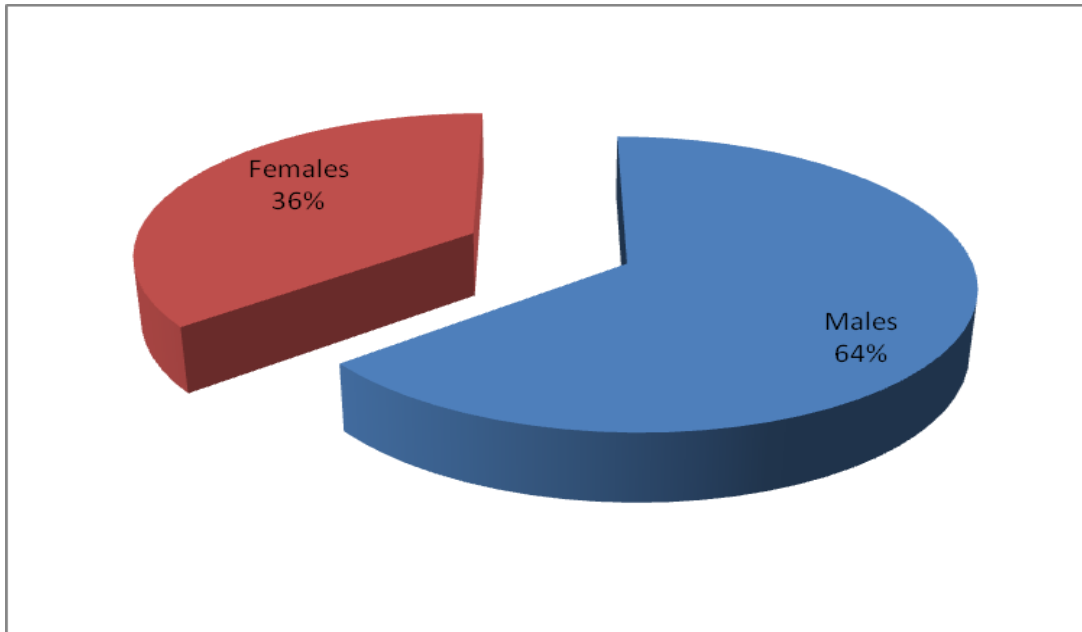
**Source: Primary data (2023)**

Table 4.1 above shows that out of the 29 distributed questionnaires, 29 were returned, giving a response rate of 89.7%. In addition, out of the seven planned interviews, only six were conducted, giving a response rate of 85.7%. The overall response rate was 89.3% which indicates that the researcher obtained enough data for a comprehensive report.

**4.1 Background characteristics**

**4.1.1 Gender of respondents**

The section below presents respondents according to gender. It indicates the percentage of male and female respondents who participated in the study.



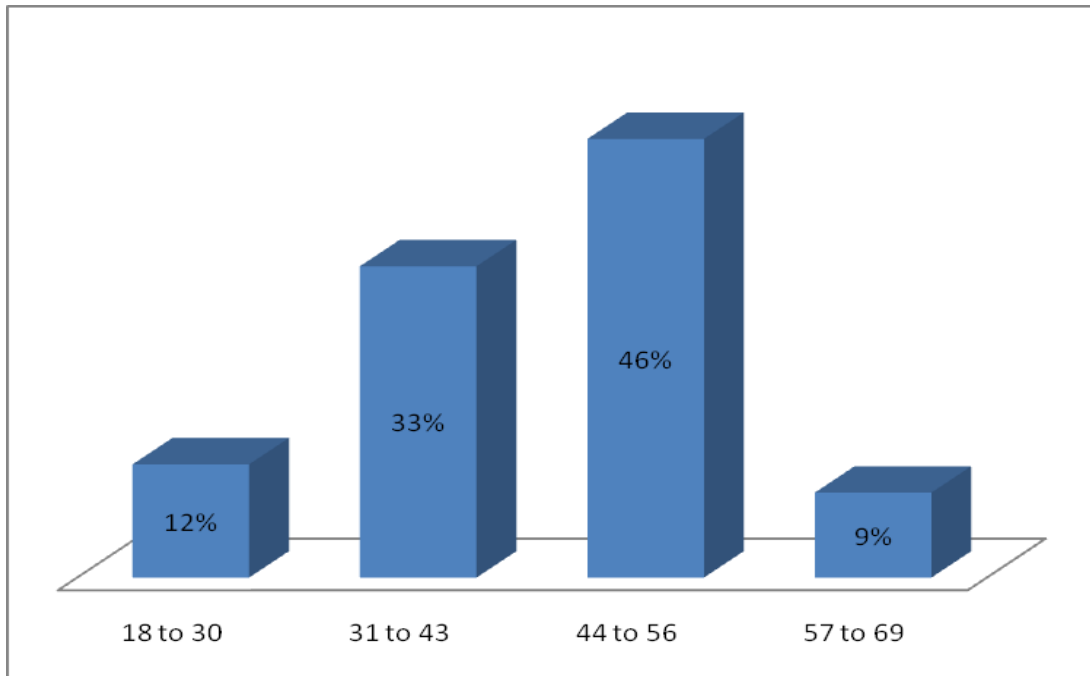
*Figure 1: Gender of respondents*

Source: Primary data (2023)

Figure 1 above shows that majority of the respondents were male (64%) while female respondents constituted 36%. This shows that data was obtained from a gender sensitive sample which indicates that the results were not gender biased. Majority of the respondents were males because the females' education level low is still very low compared to males and most of them to do qualify to work with the District. This is because in the past, males were given more chances to attain education as far as culture was concerned.

#### **4.1.2 Respondents' age group**

**The section below presents respondents according to age group.**

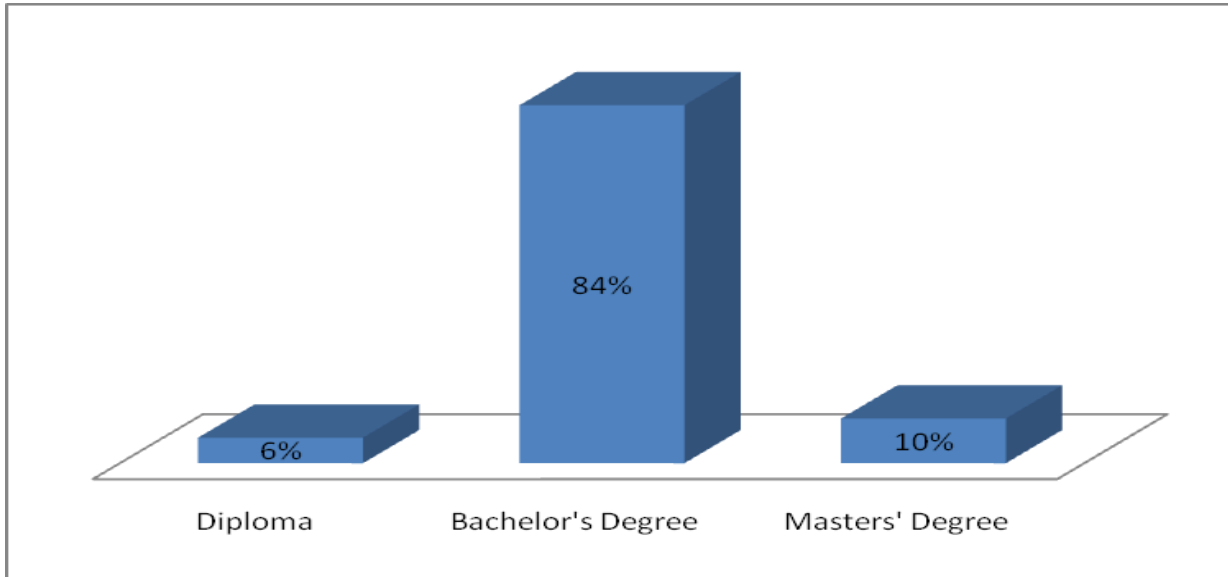


*Figure 2: Respondents' age group*

**Source: Primary data (2023)**

Figure 2 above shows that majority (46%) of the respondents were aged 44 to 56 years, 33% were 31 to 43 years, 12% were 18 to 30 years while 9% were 57 to 69 years. The above statistics indicate that all respondents were mature, and able to give valid and reliable data for the study. Majority of the respondents were aged between 44 to 56 years because they have worked at Pallisa district for long and they have not been replaced since their jobs are permanent and pensionable.

**4.1.3 Respondents' highest education level**



*Figure 3: Respondents' highest education level*

Figure 3 shows that majority (84%) of the respondents had obtained Bachelor's Degree, 10% had Masters' Degree. This indicates that all respondents were educated and were able to read and understand the questions asked in order to give valid and reliable data. Majority of the respondents obtained Bachelor's Degrees because Pallisa district mostly employs university graduates.

**4.1.4 Number of years worked at Pallisa district.**

This Sub section looked at duration of service which was categorized as following; less than 1 year, 1-2 years, 3-5 years and 6 years and above. This was done to find out the duration of one's full, participation and experience on how accountability affect performance. The results were analyzed using descriptive statistics and are presented in figure 5 below;

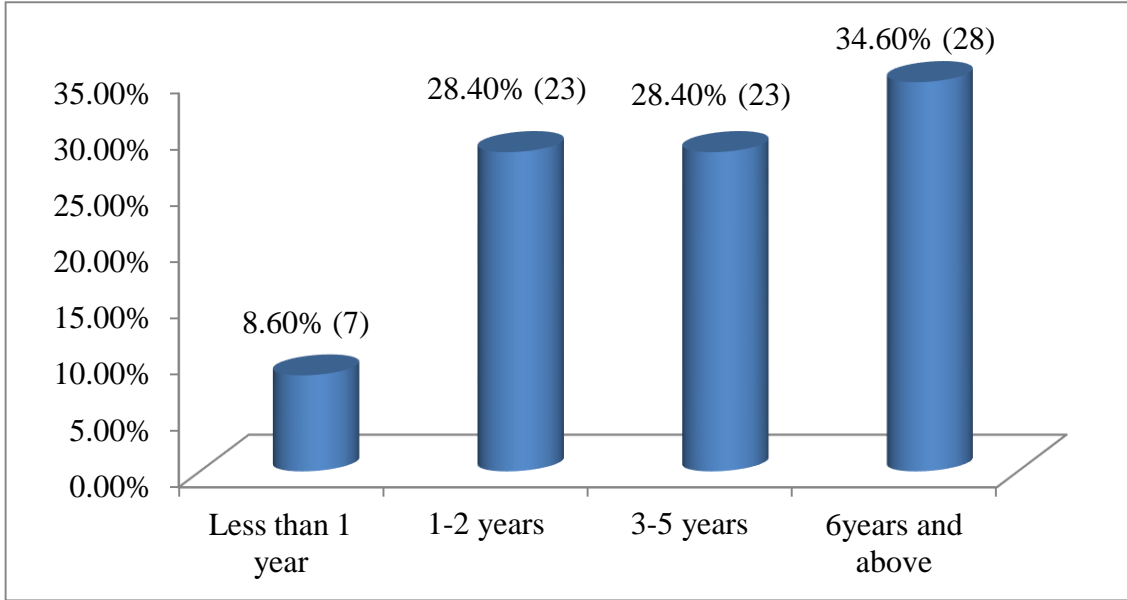


Figure 4: Respondents according to level of management

*Source: Primary Data 2023*

The study findings in the figure 4 above show that a good number of the respondents at 34.60%(28) had spent 6 years and above, 28.40% (23) had spent 1-2 years, and 28.40% (23) 3-5 years while 8.60% had spent less than one year. This shows that majority of respondents had been in Pallisa district for 6 years and above implying that such experience could be utilized for better financial management and long term implementation of projects in the district projects for improved performance.

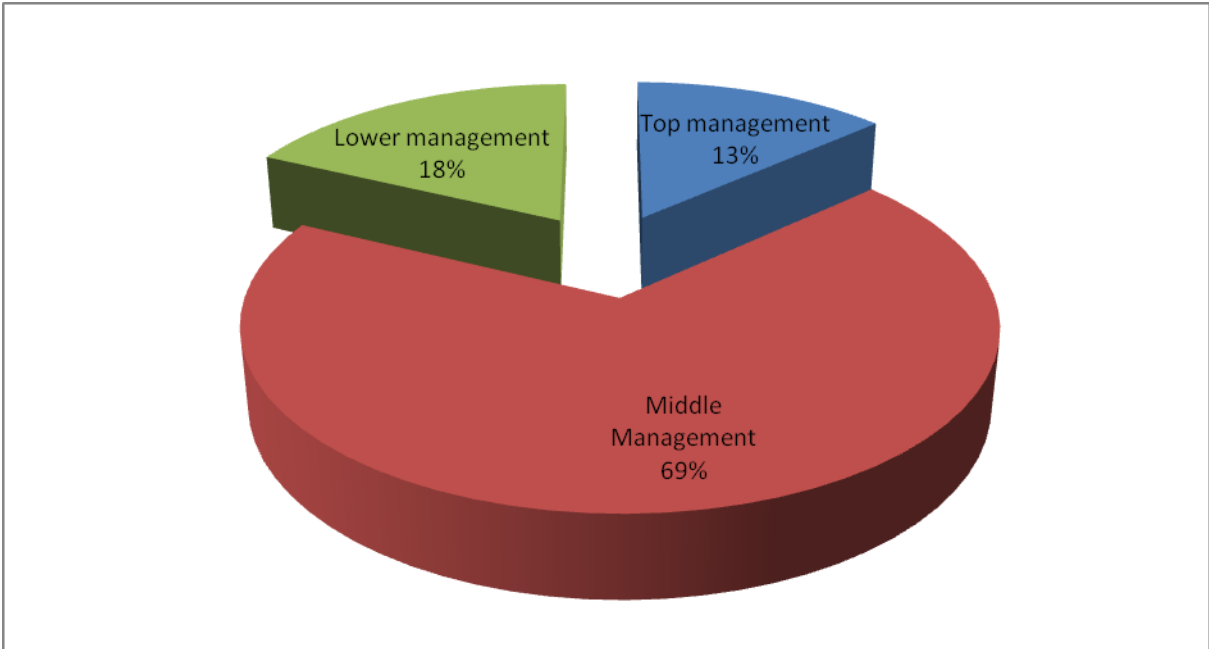


Figure 5: respondents according to management level

**Source: Primary data (2023)**

Figure 5 above shows that majority (69%) of the respondents belonged to the Middle Management level, 18% were in Lower management while 13% were in Top management level. This indicates that all respondents belonged to management at different levels, were knowledgeable on accountability and performance, therefore in position to provide valid and reliable data for a comprehensive report. Majority of the respondents belonged to the middle management level because there are more existing positions for middle management compared to Top Management.

**4.2 Empirical findings**

**4.2.1 Political accountability and performance at Pallisa district.**

In this section, a description of respondent's opinion per item in the questionnaire is presented. The responses of the sampled population are presented in form of frequency tables in accordance with the research questions as cited in chapter one

For purposes of description of the results on the table above, the researcher decided to combine strongly agree plus agree to mean agree (SA +A =Agree) and strongly disagree plus disagree to mean disagree (SD + D = Disagree).

**Table 3: Political accountability and Performance of road sector in LG Systems**

<b>Variable</b>	<b>Strongly agree</b>	<b>Agree</b>	<b>No comment</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
Decisions are made at all levels of management in Pallisa district local council.	15 (19%)	55(69.6%)	1 (1.3%)	6 (7.6%)	2 (2.5%)
Decision-making contributes towards performance of road sector in PALLISA DISTRICT	32(40.5%)	40(50.6%)	1 (1.3%)	4 (5.1%)	2 (2.5%)
Decision-making in PALLISA DISTRICT is largely consultative in nature	10(12.7%)	50(63.3%)	8 (10.1%)	9 (11.4%)	2 (2.5%)
In Pallisa district Council budget are approved in a transparent manner	19(24.1%)	53(67.1%)	1(1.3%)	5(6.3%)	1(1.3%)
Budgeting is relevant to performance of road sector in PALLISA DISTRICT	36(45.6%)	37(46.8%)	0 (0%)	4(5.1%)	2 (2.5%)
Budgets always guide all financial activities in PALLISA DISTRICT	24(30.4%)	43(54.4%)	6 (7.6%)	5(6.3%)	1(1.3%)

Budgets are usually presented to Council by the 15 <sup>th</sup> June yearly	7 (8.9%)	51(64.6%)	4(5.1%)	14(17.7%)	3(3.8%)
Budget in Pallisa district Local Government is wastage of time and resources	5(6.3%)	14(17.7%)	3 (3.8%)	40(50.6%)	17(21.5%)

Source: Primary Data

Findings presented in the Table 3 above shows that the majority of the respondents 91% agree that decision making affects performance; in addition 92% of the respondents pointed out that budgeting is relevant to performance of road sector in Pallisa district local government. The results further revealed that budget are approved in a transparent manner as pointed out by 91% of the respondents. The findings also pointed out that budget always guide all financial activities as given by 84.8 % of the respondent's , 76% of the respondents revealed that budget in PALLISA DISTRICT is not a wastage of time and 73.4% agreed that budgets are usually presented to council by the 15<sup>th</sup> June yearly. The findings point towards a conclusion that political accountability has a contribution towards performance of road sector in the District.

In some instances, community priorities are implemented after planning and budgeting due to political interest however; most of them are decided at higher levels with authority and not all community priorities are taken into consideration. (The parish development committee (PDCs) Barr sub county).The sub county chairperson (Adekokwok sub county) Noted that not all activities and/or projects budgeted for are implemented in a transparent way this is because many stakeholders have different interests in the different activities budgeted for and above all work plans are not shared with other stakeholders. In addition to this, misappropriation of funds is greatly affecting LG project/activity implementation in Pallisa district; however, planning and budgeting is done before any government funded project starts; *the District member*. Monitoring of the project/activities progress in the District or sub-counties is done but not on a regular basis; this justifies the many issues of shoddy/substandard work by contractors in Pallisa district Local Government for profit maximization and high levels of corruption (Resident District Commissioner)

In documentary review the researcher observed and recorded the following; - Pallisa district local government had approved budget and development plan signed by the District chairperson and the chief administrative officer and sub counties also had the approved budget and development plan. The budget is consistent with the

development plan since only what has been planned is budgeted for implementation. It should be noted that the development plan used to be three (3) years but has been revised to (5) years however PALLISA DISTRICT and the sub- counties usually comply with the guideline because of assessment from ministry of local government in order to received local government development grant and failure to comply leads to penalty and reduction in funding while compliance lead to bonus & increased in funding

#### 4.2.1 Research question two; Financial mobilization and performance

Respondents were requested to provide their opinion on items related to financial mobilization and on performance. This was done using 5 likert scales ranging from strongly agree to strongly disagree. There responses are presented in the table 4.2 below

**Table 4: Financial mobilization and Performance**

<b>Variable</b>	<b>Strongly agree</b>	<b>Agree</b>	<b>No comment</b>	<b>Disagree</b>	<b>Strongly disagree</b>
Revenue collection impacts on Local Government operations.	24 (30.4%)	42 (53.2%)	2 (2.5%)	7 (8.9%)	4 (5.1%)
Developmental partners (NGOs and CBOs) contribute revenue towards performance of road sector in Lira District Governments.	16 (20.3%)	46 (58.2%)	6 (7.6%)	10 (12.7%)	1 (1.3%)
Borrowing Funds by Municipalities from financial institution like banks can contributes towards performance of road sector in Pallisa district Local Government.	11 (13.9%)	39 (49.4%)	13 (16.5%)	12(15.2%)	4 (5.1%)
Conditional grants contribute towards performance.	26 (32.9%)	45 (57%)	2 (2.5%)	5 (6.3%)	1(1.3%)

Unconditional grants contribute towards performance.	17 (21.5%)	51 (64.6%)	6 (7.6%)	5 (6.3%)	0 (0%)
Equalization grants contribute towards performance.	15 (19%)	57 (72.2%)	4 (5.1%)	3 (3.8%)	0(0%)
Locally raised revenue contributes towards service delivery.	17 (21.5%)	49 (62%)	6 (7.6%)	4 (5.1%)	3 (3.8%)

**Source: Primary Data 2023**

There was need to statistically established how financial mobilization and affects performance for purpose of description of the results on the table above, the researcher decided to combine the researcher decided to combine strongly agree plus agree to mean agree (SA +A =Agree) and strongly disagree plus disagree to mean disagree (SD + D = Disagree). Findings presented in table 4.4 above show that 83.6% of the respondents agree that revenue collection impacts on local governments operations, 14% of the respondents did not agree with the statement. This shows that PALLISA DISTRICT collect relatively low level of awareness that PALLISA DISTRICT can collect revenue to finance local priorities. However, the findings further revealed that 78.5% of the respondents agree that Development partners (NGOs & CBOs) contribute revenue towards performance of road sector in Pallisa district Local government. The results further revealed that 63.3% of the respondents agree that borrowing funds by Local governments from Financial Institution like Banks could contributes towards performance of road sector in Pallisa district Local Government. While 89.9% of the respondents revealed that there conditional grants form the Central Government to Local Government contributes towards performance ad 86.1% of the respondents agree that unconditional grants form Central Government to Local Governments contributes towards serviced delivery. The findings further revealed that 91.2% of the respondents agree that Equalization grants contribute towards performance of road sector in Pallisa district Local Government. Further results, however, relatively show that 83.5% of respondents agree that locally raised revenue contributes towards performance

Although there is an approved revenue enhancement planned to guide the collection of revenue in Pallisa district, revenue collection is not well performing and not all the revenue approved by the council is collected; this is so because of poor taxpayer education and sensitization coupled with poor esteem and interest and Inaccurate data upon which revenue is ascertained (District chairperson, sub county chairpersons and LGPAC members).

Financial mobilization increases as PALLISA DISTRICT become better equipped to collect taxes in sub

national jurisdictions. The efficiency of revenue collection may also be greater when citizens are involved in decision taken by PALLISA DISTRICT through participatory processes. This would be reflected in an increased willingness to pay for service through local taxes. Internal revenues are mainly local revenues such as levy, charge, fees and fines on licenses and taxes.

District states of affairs are in placed; the District chairperson and sub county chairpersons are mandated to produce the state of affairs once a year and debated upon by the council. However the sub-counties were not having the state of affairs. In the state of affairs the District chairperson noted that most funding are from central government in term of conditional grants, unconditional and equalization grants that constitute about 80% of the budget of FY 2009 and local revenue performance had been poor due to low mobilization and sensitization and finance committee should always mobilized revenue to improved performance since some department depend on local revenue to facilitate operation. Minutes were available but at sub counties it's of poor quality and mostly not up to date especially Council and TPC minutes. Government policies and guidelines were available mainly for projects funded by central government such as NUSAF II, LGMSDP and NAADS and development partners

#### 4.2.1 Research question three; Financial control and performance

Respondents were requested to provide their opinion on items related to financial control and performance. This was done using 5 likert scales ranging from strongly agree to strongly disagree. There responses are presented in the table 5 below

**Table 5: Financial control and Performance**

<b>Variable</b>	<b>Strongly agree</b>	<b>Agree</b>	<b>No comment</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
Funds are released for activities as advance.	6(7.6%)	53(67.1%)	6(7.6%)	11(13.9%)	3(3.8%)
Advances are accounted for within one month (31days) after activities.	6(7.6%)	28(35.4%)	18(22.8%)	24(30.4%)	3(3.8%)
Accountability contributes towards performance	18(22.8%)	49(62%)	1(1.3%)	10(12.7%)	1(1.3%)

District/ sub-county executive Committee monitored the implementation of council budget	11(13.9%)	51(64.6%)	6(7.6%)	10(12.7%)	1(1.3%)
Standing committees regularly monitored projects in their sectors.	6(7.6%)	46(58.2%)	3(3.8%)	24(30.4%)	0(0%)
Monitoring projects has an effect on performance	25(31.6%)	45(57%)	3(3.8%)	6(7.6%)	0(0%)
Internal controls have been strengthened in Pallisa district Local Government and sub-county due to auditing of accounts	13(16.5%)	55(69.6%)	6(7.6%)	5(6.3%)	0(0%)
Investigation of financial loss have improved in Pallisa district Local Government as a result	10(12.7%)	55(69.6%)	9(11.4%)	5(6.3%)	0(0%)

**Source: Primary Data 2023**

Respondents were requested to provide their opinion on items related to financial control and performance of road sector in Pallisa district. This was done using 5 Likert Scale ranging from strongly agrees to strongly disagree. For purpose of description of the results on the table above, the researcher decided to combine A + SA = Agree, SD + D = Disagree and no comment. Table 4.5 above shows respondent's views on the relationship between financial control and performance of road sector in Pallisa district Local Government, The researcher wanted to know if Funds were released for activities as accountable advances 74.7% of the respondents agree that funds were released to civil servants/implementers of activities as accountable advance in addition, 43% of the respondents reported that whereas funds ere released for activities as accountable advances, advancers were not accounted for within one month (31 days) after activities as required by Local Government Financial and accounting regulations. The findings also show that 84.8% of the respondents agree that accountability contributes towards performance because leaders are held responsible both politically and administratively for their action. Further findings revealed that 78.5% of the respondents agree that the Executive Committee (District and Sub-counties) monitored the implementation of Council Projects/budget while 30.4% of the

respondents disagree that standing committees regularly monitored projects in their sectors and 88.6% of the respondents agree that monitoring of projects has an effect on performance of road sector in Pallisa district. The results further revealed that 86.1% of the respondents agree that Financial auditing in Pallisa district have been strengthened as Internal control to reduce corruption and improved transparency and accountability and 82.3% of the respondent agree that investigation of Financial loss have improved in Pallisa district as a result of Local Government Public Accounts Committee through examining

Internal Audit and Auditor General reports on the Accounts of Pallisa district Local Government

Poor financial control has constrain the PALLISA DISTRICT performance systems Since there is inadequate financial reporting in Busia Municipalities, Government funds are diverted for personal projects and there is lack of transparency in public financial management (the sub-county chairperson Lira sub county). Although audit and LGPAC reports' are available the District council and sub county council do not discussed audit and LGPAC recommendation so that it's implemented however, this practice blocks any attempt to improve financial management in Pallisa district

#### 4.2 Testing of hypotheses

**The study verified the following research hypotheses:**

1. There is relationship between political accountability and performance.
2. There is significant relationship between financial mobilization and performance.
3. There is relationship between financial control and performance.

**Table 6: Regression model summary for political accountability and performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.055 <sup>a</sup>	.003	-.010	.64110

a. Predictors: (Constant), Finplan

The model weakly linked the dependent and independent variable, it generated a very weak correlation between the two variable (R=0.055). This suggests that improvement in political accountability causes slight improvement on performance.

**Table 7: Regression model summary for financial mobilization and performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.301 <sup>a</sup>	.091	.079	.61219

a. Predictors: (Constant), Finmob

The model linked the dependent and independent variable, it generated a positive correlation between the two variable ( $R=0.301$ ). This suggests that improvement in financial mobilization causes slight improvement on performance. Looking at  $R$ -square =0.091. This suggests that 9.1% of the variation in performance is explained by financial mobilization.

**Table 8: Regression model summary for financial control and performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.196 <sup>a</sup>	.039	.026	.62956

a. Predictors: (Constant), Fincont

The model weakly linked the dependent and independent variable, it generated a very weak correlation between the two variable (R=0.196). This suggests that improvement in political accountability causes slight improvement on performance. Looking at R-square =

0.039. This suggests that 3.9% of the variation in performance is explained by financial control.

**Table 9: Regression coefficients table for financial control and performance**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.224	1	1.224	3.088	.083 <sup>a</sup>
Residual	30.518	77	.396		
Total	31.742	78			

a. Predictors: (Constant), Fincont

The null hypothesis of this study as per the Analysis of Variance (ANOVA) in regard to this section would be that there is no relationship between financial control and performance of road sector in Pallisa district but the alternative hypothesis of this study was that there is relationship between financial control and performance of road sector in Pallisa district. . Based on the coefficient (P=3.088>0.05) realized by the Analysis of Variance (ANOVA) at a

(1, 77) degree of freedom, the null hypothesis of this study was accepted, which implies that there is no significant relationship between financial control and performance of road sector in this District.

## CHAPTER FIVE

### SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

#### 5.0 Introduction

The study investigated the relationship between financial management and performance a case study of Pallisa district Local Government. This chapter presents the summary, discussions and recommendations of the study. It also provides suggestion for further study/research and draw conclusions and recommendations on the subject.

#### 5.1 Summary of Findings

The general objective of the study was to examine how accountability affect performance of road sector in Pallisa district. Political accountability, financial mobilization and financial accountability were the independent variables while performance dependent variable. The specific objectives of the study were; to find out how political accountability affects performance of road sector in Pallisa district, to examine the effect of financial mobilization on performance of road sector in Pallisa district and to assess how financial accountability affect performance of road sector in Pallisa district.

##### 5.1.1 Political accountability and performance

The study findings revealed that there was a moderate significant positive effect of political accountability on performance of road sector in Pallisa district given by Pearson correlation of 0.313\* at  $(r) = 0.313$ , at the level of significant  $P = 0.005 > 0.01$  level (2-tailed). This implies that when political accountability is improved, performance will also improve. In addition, the findings from the interviews revealed that well enforced political accountability will improve performance. These include goal setting, budgeting and coordination. In regards to goal setting and budgeting, the respondents revealed that there were clear and meant the expected standards while coordination was to a less extent affecting the Pallisa district's performance despite being less emphasized and implemented.

##### 5.1.2 Financial Mobilization and Performance

The study revealed that there was a moderate significant positive effect of mobilization on performance given by Pearson correlation of 0.286\* at  $(r) = 0.286$ , at the level of significant  $P = 0.005 > 0.01$  level (2-tailed). This implies that if there are good financial mobilization, performance improves. The findings from the interviews revealed that accounting systems improve performance. Also qualitative findings from auditing systems indicated that there were in place and good. This implies that management of Pallisa district needs to monitor the implementers to

achieve improved performance. Furthermore the findings from interviews indicated that improvement in income and expenditure reports may lead to improved performance

### **5.1.3 Financial Control and Performance**

The study revealed that there was a moderate significant positive effect of financial accountability on performance given by Pearson correlation of 0.450\* at  $(r) = 0.450$ , at the level of significant  $P = 0.005 > 0.01$  level (2-tailed). This implies that if there are good financial accountability, performance improves. Interview results suggest that financial accountability enhance performance as noted by the respondents who assert that “there is need for combined effort of all stakeholders and management to work together for the District development”.

## **5.2 Discussion of Findings**

### **5.2.1 Political accountability and Performance**

The findings revealed that political accountability has a moderate significant positive effect on performance. This was revealed by majority of respondents who accepted that Pallisa district set goals and priorities on district network, and district budget allocations are discussed by sector committees and that there is district coordination committees in Pallisa district. This is in agreement with Mohsin (2002), who asserts that political accountability is vital for every organization so as to achieve its goals. This is in line with Local Government Act Cap 243 (2010), Financial and Accounting regulations (2007) and article 152 Of 1995 constitution that make political accountability particularly very pertinent. However some respondents were of the view that political accountability though made, needs to be enhanced and made practical. This is in contrast with the observation of Higgins (2001) who argues that councils have to practice proper political accountability to reduce uncertainties that are common especially shortage of funds for recurrent expenditures, otherwise such could negatively affect service delivery.

Findings revealed that planning and budgeting is vital in political accountability decisions which concurs with Heezius (2006) who asserts that planning and budgeting are vital in accountability mainly on performance, which take time to be completed.

Respondents were in agreement with Kakuru (2007) who affirms that political accountability is concerned with the liabilities and stockholders' equity side of the firm's balance sheet, such as a decision to issue bonds, this view is also supported by Campbell (2009).

### **5.2.2 Financial Mobilization and Performance**

The findings revealed that there is need to ensure financial mobilization for proper performance, which is in line with Schedler (1999) who asserts that internal rules and norms as well as some independent commissions are mechanisms to hold civil servants within the administration of

government accountable. Within a department or ministry, firstly, behavior is bounded by rules and regulations; secondly, civil servants are subordinates in a hierarchy and accountable to superiors. Nonetheless, there are independent watchdog units to scrutinize and hold departments accountable; legitimacy of these commissions is built upon their independence, to avoid any conflicts of interest. Indeed majority of the respondents indicated that good accounting systems improve on performance that auditors expose people who swindle district public funds and that district final accounts are prepared at the end of the financial year. The findings justify the need to keep strong financial mobilization, which is in line with (Ben and Anderson, 2007), who asserts basically, the Government states that a strong accountability regime ensures public resources are used effectively and efficiently (producing value-for-money); promotes ethical and policy-based decisions, motivated by a concern for the public interest; rewards good performance and carries consequences when rules are knowingly broken, and embraces transparency as a way to make government more accountable and support the participation of citizens and organizations in public policy development.

However this contradicts with Aucoin and Jarvis (2008) who maintain that there is the other side of accountability, asserting that it is not just a one-way street of reporting. To work best, it involves a relationship that allows for and supports decision-making, and feedback that informs program delivery and outcomes performance. This therefore specifies the need for financial mobilization on performance of Pallisa district.

### **5.2.3 Financial Control and Performance**

Aleksandra, R. (2009), states that there are number of types of financial accountability, whose aim is to improve performance and reinforce administrative accountability in the public agencies and bodies. The findings on financial accountability revealed that there is a moderate significant positive effect on performance. This is in agreement with Kloot (1997) who points out that in process terms, financial control exists in order to ensure that organizations achieve their objectives, and for Fisher (1995), control is used for creating the conditions that motivate an organization to obtain predetermined results. This was supported by majority of the respondents who indicated that there are proper accounting policies and procedures to be followed in Pallisa district and that the internal controls help to safeguard all the Municipal performance and that there is continuous monitoring of district projects to help in improving accountability. This was supported by Koontz and Heinz (2005) who suggest that control is the measuring and correcting individual and organizational performance to ensure that events conform to plans, they further assert that controlling facilitates the accomplishment of plans although planning the function must precede

controlling. This is also in line with The public finance act (cap.193), part II, that states that the Minister shall supervise the finances of Uganda so as to ensure that a full account of those finances is made to Parliament and that its financial control is maintained, and for those purposes shall, subject to the Constitution and this Act, have the management of the Consolidated Fund and the supervision, control and direction of all matters relating to the financial affairs of Uganda.

Respondents were in agreement with Deepa (1995) who affirms that acknowledges the importance of community participation in monitoring and evaluation of programs. Indeed majority of the respondents agreed that there was active participation in monitoring all the district projects.

### **5.3 Conclusions**

Conclusions were drawn from the discussion of findings

#### **5.3.1 Political accountability and Performance**

The study established that political accountability had adequately contributed to improved performance of road sector in the sectors of health, education and water. It should be noted that only activities planned and approved by council are implemented hence services should be provided as planned and approved however there is need for participatory planning and bottom up approach for ownership of projects and sustainability if planning should have effect on performance. This study also found out that planning was done with few community priorities taken into consideration, some activities are planned from the central government and taken to community without consultation with the communities this reduces ownership therefore difficulty in maintenance of those projects.

#### **5.3.2 Financial Mobilization and Performance**

The alternative hypothesis was accepted. This implies that efficient financial mobilization influences the level of performance of road sector in this district. The positive relationship meant that a directional change in the financial mobilization leads to a similar positive directional change in the level of performance. The results also show that most funding are from central government in term of conditional, unconditional and equalization grants however manager have to co-ordinate /follow for the released so that what is planned and approved is implemented however local revenue should be mobilized by political leaders especially the trading license, hotel tax and local service tax to increased contribution of local revenue in implementation of decentralized services. The study confirmed that, financial mobilization had not been efficiently utilized, the central government does not even released 100% of the allocated IPFs (Indicative Planning Figures) and there has always been revenue shortfall at the end of each financial year hence some activities are not implemented due to that, this partly contributed to low level of performance.

### **5.3.3 Financial Control and Performance**

Concerning the third hypothesis the null hypothesis was accepted and the alternative rejected. The finding that 3.9% of the variation in performance is explained by financial control, this implies that efficient financial control influenced the level of performance of road sector in this district. The positive relationship meant that a directional change in the financial control lead to a similar positive directional change in the level of performance of road sector in this district. Revenue collected should be controlled especially through monitoring, auditing, LGPAC and reporting to reduced corrupt tendency and improved performance.

## **5.4 Conclusions**

### **5.4.1 Political accountability and Performance**

Political accountability is the key to attain a balance between accountability and performance by forging strong emotional contract between the Pallisa district and its clients who are road sector users hence effect on performance. The study revealed that political accountability has a moderate significant positive effect on performance. The study also found out that goal setting has got a strong positive effect with the performance. It was also noted by majority of respondents that “Pallisa district has set goals on development projects”.

The study also indicated that budgeting has a moderate effect on performance. However, some of the respondents disagreed that “approved annual road sector budgets are distributed to all stake holders”.The study further showed that coordinating has got a positive significant effect on the performance. Majority of respondents agreed that “There are road sector coordination committees in Pallisa district”

### **.5.4.2 Financial mobilization and Performance**

The study indicated that financial Mobilization has got a relative significant positive effect on performance. It was also noted by majority of respondents that “District final accounts are prepared at the end of the financial year”.

The study also revealed that accounting system had a moderate significant effect on performance. It was also noted by the majority of respondents that “I believe that good financial mobilization systems improve on performance of road sector in Pallisa district”.

Furthermore, the study revealed that Officers of the District who fail to account for mobilization of finances were always reported and also that auditors inspect District projects to assess value for money and report to the council.

### **5.4.3 Financial Control and performance**

The study found out that financial accountability have got a moderate positive significant effect on

performance.

The study also showed that accounts staffs follow approved requisitions before payments are made. This is due to the fact that there is proper accounting policies and procedures to be followed in Pallisa district.

The study also revealed that Internal Controls at Pallisa district are properly managed. This was expressed in responses on the question whether there are strong and effective internal financial accountability in Pallisa district, the majority agreed, and this was further shown when respondents were asked if internal controls had helped to safe guard all the Municipal assets and finances, were a positive response was showed.

## **5.5 Recommendations**

### **5.5.1 Political accountability and performance**

The researcher recommends that administrators at Pallisa district give full attention to political accountability by involving stakeholders since it was agreed that stakeholders take part in financial resource allocation for the municipal budget which help performance.

The researcher recommends that management at Pallisa district encourage stakeholders to take part in financial resource allocation since some respondents disagreed that stakeholders take part in financial resource allocation for the Municipal budget.

The researcher recommends that management at Pallisa district start distributing budgets to all stakeholders since some respondents disagreed that approved annual projects budgets are distributed to all stake holders.

### **5.5.2 Financial Mobilization and performance**

The researcher recommends that management of Pallisa district strengthen the mobilization system. This is a result of some respondents disagreeing that mobilization system were very strong and operating very effectively.

The researcher recommends that management at Pallisa district considers more serious actions on those who swindle public funds since some respondents disagreed that auditors expose people who swindle projects public funds.

The researcher recommends that the management at Pallisa district continue preparing and filing financial statements which would facilitate improved performance.

### **5.5.3 Financial accountability and performance**

The researcher recommends that Pallisa district give more attention to financial accountability by enhancing more authorization, internal controls and monitoring since it has an effect on performance.

The researcher recommends that management at Pallisa district review their internal financial accountability at the end of every financial year since some respondents disagreed that the internal financial accountability in the District are reviewed at the end of every financial year.

The researcher recommends that administrators at Pallisa district consider a strong monitoring system. Most of the respondents disagreed when asked if district projects monitoring in the District is very strong and effective.

### **5.6 Contributions of the Study**

The study findings have availed Pallisa district with the necessary data and information to guide the formulation of appropriate strategies of combating accountability in performance.

Furthermore, the findings provide additional literature on the subject matter and also contributed to the body of knowledge in this country.

It also acted as a measure for policy formulation in performance, Pallisa district and the country at large.

### **5.7 Limitations of the Study**

The study focused on accountability in Pallisa district only. The challenges faced by Pallisa district may be unique compared to other Municipal Councils. Therefore it may not be easy to generalize the findings to all other accountability in Municipal Councils.

The study required a lot of time to look for data, process and analyze data and later on discuss the study findings to come to the conclusion. The researcher however adhered to the activity schedule to accomplish the study in time.

The study was a case and conducted in a limited timeframe. This could have left out certain critical respondents who may not have been readily available at the time of the research.

### **5.8 Recommended areas for Further Research.**

Given limited time and financial constraints, the researcher could not exhaust everything in financial management and performance and therefore suggested the following areas for future research:

1. Planning and performance of road sector in Local Government
2. Revenue mobilization and performance of road sector in Local Government
3. Financial control and performance of road sector in Local Government
4. The effect of integrated financial management system (IFMS) on performance of road sector in Local Governments

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Lynne Rienner.

## **APPENDIX 1**

### **QUESTIONNAIRE**



5	4	3	2	1
Strongly disagree	disagree	Neutral	Agree	Strongly agree

**Section Political accountability in Pallisa district**

	<b>Goal setting</b>	1	2	3	4	5
1.	Pallisa district has set goals on District network					
2.	Stakeholders are normally invited to take part in selecting road sector expenditure priorities by Pallisa district officials					
3.	Pallisa district has included District service in its annual budget plan,					
4.	Stakeholders take part in financial resource allocation for the Municipal budget					
5.	District is catered for in the municipal budget allocations					
6.	District budget allocations are discussed by the sector committees					
7.	District budget is approved by the Municipal council					
8.	Approved annual District budgets are distributed to all stake holders					
9.	There is District coordination committees in pallisa district					
10.	District programs budgeted for are jointly reviewed by Stakeholders regularly.					

Do you have any comment(s) you would wish to make on the way the political accountability is carried out in Pallisa district? Please specify

.....  
.....

**Section D. Administrative accountability**

	<b>Accounting System</b>	1	2	3	4	5
1.	I believe that good accounting systems improve on road sector service delivery in Pallisa district					
2.	Pallisa district strictly follows accounting acts and regulations					
3.	Pallisa District accounting system is very strong and operating very					

	effectively					
	<b>Auditing System</b>					
4.	Officers of the District who fail to account for road sector finances are always reported.					
5.	Pallisa district internal audit department is very strong in performing its duties					
6.	Municipal Audit department provides quarterly audit reports to the council					
7.	Auditors expose people who swindle District public funds					
8.	Auditors inspect District projects to assess value for money and report to the council					
	<b>Income &amp; Expenditure Reports</b>					
9.	Quarterly financial reports on District are produced regularly					
10.	District final accounts are prepared at the end of the financial year					
11.	Financial statements are always prepared and filed					

Do you have any comment(s) you would wish to make on the way the administrative accountability is carried out in Pallisa district? Please specify

.....

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.....

.....

**Section E. Financial accountability in Pallisa district**

	<b>Authorization</b>	1	2	3	4	5
1.	Financial expenditure is always approved by top management					
2.	Accounts staff follow approved requisitions before payments are made					

3.	There is proper accounting policies and procedures to be followed in PALLISA DISTRICT					
	<b>Internal Controls</b>					
4.	There are strong and effective internal financial accountability in Busia District					
5.	The internal financial accountability in the District are reviewed at the end of every financial year					
6.	The internal financial accountability are strongly adhered to by the personnel in charge of finance in the road sector					
7.	The internal controls have helped to safe guard all the Municipal road sector assets and finances					
8.	Monitoring expenditure reports lead to improved financial management practices on performance of local governments					
	<b>Monitoring</b>					
9.	I strongly believe that monitoring expenditure reports lead to improved accountability on District service delivery					
10.	District monitoring in the District is very strong and effective					
11.	There is active participation in monitoring all the District projects					
12.	Continuous monitoring of District projects helps in improving accountability					

Do you have any comment(s) you would wish to make on the way the financial accountability are carried out in Pallisa district? Please specify

.....  
.....

**Section F. Performance of local governments**

		1	2	3	4	5
	<b>Quality of Services</b>					
1.	The District infrastructure is of good quality					

2.	The District has competent staff to deliver better road network services					
3.	The quality of District services provided has helped to improve service delivery in Pallisa district					
4.	You always enjoy quality of District services rendered to Pallisa district					
	<b>Timeliness.</b>					
5.	Most of the District projects take long to be completed					
6.	There is always specified time for every District project					
7.	All payments are made after the works and services are completed.					
8.	Pallisa district provides District services that last for a long time					
9.	The completed projects are regularly maintained,					
10.	Pallisa district has enough road maintenance equipment's e.g Tractors, Graders.					
11.	Pallisa district has a budget provision for road maintenance.					

Do you have any comment(s) you would wish to make on the way the performance of local governments is managed in Pallisa district? Please specify

.....

.....

.....

.....

**Thank you for your time to fill this questionnaire.**

## **Appendix II: Interview guide for employees**

- i. Do you think the District has financial management policies in place?
- ii. How is financial management carried out in your District?
- iii. Has accountability supported you in measuring the level of performance of local governments in the District?
- iv. Are all stake holders and professional staffs involved in financial management?
- v. How is political accountability done in the District?
- vi. Do you think Stake holders take an active part in budget preparation in the district
- vii. Is the District catered for in budget allocations?
- viii. Are there timely District budget performance reports in the District?
- ix. Are District Officers who fail to account for District finances of the District reported?
- x. Are there any Income and expenditure reports at the District?
- xi. Are there strong and effective financial accountability in the District?
- xii. Do you think the financial accountability are strictly followed by all personnel concerned?
- xiii. Does the District have progressive reports on financial accountability?
- xiv. Do you think the financial accountability are useful to the District performance?
- xv. Have you had times when the beneficiaries complain on the accessibility and quality of projects?
- xvi. Are there some barriers you have identified in trying to have District services accessible to the beneficiaries? If yes mention some?
- xvii. Do you know of any report on the quality of the District services provided by the District? If yes, what are the findings?

**Thank you for your cooperation.**


### **Appendix III: Beneficiary Interview Guide**

#### Accountability and performance

1. Are you aware that the government spends money to your District to construct roads in the District?
2. Are you satisfied with accountability towards performance?
3. Do you have any road constructed in your ward or division over the past 5 years?
4. If Yes, Did you bother to know the cost of constructing the roads in your division?
5. Are you satisfied with the quality of services?
6. Do you get satisfied with the quality of services given to you by the engineering and works staff?(Yes or no)
7. If No what made you not satisfied with their service?
8. What should be done to improve performance of road sector in the District?

**Thank you for your positive response**

Appendix iii: Research Letter

**UGANDA CHRISTIAN UNIVERSITY, MBALE UNIVERSITY COLLEGE.**  
A Centre of Excellence in the Heart of Africa

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**BUSINESS DEPARTMENT**

To PALLISA DISTRICT CAO  
PALLISA DISTRICT

Dear Sir/Madam,

Re: Academic Research


Christian greetings!


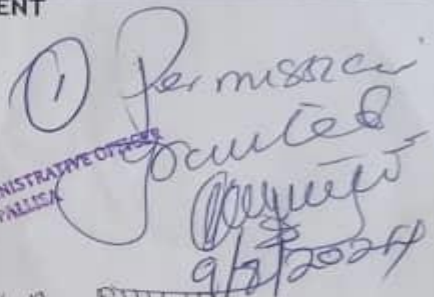
We are honored to introduce to you Mr. Mrs./Miss. OGALA PHILIP  
Of Registration Number; K1322/MVC/BR/1029 ..... pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree  
BUSINESS ADMINISTRATION


He/ she is required to carry out an academic research on the topic  
ACCOUNTABILITY AND PERFORMANCE OF ROAD SECTORS IN PALLISA DISTRICT

and thereafter produce a well bound hard cover research report (MAROON) in color for undergraduate and three (BLACK) copies for Postgraduate students as a University requirement for the award of a degree/diploma in the academic discipline that he / she is pursuing.

We shall be grateful for the help you may offer to him or her accordingly.  
Thank you.  
Yours faithfully,

  
.....  
**HEAD OF DEPARTMENT BUSINESS UCU-MUC**  
Henry Omache Ogachi



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