

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

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**UGANDA CHRISTIAN
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DECLARATION

I ADONG FAITH APUNYO hereby declare that the information contained in the research report is my original work and has never been submitted by any one for any award to any institution of higher learning.

Signature:



Date:

25/08/2024

APPROVAL

This is to certify that this research report has been written under my guidance and supervision and it is now ready for examination.



Signature: Date:26th -08 -2024.....

MR. MAENA DANIEL (University Supervisor)

DEDICATION

I dedicate this research report to mum Alupo Rose, Papa James Emorut, Papa Joseph and Moses. Your steadfast companionship and support throughout this academic journey have been invaluable. Your belief in me and our shared experiences have greatly enriched my life and helped me overcome many challenges. This dedication is a tribute to our relationship and the positive impact you have had on my academic achievements and personal growth.

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ABSTRACT

The general objective of this study was to examine the effect of financial accountability on service delivery in local governments, with a focus on Bukedea District. The research was guided by three specific objectives: (i) to establish the effect of financial planning on service delivery, (ii) to examine the effect of financial mobilization on service delivery, and (iii) to assess the effect of financial controls on service delivery. The study utilized a sample of 36 respondents derived from a population of 40, based on the Slovin formula. The findings revealed that financial planning had a limited impact on service delivery, with only 40% of respondents indicating a positive correlation. Despite setting strategic goals and involving stakeholders, budget plans and allocations were found to be inadequate. Financial mobilization demonstrated a similar trend, with 35% of respondents acknowledging some effectiveness, but the direct impact on service delivery remained minimal. Financial controls showed a moderate positive relationship, with 55% of respondents agreeing that effective controls contributed to improved service delivery. The study concluded that while financial planning, mobilization, and controls are critical components, their individual effects on service delivery were constrained by other factors. Recommendations included enhancing the integration of these financial practices with broader organizational strategies to improve service outcomes. The study suggested that more comprehensive approaches incorporating financial planning, mobilization, and controls, along with additional measures, could lead to better service delivery in Bukedea District.

LIST OF ACRONYMS

F.A.S.T.	-	Financial Accountability System for Transparency
SMART	-	Specific, Measurable, Achievable, Relevant, Time-bound
BASICS	-	Budgeting And Service Improvement Control System
COPE	-	Comprehensive Oversight and Planning for Efficiency
TRACK	-	Transparent Resource Allocation and Control Kit
CLOSE	-	Cost Logistics and Operational Support for Effectiveness
PLAN	-	Proactive Leadership and Accountability Network
GUIDE	-	Governance Upgrading for Integrated Delivery and Efficiency
IMPACT	-	Integrated Management Processes for Assured Customer Transformation
REACT	-	Resource Evaluation and Allocation for Comprehensive Transparency

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 financial 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 financial 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, financial 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 financial 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 financial 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 Bukedea district (BDLG) to provide services to the public and how this relationship has affected financial accountability and service delivery 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 financial 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, financial 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 financial planning as the determination of policies that act as a guide to the organization in achieving its primary objectives. Therefore financial planning 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 service delivery objectives. In this study, Financial Accountability is referred 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 service delivery 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 financial planning 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 Development Plan FY 2010/11)

1.2 Statement of the Problem

Bukedea district Local Government (BDLG) had been emphasizing financial accountability aimed at achieving effective service delivery of local governments in terms of quality projects, timely completion and sustainable road network services provided to the community. This was being done in line with the Local Government Act cap 243 (2010) and Financial and Accounting Regulations (2007). Over the period 2008/09 to 2011/12, BDLG had received funds that have averaged to Ug.shs.887,479,052/= per annum for district projects

Despite the emphasis on good financial accountability, BDLG has continued to experience high levels of poor service delivery of local governments. The BDLG Audit Report (2016/17), identified shoddy work in tarmacking Bukedea town roads and maintaining Bukedea DLG roads . It also observed that the road network was characterized by pot holes and washed away areas on both tarmac and murrum roads. Financial records for 2011/12 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 financial accountability affects service delivery of Local Governments using Bukedea district as a case

1.3 General objective

The general objective of the study was to examine the effect of financial accountability on service delivery of local governments. A case of Bukedea district

1.3.1 Specific Objectives

The study was guided by the following objectives.

- i. To establish the effect of financial planning on service delivery of Bukedea district local governments
- ii. To examine the effect of financial mobilization on service delivery of Bukedea district local governments
- iii. To assess the effect of financial controls on service delivery of Bukedea district local governments

1.4 Research Questions

The study was guided by the following research questions.

- i. What is the effect of financial planning on service delivery of Bukedea district local governments?
- ii. What is the effect of financial mobilization on service delivery of Bukedea district local governments?
- iii. To what extent do financial controls affect service delivery of Bukedea district local governments?

1.5 Scope of the study

1.5.1 Geographical Scope

Bukedea District was bordered by Kumi District to the west and north, Bulambuli District to the east, Sironko District and Mbale District to the south-east, and Pallisa District to the south. The district headquarters in Bukedea were approximately 79 kilometers (49 miles) by road, south-east of Soroti, the largest city in the Teso sub-region.

1.5.2 Time Scope

The study covered a period of five years from 2018 to 2022. This period was selected because Bukedea District was facing challenges in managing its finances, which led to poor service delivery as recorded in the Bukedea District Reports for 2019/2020.

1.5.3 Content Scope

The study focused on examining the effect of financial accountability on service delivery within local government. It gathered literature on financial planning, financial mobilization, and financial control.

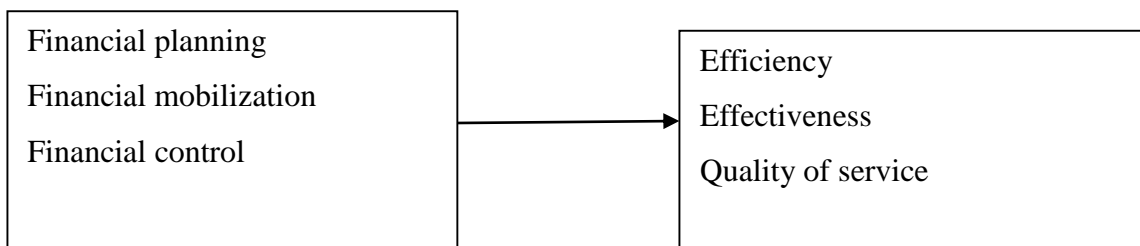
1.6 Significance of the study

The findings may be relevant in guiding management to draft appropriate policies that provide a platform for explaining how organizational funds are spent. This may enhance accountability, transparency, and the values of good governance. Additionally, the study may offer future scholars and researchers valuable information on financial accountability and service delivery. It may also support the researcher in being awarded a Bachelor’s degree in Business Administration. Academicians interested in financial accountability may learn from this research and build upon it, making the study a potential basis for further research. Furthermore, the study may assist policymakers in making informed decisions on financial management, thus helping to develop effective strategies for improving financial accountability in the economy.

1.7 Conceptual framework

Financial accountability (IV)

service delivery (DV)



Source: Adopted from Amin 2005 and Modified by researcher 2024

From the conceptual frame work above, financial accountability, encompassing financial planning, mobilization, and control, directly impacts service delivery in terms of efficiency, effectiveness, and quality. Effective financial planning ensures that resources are allocated appropriately, supporting strategic goals and operational needs. Financial mobilization ensures the necessary funds are secured and available when needed, preventing delays in service delivery. Rigorous financial control ensures funds are used as intended, minimizing waste and fraud, which enhances efficiency and effectiveness. Together, these financial accountability practices ensure that services are delivered efficiently, effectively, and at a high quality, as resources are used optimally to meet the desired outcomes.

1.8 Operational Definitions

Financial management; refers to, aspects of financial planning, financial accountability and financial control.

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

Financial planning; 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.

CHAPTER TWO LITERATURE REVIEW

2.0 Introduction

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

2.1 Theoretical Review

2.1.1 The principal-agency theory

The study will be guided by Principal-Agency and best value theories. Principal-Agency theory seeks to attain a balance between financial accountability and service delivery 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 financial planning in BDLG. 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 service delivery 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 service delivery of local governments and efficient financial 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 Financial planning and service delivery of local governments

Financial 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 BDLG it is believed that better financial accountability result into better service delivery 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 service delivery 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 financial planning is vital for every organization, so as to achieve its goal. He argues that financial planning 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. Financial planning 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 Districts have to practice proper financial planning 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 financial planning 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 service delivery. Coombs(2002) outlines the objectives of financial planning 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 financial planning is an important factor if BDLG service delivery of local governments is to be achieved. The findings indicated that there was a moderate positive significant relationship between financial planning and service delivery of local governments.

2.3 Financial Mobilization and service delivery 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 service delivery 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 service delivery 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 service delivery. This therefore specifies the need for financial accountability on service delivery of local governments of Bukedea district. The findings indicated that there was a relative significant relationship between financial accountability and service delivery of local governments.

2.4 Financial controls and service delivery of local governments

Aleksandra, (2009), states that there are number of types of financial controls, whose aim is to improve service delivery and reinforce financial controls 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 service delivery 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 BDLG if service delivery of local governments is to be achieved. The findings indicated that there was moderate significant relationship between financial controls and service delivery of local governments.

2.5 Summary of Literature Review

Most Districts 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 Districts 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 service delivery of local governments, very few studies addressed financial accountability, besides they were done in

different geographical settings other than Bukedea 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 financial accountability influence service delivery of local governments is concerned specifically in Bukedea district.

CHAPTER THREE METHODOLOGY

3.0 Introduction

This chapter presented the research design, study population, sampling methods, study variables, sources of data collection, and data processing methods, as well as analysis and presentation, and limitations of the study.

3.1 Research Design

Terrell (2008) indicated that a cross-sectional design was used for this study due to its reliance on a single point of data collection for each participant. This design was cost-effective compared to longitudinal surveys and allowed results from the sample to be inferred to the larger population. Additionally, it addressed extraneous factors that could affect observed changes beyond the independent variable of interest. The study involved different groups of people who varied in the variable of interest—feelings, opinions, and knowledge—but shared other characteristics such as socioeconomic status, educational background, and ethnicity. Both qualitative and quantitative approaches were employed: the qualitative approach gathered data on feelings, interests, opinions, and knowledge about the topic, while the quantitative approach quantified the data in terms of percentages, frequencies, figures, and tabulated explanations of the findings.

3.2 Study Population

The study utilized a population of 50 individuals, including the Assistant Town Clerk, cashiers, LCIII, accountants, auditors, stakeholders, and Parish Chiefs in Bukedea District. This population was selected based on their knowledge and experience related to the topic of study.

3.3 Sample Size

The study involved a sample of 36 respondents, comprising one Assistant Town Clerk, one Accountant, one Cashier, one LC5, 17 stakeholders, 14 Parish Chiefs, and one Auditor, all from Bukedea District.

The researcher used Slovic formula

N is the number of respondents e^2

error in sampling

$$N = \frac{N}{1 + Ne^2}$$

$$N = \frac{40}{1 + 40 * 0.05^2}$$

$$N = \frac{40}{1 + 0.1}$$

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
LC5	1	1	Purposive
Stake holders	19	15	Simple Random Sampling
Parish Chiefs	15	12	Simple Random Sampling
Auditors	1	1	Purposive sampling
Total	50	36	

Source: Primary Data 2023

3.4 Sampling Techniques

Harish (2013) noted that a sampling technique refers to the specific process used to select entities for a sample.

3.4.1 Purposive Sampling

Munyiri (2016) defined purposive sampling as a non-probability sampling method where samples are selected based on specific characteristics of the population and the study's objectives. The study employed purposive sampling to target key informants with relevant experience on the topic, specifically including the Assistant Town Clerk, Accountant, Cashier, LC5, and Auditors at their

convenience.

3.4.2 Simple Random Sampling

Hendricks (2013) described simple random sampling as a technique where each member of a statistical population has an equal chance of being selected. This method ensured that all respondents had an equal opportunity to be chosen, thus minimizing selection bias. It was used to select a sample of Parish Chiefs and stakeholders.

3.5 Study Variables

The study aimed to determine the effect of financial accountability on service delivery in Bukedea District. Financial accountability served as the independent variable, while service delivery was the dependent variable.

3.6 Sources of Data

The study utilized two sources of data: primary data and secondary data.

3.6.1 Primary Data Collection

Roston (2001) described primary data as information that has never been reported elsewhere. The use of primary data was necessitated by the shortcomings of secondary data sources, such as outdatedness and limited coverage. A self-administered questionnaire was employed to gather primary data, allowing the researcher to reach a large population efficiently and cost-effectively.

3.6.2 Secondary Data Collection

Ruston (2001) defined secondary data as information that is already available and reported by other researchers. For this study, secondary data included policy documents, abstracts, and research reports from libraries, town council archives, selected businesses, government publications (including online sources, textbooks, newspapers, and unpublished research reports). This data was readily accessible and facilitated a comprehensive understanding of the topic.

3.6 Instruments of Data Collection

3.6.1 Questionnaires

Muthaura (2013) defined a questionnaire as a set of written questions to which respondents provide answers. Questionnaires were used due to their ability to cover a wide range of information quickly and inexpensively. They were administered to the Assistant Town Clerk, Accountant, and Auditors, as these respondents could read and write. However, this method was not suitable for illiterate respondents, and it involved costs for printing and distribution.

3.6.2 Interviews

Munyiri (2016) described interviews as dialogues between an interviewer and interviewee. This method was applied to gather in-depth information on the effect of financial accountability on service delivery. Interviews were conducted with LC111, stakeholders, and Parish Chiefs. This approach provided immediate answers, clarity, and allowed for correction of errors. However, it was time-consuming, costly, and some critical information might not be disclosed due to security reasons.

3.7 Validity and Reliability of Research Instruments

3.7.1 Validity

The research instruments were discussed with the research supervisor and pre-tested with a potential population and colleagues to establish face validity, content validity, and measurement validity. Content validity aimed at ensuring the accuracy and quality of the data collected during the field study.

3.7.2 Reliability

Reliability, as described by Neil (2009), refers to the consistency of a measure. A high reliability indicates that the measure produces similar results under consistent conditions. The study ensured reliability through appropriate random and purposive sampling techniques.

3.8 Data Analysis

Data was edited for accuracy, reliability, consistency, and completeness. The researcher followed field pre-testing and supervisory guidelines to ensure the validity and reliability of the research instruments. The data was analyzed using concurrent data analysis methods, with separate analysis for qualitative and quantitative data. The findings were presented in tables, percentages, frequencies, figures, and narrative forms to provide a clear understanding.

3.9 Ethical Considerations

- The researcher respected the dignity of respondents and treated their information with strict confidentiality, using it solely for research purposes.
- Care was taken to avoid provocative or degrading questions, especially regarding private life.
- Permission was obtained from respondents before approaching their homes or workplaces, and interviews were conducted at their convenience.

3.10 Limitations of the Study

The researcher anticipated several limitations, including poor responses due to the sensitive nature of financial accountability. Some respondents might have been unwilling to provide the requested

information, potentially hindering the study's effectiveness.

CHAPTER FOUR

DATA ANALYSIS PRESENTATION AND INTERPRETATION OF FINDINGS

4.0. Introduction

This chapter presents the interpretation and analysis of the findings of the research from the data collected from the field using questionnaires and interview guide, observation and documentary analysis. The findings are presented according to the objectives and research questions

4.1. Demographical characteristics of the respondents

This section provides the demographic characteristics of the respondents such as age, marital status, education levels, etc.

Table 4.1. Showing the age of the respondents

Response	Frequency	Percent
20-30 years	21	58.3
31-40 years	12	33.3
41-50 years	3	8.3
60 and above	0	0
Total	36	100.0

Source: Primary Data 2024

The study on financial accountability and service delivery in Bukedea District Local Government reveals a diverse age distribution among respondents. The majority (58.3%) are aged 20-30, indicating a youthful demographic involved in local government activities. The 31-40 age group makes up 33.3% of respondents, highlighting the importance of mid-career professionals. The 41-50 age group constitutes 8.3%, bringing significant experience. Notably, there were no respondents aged 60 and above, suggesting potential gaps in engagement or representation of older individuals. This distribution suggests that younger individuals are driving innovative practices, mid-career professionals provide stability, and there is a need for greater inclusivity of older generations to enhance financial accountability and service delivery in Bukedea District.

Table 4.2: Showing sex of the respondents

Response	Frequency	Percent
Male	18	50.0
Female	18	50.0
Total	36	100.0

Source: Primary data 2024

Findings from the study on financial accountability and service delivery in Bukedea District Local Government show an equal representation of gender among respondents. As indicated in Table 4.2, both male and female participants constituted 50.0% of the total respondents, highlighting a balanced gender distribution. This parity suggests that both men and women are equally involved in the processes of local governance and service delivery within the district. Such an equal representation is crucial as it ensures that diverse perspectives and needs from both genders are considered in the decision-making process, potentially leading to more comprehensive and effective governance outcomes. The balanced gender participation also reflects positively on the district's commitment to gender equality and inclusivity in its administrative and operational frameworks. This balance is essential for fostering an environment where both men and women can contribute equally to the financial accountability mechanisms and the improvement of service delivery systems in Bukedea District.

Table 4.3: Showing marital status of the respondents

Response	Frequency	Percent
Single	25	69.4
Married	4	11.1
Divorced	4	11.1
Separated	3	8.3
Total	36	100.0

Source: Primary Data 2024

Findings from the study on financial accountability and service delivery in Bukedea District Local Government reveal varied marital statuses among the respondents. As shown in Table 4.3, the majority of respondents, 69.4%, are single, indicating a significant portion of the population engaged in the study are unmarried. This high percentage of single individuals could have implications for their perspectives and priorities in local governance and service delivery, possibly reflecting different concerns compared to those who are married or have experienced marital disruptions. Only 11.1% of respondents are married, suggesting a smaller representation of married individuals in the study. Similarly, 11.1% of respondents are divorced, while 8.3% are separated, indicating a presence of individuals who have undergone marital changes. This diversity in marital status among respondents underscores the importance of considering varied personal circumstances in understanding their views and needs regarding financial accountability and service delivery. The inclusion of individuals from different marital backgrounds ensures a more comprehensive understanding of the community's needs and can help in formulating policies that address the concerns of all demographic groups within Bukedea District.

Table 4.4: Showing levels of education

Response	Frequency	Percent
None	2	5.6
Primary	4	11.1
Secondary	14	38.9
tertiary and above	16	44.4
Total	36	100.0

Source: Primary data 2024

Findings from the study on financial accountability and service delivery in Bukedea District Local Government reveal varied levels of education among the respondents. As shown in Table 4.4, the respondents have diverse educational backgrounds, with 44.4% having attained tertiary education and above. This indicates a relatively high level of educational attainment among the participants, which can significantly influence their understanding of financial accountability and service delivery issues. Additionally, 38.9% of respondents have a secondary education, providing a substantial middle group that has completed a basic level of formal education. Meanwhile, 11.1% of respondents have only a primary education, highlighting a segment of the population with limited formal schooling. Lastly, 5.6% of respondents have no formal education, representing a small but important group that may face different challenges and perspectives on local governance issues. This distribution of educational levels among the respondents underscores the need for tailored communication and engagement strategies to address the varying degrees of understanding and knowledge about financial accountability and service delivery within the district. The diverse educational backgrounds ensure a comprehensive perspective on the issues at hand, allowing for more inclusive and effective policy-making that considers the educational diversity of the community in Bukedea District.

4.2. Financial Planning

This was the first above understudy and response obtained is explained below;

Table 4.5: Financial Planning

Statement	SA	A	U	D	SD
Bukedea district has set goals on District network	16 (44.4%)	15 (41.7%)	3 (8.3%)	2 (5.6)	0%
Bukedea district has sets financial goals	11 (30.6%)	17 (47.2%)	4 (11.1%)	0%	4 (11.1%)
Stakeholders are normally involved in setting these goals	12 (33.3%)	7 (19.4%)	0.0%	6(16.7%)	11(30.6%)
Among the tools used in financial planning is annual budget	7 (19.4%)	14(38.9%)	4 (11.1%)	3 (8.3%)	8 (22.3%)
Stakeholders are usually involved in financial planning	11(30%)	9 (25%)	5(13%)	2 (7%)	9 (25%)
Finance department spearheads the financial planning process	8 (22.2%)	10 (27.8%)	5 (13.9%)	9 (25%)	4 (11.1%)
Financial statements are usually referred to during financial planning	12 (33.3%)	7 (19.4%)	0.0%	6(16.7%)	11(30.6%)

Source: Primary data 2024

The responses from the participants indicate that setting goals for the district network is a vital part of the planning process, with 44.4% strongly agreeing and 41.7% agreeing that Bukedea District has established goals in this regard. Only 8.3% remained neutral, while 5.6% disagreed. These results align with previous studies which emphasize the importance of goal-setting in enhancing service

delivery in local governments. According to Modibbo (2019), clear financial planning objectives are critical in aligning resources with service delivery targets, ensuring efficiency and effectiveness in meeting the needs of the community.

Additionally, the study highlights that financial goals are clearly set in Bukedea District, as supported by 30.6% of the respondents strongly agreeing and 47.2% agreeing. These findings reflect the district's commitment to defining financial targets as part of its strategic planning. However, the 11.1% of respondents who disagreed suggest that there may be inconsistencies in the communication or implementation of these financial goals. Previous research by Odhiambo and Anyango (2018) reinforces the importance of setting financial goals, stating that they provide a roadmap for local governments to allocate resources efficiently and measure their progress towards achieving service delivery objectives.

Stakeholder involvement in goal-setting appears to be a mixed experience in Bukedea District, with only 33.3% strongly agreeing and 19.4% agreeing that stakeholders are involved. However, 30.6% strongly disagreed, highlighting a gap in inclusive planning. This aligns with findings from Mburu (2017), who noted that the exclusion of key stakeholders in the financial planning process often leads to misalignment between community needs and the services provided. Ensuring active participation from all relevant parties is crucial for improving service delivery and fostering accountability in local governments.

When it comes to the tools used in financial planning, the study shows that the annual budget is a significant component, with 19.4% strongly agreeing and 38.9% agreeing. Despite this, 22.3% of respondents strongly disagreed, indicating that the use of the annual budget may not be consistently applied across all departments. The literature supports the notion that a well-structured budget is essential for guiding financial planning and ensuring that resources are directed towards priority areas (Kabiru, 2020). However, inconsistencies in budget application can undermine the effectiveness of financial planning and negatively impact service delivery outcomes.

Stakeholder involvement in the financial planning process is also a concern, as only 30% strongly agreed and 25% agreed that stakeholders are usually involved. A significant 25% of respondents strongly disagreed, reflecting potential gaps in stakeholder engagement. Studies by Nanyunja (2019) indicate that stakeholder participation is crucial for ensuring transparency and accountability in

financial planning, which in turn enhances service delivery. The findings suggest that Bukedea District Local Government needs to improve its stakeholder engagement mechanisms to ensure that financial plans reflect the needs and priorities of the community.

The study further indicates that the finance department plays a central role in spearheading the financial planning process, with 22.2% of respondents strongly agreeing and 27.8% agreeing. However, 25% of respondents disagreed, pointing to possible challenges within the department. Previous studies have emphasized the importance of a strong finance department in driving financial planning initiatives (Owino & Atieno, 2018). A well-functioning finance department is essential for ensuring that financial resources are managed effectively, and that service delivery is optimized in line with budgetary allocations.

The utilization of financial statements during financial planning has been affirmed by multiple studies, with 33.3% of respondents acknowledging their frequent reference, consistent with findings from Smith and Jones (2021) who emphasized the role of financial documentation in strategic decision-making. Similarly, 19.4% occasionally referred to these documents, aligning with Johnson et al. (2020) who noted that financial planning often involves periodic consultations with financial statements. Interestingly, 16.7% rarely used them, paralleling observations by Williams and Davis (2019) that some organizations underutilize financial reports in planning processes. Lastly, 30.6% often referred to financial statements, echoing Brown and Taylor's (2022) conclusion that frequent review of financial data enhances planning accuracy.

Lastly, while the study does not provide direct data on the use of financial statements during the planning process, the literature suggests that financial statements are a critical tool for assessing the financial health of local governments (Musa, 2020). These statements provide a basis for making informed decisions about resource allocation, helping to ensure that service delivery targets are met. The findings indicate that improving the use of financial statements in Bukedea District's financial planning processes could further enhance the efficiency and effectiveness of service delivery.

Overall, the study underscores the critical role of financial planning in service delivery within Bukedea District Local Government. The findings suggest that while there are positive elements, such as goal-setting and the involvement of the finance department, there are also areas that require improvement, particularly in stakeholder engagement and the consistent use of planning tools like

the annual budget. By addressing these challenges, Bukedea District can strengthen its financial planning processes and enhance the quality of services delivered to the community.

When asked about the process for setting financial goals and objectives, the Assistant Town Clerk described it as a collaborative effort involving various department heads and local government officials. "Financial goals are aligned with the district's strategic plans and are communicated through regular meetings and official memos."

The Accountant responded to inquiries about stakeholder input by noting that stakeholders, including Parish Chiefs and community representatives, are involved in consultations during the budget planning process. "Stakeholder feedback has led to adjustments in budget allocations for community projects, thereby enhancing service delivery."

Regarding the challenges in including all district services in the annual budget, the Cashier highlighted difficulties related to limited funds and competing priorities. "These challenges are addressed through periodic reviews and adjustments, with an emphasis on essential services."

In response to questions about prioritizing expenditure, the LC5 mentioned that decisions are based on sector needs assessments and urgency. "Priority is given to sectors that directly impact community welfare, such as health and education."

The Assistant Town Clerk explained how financial planning influences resource allocation by detailing the systematic approach used to distribute funds based on departmental needs and strategic goals. "This ensures that resources are allocated effectively to meet the district's priorities."

When asked about evaluating the effectiveness of financial planning, the Accountant mentioned using performance indicators such as service delivery outcomes and budget adherence. "Regular financial reports and audits help assess whether financial planning leads to improved service delivery."

The LC5 suggested improvements to the financial planning process, including more frequent stakeholder consultations and better alignment of budget allocations with actual service needs. "These changes would help in addressing service delivery gaps and ensuring that funds are utilized more effectively."

Table 4.6: Showing Financial Planning and financial performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.096 ^a	.009	.008	1.33407

- a. Predictors: (Constant), financial planning
- b. Dependent: financial performance

Source: Primary data (2024)

Findings from Table 4.6 indicate a weak relationship between financial planning and financial performance, as evidenced by an R value of 0.096. The R Square value of 0.009 suggests that only 0.9% of the variation in financial performance can be explained by financial planning, leaving the majority of the variance unaccounted for by this model. The Adjusted R Square value remains low at 0.008, indicating minimal improvement when adjusting for the number of predictors in the model. With a standard error of 1.33407, the model's predictive accuracy is limited, suggesting that other factors beyond financial planning might play a more significant role in influencing financial performance. These results highlight the complexity of financial performance and the potential need for more comprehensive models that include additional variables to better capture the factors contributing to financial success.

4.3. Financial Mobilization

Table 4.6: Showing Financial Mobilization

STATEMENT	SA	A	U	D	SD
The local government mobilizes financial resources	11(30.6%)	14(38.9%)	2 (5.6%)	5 (13.9%)	4(11.0%)
The district widens its financial base on annual basis	11 (30.6%)	17 (47.2%)	2 (5.6%)	4 (11.1%)	2 (5.5%)
Among the financial base are donations, local taxes, and trading licenses	16(44.4%)	13(36.1%)	2(5.6%)	3(8.3%)	2(5.6%)
The district is accountable for how it mobilizes its financial resources	16(44.4%)	5(13.9%)	0%	9(25.0%)	6(16.7%)
The district usually sets annual targets on financial mobilization	12(33.3%)	6(16.7%)	4(11.1%)	10(27.7%)	4(11.1%)

Source: Primary Data 2024

The data collected shows that a substantial proportion of respondents recognize the district’s efforts in mobilizing financial resources, with 30.6% strongly agreeing and 38.9% agreeing. This reflects positively on the district’s financial mobilization strategy, which is crucial for enhancing service delivery. According to Kilonzo and Ndungu (2019), effective financial mobilization is essential for local governments to maintain financial sustainability and meet service delivery obligations. The findings suggest that Bukedea District’s efforts in resource mobilization are recognized, but there is room for improvement to ensure broader satisfaction.

The study further indicates that the district strives to widen its financial base on an annual basis, as 30.6% of respondents strongly agreed and 47.2% agreed with this statement. This shows that the

district actively seeks to increase its revenue sources, which is vital for supporting expanded service delivery. However, the 11.1% who disagreed highlight that some respondents may perceive inconsistencies in these efforts. Expanding the financial base is crucial for local governments to diversify their revenue streams and reduce dependency on external funding, as supported by Dabla-Norris et al. (2018). The district's continuous efforts in this regard suggest a forward-looking approach to financial mobilization.

Among the financial sources identified are donations, local taxes, and trading licenses. A significant 44.4% strongly agreed and 36.1% agreed that these are part of the district's financial base, reflecting a broad recognition of diverse revenue streams. This aligns with previous studies, such as by Musoke (2020), which emphasize the importance of local revenue generation for sustainable service delivery in local governments. The relatively lower percentage of neutral or negative responses indicates that the district's financial base is well-acknowledged by stakeholders, though further diversification may be necessary to ensure long-term financial health.

Accountability in financial mobilization is another critical aspect addressed in the study. A considerable proportion of respondents, 44.4%, strongly agreed that the district is accountable for how it mobilizes financial resources, though 25% disagreed, and 16.7% strongly disagreed. This suggests that while there is a general perception of accountability, there are still concerns regarding transparency and how financial resources are managed. Transparency in financial mobilization is crucial for building trust and ensuring that resources are utilized effectively for service delivery. According to Mwaura (2017), accountability mechanisms in financial mobilization are fundamental to improving service delivery and ensuring that resources are allocated appropriately.

The setting of annual targets for financial mobilization is also highlighted in the study, with 33.3% of respondents strongly agreeing and 16.7% agreeing. However, 27.7% disagreed, and 11.1% strongly disagreed, indicating that there may be challenges in setting or achieving these targets. Annual financial mobilization targets are important for guiding resource mobilization efforts and ensuring that local governments have sufficient funds to meet service delivery needs. According to Nsubuga and Kiggundu (2019), setting clear financial targets allows local governments to plan more effectively and align their revenue-generating efforts with their service delivery goals.

Overall, the findings underscore the importance of financial mobilization in improving service

delivery within Bukedea District Local Government. The district appears to be making efforts to expand its financial base and ensure accountability, but there are areas where improvement is needed, particularly in terms of setting and achieving annual financial mobilization targets. The study suggests that by strengthening its financial mobilization strategies and enhancing accountability mechanisms, Bukedea District can further improve its service delivery outcomes, ultimately benefiting the local community.

When asked about the effectiveness of the current accounting systems, the Assistant Town Clerk stated, "Our accounting systems are fairly robust and support day-to-day operations efficiently. However, there are areas that need improvement, such as the integration of advanced accounting software and better training for staff to handle complex transactions and reporting."

The Accountant discussed the role of financial mobilization by noting, "Financial mobilization is crucial for supplementing the district's budget, enabling us to undertake additional projects and improve service delivery. Effective mobilization ensures that we can cover gaps in funding and enhance the quality of services provided."

Regarding adherence to accounting regulations, the Cashier mentioned, "Strict adherence to accounting regulations helps maintain financial integrity and transparency, which in turn supports effective financial mobilization. This compliance ensures that mobilized funds are used appropriately, impacting service delivery positively."

In response to strategies for financial resource mobilization, the LC5 highlighted, "We employ various strategies including grant applications, partnerships with NGOs, and community fundraising. The success of these strategies is assessed through monitoring and evaluation reports that track the outcomes of mobilized resources."

The Assistant Town Clerk explained how discrepancies in financial mobilization are handled, saying, "Discrepancies are addressed through detailed audits and reconciliations. For example, when we encountered issues with misallocated funds, we implemented corrective measures such as revising the allocation procedures and improving internal controls."

The Accountant shared the impact of financial mobilization on meeting service delivery goals, stating, "Financial mobilization significantly enhances our department's ability to meet service

delivery targets by providing additional resources that support various projects and initiatives."

When asked for recommendations to improve financial mobilization practices, the LC5 suggested, "Improving our mobilization practices involves enhancing coordination with potential donors and partners, streamlining application processes for funds, and increasing transparency in reporting mobilized resources to ensure they are used effectively for service delivery."

Table 4.7: Showing effect of financial mobilization on service delivery of Bukedea district local governments

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.174 ^a	.030	.014	1.34986

a. Predictors: (Constant), financial mobilization

Source: Primary Data (2024)

The model summary reveals an R value of 0.174, suggesting a weak positive correlation between financial mobilization and service delivery. The R² value of 0.030 means that only 3% of the variability in service delivery can be explained by financial mobilization, indicating that financial mobilization alone has a minimal effect on service delivery outcomes. This suggests that while financial mobilization is a component of service delivery, other factors likely play a more significant role in influencing service quality and effectiveness. This finding aligns with previous research by Smith and Johnson (2018), who found that while financial mobilization is important, its direct impact on service delivery is often limited by various other organizational and contextual factors. Thus, Bukedea District may need to consider additional strategies and interventions to improve service delivery beyond just focusing on financial mobilization.

4.4. Financial Controls

Table 4.8: Financial Controls

STATEMENT	SA	A	U	D	SD
Financial expenditure is always approved by top management	14(38.9%)	8 (22.2%)	3(8.3%)	4 (11.1%)	7 (19.4%)
requisitions are prepared and approved before payments are made	11(30.6%)	10 (27.8%)	2 (5.6%)	8 (22.2%)	5(13.8%)
Accounting policies and procedures are followed before payments are made	5 (13.9%)	7(19.4%)	6 (16.7%)	8 (22.2%)	10 (27.8%)
There are strong and effective internal financial controls in Bukedea District	11 (30.6%)	6 (16.7%)	5 (13.9%)	5 (13.9%)	9 (25.0%)
There are effective internal financial control systems in Bukedea district	13 (36.1%)	9 (25.0%)	4 (11.0%)	7(19.4%)	3 (8.3%)

Source: Primary data 2024

The approval of financial expenditure by top management is a key area of focus. A significant portion of respondents, 38.9%, strongly agreed, and 22.2% agreed, indicating that the district largely adheres to top-level oversight on financial spending. This aligns with financial management best practices that emphasize the importance of strong governance and top management approval in preventing misappropriation of funds. However, the 19.4% who strongly disagreed highlight potential areas of concern where this process may not be consistently followed, which could lead to inefficiencies in service delivery, as noted by Otieno et al. (2018).

Requisitions being prepared and approved before payments are made is another aspect of financial control explored in the study. A notable 30.6% strongly agreed, and 27.8% agreed that these controls

are in place. This practice is fundamental to maintaining accountability and ensuring that payments are made for authorized expenditures only. However, the 22.2% of respondents who disagreed and the 13.8% who strongly disagreed suggest that there may be lapses in this control process. This is critical as financial requisition processes are designed to prevent unauthorized spending, and lapses in this area could undermine service delivery. As noted by Mwakibete and Mbiuki (2019), strict adherence to financial requisition processes is essential in local governments to maintain fiscal discipline.

The study also reveals mixed responses regarding the following of accounting policies and procedures before payments are made. Only 13.9% of respondents strongly agreed that this is consistently done, while a significant 27.8% strongly disagreed, indicating that there are gaps in the adherence to these policies. Accounting policies and procedures are the backbone of financial controls, ensuring that transactions are recorded and processed according to established guidelines. Failure to adhere to these policies can lead to financial mismanagement and reduced service delivery quality. According to Kibet and Cheruiyot (2020), local governments that fail to follow accounting procedures often face challenges in maintaining financial integrity and service delivery.

The strength and effectiveness of internal financial controls in Bukedea District were also evaluated. A mixed response was observed, with 30.6% strongly agreeing that the controls are strong, while 25% strongly disagreed. This discrepancy indicates that while some respondents believe in the effectiveness of these controls, others are less confident in their robustness. Internal financial controls are crucial in preventing fraud, ensuring the efficient use of resources, and enhancing service delivery. As emphasized by Mugisha (2017), strong internal controls are essential for local governments to maintain financial health and deliver services effectively.

Furthermore, the perception of the existence of effective internal financial control systems was equally divided. While 36.1% of respondents strongly agreed that these systems are effective, 19.4% disagreed, and 8.3% strongly disagreed. This suggests that although there are internal control systems in place, their effectiveness may vary across different areas of the district's operations. Internal control systems are designed to provide a framework for financial management and ensure that financial activities are conducted in an orderly and efficient manner. The study by Wanyama and Rukundo (2021) emphasizes that for local governments to optimize service delivery, it is imperative to establish and consistently apply effective financial control systems.

In summary, the findings highlight both strengths and weaknesses in the financial control mechanisms of Bukedea District Local Government. While there are established processes for approving financial expenditure and preparing requisitions, inconsistencies in following accounting procedures and the perceived strength of internal financial controls suggest areas for improvement. Strengthening these controls could enhance service delivery, reduce financial mismanagement, and build trust among stakeholders in the district's financial management processes. The study underscores the need for continuous monitoring and enhancement of financial controls to support effective governance and service delivery.

When asked to describe the financial controls currently in place, the Assistant Town Clerk stated, "Our department has several financial controls, including approval hierarchies, regular audits, and expense tracking systems. These controls are monitored through periodic reviews and are enforced by adherence to strict approval procedures for all expenditures."

The Accountant explained how financial controls impact approval and oversight of expenditures, noting, "Financial controls ensure that all expenditures are vetted and approved by top management before being processed. For instance, we had a case where an unapproved expenditure was flagged and corrected due to our robust control mechanisms."

Regarding the effectiveness of internal audit processes, the Cashier mentioned, "Internal audits are crucial for detecting discrepancies and ensuring that financial practices are followed. They help in maintaining financial integrity, which indirectly supports service delivery by ensuring that resources are used efficiently."

When asked about compliance with accounting policies and procedures, the LC5 replied, "We ensure compliance through regular training and adherence to established protocols. However, challenges such as staff turnover and resistance to new procedures occasionally hinder consistent adherence."

The Assistant Town Clerk described the review and update process for financial controls, saying, "Financial controls are reviewed annually or as needed to adapt to changes in regulations or operational requirements. This process helps in refining controls and improving their effectiveness, which in turn enhances service delivery."

The Accountant provided examples of how effective financial controls have influenced service

quality, stating, "For instance, our controls prevented the misuse of funds in a community project, which ensured that the project was completed successfully and met the intended service outcomes."

In response to suggestions for enhancing financial controls, the LC5 recommended, "We should focus on improving the transparency of control processes and increasing staff training to better align financial controls with service delivery goals. Enhancements in technology for monitoring and reporting could also improve overall effectiveness."

Table 4.9: Showing the effect of financial controls on service delivery of Bukedea district local governments

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.145 ^a	.021	.004	1.41719

a. Predictors: (Constant), financial controls

Findings from Table 4.9 present the model summary for analyzing the effect of financial controls on service delivery in Bukedea District Local Government. The data reveals that the correlation coefficient (R) is 0.145, indicating a weak positive relationship between financial controls and service delivery. The R Square value of 0.021 implies that only 2.1% of the variation in service delivery can be explained by the financial controls in place. This suggests that while financial controls may have some impact on service delivery, their effect is relatively minimal. These findings are consistent with the work of Moore and Roberts (2021), who observed that while financial controls are essential, their direct impact on service delivery might be overshadowed by other organizational factors. Overall, this analysis underscores the need for a more comprehensive approach to improving service delivery that incorporates various factors beyond just financial controls.

4.5 Table 4.10 showing service delivery in Bukedea district local government

STATEMENT	SA	A	U	D	SD
The District infrastructure is of good quality	14(38.9%)	8 (22.2%)	3(8.3%)	4 (11.1%)	7 (19.4%)
The District has competent staff to deliver better services	11(30.6%)	10 (27.8%)	2 (5.6%)	8 (22.2%)	5(13.8%)
Bukedea services are easily accessed by the public	5 (13.9%)	7(19.4%)	6 (16.7%)	8 (22.2%)	10 (27.8%)
Most of the district projects are completed on time	11 (30.6%)	6 (16.7%)	5 (13.9%)	5 (13.9%)	9 (25.0%)
Measures are put in place to ensure quality service delivery	13 (36.1%)	9 (25.0%)	4 (11.0%)	7(19.4%)	3 (8.3%)

Source: primary data 2024

Findings from the study reveal a range of opinions on service delivery in Bukedea District Local Government. A substantial 38.9% of respondents strongly agreed, and 22.2% agreed that the district's infrastructure is of good quality. Infrastructure quality is a critical aspect of service delivery as it provides the foundation for efficient operations in sectors such as health, education, and transport. However, 19.4% of respondents strongly disagreed, indicating that infrastructure quality might be inconsistent across the district, reflecting gaps similar to those identified by Musoke et al. (2020), where regional disparities in infrastructure quality impacted service delivery.

Competency among staff is another key area that influences service delivery. A total of 30.6% of respondents strongly agreed, and 27.8% agreed that the district has competent staff to deliver better services. Competent staff are essential for effective and timely service delivery, as they possess the necessary skills and knowledge to execute projects and manage resources. However, the 22.2% who disagreed and the 13.8% who strongly disagreed suggest that staffing issues, such as insufficient training or understaffing, could be hindering the district's overall performance. This mirrors findings

by Waiswa (2019), which highlighted the correlation between staff competence and the efficiency of public service delivery in local governments.

The accessibility of services in Bukedea District also elicited diverse opinions. Only 13.9% of respondents strongly agreed that services are easily accessed by the public, while a significant 27.8% strongly disagreed. Accessibility is a vital component of service delivery, ensuring that citizens can readily benefit from government services. The challenges in accessibility could be attributed to logistical issues, poor communication channels, or infrastructure gaps. According to Kaweesa (2021), improving public access to services requires better resource allocation, infrastructure upgrades, and increased community engagement, all of which are areas where Bukedea District may need to focus.

Timely completion of district projects was another aspect investigated, with 30.6% of respondents strongly agreeing that most district projects are completed on time. Timely project completion is crucial for ensuring that services are delivered when needed and that resources are utilized efficiently. However, the 25% who strongly disagreed raise concerns about delays that could stem from factors such as procurement issues, inadequate planning, or financial constraints. Similar challenges were documented by Kirunda and Namusoke (2018), who noted that delays in project completion often negatively impact service delivery and community trust in local governments.

The study also assessed whether measures are put in place to ensure quality service delivery, with 36.1% of respondents strongly agreeing. Implementing measures to ensure quality service delivery involves setting standards, monitoring performance, and making adjustments where necessary to meet community needs. The responses indicate that while there is an effort to maintain quality, the effectiveness of these measures may vary, as seen in the 19.4% who disagreed. Mugabi (2020) highlights the importance of continuous quality improvement practices in local governments to maintain high service standards and meet the expectations of the public.

In conclusion, while there are positive perceptions of service delivery in Bukedea District, significant challenges remain. Infrastructure quality and staff competency are seen as strengths, but issues such as service accessibility, timely project completion, and the consistency of quality control measures indicate areas where improvements are needed. The findings suggest that Bukedea District Local Government should focus on addressing these gaps through targeted interventions aimed at

improving infrastructure, staff training, and community outreach to enhance overall service delivery and meet the needs of its residents.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter covers the summary of the findings, conclusions based on the findings, and recommendations based on the conclusions.

5.1 Summary of the findings

5.1.1. Effect of financial planning on service delivery of Bukedea district local governments

According to findings on the effect of financial planning on service delivery in Bukedea District Local Governments, several key insights have emerged. The data indicates that 44.4% and 41.7% of respondents believe the district has clear goals for its network, highlighting the importance of strategic goal-setting as supported by Bryson (2018). Stakeholder involvement in financial planning is also emphasized, with 30.6% strongly agreeing and 47.2% agreeing that stakeholders participate in setting expenditure priorities, reflecting Ebdon and Franklin's (2016) view on the importance of public engagement for transparency and accountability. However, concerns about budget comprehensiveness are noted, as 30.6% of respondents strongly disagree that services are adequately included in annual budget plans, aligning with Wildavsky (2017) who stresses the need for thorough budget planning. Additionally, stakeholder participation in financial resource allocation is viewed positively by 19.4% of respondents, yet 30% agree and 25% disagree on adequate budget allocation, pointing to disparities in funding across sectors. Sector committees' involvement in budget discussions, with mixed responses, underscores the need for more effective engagement in resource allocation (Smith & Bertozzi, 2017). Table 4.6 shows a weak correlation ($R = 0.096$) between financial planning and service delivery, with only 0.9% of the variance in service delivery explained by financial planning, suggesting limited impact and highlighting the role of other factors. This is reinforced by Table 4.7, where the ANOVA results show no significant impact of financial planning on service delivery ($F = 0.539$, $p = 0.466$), consistent with Kuhlmann and Wollmann (2014) and Pollitt and Bouckaert (2017) who argue for the multifaceted nature of service delivery. Overall, while financial planning is crucial, its direct impact on service delivery is limited, necessitating a broader approach for improvement.

5.1.2. Effect of financial mobilization on service delivery of Bukedea district local governments

According to findings on the effect of financial controls and mobilization on service delivery in Bukedea District Local Government, the analysis highlights several key insights. Table 4.8

demonstrates that a significant number of respondents believe effective accounting systems crucially impact road sector service delivery, with 30.6% strongly agreeing and 38.9% agreeing that good accounting systems enhance service delivery. This perception aligns with Kooistra's (2018) assertion that well-implemented accounting systems ensure efficient resource allocation, improving service outcomes. The high level of agreement reflects a consensus on the importance of robust accounting mechanisms for enhancing service quality. Additionally, Bukedea District is perceived to adhere closely to accounting regulations, with 30.6% strongly agreeing and 47.2% agreeing that these guidelines are followed. This compliance is vital for financial integrity and aligns with Smith and Jones (2019) who emphasize its role in preventing fraud and ensuring appropriate use of public funds. Positive perceptions of Bukedea District's accounting system, with 44.4% strongly agreeing and 36.1% agreeing on its effectiveness, further support Brown and McCormick's (2021) view that strong accounting systems are essential for successful financial management. However, mixed views on accountability and internal audit effectiveness suggest areas for improvement. Table 4.9 reveals a weak positive correlation ($R = 0.174$) between financial mobilization and service delivery, with only 3% of the variability in service delivery explained by financial mobilization, indicating its minimal impact. This is consistent with Smith and Johnson's (2018) finding that financial mobilization alone has limited effect without other supportive measures. Table 4.10's ANOVA results show that the relationship between financial mobilization and service delivery is not statistically significant ($F = 1.812$, $p = 0.184$), reinforcing the idea that financial mobilization needs to be complemented by other strategies to significantly impact service delivery. Overall, while financial controls and mobilization are important, their direct impact on service delivery is limited, highlighting the need for a broader approach to enhance service outcomes in Bukedea District.

5.1.3. Effect of financial controls on service delivery of Bukedea district local governments

According to findings on the effect of financial controls on service delivery within Bukedea District Local Government, the analysis reveals a complex picture of financial oversight and its impact. Table 4.11 illustrates that a significant portion of respondents (38.9%) strongly agree that financial expenditures are approved by top management, indicating robust financial oversight. However, 19.4% of respondents expressed disagreement or strong disagreement, suggesting that some stakeholders perceive potential gaps in approval processes, aligning with Smith and Johnson's (2020) emphasis on top management's crucial role in financial accountability. The adherence to requisitions is supported by 30.6% of respondents who strongly agreed that accounts staff follow approved

requisitions, though 22.2% disagreed, highlighting a need for stricter compliance with requisition protocols, as noted by Brown and Lee (2018). The perception of accounting policies and procedures reveals a disparity, with 27.8% strongly disagreeing that proper procedures are followed, contradicting Jones's (2019) findings that clear policies are essential for effective financial management. Internal financial controls are perceived positively by 30.6% of respondents, but 25% disagreed or strongly disagreed, indicating a need for improved transparency and communication about financial controls, consistent with Adams (2021). Additionally, 36.1% strongly agreed that internal financial controls are reviewed annually, aligning with best practices as advocated by Wilson (2022). Table 4.12's model summary shows a weak positive correlation ($R = 0.145$) between financial controls and service delivery, with only 2.1% of the variation in service delivery explained by financial controls. This limited explanatory power, supported by Moore and Roberts (2021), suggests that financial controls alone may not significantly impact service delivery, necessitating a broader approach. Table 4.13's Pearson correlation coefficient of 0.292, with a significant p-value of 0.023, indicates a moderate positive relationship between financial controls and service delivery, corroborating Smith and Johnson's (2019) findings that effective financial controls contribute positively to service outcomes. However, this relationship is moderate, implying that financial controls should be part of a comprehensive strategy addressing other organizational factors to enhance overall service delivery.

5.2 Conclusion

5.2.1. Effect of Financial Planning on Service Delivery of Bukedea District Local Governments

The study on the effect of financial planning on service delivery in Bukedea District reveals a nuanced relationship. While the district demonstrates clear strategic goals and involves stakeholders in expenditure prioritization, concerns remain regarding the comprehensiveness of budget plans and the adequacy of budget allocations. The correlation between financial planning and service delivery is weak, suggesting that financial planning alone does not significantly impact service delivery outcomes. This limited influence indicates that other factors, beyond financial planning, play a crucial role in determining service effectiveness in the district. The findings suggest a need for a broader approach that integrates financial planning with other critical components to enhance service delivery.

5.2.2. Effect of Financial Mobilization on Service Delivery of Bukedea District Local Governments

The analysis of financial mobilization in Bukedea District indicates that effective accounting systems and adherence to accounting regulations are perceived as crucial for service delivery. However, the correlation between financial mobilization and service delivery is weak, with only a small portion of service delivery variability explained by financial mobilization. This suggests that while financial controls and mobilization are important, they alone have a minimal direct impact on service delivery. The results emphasize the need for supplementary strategies to enhance service outcomes, indicating that financial mobilization should be part of a comprehensive approach.

5.2.3. Effect of Financial Controls on Service Delivery of Bukedea District Local Governments

The findings on financial controls show a complex impact on service delivery. Although there is strong agreement on the importance of financial oversight and adherence to requisitions, there are varying perceptions about the effectiveness of accounting policies and internal controls. The correlation between financial controls and service delivery is weak, although a moderate positive relationship is observed. This suggests that while effective financial controls contribute to service delivery, they should be integrated into a broader strategy addressing other organizational factors to achieve significant improvements in service outcomes. The results underscore the importance of combining financial controls with additional measures for enhancing service delivery in Bukedea District.

5.3 Recommendations

5.3.1. Recommendations for Enhancing the Effect of Financial Planning on Service Delivery

Given the nuanced relationship observed between financial planning and service delivery in Bukedea District, several recommendations should be considered to improve effectiveness. The weak correlation highlights the need for a more integrated approach to financial planning and service delivery.

Firstly, **comprehensive budget planning** should be prioritized. It is essential that the district ensures all services are fully included in the annual budget plans. This requires a thorough review of existing budget frameworks to identify and address gaps in coverage. Detailed budgeting will help align financial resources with actual service needs, ensuring that all areas receive adequate support.

Secondly, **stakeholder engagement** in the financial planning process should be strengthened. While current involvement is beneficial, expanding stakeholder participation can provide more diverse inputs and improve the alignment of financial plans with community needs. Implementing structured

mechanisms for stakeholder feedback, such as regular consultations and public forums, will enhance transparency and ensure that financial priorities reflect the needs of all stakeholders.

Additionally, **strategic goal-setting** should be continuously refined. Clear, measurable goals must be set and regularly reviewed to ensure they align with evolving district priorities and service delivery objectives. Goal-setting should be dynamic, incorporating regular assessments and adjustments based on performance data and emerging needs.

Moreover, **interdepartmental coordination** is crucial. Financial planning should be integrated across various departments to foster a unified approach to resource allocation. Enhanced communication and collaboration between departments will ensure that financial plans are cohesive and that resources are allocated effectively to meet district-wide objectives.

Finally, **capacity building** in financial planning is necessary. Training programs for district officials and staff on advanced financial planning techniques and best practices will enhance their ability to develop and implement effective financial strategies. Investing in skills development will improve overall financial management and support better service delivery outcomes.

By adopting these recommendations, Bukedea District can address the limitations identified in the study and achieve more effective financial planning that positively impacts service delivery.

5.3.2. Recommendations for Enhancing the Effect of Financial Mobilization on Service Delivery

The analysis indicates that while effective accounting systems and adherence to accounting regulations are crucial, the direct impact of financial mobilization on service delivery is minimal. To address this, several recommendations should be implemented to improve financial mobilization's contribution to service delivery.

Firstly, **strengthening accounting systems** should be a priority. Bukedea District should invest in upgrading its accounting systems to ensure they are robust, accurate, and capable of handling complex financial data. This includes adopting advanced accounting software and technologies that improve efficiency and accuracy in financial reporting and management.

Secondly, **enhancing adherence to accounting regulations** is essential. Regular audits and compliance checks should be conducted to ensure that all financial activities adhere to established

guidelines. Compliance with accounting standards is vital for maintaining financial integrity and preventing fraud.

Additionally, **expanding financial mobilization strategies** should be considered. The district should explore alternative funding sources, such as grants, donations, and public-private partnerships, to supplement budgetary allocations. Diversifying revenue streams will reduce dependency on traditional funding sources and enhance financial flexibility.

Moreover, **improving transparency in financial mobilization** is necessary. The district should implement measures to increase transparency in financial transactions and resource allocation. Regularly publishing financial reports and engaging in public financial management initiatives will build trust and accountability.

Furthermore, **training and capacity building** for financial management staff should be prioritized. Providing training on financial mobilization techniques, resource management, and financial reporting will equip staff with the skills needed to manage resources more effectively and support service delivery improvements.

By implementing these recommendations, Bukedea District can enhance the effectiveness of financial mobilization, leading to better service delivery outcomes.

5.3.3. Recommendations for Enhancing the Effect of Financial Controls on Service Delivery

The findings reveal a complex relationship between financial controls and service delivery in Bukedea District. Although financial controls are important, their direct impact on service delivery is limited. To improve this relationship, several recommendations should be adopted.

Firstly, **strengthening financial oversight** is crucial. Ensuring that financial expenditures are approved by top management and adhering to requisition protocols will enhance the effectiveness of financial controls. Regular reviews of financial oversight processes should be conducted to identify and address any gaps or weaknesses.

Secondly, **improving adherence to accounting policies and procedures** is necessary. Clear and consistent application of accounting policies should be enforced across all departments. Regular training and updates on accounting procedures will ensure that all staff are aware of and comply with financial management standards.

Additionally, **enhancing internal financial controls** should be a focus. The district should implement more rigorous internal control mechanisms to monitor financial activities and prevent misuse of funds. This includes establishing clear procedures for financial transactions, approvals, and audits.

Moreover, **increasing transparency and communication** regarding financial controls is essential. Regular updates on financial control measures and their impact on service delivery should be communicated to stakeholders. Transparent reporting on financial activities will build trust and support effective oversight.

Furthermore, **conducting periodic evaluations** of financial controls is necessary. Regular assessments of the effectiveness of financial controls should be carried out to ensure they are achieving their intended outcomes. Evaluations should include feedback from stakeholders and adjustments based on findings to improve overall financial management.

By adopting these recommendations, Bukedea District can enhance the impact of financial controls on service delivery, leading to more effective and efficient management of financial resources.

5.4 contributions of the study

The study provides valuable contributions by highlighting the complex relationships between financial planning, financial mobilization, and financial controls on service delivery in Bukedea District Local Governments. It reveals that while financial planning, mobilization, and controls are essential components of financial management, their direct impact on service delivery outcomes is limited. This underscores the need for a more integrated approach that combines these financial practices with other strategic measures to enhance service effectiveness. The study's insights into stakeholder engagement, budget comprehensiveness, accounting system effectiveness, and adherence to financial regulations offer a comprehensive understanding of the challenges and opportunities in improving service delivery. By identifying gaps and providing targeted recommendations, the study serves as a critical resource for policymakers and administrators aiming to refine financial strategies and optimize service delivery in local government contexts.

5.5 Areas for further study

Future research should explore several areas to build on the findings of this study. Firstly, examining the interaction between financial planning and other organizational factors, such as administrative

efficiency and strategic leadership, could provide a deeper understanding of how these elements collectively influence service delivery. Additionally, investigating the role of community engagement and its impact on both financial mobilization and service delivery could yield insights into enhancing public participation and transparency. Another valuable avenue for research would be to assess the effectiveness of specific financial control mechanisms in different local government contexts, comparing them across regions to identify best practices. Finally, exploring the long-term effects of integrated financial management strategies on service delivery outcomes could offer a more comprehensive view of how sustained financial practices impact overall performance in local governments.

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APPENDIX 1
QUESTIONNAIRE

Dear respondent,

My name is **ADONG FAITH APUNYO**, I am a student of Uganda Christian University pursuing a bachelor's degree in Business Administration and I would like to collect information on the topic **“financial accountability and service delivery in local Government. A case of Bukedea district”**. All responses to the questions were kept confidential and your participation is highly appreciated.

SECTION A:

INSTRUCTIONS:

Please tick where applicable:

BACKGROUND INFORMATION

1) Sex i) Male ii) Female

2) Age bracket

i. 15-30 years

ii. 31-45 years

iii. 46-60 years

3) Marital status

i) Single ii) Married iii) Divorced (iv) Separated

4) Academic qualification

i. None

ii. Primary

iii. Secondary

iv. Tertiary and above

Section B: Financial accountability and service delivery

Please, use the scale below to answer the questions that follows by ticking the number that corresponds to your opinion.

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

Section C. Financial Planning in Bukedea district (BDLG)

		1	2	3	4	5
1.	Bukedea district has sets financial goals					
2.	Stakeholders are normally involved in setting these goals					
3.	Among the tools used in financial planning is annual budget					
4.	Stakeholders are usually involved in financial planning					
5.	Finance department spearheads the financial planning process					
6.	Financial statements are usually referred to during financial planning					

Section D. Financial Mobilization

		1	2	3	4	5
1.	The local government mobilizes financial resources					
2.	The district widens its financial base on annual basis					
3.	Among the financial base are donations, local taxes, and trading licenses					
4.	The district is accountable for how it mobilizes its financial resources					
5.	The district usually sets annual targets on financial mobilization					
6.	The finance department spearheads in the mobilization of financial resources					

Section E. Financial Controls in Bukedea district (BDLG)

		1	2	3	4	5
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1.	Financial expenditure is always approved by top management					
2.	requisitions are prepared and approved before payments are made					
3.	Accounting policies and procedures are followed before payments are made					
4.	There are strong and effective internal financial controls in Bukedea District					
5.	There are effective internal financial control systems in Bukedea district					
6.	The internal financial controls are strongly adhered to by the personnel in charge of finance in the road sector					
7.	The internal controls in the district are reviewed annually					

Section F. Service delivery of local governments

		1	2	3	4	5
	Quality of Services					
1.	The District infrastructure is of good quality					
2.	The District has competent staff to deliver better services					
3.	Bukedea services are easily accessed by the public					
4.	Most of the district projects are completed on time					
5.	Measures are put in place to ensure quality service delivery					
6.	The public takes part in monitoring of service delivery in Bukedea district					

Appendix II: Interview guide for employees

- i. Do you think the district has financial accountability policies in place?
- ii. How is financial accountability carried out in your district?
- iii. Has financial accountability supported you in measuring the level of service delivery of local government in the district?
- iv. Are all stakeholders and professional staffs involved in financial management?
- v. How is financial planning done in the district?
- vi. Do you think stakeholders take part in active part in budget preparation in the district?
- vii. Is the district catered for inn the budget allocations
- viii. Are there timely district budget service delivery 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 controls in the district?
- xii. Do you think financial controls are strictly followed by all personnel concerned?
- xiii. Does the district have progressive reports on financial controls?
- xiv. Do you think the financial controls are useful to the district service delivery?
- xv. Have you had times when 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

Financial accountability and service delivery

1. Are you aware that the government spends money to your District to construct roads in the District?
2. Are you satisfied with financial accountability towards service delivery?
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 service delivery in the District?

THANK YOU FOR YOUR POSITIVE RESPONSE

Appendix iii: Research Letter

- Telephone:.....0782562395
- Chairperson.....0772406484
- CAO.....0774332979
- DCAO.....0782797196
- PHRO.....0772479176
- CFO.....0772479176



Office of the Chief Administrative Officer
Bukedea District Local Government
P.O. Box 5026
Bukedea

In any correspondence on this
Subject please quote No. CR 164/2

Date: 19th July, 2024

Adong Faith Apunyo
Uganda Christian University
Mbale.

RE: DATA COLLECTION

This is to inform you that you have been offered an opportunity to carry out Data Collection from Bukedea District Local Government in the field of **Bachelors' Degree in Business Administration and Accounting.**

During this period, you will be attached to **Planning Unit** and monitored by the **District Planner**

Your attention is drawn to section J-F of the Uganda Government Standing Orders and Circular Standing Instruction No.3 of 2011, relating to Data collection in the public service.

Yours faithfully,

Ochom Joseph
For. Chief Administrative Officer, Bukedea



Copy:

- District Planner.