

**FINANCIAL ACCOUNTABILITY AND SERVICE DELIVERY IN KANUNGU DISTRICT  
A CASE OF BUTOGOTA TOWN COUNCIL**

**BY**

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**July 2025**

## DECLARATION

I also certify that this report remains my original work and, as far as I understand, it has not been

submitted to any other higher institution for the same award

Signature



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## APPROVAL

This paper has been assembled under my direction and supervision and is now in preparation for further action.

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## DEDICATION

This research work is my contribution to my family: my husband, Mr. Mwesigwa Abel, and my children, Anold Ampuriire, Ankunda Abel, and Ampumuza Anderse. Through encouraging me, lending me support, and sacrificing, my academic life has been made strong.

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May Almighty God, who owns and gives us all things, in his faithful manner, repay each of you.

## LIST OF ACRONYMS

AG	Auditor General
CIPFA	Chartered Institute of Public Finance and Accountancy
CVI	Content validity index
GoU	Government of Uganda
IGG	Inspector General of Government
IPSASs	International Public Sector Accounting Standards
MDAs	Ministries, Departments, and Agencies
MoES	Ministry of education and sports
MoLG	Ministry of Local Governments
OAG	Office of the Auditor General
OECD	Organization for Economic Co-operation and Development
PFMA	Public Finance Management Act
US\$	United States dollar

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## ABSTRACT

This study was conducted with the general objective of establishing the effect of financial accountability on service delivery in Butogota Town Council. To be specific, the study examined the effect of financial planning on service delivery, assessed the effect of financial reporting on service delivery, and established the effect of budgetary control on service delivery in Butogota Town Council. A cross-sectional survey design was adopted with a triangulation approach to establish the effect of financial accountability on service delivery in Butogota Town Council. Using questionnaire survey, interview guide, and documentary guide, data was collected from 108 respondents that included town councilors, technical officers, CSOs officials, TC board and committee members, beneficiary members, and service providers in Butogota town council. The collected data were analyzed with the aid of SPSS (version 26.0). Quantitative data were presented in the form of tables as percentages for descriptive statistics, and Pearson's Correlation was adopted to test if variations in the opinions of the respondents were significant. For qualitative data, the researcher transcribed interviews. Results clearly demonstrate that financial planning significantly enhances service delivery in Butogota Town Council. Results further indicated that Timeliness, stakeholder engagement, clarity, and transparency of reports are essential for accountability and effective service outcomes. Finally, findings revealed that budgetary control significantly enhances service delivery in Butogota Town Council through clear guidelines, effective expenditure monitoring, and reduced financial mismanagement. In conclusion, the results indicated a strong positive and

statistically significant relationship between financial accountability and service delivery, with a Pearson correlation coefficient of 0.686 and a p-value of 0.000. These studies suggest that councils should develop community participation systems so that fiscal plans will more accurately represent community priorities, enhancing the relevance of services and citizen satisfaction.

## **CHAPTER ONE: INTRODUCTION**

### **1.0 Introduction**

The study was conducted on financial accountability and service delivery in Kanungu District, A case study of Butogota Town Council. This chapter presents the background to the study, statement of the problem, general objective of the study, specific objectives of the study, research questions, scope of the study, and significance of the study.

### **1.1 Background to the study**

#### **1.1.1 Historical background**

Financial accountability has long been recognized as a cornerstone of good governance and public sector performance. Historically, many developing countries, including Uganda, struggled with weak financial systems, a lack of transparency, and mismanagement of public funds. In response, global institutions such as the World Bank and International Monetary Fund (IMF) emphasized the importance of sound public financial management (PFM) as a prerequisite for aid and development support (World Bank, 2004). In Uganda, reforms were initiated in the early 1990s through the Public Financial Management Reform Programme (PFMRP), which aimed to strengthen budgeting, auditing, financial reporting, and expenditure control (MoFPED, 2018). The enactment of the Public Finance Management Act (2015) marked a significant milestone in institutionalizing financial discipline and accountability across all levels of government.

Financial accountability in Kanungu District, like in many other parts of Uganda,

has evolved alongside national public sector reforms aimed at enhancing transparency, efficiency, and citizen trust in government. The Government of Uganda introduced the Public Finance Management Act (2015) to strengthen accountability in the use of public resources by both central and local governments. This act mandates districts, including Kanungu, to implement budgeting, reporting, and auditing practices that ensure effective resource utilization (MoFPED, 2015). Before these reforms, districts faced challenges of mismanagement of funds, weak internal controls, and limited citizen participation in planning processes (Inspectorate of Government, 2013). Kanungu, being a rural and relatively new district (created in 2001), has had to build institutional capacity from the ground up, facing a slow pace in adopting modern accountability mechanisms.

Service delivery in Kanungu has been significantly shaped by the decentralization policy that began in the 1990s. Under this framework, the district was given autonomy over planning and budgeting for local services such as health, education, and infrastructure (JARD, 2004). Despite improvements in infrastructure and service access, the district still faces issues related to delayed fund disbursement, inadequate budget execution, and insufficient monitoring and evaluation systems (Office of the Auditor General, 2022). These issues have often resulted in gaps in health service delivery, poor road maintenance, and inadequate education infrastructure, undermining the benefits of decentralization. Strengthening financial accountability through transparent reporting, regular audits, and citizen engagement remains crucial in enhancing service delivery in Kanungu.

### **1.1.2 Theoretical Background to the Research Study**

Our recent work is grounded in agency theory by Jensen and Meckling (1976). Agency theory examines relationships wherein there exists a party (the principal) who will be dependent upon another party (the agent) to act in/their interests, frequently involving financial decisions or transactions. The theory's objective is to manage potential conflicts of interest and objective differences that could occur when principal and agent differ in aims or risk appetite. The theory proposes that the principal-agent relationship can be defined by a group of mechanisms, like contracts, monitoring, and rewards, in an effort to alleviate such conflicts.

Agency theory in the framework of financial accounting theory is an attempt to explain and forecast management's choice of accounting practices. Furthermore, agency theory is regarded by an ever-increasing tide of literature as an efficient contracting theory paradigm. Additionally, in conjunction with contracting theory and the efficient market hypothesis, agency theory is applicable to significant predictions within positive accounting theory, specifically in relation to the bonus plan hypothesis, the debt/equity hypothesis, and the political cost hypothesis. The analysis of profit management is also justified by this theory. The ubiquity of pervasive agency issues in an myriad of organizational types has turned agency theory into a key concept within economic and financial literature, specifically within the areas of accounting, political science, sociology, organizational behavior, and marketing (Panda & Leepsa, 2017). Additionally, agency theory is a foundation upon which other innovative constructions of theory are built, such as the combination of agency theory and crowding reactance (Lim, 2021).

### **1.1.3 Contextual Background to the Research Study?**

The contextual background of a research investigation denotes the intricate framework that positions the research within its expansive milieu. This background delivers crucial information that aids readers in comprehending the importance and pertinence of the study. It incorporates multiple components, such as historical, social, cultural, and theoretical contexts that impact the research topic at hand.

Accountability for finances has always been a central theme among policymakers, jurists, economists, and community members. It can be defined as the financial management of an organization in order to meet its particular objectives (Tooley & Hooks, 2012). In the 11th and 12th centuries, great importance was attached by the Greeks to the financial management of public funds. The notion of accountability for finances evolved and gained varied meanings, depending upon the nature of the concern organization (Cangiano, Curristine, Lazare, 2016).

Accountability in finance is a way of guaranteeing that public funds are being spent responsibly and economically. In this, it improves the evaluation of financial statements' legality and regularity by guaranteeing that public resources are spent in such a manner that value for money is optimized.

Across the world, governments face pressures from citizens to provide services in a timely, efficient, effective, and equitable (EEE) way (Ntongi, 2010). In Bangladesh, this key concern about financial accountability and service delivery

emerged due to community people's unhappiness about the efficiency of health systems, people's unavailability of and non-equitable allocation of key services, financial improprieties, corrupt practices, and low responsiveness (Zochukwu, Mbachu, Okeke, Ibe, Okwuosa, 2016). In response, there was a need to enhance financial accountability to address EEE service provision.

On the contrary, in Africa, much attention has been placed on strengthening executive institutions at times at the expense of other government arms, such as public service departments. According to Ayobami (2014), one major challenge that much of Africa has experienced is building efficiency and effectiveness in the public sector, mainly because of weak financial accountability. However, there has been a donor-driven drive towards better governance that has supplemented financial accountability and provision of public services in city halls in Uganda (Bukonya, 2016).

The local governments in Uganda and the town councils are accountable to ensure efficient delivery of public services by delegating powers to a more local level (Local Governments Accounting Manual, 2009). This aim has been defeated by the problems of financial accountability that are opposed to the improvement of service delivery (Amal, 2013). The challenges amongst these are: poor budgetary oversight, the absence of adequate legal provisions on fraud, and selfish tendencies in individual cases.

Financial accountability enhances service delivery efficiency in Local Town Councils and thus their operating autonomy, an essential property of

organizations such as revenue bodies and procurement organizations (Bukonya, 2016). Town councils are mandated to provide services to urban dwellers upon securing information on community requirements from councilors within the municipal, district, and local town levels to ensure planning, rallying of resources, and allocating budgetary resources to several units.

#### **1.1.4 Conceptual Background**

Accountability of finance is understood in its entirety by the aspects of financial planning, financial reporting, and budgetary controls (Tooley & Hooks, 2012).

Financial accountability also includes financial reporting responsibility, which requires that local government organizations produce correct, timely, and properly formatted reports in line with legal requirements. A financial plan also makes funding available at suitable time periods to meet organizational needs for capital in short, medium, or long-term frames. In this case, it specifies financial resources needed to stabilize debtor, creditor, and other cash obligations fluctuations, as well as whether a new asset should be purchased or should be leased (Tooley & Hooks, 2012).

As a key component of sound fiscal accountability, financial reporting communicates about the accountability process, therefore informing the public about economic developments that took place in local government institutions (Kiyemba, 2018). The process facilitates evaluation of both the performance of local government authorities in aggregate, as well as how they perform, by identifying key areas that require improvement, as well as areas that require close attention.

Kiyemba (2018) claimed that financial reporting is also fundamental in facilitating decisions by internal and external stakeholders. In addition to financial reporting, financial accountability effectiveness also lies in effective management systems as well as effective institutional arrangements. For this reason, the vigorous effort that aims at strengthening financial accountability in local governments also necessitates effective organizational structures that will guarantee a conducive work environment both for local officials and local people.

Accountability in finance refers to the proper use of public funds in order to ensure that such funds have been used as anticipated (Tooley and Hook, 2012). This further indicates that accountability in finance is a means employed in enhancing service delivery in Local Governments. In addition, accountability in finance is with regard to budgetary control, whereby it is intended to determine whether planned presentation is in line with organizational goals while showing effective resource utilization (Williams, 2013).

Lack of or poor controls over budgets have resulted in stagnated projects, delays in projects, strikes, and go-slows among workers who pull salaries out of District Local Governments. There is hue and cry by the members of the public based on poor service delivery, while, at the same time, District staff award themselves humongous allowances in every financial year (Bukonya, 2016).

The effectiveness of a government institution primarily relies on implementing budgetary control measures or techniques (Ngozika, 2013). Ineffective measures leave organizations prone to unbridled consumption of resources, particularly

financial resources, and may trickle down to impact operations, efficiency, and service delivery of the institution in question.

In fact, Ngozika (2013) claimed that financial accountability not only influences the quality-of-service delivery in government institutions but also enhances managerial productivity and efficiency at large. Yet, to make budgetary control effective, it is also agreed upon that it necessitates collaborative effort in participation, coordination, as well as understanding among upper-level, middle-, and low-level management (Amal, 2013).

In Uganda, financial accountability of individuals entrusted to manage public funds is not optional at all, but rather a fundamental responsibility that must be fulfilled (Public Finance Management Act, 2015). The Public Finance Management Act of 2015 verbally spells out in clear terms the accountability practices and processes that are expected of anyone who is liable to expend public funds.

Contrary to this, a large number of the administrators in local governments tend to diverge from the legally sanctioned procedures and indulge in private means like creative accounting and violation of International Public Sector Accounting Standards (IPSASs). The fraudulent activities observed include the misappropriation of public funds, thereby negating the quality and quantity of services provided to the public. Public sector offices are part of public organizations whose finances are paid through the central government budget in a series of grants like in the form of conditional, unconditional, and equalization grants. The overall objective of these actions is to deliver critical government services to the entire society (Ministry of

Finance, Planning and Economic Development, 2016).

Local governments in Uganda, among others, have been at the center of long-standing controversies based on long-standing accusations of poor fiscal accountability, and suspicion has been raised about the abuse of public authority and resources (Inspector General of Government, 2015; Office of the Auditor General, 2016). The systems of public sector agencies are very important because of their responsibilities and mandates; however, in several instances, these systems are developed on the premise of enhancing economic growth and prosperity.

Poor allocation of funds, indicated by massive finances being channeled to recurrent expenditure, shows that funds are being misplaced into priorities by those in charge of formulating District budgets (Kiyemba, 2018). Gbadamosi and Adeyeni (2010) found that there were standard classrooms spacious for a pupil population of 40 pupils per class in Nigeria. In Oguni State, the situation will be even better in public primary schools: for example, fewer than 40 pupils per class. Equally, GoU (2014) revealed improvement in pupil-classroom ratio resulting in quality service delivery.

Additionally, the Ministry of Education and Sports (2010) reported that some public primaries were awarded classroom construction by the School Facilities Grant to alleviate the ratio of pupils to classrooms. The above-referenced studies show an increase in the number of primaries and classroom constructions in Uganda and in Nigeria. The above-mentioned studies were however poor in explaining the correlation of financial accountability and service delivery.

The Auditor General has consistently highlighted long-standing gaps in the health sector in Uganda in regard to financial accountability since 2008. For instance, in 2012/2013, the Ministry of Health and Ugandan hospitals were incapable of justifying USH 23.7 billion (6.7 million US dollars). The probable reasons for the gaps in the financial accountability could be an insufficient level of competency in responsible individuals and an inadequate process of verifying. The Auditor General (AG) imputes gaps in financial accountability in health sector expenditure to an inadequate mastery of managerial skills, poor internal auditing processes, and poor governance (Auditor General's Report, 2016).

Further observations drawn from Butogota Town Council's 2016 budget performance report saw UGX.130,253,308 being allocated to meet regular manual maintenance of roads, regular mechanized maintenance, and dealing with circumstances that require emergency across different roads in the town council using Road gangs and under the 'Force Account' method. The Town Council was successful in receiving UGX.130,253,308, which constituted 100% of what was allocated (OAG, 2018).

Venanci (2012) argues that service provision in local governments is regulated by varying levels of decentralization. Growth and expansion of medium towns and local governments and population movements courtesy of migrants have initiated the increased imperative to deliver services (Ali et al., 2018). As no clear framework has been determined to enhance service delivery in local governments, recent papers recognize the complex dynamics in local government. For this reason, to effectively address changing circumstances and burgeoning chances, whatever plan is crafted to enhance service delivery and local government must be interrelated.

Service delivery, as a term, is rooted in trying to take good care of individuals in the public who require services from the government. Service delivery, then, means offering services to people in such a manner that satisfies people's needs and expectations (Majekodunmi, 2015). In Uganda's municipalities, service delivery is a term adopted by the government to satisfy people's needs and aspirations (Ministry of Local Government, 2013).

The service delivery process involves the delivery of services to potential beneficiaries in a timely and effective manner. Therefore, the ability of a local authority to meet national service delivery obligations is a gauge of the legitimacy of a ruling authority. The ability can be gauged by the caliber of public services such as education, health, infrastructure, and input in agriculture that are provided to groups at junior echelons of local governance (Bainomugisha, Kisuule, Matsiko, & Kyankaaga, 2014).

While conflict among elected and appointed leaders at times goes unnoticed, conflict among these two types of leaders either frustrates service provision. Even if services are provided, they are of poor quality (Nyirinkindi, 2007). At the very top of service provision is value for money, accountability, effective and efficient use of resources, better decision-making, and communication practices (Ministry of Local Government, 2013).

Ever since the past decade, reform of the public sector with a view to service-delivery improvement has been at the center of significant attention, mainly

because of growing awareness among customers. The citizens of this age also possess a clearer understanding of what their rights are, better access to facts about public services, and, as a consequence, higher expectations regarding service quality (Ali et al., 2018). Having been subjected to effective private sector organizations that meet high levels of customization and a variety of benefits, they exhibit intolerance of public sector organizations that do not enhance their service delivery. Service provision usually reflects a standard of excellence linked to an institution and is also a distinguishing feature of economies that are in development beyond the production stage (Ntongo, 2010). The constructs that are included in service provision are: Efficiency, Economy, Effectiveness, Quality, Satisfaction, and Promptness. For instance, Kiyemba (2018) argues that quality in the case of the healthcare industry involves meeting the needs and expectations of both the patients and health service providers. In addition, apart from citizen participation and involvement, improving transparency and accountability is a critical aspect of decentralized governance and service provision. However, encouraging financial accountability and transparency in service provision is usually more complicated than it looks. In principle, the proximity of local government to its people should permit greater involvement of people in decision-making processes and render officials more accountable. However, this does not always manifest in practice. Most often, official documents are not always accessible, the availability of data is not clear-cut nor user-centered, and forums of public involvement in decision-making are minimal. Offering people choices and opportunities of involvement with governmental organizations benefits them and increases democratic values (Parasuraman, Zeithaml & Berry, 2014). Transparency and accountability in finances are tools used in order to achieve specific objectives, such as better provision of services (Olowu and Wunsch, 2016). More, Stewart (2010) hypothesized that all

government institutions must function smoothly in harmony so that taxpayers' investments obtain maximum value. The proper provision of services to the masses includes qualitative as well as value-based aspirations of society. Ideally, financial accountability is the paramount cornerstone of avoiding misuse of power and of ensuring that such power is focused upon maximizing efficiency, effectiveness, responsiveness, and transparency. It is more focused on the effective and efficient delivery of services (Ali et al. 2018). Despite this, there are several issues that are found to inhibit effective and efficient provision of infrastructural, social, and welfare services by the ministries, departments, and agencies of varying governments. The issues include corruption, poor financial accountability, probity issues, limited funds, administrative instability, and poor leadership quality. Financial accountability enhances performance in service delivery in local councils, therefore enhancing their administrative autonomy, which is a significant organizational characteristic like revenue administrations and procurement offices (IGG, 2015). Thus, one of the significant conclusions that could be drawn as a consequence of this is that it will have little positive effect to merely enhance upon the ability of local government institutions without being supplemented by empowerment of civil society organizations and the general public to raise concerns, demand accountability by the government, and participate in oversight roles (Organization

for Economic Co-operation and Development, 2017). The current research will take place geographically in Butogota Town Council, in Kanungu district, South-western Uganda. In the case of Butogota Town Council, financial statements management

has been defined as follows in line with Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015. The guidelines are that the Accounting Officer should be answerable to Parliament regarding allocation and use of funds and resources that concern local governments, such as Town councils, as well as effective, efficient, and quality service delivery. However, in spite of what has been stated above regarding legal requirements, the extent to which financial accountability affects or impacts service delivery in Butogota Town Council is unclear. Therefore, this work was embarked upon to examine financial accountability and service delivery in Butogota Town Council.

## **1.2 Statement of the problem**

Despite the enactment of the Public Finance Management Act (2015) in Uganda, aimed at strengthening financial accountability in local governments, service provision in many areas remained wanting. In Butogota Town Council, key functions such as Town Clerk, Internal Auditor, Head of Finance, Public Accounts Committee, and Mayor are tasked with guaranteeing the prudent use of public resources. However, the Town Council continued to face significant difficulties in service provision, as witnessed by incomplete infrastructure projects involving roads, educational facilities, hospitals, and water facilities. The inadequacy has meant that the Town Council has not attained country service provision standards such as pupil-classroom ratio, access to health services within a 5-kilometer catchment, and attainment of 70% in water supply. The persistent problems manifest a lack of linkage between financial accountability measures in place and the results of service provision. Therefore, this research sought to investigate the influences of financial accountability in service provision within Butogota

Town Council and recommend improvements.

### **1.3 General Objective**

It was research that sought to establish how financial accountability affects service delivery in Butogota Town Council. Butogota Town Council was chosen because of its initiatives to improve financial management, as well as because of people's rising concern about effective service delivery. Owing to its unique financial and administrative setup, Butogota Town Council was felt to be appropriate in exploring financial accountability.

### **1.4 Specific objectives**

This investigation sought to achieve just such obvious ends:

To discern how planning has shaped service provision in Butogota Town Council.

b) Assess the impact of financial reporting on service delivery in Butogota Town Council.

To establish how budgetary control affects service delivery in Butogota Town Council.

### **1.5 Research**

b) How is service delivery connected to political achievements in Butogota Town Council?

To what extent is the effect of financial reporting on the service delivery of Butogota Town Council?

c) How does budgetary scrutiny affect service delivery in Butogota Town Council?

## **1.6 Delineation of the study**

### **1.6.1 Temporal Scope**

The survey has been conducted in Butogota Town Council between 2023 and 2025. This is the period when the National Quality Improvement Framework and Strategic Plan would be applied to ensure all the population in Uganda has access to quality, efficient, and timely service delivery through the transforming financial accountability in Uganda local town councils. Accordingly, information embedded in this framework and plan helped to provide recent information relating to financial accountability and service delivery in Butogota town council in Uganda.

### **1.6.2 Content Scope**

This study analyzed financial accountability and service delivery in Butogota Town Council. Financial accountability and service delivery were related with financial accountability acting as an independent variable and service delivery as the dependent variable. Financial accountability referred to mean financial planning, financial reporting and budgetary control and their impact on service delivery in Butogota Town Council in Kanungu district.

### **1.6.3 Geographic Scope**

The survey was done by Butogota Town Council. Butogota Town is about 85 kilometers (56 miles) by road, North of Kabale Town, the biggest town in the sub-region. Butogota Town Council was formed from Kayonza Sub- County. The latitude and longitude of Butogota town council are Latitude.  $-0.88629^{\circ}$  or  $0^{\circ} 53' 11''$  south; Longitude.  $29.63652^{\circ}$  or  $29^{\circ} 38' 12''$  east.

## 1.7 Meaning of the Research

The research could be of assistance to;

**Local Governments:** Butogota Town Council can get an objective assessment on determinants of fiscal accountability and recommended plan of improvement in service provision. The results of this research guided Butogota Town council management to carry out sound financial planning that resulted in efficient, economical, quality and prompt service delivery.

**Government of Uganda:** The study guided the Government of Uganda on how to encourage sound financial accountability by public officers. The government applied some of the proposed strategies to achieve the financial accountability in the public spheres Public: The findings of the study guided the public to be conscious on how to scrutinize public officers on issues of financial accountability.

**Policymakers:** The results of the investigation conveyed to the policymakers involved the responses from citizens regarding the services provided to them by municipal councils. This feedback pertained to aspects such as quality, timeliness, cost-effectiveness, and overall efficacy of public services.

**Civil society organizations:** This research enlightened civil society organizations working in partnership with government ministries and Local government on the issue of financial accountability in Town councils and how it affected quality, efficient and timely service delivery. The policy could then be advised on the same when formulating improved policies to support enhancements in service

delivery and financial accountability.

The researcher expected the success in the completion of this study to be accepted as meeting the requirements to be awarded a bachelor's degree in business administration at Uganda Christian University.

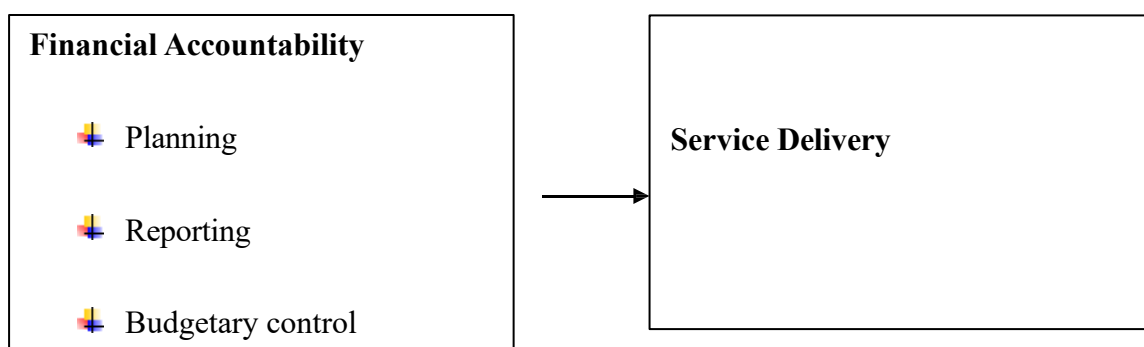
Future academicians: results from this study were hoped to act as references for future academicians that would be conducting their studies on a related area.

### 1.8 Study conceptual framework

The conceptual framework below shows how independent variable determines the dependent variable, thus the relationship between the two. Financial accountability, which is an independent variable, has been classified into financial planning, financial reporting, and budgetary control, and this has determined service delivery to the community surrounding the Butogota town council. Financial accountability is hereby an independent variable, and it determines how service delivery has been carried out, and it is vividly portrayed in the figure below.

#### Independent Variable (IV)

#### Dependent Variable (DV)



## **CHAPTER TWO: LITERATURE REVIEW**

### **2.1 Introduction**

This chapter provided an overview of the literature relevant to the effect of financial accountability on service provision in local government institutions and associated institutions. The review structured itself into three dominant themes relevant to the topic at hand, and these were addressed in three sections on financial planning, financial reporting, and budgetary control, and how these impinge on service delivery in local governments.

### **2.2 Conceptual review**

#### **2.2.1 Financial Planning and Service Delivery**

As operationalized by Ngozika (2013), measurement of financial accountability is characterized by a number of constructs like budgetary control, financial planning, and financial reporting. Financial planning refers to an orderly approach to ensuring the availability of adequate finances at the appropriate time in an effort to satisfy the needs of an organization on short-, medium-, or long-term capital (Wilks & Zimbelman, 2014).

Financial Planning is crucial in sound financial management. The organization needs to have a plan in advance of undertaking any business. Financial planning is necessary in approximating the amount of funds needed and deciding the right source. Financial planning in local governments aims at creating a financial plan for how activities are to be carried out in the future. Financial planning is often broad and usually comprises long-lasting investments, expansion, and financing choices. As such, if financial planning is not prioritized in local governments, it

will be challenging to direct resources to areas of priority and impede the required financial accountability and service delivery to the public (OECD, 2017).

As presumed by Bakalikwa (2017), financial planning is the act of deciding how a collection of organizations, like local government authorities, will finance attaining their financial strategic goals. Local governments normally come up with or adopt a financial plan in a timely fashion after formulating their vision and goals. The local government financial plan specifies each of the actions needed to be done, resources, equipment, and supplies required to reach a council target and respective time points. Financial planning enables an analysis of an organization's environment to be done, validates the vision and goals, determines the types of resources to be used to realize goals, determines how many of each resource are required (labor, equipment, and supplies), computes the amount of money needed in each resource category, adds these amounts to construct a budget, and determines potential risk and issues associated with the constructed budget. If parameters of financial planning are not well defined, then problems associated with the accountability of finances may occur and thus impact service delivery (Bakalikwa, 2017). As such, effective financial planning facilitates the efficient utilization of resources in local governments and enables municipal councils to provide services to society at a relatively low cost.

Curtis (2015) maintained that financial planning is at the core of advancing sound financial accountability and forms an essential component in the efficient operation of every local government institution. It helps local governments to plan diligently by ensuring that local government goals to be attained are financially sustainable. It also facilitates administrators to establish fiscal goals

and encourage personnel for the accomplishment of local government goals within the established budgetary confines.

Gordon and Miller (2016) classify the role of the financial plan into three categories: the strategic function of financial management, the goals related to financial management, and the financial planning cycle. During the preparation of a financial plan, it is necessary that the organization determine a planning time frame or planning horizon, that is, the life of the plan, either short or long term. The short-term plan is typically less than 12 months and is long term to cover 2 to 5 years. Additionally, the overall number of individual projects and proposals of individual investments by each organizational unit of local government must be combined and treated as an individual large undertaking. The approach to combine these projects is referred to as aggregation. This approach increases the flexibility of financial accountability.

Han (2019) argues that planning is a performance measurement mechanism and is associated with the certainty that amounts appropriated to accounting officers are applied in accordance with identified budget items and activities in accordance with formulated rules. The process allows tracking and evaluation of government projects and programs and hence supports achievement of high-quality services. The Chartered Institute of Public Finance and Accountancy (CIPFA, 2017) defines planning as a value for money review and focuses on awareness by individuals of their individual responsibility for the standard of their outputs and decision-making processes.

McKinney (2015) emphasized that fiscal accountability obliges management to be accountable to the public. Basically, this implies that management must be open and self-reflective while distributing public funds while undertaking their activities to aim towards the institution's mission effectively, exercise ethics at all times, exercise sound administration, and deliver services. The trait of transparency crosses over at the planning and fiscal accountability levels in such a manner that it is highly associated with openness.

The results by Molls (2015) showed that most districts in Uganda held technical meetings on a monthly basis in an effort to enhance service delivery. The main agenda of these meetings is to plan and ensure local government officials are accountable to the council on how government resources are to be used in support of public service delivery. This is supported by the case study by MoLG Executives (2013), where discussions and assessments of the pressing needs or priority areas to be addressed by local governments were held. The outcome of these investigations showed that most district local governments in Uganda held technical planning meetings monthly in an effort to ensure government programs are accountable.

Notwithstanding this, the Local Governments Act of 2007 and the 2013 directives by the Ministry of Local Governments were neither explicit on procedures to be followed when local governments are unable to meet as is required by the necessary frequency.

Financial planning has long been employed as an instrument applied to determine the connection amongst agents (managers or otherwise agents/stewards), and principals (those issuing the funds). For public finances, the same planning performs the same function by assigning two groups: the controllers of public funds and the public in general (the actual owners of these funds). Nonetheless, in recent decades, the aim of financial planning has broadened to embrace accountability as a crucial component of public sector financial management (Rahmatika, 2014).

Rahamatika (2014) determines that formulating financial plans is essential in all local government activities and plays a significant role in facilitating effective service delivery. The quality of financial planning allows stakeholders in local governments to be able to carry out discussions on both service delivery and operational performance. With the essence of financial planning being important, local government management has a duty to establish an environment that facilitates progress in terms of financial accountability and service delivery. Hladchenko (2016) built a significant correlation between the level of financial planning and trust in a comparably decentralized context. This is another conclusion that induces a feeling of possession and hence increases trust among local authority leaders, leading to an improvement in service delivery and financial accountability.

### **2.2.2 Financial Reporting and Service Delivery**

The application of local governments' financial reporting cannot be overemphasized as it forms the foundation of service delivery enhancement. The essential purpose of financial reporting is to empower government agencies to track public expenditures through sound accounting to ensure approval of the appropriated budget (Hughes, 2013). Furthermore, financial reporting allows government visibility at an administrative level, a condition very much on the wish list of taxpayers and other stakeholders at large, boosting their confidence in the efficient allocation of public funds.

As noted by Adeoluand (2012), effective performance in financial accountability is dependent on effective financial reporting, solid management frameworks, and solid organizational frameworks. In addition to these, enhancing financial accountability even necessitates robust institutional frameworks so as to bring transparency in local administration. Consequently, all internal players in local governments are very crucial in operationalizing the effectiveness of service delivery.

Correspondingly, Mande (2015) further elaborates on the significance of robust systems of financial reporting in strengthening fiscal accountability to be an important tool in reducing the leakages of public funds and thus efficient service delivery. His argument was that sound financial reporting is necessitated by the imperative to be accountable on how public money is expended by local governments. Financial reporting plays a critical role in preventing the abuse of public funds by concentrating on the individuals responsible for public funds to

ensure the efficient delivery of social services to the public. Quality in a report is reflective of the standard of input in regard to the report content.

Schaeffer and Yilmaz (2018) stated in their writing that budget reports are significant in ensuring financial accountability because they usually contain a balance sheet of government programs' success and failure. This means a written report is a sort of accountability to the council on one's conduct in carrying out local government programs.

As argued by the Ministry of Local Government (2014), an effective report must be clear and concise in presentation and easy to grasp. Further, it must be relevant and recent to be in a position to provide a comprehensive snapshot of local government service delivery finances in regard to accountability.

Ayobami (2014) noted that published financial statements are the hub of public accountability because they draw attention for stakeholders to discuss the public expenditure and services delivered. Good financial reporting helps local governments to control efficiency and economic use of public resources towards the provision of public services.

Hladchenko (2016) asserts that government finances' transparency and accountability in Nigeria are at the very foundation of the political system and the sophistication level in public administration. Financial accountability has as its chief aim the preservation of public assets alone but the fostering of a stable and efficient administration in both public and local government spaces at large. Stabilization

through a functioning and sustainability of an efficient government is key in the socioeconomic environment in local governments. The objective of strengthening financial accountability should hence ideally complement an improvement in timely reports on service delivery by local government authorities. Financial reporting is crucial in public sector financial management and an important index of efficient service provision (Ayobami, 2014). Financial reporting by local governments is used to report performance and finances of the local government.

Setiyawati (2013) confirms that financial reporting includes the expression and disclosure of financial statements and related notes as well as their communication to interested stakeholders. Financial reporting has traditionally been publishing papers like the directors' report, detailed income statement (comprehensive income statement), balance sheet (statement of financial position), cash flow statements, accounting policies notes, and reports by auditors. Clear and up-to-date financial reports demonstrate greater financial accountability and support assessing service delivery systems.

Through fluctuating rules and constantly changing environment, local governments are challenged by how to convey risk and benefits of hedging within local governments and how to overcome obstacles in financial reporting (Curtis, 2015).

Samaratunge and Christensen (2012) emphasize the value of reports in finances, arguing that the performance of the public sector is made vulnerable to auditing; in addition, reports are required to be accurate and exhaustive in order to enable the recipients to obtain a clear grasp of what has happened in the past and undertake

corrective measures. Public administrators tend to show a tendency to distort or falsify reports to cover up fraudulent dealings or poor management of funds so that funds are misappropriated and subpar services are delivered. As such, though the production of paper reports itself cannot guarantee the effectiveness of services to the public, it is evidence to show that funds have been disbursed.

Bukenya (2016) further points to the necessity by local government authorities to publish reporting that is relevant and reliable to support the general public in taking stock of performance towards the effectiveness and efficiency in the utilization of public resources. Local governments are capable of strengthening the reliability of their reports if indeed such reports are devoid of substantive inaccuracy and misrepresentation. Further, Bukenya posits that such relevant reporting supports decision-taking processes, enhances transparency, and attains requirements towards accountability. Accordingly, the effectiveness of financial reporting is in positive relation to the success of service delivery by local council authorities; if reports are however badly developed by technical experts, effectiveness in service delivery will decrement and vice versa.

While in pursuit of accomplishing any objective, several challenges always ensue and hamper accomplishment of the necessary goals. One vital challenge to local government financial accountability is an issue of an appreciation of the roles and responsibilities of bodies mandated to evaluate the accountability of individuals or organizations in possession of public property (Adeoluand, 2012). Accordingly, it is necessary to ensure that the bodies mandated to conduct assessments of accountability possess adequate knowledge to effectively undertake their mandate

in earnest and in sincerity. It is equally necessary to exert frantic actions towards enlightening citizens and other stakeholders on the implications of financial reporting to ease sound decision-making and performance measurement of accountability in local government administration. Correspondingly, GarridoRodríguez (2019) has described a mode of financial reporting to be an entirely neutral and technical act of maintaining true and accurate accounts bereft of direct linkages to service delivery within a democratic setup. Financial reports, then in their view exist equally in despotic and democratic regimes, with the difference being that in the despotic regimes the key principle of accountability is the despot and in democratic regimes it is the citizen. This implies that if the financial reports are issued in accordance with the standards of financial reporting then efficiency and economy will be attained in local governments particularly Butogota Town Council. Effective financial reporting, as contended by Gordon and Miller (2016), is greater than being right in numbers. It necessitates information to be presented in a manner to the governed audience in such a form so it is relevant and comprehensible. This is specifically significant in public service organizations, where an organization has to demonstrate not only how it has been efficient in using public funds but has to present to a diverse and comprehensive audience. Whether it is to the general public to the elected representatives or board members or regulators, how information is presented is crucial in achieving effective reporting. Schaeffer and Yilmaz (2018) express their worries about the widening complexity and falling relevance of financial reports over the past decades. Some point to the widening range and sophistication of financial reports and regulatory systems governing them as symptoms of a problem. Others are concerned these reports do not capture the correct states of these businesses and so important messages are lost in excess disclosure and regulative jargon. Lastly,

these financial reports must be communicated and scrutinized in an effort to achieve adequate financial accountability and effective service delivery within local governments (Kiyemba, 2018). Uganda's financial reporting framework is crucial in the broader context of financial accountability and overall management of funds. For the realization of an efficient financial reporting framework, the management of local governments in collaboration with other mandate bodies has been interested in refining this framework. Consistent with this effort, local governments instigated the adoption of the International Public Sector Accounting Standards (IPSASs) on an accrual basis from July 1, 2009, to ensure accountability and transparency; a five-year grace period was provided to ensure full-compliance. The accrual basis in accounting includes cash disbursements and accrued transactions and generates a more credible presentation of the statement of financial performance and other elements (Uganda Public Finance Management Act, 2015). The grace period to ensure full compliance in IPSASs expired in 2014 and constituted the first local governments' compilation of statement of financials using IPSASs in the financial year 2014/15 (Uganda Public Finance Management Act, 2015). The adoption of IPSASs is another important implication of reforms in local government finances and has been geared towards strengthening support towards transparency and accountability in local government operations. The full adoption of IPSASs is likely to improve the local financial reporting framework to support sound decision-making, transparency, and efficient service delivery. As defined in IPSASs 1, a full complement of financial statements comprises the statement of financial position, statement of financial performance, statement of changes in net assets/equity, statement of cash flows, statement reconciling budgeted and actual amounts by function, and notes to the financial statements. This full complement of financial statements allows diverse

stakeholders to assess cash flows, performance, and the local government entities' statement of financial position (Uganda Public Finance Management Act, 2015).

### **2.2.3 Budgetary control and Service Delivery**

Budgetary control is an integral part of accountability by predicting expenditure and revenues to establish and manage financial disbursements. It ensures experts do not spend more than the agreed financial allocation (Williams, 2013). Notably, the budget preparation allows perpetual accountability relating to the implementation of policies and strategies (Goddard, 2014).

Likewise, the budgetary control report is a valuable instrument in the feed-back process so as to achieve full effectiveness in the delivery of services in local government units. It should be accorded keen attention in structure, content coverage, time duration, and presentation in entirety (Mande, 2015).

As ACCA (2010) states, "budgetary control refers to the preparation of budgets related to the responsibilities of policy-formulating executives, in addition to the frequent comparison of actual performance and budgetary results." Budgetary control is a process in stages and comprises several significant stages, and these occur following real events having transpired on a routine monthly basis.

Preparation and subsequent timely analysis of variances on budget control statements make it possible to establish the ideal base to match operations and planner in the event of significant circumstantial change and to undertake agreed alternatives to the initial plan (Hladchenko, 2016). The analyses of these variances

and their root causes create a connection between budgetary planning and budgetary control. The outcomes of operational experiences and performance levels and issues encountered are reported to the budget committee to ensure an on-going improvement of the planning process.

Garrido-Rodríguez (2019) argues that budgetary control requires managers to be forward-looking to anticipate and adapt to changing situations; furthermore, budgeting aims to coordinate the activities in the diversified departments and functions within an organization. The process increases production effectiveness, facilitates the estimation and management of costs, and determines areas of operational effectiveness or inefficiency. The overall aim of budgetary control is to achieve optimum profits through intensive planning and control. Secondly, it provides a standard for comparing actual results, points out areas where management intervention is needed, and allows standard costing procedures to be developed within the budgetary control system.

McKinney (2015) found that effective budget management through mutual engagement by all stakeholders in collaboration with the evaluation function provides the senior management with an analytic tool to realize effective financial accountability. Budgetary control is achieved at all levels, from the strategic to the tactical and the operational, to provide quality services to society as an important performance measure of sound accountability.

Budgetary control enables the formulation of plans alongside expected revenues and expenditures for a designated financial timeframe, and it includes the most

extended phase of the budgeting procedure (Wright, 2016).

Financial accountability is a fundamental tool in the exercise of implementing a budget in the public sector (Okoh, 2010). This underscores the vital role of budgetary control.

Effective budgeting is an essential component of the public financial management (PFM) process within local governments in Uganda. The budgetary control element in the PFM process comprises the steps of budget preparation, approval, and implementation (Uganda Public Finance Management Act, 2015). The budget preparation process is typically initiated by the preparation of organizational policy, selection of fiscal targets consisting of goals and priorities, and release of relevant laws to be applied in budget proposal preparation, accompanied by expenditure ceilings to stakeholders (MoLG, 2015). The resultant budgets are then finalized by consolidating estimates produced by the various units within the budget institution, and are then forwarded to the relevant body to be signed off on and then implemented.

Achua (2012) posits that the public sector needs adherence to budgetary control prescribed in the framework to induce financial accountability under their control/docket. There is a need to protect individuals from lawlessness, arbitrary and capricious actions by the state's ruthless administrators, which largely induce the implementation of budgetary control not as determined within the budget framework manual.

Efficient budgetary control is a key component of the public financial management (PFM) process, whose significance is vital in efficient management of resources.

Budget implementation comprises processes like procurement, payroll administration, and treasury and cash management (Andrews, Cangiano, Cole, De Renzio, Krause, Seligmann, 2014). Transparency International (TI) elaborated in the 2015 report how poor budgetary control is an important challenge to sound public financial management. TI contended that it has been estimated in numerous developing nations that the adverse impact of poor budgetary control has been in the range of 10% to 25%, but in other instances, it may be up to 40% to 50% of the contract value (TI, 2015).

TI (2015) confirms that effectiveness in budgetary control in the allocation of resources is an important consideration amongst several others in directing the allocation of resources and delivering quality service. This further means that public agencies ought to emphasize their budgetary controls as a priority to ensure effective allocation of resources.

Cangiano et al. (2016) are in agreement with the points articulated in other discourses by suggesting that an effective budgeting and budgetary control system allows for effective allocation of limited resources, maximizes the execution of projects and programs within local governments, thus ensuring these resources are used to their greatest capacities. Budgetary control is also important in ensuring

efficient delivery of public goods and services to the citizens at optimum prices and in developing a sustainable fiscal position across the entire economy, hence stimulating economic growth. Han (2019) is in agreement with the above view and argues that the budget is the most dominant tool used in planning and controlling goals.

Advocates of budget processes have argued in their criticism that the budgets of today are poor and are "fundamentally flawed" in today's environment of complexity and uncertainty. Wright (2016) goes on to hypothesize that "budgets control the wrong things, like headcount, and miss the right ones, such as quality, customer service, and even profits." This has been the catalyst for the creation of an alternative to budgeting in the form of "beyond budgeting" to revolutionize today's budgeting process.

Budgetary control takes into consideration procedures in developing and utilizing budgets to meet management objectives. A budget is management's long-range plan for periods into the future in an organization (Drury, 2014). Budgetary control procedure comprises comparing actual results versus expected results in recording differences (Hughes, 2013). Control facilitates comparison of actual performance versus budget performance and thus assists in maintaining costs within pre-specified limitations. Components of budgetary control are budgeting itself, control and regulation, analysis, and feedback. Nevertheless, other sources confirm that, whereas support for participative management of budgets is today relatively speaking "politically correct," effectiveness may well be dependent upon the case in question: there may be certain organizations in which it is not necessarily such a powerful motivational force.

From the above literature review, it is apparent that implementing an efficient PFM system to embrace all the PFM stages will assist the public in effectively utilizing the limited financial resources at their disposal and achieving efficient service delivery. Hence, budgetary control through active engagement of participants in the budget results in economy in utilizing available resources within the Town councils.

### **2.3 The Concept of Service Delivery**

Government agencies are considered to be responsible to the wider public. First, the quality of public service delivery is clearly defined. According to Tooley and Hook (2012), the importance of public service quality is rising in the minds of the general public and hence in the minds of policy decision-makers. This is in expectation of rising standards of living necessitating a preference on the part of demand to move towards higher grades of services in preference to an increase in the supply of low-grade services (such as parents now hope to provide their children with greater educational options as opposed to wanting school longer hours as an instrument of childcare). Local Governments need to be assisted in enhancing public sector governance by demonstrating sound comprehension of how government programs fail to deliver and their corrective actions towards enhanced service delivery (Mwanga, 2017). Fiscal policies are considered to establish a robust framework for accountability via the principles of fiscal autonomy and fiscal transparency. This system evidently aids in compelling individuals responsible for public finances to allocate these funds economically, efficiently, and effectively in alignment with the requirements of the citizenry. The provision of services ought to be unbiased and specifically aimed at enhancing the capacity to protect and utilize public resources, as delineated in

the budgetary guidelines (OECD, 2017).

#### **2.4 Summary of literature reviewed and the research gap**

Various scholars have studied the themes of service delivery and financial accountability in the context of local government. Hladchenko (2016) established a significant relationship between effective planning of finances and an increased level of trust among local government administrators, and hence, subsequent improvement in financial accountability and service delivery. Bukenya (2016) underscores the fact that reporting by finances in local government must be relevant and reliable to allow the public to assess performance in terms of effectiveness and efficiency in using public resources and hence ensure adequate accountability. Garrido-Rodríguez (2019) posits that budgetary control requires foresight on the part of managers so as to assess and prepare to face changing situations; hence, this practice increases production effectiveness, reduces wastages, and controls costs. However, an important gap remains since most of the studies on financial accountability and service delivery are yet to be undertaken in an environment of town councils. None of these has objectively addressed whether or not service delivery in local government town councils is influenced by financial planning, financial reporting, and budgetary control despite evidence of a failure in adequate submission of accurate reports on finances, plans on finances, and mechanisms to control the budget, hence leading to poor planning and ineffective implementation and tracking of government programs to lead to reduced service delivery in road maintenance services, the construction of health units, educational infrastructure facilities, and delivery of clean and potable drinking water. If the status quo persists unchecked, stunted growth may be felt by the local governments affected, and the standard of living declines. Against this context, the researcher aims to investigate the real impacts

so as to design appropriate interventions to bridge the existing gap in the Butogota Town Council and in Uganda at large.

## **CHAPTER THREE: METHODOLOGY**

### **3.1 Introduction**

This chapter presents the research design, study population, sample size and selection, sampling techniques, sources of data, data collection instruments, data collection methods, research procedure, data analysis, and ethical presentation.

### **3.2 Research Design**

The survey used a cross-sectional survey design to establish the perception, attitude, tastes, and habits of a representative segment of the population towards the subject of study (Amin, 2005). This survey design of a cross-sectional nature was facilitated by the combination of both qualitative and quantitative approaches, otherwise referred to as triangulation. The application of qualitative and quantitative approaches lowered the chances of biases associated with the utilization of a single approach (Amin, 2005) and constituted a fundamental part of the study owing to the vast extent of information needed in establishing a well-grounded conclusion. The triangulation approach was applied in a manner that both approaches were supplementary to one another; in our case, the qualitative approach brought forth in-depth information, whereas the quantitative approach brought forth the quantitative information necessary to achieve the established goals.

### **3.3 Study Population**

The survey sampled 150 participants from the Butogota Town Council, made up of 43 technical officers, 21 elected representatives, 12 Civil Society Organizations (CSO) representatives, 20 board and committee members, 12 private sector service providers, and 42 beneficiary groups.

The technical officers understood and oversaw the implementation of government programs daily, from whom budgetary accountability was sought in light of the delegated powers and public funds held by them.

The directly elected representatives (councilors) were representatives of the people at the council level. This category implemented the direct mandate of the voting public and took the ultimate responsibility of providing satisfactory explanation and feedback to the public (people) on performance and service delivery in Local Governments.

Civil society wasn't part of the government apparatus but became an important and somewhat autonomous interlocutor to local government authorities. Civil society organizations issued calls for fiscal transparency and campaigned for their adoption in local governments. Significantly, they championed community interests and often initiated campaigns to combat poor governance and negotiate improved service delivery.

Private sector entities were service providers to local government programs. This group of stakeholders was included in the study population, given their complementary roles in the provision of contractual services in the Town Council.

The board and commission members were entrusted with special council functions to facilitate the process of accountability and service delivery in local governments. They had full knowledge of what stakeholders did with the government they served.

Beneficiary members comprised the members receiving service delivery from local governments. This segment of respondents was sampled since, as

beneficiaries, they enjoyed an advantage in the appraisal of the level of financial accountability in service delivery in Butogota Town Council.

### 3.4 Sample Size and Selection

Out of the target population of 150 participants, the researcher sampled 108 participants. The researcher sampled 14 Councilors, 34 Technical officers, 11 board and commission members, 34 community (beneficiary) members, 07 service providers in the private sector, and 08 CSO representatives (Butogota Town Council Office Registry, 2020). The size of the sample was established using a table on how to compute sample sizes in exercise on research by Krejcie and Morgan (1970). The respondents were sampled through simple random sampling, purposive sampling, and convenience sampling methods owing to their in-depth information and awareness on the elementary themes of the study.

**Table 3.4.1: Sample Size and Selection**

Category	Target population	Sample size	Sampling technique
Town council councilors	21	14	Convenient
Technical officers	43	34	Simple random
CSOs Officials	12	08	Convenient
Town council board and Committee members	20	11	Convenient
Beneficiary members	42	34	Simple random
Service providers/ Private sector	12	07	Convenient

<b>Total</b>	<b>150</b>	<b>108</b>	
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*Source: Butogota Town Office Registry, 2022, and determined based on Krejcie and Morgan Table 1970 Sample Size Table*

### **3.5 Methods and Procedures of Sampling**

Corresponds with the size of the population being so vast and many limitations being inexorable in nature, the researcher opted to apply simple random sampling and convenience sampling to establish the sample sizes.

#### **3.5.1 Simple random sampling.**

Simple random sampling is a methodological design wherein each member of the specified population is equally and independently likely to be sampled. The fundamental reason to apply simple random sampling is to get a representative sample of elements from the specified and accessible population. The participants in it were lucky to receive their services.

#### **3.5.2 Convenience Sampling.**

Convenience sampling had also been used in choosing respondents from CSO representatives and Service providers/private sector since they were in a very convenient position to provide information that was unbiased. Convenience sampling is one form of non-probability sampling in which participants were chosen by the researcher on the ease and convenience of their availability and how close or nearby they were instead of random selection. This method could be employed to quickly gather data and at low costs and would come in very handy in case time or budget limitations were in evidence.

### **3.6 Revenue and sources of information**

Data and information applied in this study were gathered from secondary and primary sources.

### **3.5.1 Primary Data**

Primary data is information gathered at the initial stage with a clear aim in mind. This implies that the information was directly collected from the primary source by someone (Drake & Stafford, 2018). According to Drake, the persons conducting primary data are typically well-versed in the study and motivated to ensure success. The persons are direct observers. The reliability of primary data is directly associated with the reliability of the data gatherers. Additionally, the term primary data includes genuine information related to variables in study.

### **3.5.2 Secondary data**

Secondary data is data generated by other people other than the end user (Johnson, 2018). This secondary information or data has been generated by conducting an in-depth literature review on information surrounding financial planning, reporting, and budgeting and their impacts surrounding service delivery. The data has been generated from a variety of reports, books, publications, and other research undertaken. The researcher used these sources to investigate the dominant discourse surrounding financial accountability surrounding service delivery in an attempt to avoid duplicating other scholars' works in an attempt to avoid redundancy.

## **3.6 Data Collection Methods**

The researcher applied three varied data collection methods to accomplish the study goals, as highlighted in the following sections;

### **3.6.1 Questionnaire Survey**

Under this method, the researcher issued closed-ended questionnaires to all the respondents in a bid to elicit prime information on how service delivery is affected by budgetary control and financial planning. The method has been adopted by the researcher because it is anticipated that the sampled participants possessed adequate writing and reading proficiency.

### **3.6.2 Interviews**

Interview is a purposive, in-person discussion between an interviewee (respondent) and an interviewer (Kothari, 2004). The fact that the researcher could capture verbatim statements in addition to other additional information from key informants influenced using interviews as a method of information acquisition. An interview schedule was developed and served as a key instrument of information acquisition. The approach was selected because the researcher required to gain an in-depth and rich understanding of the issues from the respondents through explanation and probing (Odiya, 2009).

### **3.6.3 Documentary Review**

The researcher in this case examined the following documents: government reports and publications, legal and regulatory tools, books on public sector management and accountability in print, articles in journal publications in print, and newspapers. This approach was applied since it had reliable evidence to support the researcher's findings (Amin, 2005).

## **3.7 Data Collection Tools**

The researcher used three tools to achieve the aims of the current study. These are: interview guides, documentary review checklist and questionnaires as depicted below.

### **3.7.1 Questionnaire forms**

The researcher extracted information from the respondents through the administration of questionnaire forms to explore the effect of financial planning, reporting, and budgetary control on service delivery. The choice of this instrument was based on the ease of information extraction from a considerable sample size. The investigator then crafted the questionnaire in a Likert scale whose response continuum is five points: Strongly agree, Agree, Undecided, Disagree, and Strongly Disagree. The questionnaire forms were given to all prospective respondents. The opinions were scored on the Likert scale using the numbers 1 through 5. From Amin (2005), the Likert scale offers considerable latitude in the freedom of expression of the attitude of respondents.

### **3.7.2 Interview Protocol**

The researcher employed an interview guide since it offers the benefit of allowing freedom in the measurement of specific traits whose measurement through the creation of scales (Mugenda and Mugenda, 2003) was not possible. Information gathered from these respondents provided additional information on the variables of study.

### **3.7.3 Documentary Checklist**

During the current study, the researcher reviewed the Bogotá Town Council Development Plan (KDP), staff meeting minutes, reports on departmental performance, government reports, and other legal documents. The selection of this methodological approach occurred because it permitted the analysis of relevant documents to capture data that could not be accessed through other instruments.

### **3.8 Quality control**

#### **3.8.1 Validity**

Validity refers to how effectively a test adequately measures what it is asserted to measure (Amin, 2005). The researcher took steps to ensure the validity of the instruments to be effective and efficient, and thus achieved the reliable inferences and results required by the objectives and by the subject of the study.

The researcher utilized face and content validity tests. The research instruments were developed and sent to the supervisors to get their input on the sentence construction and wording, the relevance of the queries, and the ease of the queries to ensure appropriateness. The instruments on pretesting were done when necessary, in a context simulating the eventual setting. The pretest incorporated critical technical staff, specifically the Town Clerk, Mayor, and Senior Internal Auditor of the Kihikihi town council, to test content validity. The input from these three administrators was subjected to analysis through the Content Validity Test.

Any CVI value of 70% and above, the instrument was considered valid (Amin, 2005). However, the instrument was corrected to remove unworthy items, improve on some, and qualify others.

#### **3.8.2 Reliability**

As Mugenda and Mugenda (2003) posit, an instrument is reliable if it is in a position to provide reliable information in repeated attempts. As one way of establishing this reliability, the researcher pre-tested the questionnaire in 10 subjects sampled from the study population. This is an effort to determine the

internal consistency of the instrument. The pretest results were then calculated using correlation with Cronbach's Coefficient Acollectiew of the multiple response items.

If the reliability of the instruments as a whole produced an outcome in the form of Cronbach's Alpha greater than 0.6, then the instruments were reliable. According to the opinion of Hattie et al (1997), it is okay if Cranach's Alpha is above 0.60. The researcher then proceeded to collect data by distributing the instruments.

### **3.9 Data Collection Procedure**

After approval of the proposal, the researcher sought an introduction letter from the Business Department at Uganda Christian University addressed to the management of the Butogota Town Council, whom the researcher contacted in pursuit of permission to conduct research in the respective departments. After approval by the town council management, the data collection process began. Preliminary trips to the field were made, allowing the researcher to identify reachable respondents, gain their consent, and establish timetables for data collection exercises.

The researcher used several methodologies such as questionnaires, interviews, and document reviews. Ethical considerations were maintained meticulously at all stages of the research. Before the preparation of the report, all instruments used in the study were carefully reviewed to ensure completeness of all items. A research report was then written and presented to the university.

### **3.10 Data Analysis**

The primary data obtained from the initial sources through questionnaires underwent a cleaning process, with the responses (variables) categorized accordingly. This data was then encoded and input into SPSS version 26.0 for further analysis. The dependent variables (responses) were analyzed in relation to the independent variables. The findings were summarized utilizing descriptive statistics and represented as percentages for comparative purposes. To assess whether the variations in respondents' opinions were significant, Pearson's Correlation was employed. In the qualitative analysis, the researcher transcribed the interviews. The field notes were subsequently typed and reviewed by the researcher. A comprehensive understanding of the information regarding the influence of financial accountability on service delivery was then derived by the researcher, reflecting upon its overall implications. Direct quotations were utilized by the researcher to illustrate the findings. Additionally, the researcher provided interpretations of the data's significance, highlighting the insights gained.

### **3.11 Measurement of Variables**

The Measurement of data emerged as a key consideration in the case of a quantitative survey. This current study used three levels of measurement: nominal, ordinal, and interval scales (Mugenda and Mugenda, 2003). The researcher used the nominal scale in classifying subjects according to specified variables of background and thus allowing the derivation of frequency in each class. The ordinal scale used a Likert scale in ranking the level to which respondents agreed or disagreed with statements on attitude towards service delivery and fiscal accountability in Butogota Town Council. The interval scale used in deriving the mean and standard deviation of recorded responses (Sekaran,

2003).

### **3.12 Ethical Consider**

The following ethical challenges were assessed:

The researcher obtained permission from participants to be included in the study.

b) The confidentiality of the participants was closely monitored, and the objective of this survey was presented to the respondents short-listed both in writing and through verbal communication.

c) Following approval of the study proposal, the researcher received an introduction letter by the University. This letter was issued to Bogotá Town Council administration to request to conduct a study within their jurisdiction. Following receipt of the necessary approval, the process of data collection began.

## **CHAPTER FOUR: ANALYSIS, PRESENTATION, AND INTERPRETATION OF FINDINGS**

### **4.0 Introduction**

This chapter focused on the analysis of the data that was collected from respondents using a questionnaire and an interview guide. It is presented based on research questions, as frequency, percentages, and descriptive statistics like mean and standard deviations have been used. The chapter is divided into two parts, namely, part A about the demographic characteristics of respondents and part B about research objectives.

### **4.1 Respondent's response rate**

Out of the 108 research instruments distributed, all were returned, yielding a 100% response rate. This indicates excellent participant cooperation and effective data collection. Such a rate exceeds the 70% threshold considered very good by Mugenda and Mugenda (2003).

### **4.2 Demographic characteristics of respondents**

The demographic characteristics of respondents included gender, age, education level, and working experience. These demographics were considered because they easily revealed the level of eligibility of the respondents to participate in the study.

**Table 1: Gender of respondents**

<b>Gender</b>	<b>Frequency</b>	<b>Percentage</b>
Male	79	73.1
Female	29	26.9
<b>Total</b>	<b>108</b>	<b>100</b>

**Source: Field Data, 2025**

The table above shows the gender distribution of respondents. The results show that out of 108 respondents, 79 (73.1%) were male and 29 (26.9%) were female. This indicates that the majority of participants were male, suggesting a gender imbalance in the sample. This could be attributed to the fact that usually males are the primary providers of families, hence they tend to look for sustainable jobs compared to females.

**Table 2: Age of respondents**

<b>Age of respondents</b>	<b>Frequency</b>	<b>Percentage</b>
18-25	2	1.8
26-35	18	16.7
36-45	31	28.7
46-55	42	38.9
56 years and above	15	13.9
<b>Total</b>	<b>108</b>	<b>100</b>

**Source: Field Data, 2025**

Results presented in the table above about the age distribution of respondents indicate that the majority (67.6%) of respondents were aged between 36 and 55 years, indicating that mature and experienced individuals were most engaged in

financial accountability and service delivery issues in Butogota Town Council. This age group likely includes public servants and community leaders familiar with governance structures. The low representation of youth (1.8% aged 18-25) suggests limited involvement of young people in accountability matters.

**Table 3: Education level of respondents**

Education level	Frequency	Percentage
Secondary level	1	1.0
Diploma level	33	30.6
Degree	68	62.9
Masters	6	5.5
<b>Total</b>	<b>108</b>	<b>100</b>

**Source: Field Data, 2025**

The table above shows results related to the education level of respondents, as the majority, 68(62.9%) of respondents had completed a degree level of education, 33(30.6%) of respondents had completed a diploma level, 6(5.5%) respondents had a master's, and only 1(1%) respondent had secondary level of education. The education levels of respondents indicate that the majority held higher academic qualifications, with 62.9% having degrees and 30.6% holding diplomas, suggesting that most participants were well-educated and likely knowledgeable about financial accountability and public service delivery processes.

**Table 4: Working experience**

<b>Period</b>	<b>Frequency</b>	<b>Percentage</b>
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Less than a year	11	10.2
1 year	15	13.9
2 years	09	8.3
3 years	41	38.0
4 years	20	18.5
5 years and above	12	11.1
<b>Total</b>	<b>108</b>	<b>100</b>

**Source: Field Data, 2025**

The table above shows results related to the working experience of respondents. The findings show that the majority of respondents (38.0%) had 3 years of working experience, followed by 18.5% with 4 years and 13.9% with 1 year. This indicates that most participants had been in their roles long enough to observe and evaluate financial accountability and service delivery practices in Butogota Town Council. The presence of experienced individuals (especially those with 3 years or more) suggests informed responses based on practical exposure.

### 4.3 Effect of financial planning on service delivery in Butogota Town

Council.

**Table 5: Effect of financial planning on service delivery in Butogota Town Council.**

Variable	Response				
	5	4	3	2	1
	F (%)	F (%)	F (%)	F (%)	F (%)
Financial planning considers community priorities.	60 (55.6)	24(22.2)	02(1.8)	18(16.7)	04(3.7)
The council develops clear financial plans for projects.	52(48.1)	31(28.7)	04(3.7)	19(17.6)	02(1.9)
There is adequate consultation during financial planning.	28(25.9)	34(31.5)	08(7.4)	21(19.4)	17(15.7)
Effective financial planning has improved service delivery.	81(75)	17(15.7)	0(00)	10(9.3)	00(00)
Financial planning is reviewed regularly to address challenges.	52(48.1)	31(28.7)	00(00)	18(16.7)	07(6.5)

**Source: Field Data, 2025**

The table above shows results regarding the effect of financial planning on service delivery in Butogota Town Council.

Results related to financial planning consider community priorities, 77.8% of

respondents agreed, 20.4% of respondents disagreed, and the remaining 1.8% respondents were neutral. A strong majority (nearly 78%) of respondents believe that financial planning in the Bogotá Town Council is aligned with community priorities. This suggests participatory budgeting or community- inclusive financial strategies may be in place, which are essential for effective and relevant service delivery.

Results regarding the development of clear financial plans for projects by the council indicated agreement, represented by 76.8% respondents, 19.5% respondents pointed out disagreement, and 3.7% respondents were not sure. Most respondents agree that the council formulates clear financial plans. This clarity is critical for guiding service delivery, ensuring transparency, and tracking progress.

About adequate consultation during financial planning, 57.4% of respondents agreed, 35.1% respondents disagreed, and the remaining 7.4% respondents were neutral to the item. This indicates that while over half of the respondents agree there is consultation, more than a third disagreed. This indicates consultation is happening, but may be limited or not reaching all stakeholders, which can negatively impact the relevance and acceptance of financial decisions.

Responses about effective financial planning improving service delivery indicated that 90.7% of respondents agreed, and 9.3% of respondents disagreed. The result indicates an overwhelming majority (over 90%) strongly affirm that financial planning has positively impacted service delivery. This is the clearest indication that sound financial planning contributes significantly to better public services in the Bogotá Town Council.

Finally, responses related to the financial planning were reviewed regularly to address challenges, indicating that 76.8% respondents agreed and 23.2% respondents disagreed. Most respondents agree that financial planning is reviewed regularly. Regular reviews help in adjusting plans to changing conditions and resolving emerging challenges, which supports adaptive and effective service delivery.

### 4.3. Effect of financial reporting on service delivery in Butogota Town

Council.

**Table 6: Effect of financial reporting on service delivery in Butogota Town**

Council.

Variable	Response				
	5	4	3	2	1
	F (%)	F (%)	F (%)	F (%)	F (%)
The council prepares timely financial reports.	31(28.7)	22(20.4)	03(2.8)	42(38.9)	10(9.3)
Financial reports are shared with stakeholders.	30(27.8)	27(25)	09(8.3)	17(15.7)	25(23.1)
Reports are clear and understandable.	49(45.4)	33(30.5)	07(6.5)	15(13.9)	04(3.7)
Financial reports help in decision-making on service delivery.	66(61.1)	41(37.9)	00(00)	01(1.0)	00(00)
Transparency in financial reporting improves public trust.	72(66.7)	36(33.3)	00(00)	00(00)	00(00)

Source: Field Data, 2025

From the table above, findings concerning the effect of financial reporting on service delivery in Butogota Town Council showed that;

Almost half (49.1%) of respondents agreed that the council prepares timely financial reports, 48.2% disagreed, and the remaining 2.8% respondents were neutral to the response. Responses are nearly split. While 49.1% believe reports are prepared on time, 48.2% disagree. This suggests inconsistency in the timeliness of financial reporting, which can negatively affect planning, accountability, and service delivery outcomes.

Furthermore, responses related to sharing financial reports with stakeholders showed that slightly more than half (52.8%) of respondents agreed, 38.8% respondents disagreed, and the remaining 8.3% respondents were neutral to the response. Just over half the respondents feel that financial reports are shared, but a significant portion (nearly 39%) believe otherwise. This highlights a gap in stakeholder engagement and transparency, which may limit public involvement and reduce the accountability of council operations.

Results about the reports being clear and understandable showed that three-quarters (75.9%) of respondents agreed, 17.6% of respondents disagreed, and the remaining 6.5% of respondents were neutral. As indicated, a large majority (76%) of respondents agree that financial reports are presented clearly and understandably. This is crucial for effective use of reports in planning and monitoring, and it enhances stakeholder confidence in council operations.

Relatedly, responses about the financial reports helping in decision making on service delivery showed that 99% of respondents agreed, and the remaining 1% respondents disagreed. The majority of the respondents agreed, which confirms

that financial reporting is a vital management tool used to guide budgeting, resource allocation, and performance evaluation in Butogota Town Council.

Finally, all respondents (100%) agreed that transparency in financial reporting improves public trust. The result underscores the importance of accountability and openness in promoting community support, participation, and cooperation in service-related initiatives.

The overall result is that financial reporting positively influences service delivery in Butogota Town Council by guiding decisions, enhancing transparency, and building trust. However, its full potential is hindered by issues related to timeliness and limited stakeholder access.

#### 4.4. Effect of budgetary control on service delivery in Butogota Town Council.

**Table 7: Effect of budgetary control on service delivery in Butogota Town Council**

Variable	Response				
	5	4	3	2	1
	F (%)	F (%)	F (%)	F (%)	F (%)
There are clear budget guidelines followed by the council.	86(79.6)	22(20.4)	00(00)	00(00)	00(00)
Expenditures are monitored and	49(45.4)	36(33.3)	09(8.3)	10(9.3)	4(3.7)

controlled effectively.					
Budget controls have minimized financial mismanagement.	92(85.2)	16(14.8)	00(00)	00(00)	00(00)
Budgetary controls contribute to timely service delivery.	55(50.9)	42(38.9)	00(00)	08(7.4)	03(2.8)
Community involvement in budgeting improves accountability.	68(62.9)	37(34.3)	01(1.0)	02(1.8)	00(00)

**Source: Field Data, 2025**

The table above shows results about the effect of budgetary control on service delivery in Butogota Town Council, as follows;

Results about clear budget guidelines followed by the council indicated that all respondents (100%) agreed, which suggests a well-structured budgeting process that provides direction and consistency, which is essential for effective planning and service delivery.

In addition, responses about the expenditures monitored and controlled effectively showed that 78.7% of respondents agreed, 13% respondents disagreed, and the remaining 8.3% respondents were neutral. The majority of the respondents agreed, which indicates strong financial oversight, though minor gaps in consistency may exist and should be addressed to prevent leakage or inefficiency.

Further, respondents related to budget controls have minimized financial mismanagement, showing that all respondents (100%) agreed, which indicated that proper financial governance is in place, reducing risks such as fraud, waste, or unauthorized spending.

Regarding the budgetary controls contributing to timely service delivery showed that 89.8% of respondents agreed, and the remaining 10.2% of respondents disagreed. Nearly 90% agree that budgetary control leads to timely service delivery, implying that adherence to budget guidelines ensures resources are available when needed, and projects are implemented without delays.

Finally, 97.2% of respondents agreed, 1.8% of respondents disagreed, and the remaining 1% respondents were neutral. The majority of the respondents agreed, which underscores the value of participatory budgeting in promoting transparency, legitimacy, and public trust in service delivery processes.

All in all, budgetary control is a key pillar of good financial governance in the Butogota Town Council. It ensures that resources are used efficiently and transparently, leading to improved and timely service delivery. The strong emphasis on community involvement further reinforces accountability and responsiveness to public needs.

**Table 8: Correlation of results**

Coefficients		Financial accountability	Service delivery
Financial accountability	Pearson Correlation	1	.686**
	Sig. (2-tailed)		.000
	N	108	108
Service delivery	Pearson Correlation	.686**	1
	Sig. (2-tailed)	.000	
	N	108	108

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

The results indicate a strong positive and statistically significant relationship between financial accountability and service delivery, with a Pearson correlation coefficient of 0.686 and a p-value of 0.000. This means that improvements in financial accountability are associated with enhanced service delivery, and the relationship is unlikely to have occurred by chance. Therefore, strengthening financial accountability practices is likely to lead to better service delivery outcomes.

## **4.5 Discussion of results**

### **4.5.1 Effect of financial planning on service delivery in the Butogota Town Council.**

Findings about financial planning considering community priorities showed a 77.8% agree response. This result aligns closely with the views of Han (2019) and OECD (2017), who emphasize that financial planning should reflect the needs of the community to ensure relevant and accountable service delivery. A majority agreement suggests that participatory budgeting is likely in practice in Butogota, where community priorities are considered in financial plans. This reinforces McKinney's (2015) assertion that financial accountability implies being responsive to public interests, ensuring that expenditures and priorities are transparent and inclusive. However, the 20.4% who disagreed imply that consultation may not be fully comprehensive, highlighting the need for better stakeholder engagement mechanisms as supported by Rahmatika (2014) and CIPFA (2017), who argue that ownership and trust are enhanced when community voices are incorporated in planning.

Results further indicated an agree response of 76.8% on Clear Financial Plans for Projects. These findings confirm Curtis (2015) and Bakalikwa (2017), who emphasized that clearly formulated financial plans are essential in meeting strategic goals and improving financial accountability. When plans are well structured, local governments can track performance more effectively, identify gaps, and implement corrective measures to ensure quality service delivery. In addition, Clarity in financial plans also aligns with Gordon and Miller (2016), who stressed the importance of defining planning cycles and aggregating various

projects into a comprehensive financial blueprint. Thus, Butogota's clarity in planning signals institutional maturity in financial management.

Findings about adequate Consultation during Financial Planning had a score of 57.4% Agree and 35.1% Disagree. This split result presents an area of concern. While more than half of the respondents feel consultations happen, over a third disagree, signaling that inclusiveness is partial or inconsistent. This echoes OECD (2017) and MoLG (2013), which stress the need for regular, inclusive planning forums that fully involve all stakeholders. Limited consultation may undermine trust and ownership, which Hladchenko (2016) associates with improved accountability and service delivery. Therefore, Butogota needs to strengthen the inclusiveness of its planning frameworks to bridge the identified gap.

Additionally, findings about Effective Financial Planning Improves Service Delivery indicate a 90.7% Agree response. This is one of the most significant findings and provides empirical confirmation of Rahmatika (2014) and Bakalikwa (2017), who strongly argued that effective financial planning is directly linked to successful service delivery in local governments. This majority belief shows that financial planning in Butogota not only exists but is functionally contributing to visible public service outcomes, whether in infrastructure, health, education, or administrative services. The overwhelming agreement also supports Wilks & Zimbelman (2014), who emphasized that timely and adequate funding is essential for achieving service delivery goals. This confirms that when financial planning is weak or absent, service delivery tends to become disorganized and poorly aligned with community needs.

#### **4.5.2. Effect of financial reporting on service delivery in Butogota Town Council.**

Results from the field indicated that timeliness of financial reports affected service delivery in the Butogota town council, as indicated by 49.1% agree responses. This split view indicates inconsistency in the preparation of timely reports. According to Hughes (2013) and Ayobami (2014), one of the foremost goals of financial reporting is to ensure public expenditure control through timely, accurate reporting. When reporting is delayed, it undermines the monitoring of budget performance, hinders corrective actions, and can distort resource allocation, ultimately weakening service delivery. The disagreement by 48.2% suggests challenges in institutional efficiency or possible capacity limitations, confirming concerns raised by Setiyawati (2013) and Bukenya (2016), who stress that the reliability and timeliness of reports are key to supporting decisions and improving accountability.

Responses further revealed that Sharing Financial Reports with Stakeholders affected service delivery in the Butogota town council, as reported by 52.8% Agree responses. This implies that, while a slight majority agree that reports are shared, the significant 38.8% who disagree point to a gap in transparency and stakeholder engagement. This echoes the views of Adeoluand (2012) and Hladchenko (2016), who advocate for open access to financial information to build public confidence and democratic accountability. Failure to widely disseminate reports limits public scrutiny, weakens participatory governance, and affects service responsiveness—challenges also noted in the MoLG (2014) guidelines, which emphasize the importance of clear, logical, and accessible reporting to all stakeholders.

Responses further indicated that there was clarity and understandability of Reports, as pointed out by (75.9% Agree responses. This finding is encouraging. A clear majority of respondents find financial reports understandable, which is essential for both internal and external users. As Gordon and Miller (2016) argue, clarity in communication is as important as the accuracy of figures, especially when reporting to varied audiences such as elected officials, citizens, and regulators. This aligns with MoLG (2014) and Samaratunge and Christensen (2012), who note that clarity and relevance of reports facilitate better decision-making, transparency, and monitoring of service delivery outcomes.

About the Transparency Improving Public Trust, responses had 100% Agree responses. All respondents agree that transparency in financial reporting enhances public trust, a powerful indicator of the perceived legitimacy and credibility of the financial system in the council. This aligns with Ayobami (2014) and Hladchenko (2016), who assert that trust and good governance are built on transparent reporting practices. Furthermore, Bukenya (2016) and GarridoRodríguez (2019) emphasize that in democratic governance, accountability is owed to the citizens, not just internal regulators. This suggests that transparency is not merely procedural but a democratic obligation ensuring that services are delivered in line with public expectations.

#### **4.5.3. Establish the effect of budgetary control on service delivery in Butogota Town Council.**

Results about the effect of budgetary control on service delivery in the Bogotá town council indicated that there were Clear Budget Guidelines Followed by the

Council, as noted by 100% Agreement. The unanimous agreement that budget guidelines are clearly followed indicates a well-structured budgeting process. This finding supports Williams (2013), who emphasizes that budgetary control is the foundation of accountability, allowing organizations to project costs, prioritize needs, and control spending. Furthermore, according to the Uganda Public Finance Management Act (2015) and MoLG (2015), clearly defined budget frameworks and adherence to fiscal targets enable councils to set and implement realistic financial plans. The clarity and consistency in budgeting also reflect strong institutional discipline and transparency, essential for effective service delivery, as pointed out by Achua (2012).

Findings related to expenditures are monitored and controlled effectively, as represented by 78.7% Agree. The majority agreement on effective expenditure control indicates strong financial oversight, though the presence of some disagreement and neutrality suggests areas for improvement. According to Mande (2015) and Hladchenko (2016), timely and well-designed budgetary control reports are crucial in detecting and correcting deviations from planned budgets. The minor disagreement may indicate weaknesses in the timing, follow-up, or enforcement of controls, which could lead to leakages, inefficiencies, or delayed services if left unaddressed. This interpretation aligns with Transparency International (2015), which found that poor budgetary control contributes to a 10-50% loss in contract values in developing countries, underscoring the need for continual improvement in monitoring practices.

All respondents agreed that budget controls have minimized financial

mismanagement (100% Agreement). The Unanimous agreement suggests strong financial governance mechanisms that prevent fraud, misuse of funds, and unauthorized spending. This supports the perspective of Okoh (2010) and Drury (2014), who argue that financial accountability and control mechanisms such as variance analysis and routine audits help ensure integrity and discipline in public spending. This also reflects the PFM best practices advocated by Cangiano et al. (2016), who assert that effective budgetary control is a cornerstone of operational efficiency and public sector credibility.

Finally, the Budgetary Controls Contribute to Timely Service Delivery indicated 89.8% Agree responses. The overwhelming agreement (nearly 90%) suggests that budgetary control mechanisms in the Bogotá Town Council are positively contributing to the timely execution of projects and service delivery. This is supported by Goddard (2014) and McKinney (2015), who emphasized that sound budget control provides a feedback loop that informs better planning and timely execution. The minority disagreement (10.2%) could be attributed to implementation delays stemming from bureaucratic processes, cash flow bottlenecks, or procurement challenges, which are common risks in local government financial management. Nevertheless, the consensus affirms the effectiveness of budgetary controls in facilitating service delivery.

About Participatory Budgeting Enhances Transparency and Trust, respondents totaling 97.2% indicated Agree responses, implying that this affected service delivery. The near-unanimous agreement supports the literature that links citizen and stakeholder participation in budgeting to increased transparency, legitimacy, and accountability. According to Garrido-Rodríguez (2019) and Han (2019), participatory budgeting ensures that the planning and control process is

responsive to local needs and promotes collective responsibility in managing public resources. This finding also reflects the PFM framework described by Andrews et al. (2014) and MoLG (2015), which advocates for inclusive, transparent, and performance-oriented budgeting in Uganda's local governments.

## **CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATIONS**

### **5.1 Introduction**

This chapter concludes the study results derived from the previous chapters. The chapter further makes recommendations to the concerned stakeholders while basing them on the study objectives.

### **5.2 Conclusions**

#### **5.2.1 Effect of financial planning on service delivery in Butogota Town Council.**

In conclusion, the findings clearly demonstrate that financial planning significantly enhances service delivery in Butogota Town Council. High levels of agreement on planning clarity, consideration of community priorities, and the link between planning and service outcomes indicate a strong institutional framework for financial management.

#### **5.2.2 Effect of financial reporting on service delivery in Butogota Town Council.**

The study concludes that financial reporting significantly influences service delivery in Butogota Town Council. Timeliness, stakeholder engagement, clarity, and transparency of reports are essential for accountability and effective service outcomes. Strengthening these aspects can enhance trust, resource allocation, and overall governance performance.

#### **5.2.3 The effect of budgetary control on service delivery in Butogota Town Council.**

The study concludes that budgetary control significantly enhances service delivery in Butogota Town Council through clear guidelines, effective expenditure monitoring, and reduced financial mismanagement. Strong financial oversight and participatory budgeting practices foster transparency, trust, and timely

project execution. Strengthening these controls can further improve service efficiency and accountability.

### **5.3 Recommendations**

The study recommends that the council strengthen mechanisms for community participation to ensure that financial plans reflect local priorities, thereby improving service relevance and public satisfaction.

The study further recommends that Continuous training and support should be provided to council staff to improve skills in forecasting, budgeting, and aligning resources with service delivery goals for more effective implementation.

The study recommends that the Bogotá Town Council should prioritize the prompt preparation and wide dissemination of clear and transparent financial reports to stakeholders. This will enhance accountability, promote informed decision-making, and build greater public trust in service delivery processes.

### **5.4 Areas for further research**

- i. The Role of Digital Financial Reporting Systems in Enhancing Service Delivery in Butogota town council, Kanungu district
- ii. Stakeholder Perception and Utilization of Financial Reports in Local Governance in Kanungu District Local Government

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## **APPENDICES**

### **Appendix 1: Self-Administered Questionnaire for respondents**

**Dear respondent,**

My name is Natukunda Lydia, a student from Uganda Christian University. I am carrying out a study entitled “*Financial accountability and service delivery in Kanungu district; a case of Butogota Town council*” because it is one of the university requirements to be awarded a university degree. You have therefore been identified to be a potential respondent who is in a position to offer the required information by participating in filling out this questionnaire. Having completed filling the questionnaire, the information you will give will be treated with the utmost confidentiality, thus your responses will be used for academic purposes exclusively. Participation in this study is voluntary, and therefore, you can choose to withdraw from the interview at any point. However, I request your time of approximately 20 minutes to respond to the study questionnaire.

**Yours sincere**

**Natukunda Lydia**

**(Principal Investigator)**

## Instructions

This questionnaire is categorized into two parts, namely part A about the respondent's demographic characteristics and part B about the research questions. You are therefore requested to fill in the gaps provided by ticking the response of your choice that you feel is correct.

### Part A: Demographic characteristics of respondents

1. Position in the organization \_\_\_\_\_

2. Gender

a) Male

b) Female

3. Age

a) 18-25

b) 26-35

c) 36-45

d) 46-55

e) 56 and above

4. Education level

a) Primary level

b) Secondary

c) Diploma

d) Degree

e) Others(please specify)\_\_\_\_\_

5. Number of years in the organization

a) Less than a year

b) 1 year

c) 2 Years

d) 3Years

e) 4 Years

f) 5 years and above

**Part b: Research questions**

**Instructions:** (Indicate your level of agreement using the scale below:

1=Strongly Disagree, 2=Disagree, 3=Neutral, 4=Agree, 5=Strongly Agree)

**Financial planning and service delivery in Butogota Town Council.**

SN	Variable	Response				
		5	4	3	2	1
6.	Financial planning considers community priorities.					
7.	The council develops clear financial plans for projects.					

8.	There is adequate consultation during financial planning.					
9.	Effective financial planning has improved service delivery.					
10.	Financial planning is reviewed regularly to address challenges.					

In your view, how does financial planning influence the quality of service delivery in Butogota Town Council?

.....

**Financial reporting on service delivery in Butogota Town Council.**

SN	Variable	Response				
		5	4	3	2	1
11.	The council prepares timely financial reports.					
12.	Financial reports are shared with stakeholders.					
13.	Reports are clear and understandable.					
14.	Financial reports help in decision-making on service delivery.					
15.	Transparency in financial reporting improves public trust.					

**Budgetary control and service delivery in Butogota Town Council.**

SN	Variable	Response				
		5	4	3	2	1
16.	There are clear budget guidelines followed by the council.					

17.	Expenditures are monitored and controlled effectively.					
18.	Budget controls have minimized financial mismanagement.					
19.	Budgetary controls contribute to timely service delivery.					
20.	Community involvement in budgeting improves accountability.					

Thank you for your responses

## **Appendix 2: Interview Guide for Respondents**

1. How is financial planning conducted in the Butogota Town Council?
2. To what extent do you think financial planning aligns with community needs and priorities?
3. How does the planning process influence the quality and timeliness of service delivery?
4. How are financial reports prepared and shared in the council?
5. What measures are in place to ensure financial reporting is accurate and timely?
6. What challenges exist in the financial reporting process, and how could they be addressed?
7. What budgetary control mechanisms are used in Bogotá Town Council?
8. How are budget expenditures monitored and controlled?
9. In your view, how do budgetary controls impact service delivery in the council?
10. Are there any challenges in implementing budgetary controls? If so, how could they be improved?

**The end**

**Thank you for your time**

### Appendix 3: Sampling Table

N n	N n	N n	N n	N n
10 - 10	100 - 80	280 - 162	800 - 260	2800 - 338
15 - 14	110 - 86	290 - 165	850 - 265	3000 - 341
20 - 19	120 - 92	300 - 169	900 - 269	3500 - 346
25 - 24	130 - 97	320 - 175	950 - 274	4000 - 351
30 - 28	140 - 103	340 - 181	1000 - 278	4500 - 354
35 - 32	150 - 108	360 - 186	1100 - 285	5000 - 357
40 - 36	160 - 113	380 - 191	1200 - 291	6000 - 361
45 - 40	170 -	400 -	1300 -	7000 -

	118	196	297	364
50 - 44	180 -	420 -	1400 -	8000 -
	123	201	302	367
55 - 48	190 -	440 -	1500 -	9000 -
	127	205	306	368
60 - 52	200 -	460 -	1600 -	10000 -

	132	210	310	370
65 - 56	210 -	480 -	1700 -	15000 -
	136	241	313	375
70 - 59	220 -	500 -	1800 -	20000 -
	140	217	317	377
75 - 63	230 -	550 -	1900 -	30000 -
	144	226	320	379
80 - 66	240 -	600 -	2000 -	40000 -
	148	234	322	380
85 - 70	250 -	650 -	2200 -	50000 -
	152	242	327	381

90 - 73	260 - 155	700 - 248	2400 - 331	75000 - 382
95 - 76	270 - 159	750 - 254	2600 - 335	100000 - 384

## Appendix 4: Introductory letter for data collection



**UGANDA CHRISTIAN  
UNIVERSITY**

A Centre of Excellence in the Heart of Africa  
**BISHOP BARHAM UNIVERSITY COLLEGE**  
DEPARTMENT OF BUSINESS AND ADMINISTRATION

Dear Sir/Madam,

**RE: INTRODUCTORY LETTER FOR DATA COLLECTION**

This is to introduce to you **NATUKUNDA LYDIA** REG NO: **M23/BBUC/BBA/012** who is a student at Uganda Christian University, Bishop Barham University College. He/She is a finalist pursuing a Bachelor's Degree in Business Administration. It is a requirement of the University for students on this program to write a dissertation in partial fulfilment of the award of the degree. For this purpose, he/she is conducting research on the topic: **Financial Accountability and Service Delivery in Kanungu District; a Case of Butogota Town Council.**

The findings and analysis of this research will be treated confidentially and will not be used for any other purpose other than the partial fulfilment of the award of the above qualification.

Please accord him/her every possible assistance.

Thank you.

Yours faithfully,

**MS. PATIENCE NAJUNA**

**COORDINATOR,**

**BUSINESS & ADMINISTRATION**

Tel. 0774166711 or pnajuna@ucu.ac.ug

