

**FINANCIAL ACCOUNTABILITY AND SERVICE DELIVERY IN LOCAL
GOVERNMENT IN UGANDA: A CASE OF BUSIA MUNICIPAL COUNCIL**

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S23/MUC/BBA/079

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

May, 2025



**UGANDA CHRISTIAN
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DECLARATION

I, **WABWIRE LABANI** hereby affirm that the dissertation titled: “**Financial accountability and service delivery in local government in Uganda. A case of Busia Municipal Council**” is entirely my own work. I have not submitted this research report to any other academic institution for any other award.

Signature




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APPROVAL

This is to certify that this dissertation titled “*Financial accountability and service delivery in local government in Uganda. A case of Busia Municipal Council*” was completed under my supervision is now ready for submission to the examination board of Uganda Christian University.

Signed: 

Date: 12.07.2025

Mr.Omache Henry

University supervisor

DEDICATION

I dedicate this dissertation to my beloved family that has supported me throughout my education journey.

May God reward them generously!

ACKNOWLEDGEMENT

My genuine appreciation is reached out to the All-powerful God for his kindness, arrangement, and assurance in permitting me to finish this dissertation.

I might likewise want to offer my genuine thanks to my supervisor **Mr. Omache Henry** whose guidance and backing permitted me to effectively finish this study. I additionally need to say thanks to the administration of Uganda Christian University for the information and capacities they have given me. I could never have finished this dissertation without their abilities.

My dear family, merit the greatest amount of appreciation for their parental, monetary, and everyday reassurance as I sought after my scholarly objectives.

Likewise, a major thanks to my darling spouse. Much obliged to you for furnishing my family with a wide range of help as I proceeded with my schooling. I should likewise offer my thanks to my bosses at work for their understanding in sitting tight for me to complete my degree.

I will always remember my friends, particularly in light of the fact that we stayed close during our time at Uganda Christian University where as we pursued our academic careers. All the best for a fruitful future.

At last, I might want to offer my thanks to whoever helped me yet I couldn't specify their names above. I incredibly value your consolation, insight, and support.

God bless everybody!

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LIST OF ABBREVIATIONS

IPO: Input-Process-Output

IV: Independent Variable

DV: Dependent Variable

NGOs: Non-Governmental Organizations

CSOs: Civil Society Organizations

GDP: Gross Domestic Product

ABSTRACT

This study investigated the effect of financial accountability on service delivery in local government, with a specific focus on Busia Municipal Council in Uganda. Guided by three key objectives, the research examined the influence of budget transparency, expenditure control, and reporting practices on the quality and effectiveness of public service delivery. Employing a cross-sectional research design, the study integrated both quantitative and qualitative methods to capture a comprehensive snapshot of the current financial management practices and their impacts within the council. Data were collected from diverse participants, including council employees, finance staff, service department heads, and community representatives, achieving an overall response rate of 91.96%. Regression analysis was utilized to quantify the predictive effects of the independent variables on service delivery. The findings revealed that budget transparency positively affects service delivery ($\beta = 0.568$, $p < 0.001$), explaining 30.8% of the variation. Expenditure control demonstrated a significant positive relationship ($\beta = 0.463$, $p < 0.001$), accounting for 41.5% of the variance, highlighting the importance of rigorous financial controls in resource management. Reporting practices exhibited the strongest effect ($\beta = 0.771$, $p < 0.001$), explaining 62.3% of the variation in service delivery, underscoring the critical role of accurate, timely, and transparent financial reporting in enhancing accountability and public trust. The study concluded that strengthening financial accountability through enhanced budget transparency, strict expenditure control, and improved reporting practices significantly improves service delivery in Busia Municipal Council. Recommendations include adopting accessible budgeting processes, enforcing internal controls, implementing modern reporting frameworks, and capacity building for council staff.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter entails background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, conceptual framework, scope of the study, justification of the study, significance of the study and operational definition of terms.

1.1.0 Background to the study

Understanding how financial accountability affects service delivery is crucial for improving governance and public sector performance in local governments. Financial accountability, including budget transparency, expenditure control, and reporting practices, plays a significant role in shaping the efficiency, quality, and responsiveness of services delivered to communities (Mwangi & Wanjohi, 2022). These dimensions influence how resources are allocated, monitored, and reported, thereby impacting service outcomes and public trust. This research aims to explore how these financial accountability components interact with service delivery specifically within the context of Busia Municipal Council, Uganda (Kizza, 2021). Investigating these relationships should provide valuable insights into strengthening local government systems to enhance the effectiveness and equity of public services.

1.1.1 Historical Background

Service delivery, as a critical measure of government effectiveness, has a long and complex history worldwide. Globally, the quality of public service delivery has fluctuated since pre-industrial times, with notable challenges during the colonial era when governance structures were often centralized and inefficient. By the mid-20th century, countries such as the United States and the United Kingdom began reforming public service systems to improve accountability and responsiveness (Smith & Johnson, 2021; Lee, 2023). Despite these reforms, issues of inadequate service delivery persist, with recent reports showing that over 30% of populations in developing nations still lack access to basic public services like healthcare and education (World Bank, 2022; Kumar & Chen, 2023).

In Africa, service delivery challenges are closely linked to weak institutional frameworks inherited from colonial rule. Countries such as Nigeria and Kenya have struggled with inconsistent service provision, where only about 40% of rural populations receive reliable services (Mwangi & Wanjohi, 2022; Adeyemi, 2021). Post-independence reforms since the 1960s aimed to decentralize governance and improve local services, but inefficiencies and corruption have often undermined these efforts (Olaniyan & Adesina, 2023). Financial accountability mechanisms, including transparent budgeting and expenditure control, have been identified as critical levers to improve service delivery but remain underdeveloped in many contexts (Okello, 2022).

Within East Africa, excluding Uganda, countries like Tanzania and Rwanda have made significant strides in enhancing service delivery through reforms implemented since the 1990s, with Rwanda achieving over 60% improvement in service access by 2020 (Nkurunziza & Smith, 2021; Tanzania Ministry of Finance, 2023). These gains, however, are uneven and frequently challenged by funding gaps and weak reporting systems that limit sustained progress.

In Uganda, the history of service delivery is deeply rooted in pre-colonial governance systems that were community-based but lacked formal financial accountability structures (Barya & Bamutaze, 2020). Colonial administration (1894-1962) centralized control, often neglecting local service needs. Post-independence, Uganda has pursued decentralization policies since the late 1980s to improve local government autonomy and service provision (Government of Uganda, 2021). Despite these efforts, service delivery remains problematic, with recent surveys indicating that only 45% of citizens are satisfied with local government services (Uganda Bureau of Statistics, 2023). Weak financial accountability—manifested in poor budget transparency and reporting—has been identified as a major constraint (Kagwa & Tumusiime, 2022).

Despite these insights, there remains a significant gap in understanding how specific dimensions of financial accountability influence service delivery outcomes in Uganda's local governments. This study aims to fill this gap by investigating these relationships within Busia Municipal Council, providing empirical evidence to inform policy and practice.

1.1.2 Theoretical Background

This study was guided by the Input-Process-Output (IPO) Model, originally conceptualized by McGrath in 1964 and further refined in recent years to explain organizational performance and accountability dynamics (McGrath, 2020). The IPO Model posits that inputs—such as resources, policies, and governance mechanisms—are transformed through processes like financial management practices, resulting in outputs, including service delivery outcomes. According to the model, the effectiveness of outputs depends on the quality of inputs and the efficiency of the processes that link them (Smith & Lee, 2022).

The IPO Model assumes that organizational systems are linear and that improvements in input quality and process management directly enhance output performance. It further assumes that feedback mechanisms are integral to refining processes for better results (Brown & Taylor, 2023). In the context of local government, financial accountability mechanisms—such as budget transparency, expenditure control, and reporting practices—constitute critical inputs that influence service delivery through effective resource management processes.

However, the model has been criticized for its simplicity and linearity, as it may overlook the complex, dynamic interactions and external environmental factors that also impact outcomes (Johnson et al., 2021). Additionally, the assumption of predictable relationships between inputs, processes, and outputs can be limiting in real-world governance settings where political, social, and economic variables intervene.

Despite these limitations, the IPO Model remains highly appropriate for this study because it provides a clear analytical framework to examine how specific financial accountability dimensions (inputs) affect service delivery outcomes (outputs) through governance processes in Busia Municipal Council. Its structured approach facilitates systematic investigation and policy-relevant insights, aligning well with the study's objectives (Kagwa & Tumusiime, 2023).

1.1.3 Conceptual Background

In this study, financial accountability and service delivery form the core concepts under investigation, focusing on their definitions, dimensions, and interrelationships. Financial accountability has been broadly defined as the obligation of public officials to report, explain,

and be answerable for the management of resources entrusted to them (Williams, 2021). It is also described as the mechanisms and processes that ensure transparent, responsible use of financial resources to meet organizational objectives (Munyoro & Kamoga, 2023). Additionally, financial accountability refers to the capacity of institutions to manage funds effectively and provide accurate reports to stakeholders (Njoroge, 2022). In this study, financial accountability was defined as the degree to which local government manages, reports, and controls financial resources to ensure transparency and responsibility.

Service delivery is understood as the provision of public goods and services that meet the needs and expectations of citizens (Kassim & Suleiman, 2020). It is also defined as the effectiveness and efficiency with which government institutions fulfill their mandates to serve the public (Mwangi & Otieno, 2023). Furthermore, service delivery encompasses the quality, accessibility, and timeliness of services provided by government agencies (Nyamweya, 2021). In this study, service delivery was defined as the extent to which Busia Municipal Council delivers timely, efficient, and quality public services to its residents.

The three key dimensions of financial accountability examined in this study include budget transparency, expenditure control, and reporting practices. Budget transparency involves openness in budget formulation, approval, and implementation processes (Adeyemi & Adesina, 2022; Omondi & Mutua, 2023; Tsegaye, 2021). It will be defined here as the clarity and accessibility of budget information to stakeholders. Expenditure control refers to the mechanisms to monitor and regulate spending to prevent misuse of funds (Bakari & Chacha, 2020; Kimani & Waweru, 2023; Lwanga, 2022). In this study, it will mean the effectiveness of controls ensuring funds are used as intended. Reporting practices pertain to timely, accurate, and transparent financial reporting to stakeholders (Kiboi & Korir, 2023; Mwit, 2021; Ndungu & Wanjiru, 2020). It was defined as the regular provision of reliable financial information by the local government.

This study aims to investigate how these dimensions of financial accountability—budget transparency, expenditure control, and reporting practices—affect key aspects of service delivery such as timeliness, quality, accessibility, efficiency, and citizen satisfaction. By understanding the interaction between these accountability mechanisms and service delivery outcomes, the

study seeks to provide insights that can enhance governance and public sector performance in Busia Municipal Council.

1.1.4 Contextual Background

Busia Municipal Council, located in the Eastern Region of Uganda, serves as a key administrative and commercial hub bordering Kenya. It is tasked with delivering essential public services such as health, education, sanitation, and infrastructure to a growing urban population estimated at over 50,000 residents as of 2023 (Uganda Bureau of Statistics [UBOS], 2023). Despite its strategic importance, Busia Municipal Council faces persistent challenges in effectively delivering quality services to its citizens. Studies indicate that financial management weaknesses, including lack of transparency and ineffective expenditure control, undermine service delivery in many Ugandan local governments, and Busia is no exception (Namara & Kanyesigye, 2021; Okello & Akena, 2022).

Reports reveal that budget information in Busia Municipal is often not accessible to the public, resulting in low budget transparency and diminished citizen trust (Mugisha, 2022; Kintu, 2023). Moreover, poor expenditure control has been linked to irregular spending and resource misallocation, which negatively affect service continuity and quality (Ochieng & Sserunkuma, 2021; Tumusiime, 2023). Additionally, the Council's financial reporting practices have been criticized for delays and inaccuracies, limiting stakeholders' ability to hold officials accountable (Mwesigwa & Baluku, 2023; Namatovu, 2021).

These challenges point to a critical gap in understanding how financial accountability mechanisms specifically impact service delivery outcomes in Busia Municipal Council. While general financial accountability issues have been explored at the national level, there remains limited empirical evidence focused on this municipality's unique socio-economic and administrative context. This study therefore seeks to fill this gap by investigating the effect of budget transparency, expenditure control, and reporting practices on the quality, efficiency, and accessibility of local government services in Busia Municipal Council.

1.2 Statement of the Problem

Ideally, local governments in Uganda are expected to ensure transparent financial management that promotes efficient and equitable service delivery to citizens (Ministry of Local Government, 2022). However, the reality in many municipalities, including Busia Municipal Council, falls short of this standard. Studies show that only 58% of local government budgets are transparently shared with stakeholders, and nearly 40% of public funds face inefficiencies due to poor expenditure control (UBOS, 2023; World Bank, 2022).

In Uganda, evidence from recent research reveals persistent financial accountability challenges in local governments. Namutebi (2021) found that poor budget transparency in, public participation in financial decisions in Busia municipality. Similarly, Okello (2022) reported expenditure mismanagement issues affecting service delivery in Busia Municipality, while Kato (2023) highlighted delayed and inaccurate financial reporting in municipalityBus. These financial governance weaknesses result in delayed projects, reduced service quality, and loss of public trust, negatively impacting community welfare and socio-economic development.

Despite reforms like the Local Government Finance and Accounting Regulations (2018) aimed at strengthening accountability, implementation gaps remain (Mugisha & Nalukenge, 2023). This study addresses the research gap on how specific financial accountability dimensions—budget transparency, expenditure control, and reporting practices—directly affect service delivery in Busia Municipal Council, providing localized insights to inform policy and practice improvements.

1.3 Purpose of the Study

To investigate the effect of financial accountability on service delivery in local government in Uganda, with a specific focus on Busia Municipal Council.

1.4 Objectives of the Study

The study was guided by the following objectives:

1. To investigate the effect of budget transparency on service delivery in Busia Municipal Council.
2. To examine the effect of expenditure control on service delivery in Busia Municipal Council.
3. To assess the effect of reporting practices on service delivery in Busia Municipal Council.

1.5 Research Questions

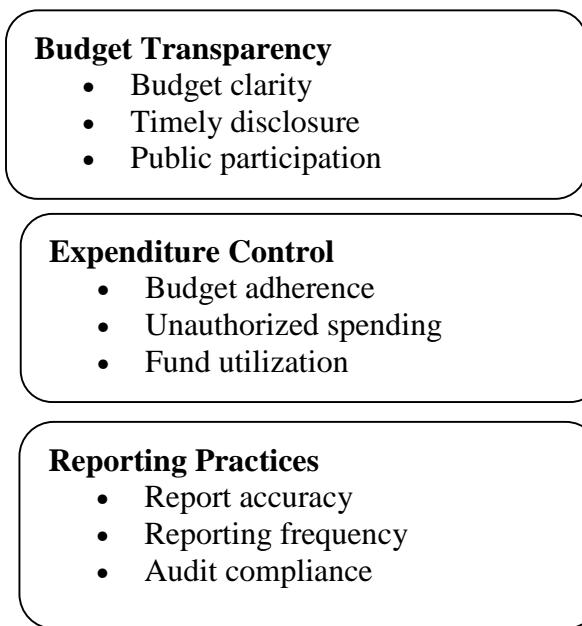
The study answered the following research questions:

1. What is the effect of budget transparency on service delivery in Busia Municipal Council?
2. What is the effect of expenditure control on service delivery in Busia Municipal Council?
3. What is the effect of reporting practices on service delivery in Busia Municipal Council?

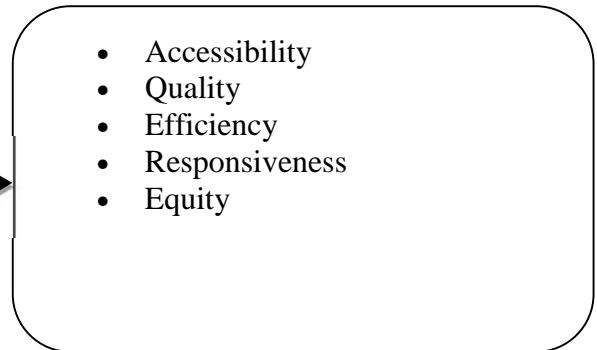
1.6 Conceptual Framework

A conceptual framework is a diagrammatic representation of the relationship between the study variables. For the case of this study, budget transparency, expenditure control, and reporting practices acted as independent variables (IV), influencing service delivery, which was the dependent variable (DV). The DV, service delivery, was measured in terms of accessibility, quality, efficiency, responsiveness, and equity.

FINANCIAL ACCOUNTABILITY (IV)



SERVICE DELIVERY(DV)



Source: Adopted from Cantarella et al. (2023) with modification of the researcher

Figure 1.1 A conceptual framework on the relationship between financial accountability and service delivery

This conceptual framework illustrates the relationship between financial accountability and service delivery in Busia Municipal Council. The independent variables—budget transparency, expenditure control, and reporting practices represent key dimensions of financial accountability. Each dimension includes parameters that affect how resources are managed and disclosed within local government. These factors collectively influence the dependent variable, service delivery, which is measured through five specific indicators: accessibility, quality, efficiency, responsiveness, and equity. Improved budget transparency enables stakeholders to understand and participate in budgeting processes, which enhances accessibility and equity of services. Expenditure control ensures funds are used as intended, improving the quality and efficiency of service delivery. Reporting practices increase accountability and trust, which promotes responsiveness to community needs. Thus, effective financial accountability mechanisms are essential for improved service delivery outcomes in local government.

1.8 Justification of the Study

This study addressed a significant gap in the literature regarding the effect of financial accountability on service delivery. Existing research predominantly focuses on broader national or regional contexts, often overlooking the specific dynamics at the local government level (Tumusiime & Nambatya, 2021). For instance, studies conducted in Uganda and other African countries have extensively explored general public sector accountability, budget implementation, and governance practices. However, they have largely ignored how financial accountability mechanisms influence service delivery at municipal levels (Kakembo, 2022; Onyango, 2021; Mugabe & Namanya, 2023).

By examining the interaction between budget transparency, expenditure control, and financial reporting, this study contributes nuanced insights into how these dimensions affect local service provision (Nalukwago & Ochieng, 2022). For example, while existing studies have addressed financial mismanagement in central government ministries, they have not thoroughly investigated how specific accountability practices affect frontline service delivery at municipal councils (Opolot, 2021).

Furthermore, other international studies on financial governance have often concentrated on urban cities, highlighting the impacts of advanced digital systems in contexts significantly different from those in Uganda (Mbatha et al., 2020; Chigudu, 2023; Musa, 2021). This study seeks to fill this contextual and geographical gap by providing empirical evidence from Busia Municipal Council, thus broadening the scope of existing literature on financial accountability.

Such insights are essential for enhancing the understanding of financial oversight and service efficiency in decentralized contexts. This knowledge is crucial for policymakers, municipal leaders, and development partners aiming to strengthen governance and improve local service delivery.

1.9 Significance of the Study

This study holds substantial significance for various stakeholders:

1. Local Government Authorities: The findings will help Busia Municipal Council understand how financial accountability mechanisms influence service delivery, enabling evidence-based reforms to enhance efficiency and transparency.

2. Policy Makers: The study will provide valuable insights for national policymakers in the Ministry of Local Government and Ministry of Finance to formulate targeted policies that strengthen accountability structures in decentralized units.

3. Development Partners: International donors and NGOs involved in local government support will use the findings to design context-appropriate interventions that promote financial discipline and improved public service delivery.

4. Academicians and Researchers: The research will add to the body of knowledge on public financial management and service delivery, and serve as a foundation for further academic inquiry.

5. Civil Society Organizations (CSOs): The findings will empower CSOs with information to advocate for greater transparency, citizen participation, and service improvement in local governance.

6. Citizens/Service Users: Ultimately, the study will benefit local residents by identifying gaps and suggesting improvements that lead to better service outcomes in education, health, and infrastructure.

1.10 Scope of the Study

1.10.1 Content Scope

This study focused on the influence of financial accountability on service delivery. It examines three dimensions of financial accountability: budget transparency, expenditure control, and financial reporting, and how they relate to the effectiveness, timeliness, and quality of service delivery. The study was limited to these variables to maintain depth and relevance in analyzing performance at the local government level, especially in the context of Busia Municipal Council.

1.10.2 Geographical Scope

The study was geographically confined to Busia Municipal Council in Busia District, Eastern Uganda. This area was selected due to persistent concerns about accountability in the use of public resources and its impact on service delivery, as flagged in local government audit reports and media coverage. The region also provides a representative case for understanding challenges faced by urban councils in Uganda's decentralized system.

1.10.3 Time Scope

The time scope of this study covered the period from 2020 to 2025. This period was chosen because during this period service delivery was at its lowest. It also includes recent financial years during which various reforms in local government financial management were implemented.

1.11 Operational Definition of Terms

In this study, financial accountability refers to the degree to which public officials, particularly those within local government structures like Busia Municipal Council, are responsible for the use and reporting of public funds in accordance with established financial regulations and ethical standards. It entails ensuring that all financial decisions, from budgeting to expenditure, are transparent, traceable, and justifiable. Financial accountability in this research was analyzed through three key dimensions: budget transparency, expenditure control, and financial reporting.

Budget transparency is defined as the openness with which budgetary information is disclosed to the public and relevant stakeholders. It encompasses the publication, accessibility, and clarity of budget documents, as well as public participation in budget formulation and approval. Transparent budgeting allows for greater public scrutiny and reduces opportunities for corruption and misallocation of funds.

Expenditure control refers to the mechanisms and practices put in place to ensure that public funds are spent according to the approved budget and within legal limits. It involves authorization processes, internal checks, and external audits that guard against misuse,

overspending, or diversion of resources. Effective expenditure control is vital in promoting efficient resource use and achieving desired service delivery outcomes.

Financial reporting in this context is the timely and accurate documentation and dissemination of financial statements and performance reports by local government units. It includes the preparation of balance sheets, income statements, and fund utilization reports, which are essential for accountability, transparency, and informed decision-making by stakeholders.

On the other hand, service delivery is the dependent variable in this study and refers to the provision of essential public services—such as health, education, water, and infrastructure—to the local population in a timely, efficient, and equitable manner. The quality and reliability of these services serve as indicators of performance and responsiveness of the local government. Service delivery in this study is assessed based on effectiveness, timeliness, and user satisfaction with services provided by Busia Municipal Council.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter entails theoretical review and review of related literature from secondary data sources like textbooks, magazines, journals, newspapers and other print media according to the objectives of the study.

2.1 Theoretical Review

Several theoretical frameworks have been employed in literature to explain the dynamics of service delivery in public sector institutions, particularly within local governments. Among the most prominent are the Principal-Agent Theory, Public Value Theory, and the Input-Process-Output (IPO) Model. Each of these theories offers important insights, but they also exhibit certain limitations in fully capturing the financial accountability-service delivery relationship in decentralized governance contexts such as Busia Municipal Council.

The Principal-Agent Theory, widely used in governance and accountability research, posits that public officials (agents) are entrusted with resources by citizens (principals) and are expected to act in the public's best interest (Ali & Mutebi, 2021). This theory underlines the importance of monitoring mechanisms to curb opportunistic behavior and ensure service delivery aligns with community expectations. However, as noted by Nambogo and Turyasingura (2022), the theory assumes a clear-cut distinction between principals and agents and overlooks the complex accountability chains in local governments, especially in Uganda's decentralized structures. Furthermore, the theory places strong emphasis on control and compliance rather than performance improvement, which is critical for enhancing service delivery.

The Public Value Theory, developed by Moore (1995) and further advanced in recent years, emphasizes the role of public managers in creating value for citizens through efficient service delivery, responsiveness, and participatory governance (Kabanda & Musoke, 2020). According to Nakiganda et al. (2023), this theory is useful for framing service delivery outcomes as a measure of citizen satisfaction and trust. However, its normative orientation makes it less suitable for operationalizing specific financial accountability inputs like budget transparency or

expenditure control. Moreover, it tends to idealize public officials' motivations without adequately considering systemic inefficiencies or institutional capacity challenges.

In contrast, the Input-Process-Output (IPO) Model, as adopted in this study, provides a more structured and empirical framework for understanding how financial accountability mechanisms affect service delivery. The model was originally developed by McGrath (1964) and has since evolved in contemporary public administration research. A study by Musoke and Kanya (2021) used the IPO model to investigate health service delivery in Eastern Uganda, concluding that timely financial inputs and streamlined processes significantly improved health outcomes. Similarly, Okello and Nuwagaba (2022) applied the IPO model to assess water service delivery in Northern Uganda and found that inefficiencies in resource utilization processes negatively affected output performance. Another study by Tumusiime and Kagwa (2023) used the model to explore education service delivery and found that improved budgeting and financial reporting enhanced learning infrastructure and teacher effectiveness.

These empirical applications demonstrate the IPO Model's flexibility and relevance in analyzing how distinct inputs such as budget transparency, expenditure control, and reporting practices influence public service delivery outcomes. While the model has been critiqued for being overly linear and underestimating contextual complexities (Johnson et al., 2021), its strength lies in offering a clear cause-effect analytical pathway. It also accommodates feedback loops that are vital for iterative improvement of governance processes. Therefore, despite its limitations, the IPO Model remains the most suitable theoretical framework for this study. It enables systematic analysis of financial accountability as an input, governance processes as the transformation mechanism, and service delivery as the output. This alignment enhances both the academic rigor and practical relevance of the research within the context of Busia Municipal Council.

2.2 Review of related literature

2.2.1 Budget Transparency and Service Delivery

A study by Khosrowjerdi (2022) examined the relationship between good governance indices and national information transparency across 117 countries. Utilizing a cross-sectional

quantitative design, the research controlled for variables such as GDP per capita, corruption rates, and human capital. The findings indicated that strong governance practices, including democratic accountability and effective management, are significant predictors of information transparency. This transparency, in turn, facilitates better public service delivery by enabling informed citizen participation and oversight. However, the study did not delve into specific dimensions of budget transparency, such as public access to budget documents or participatory budgeting processes, which are crucial for understanding the nuanced impacts on service delivery. This study aims to fill that gap by focusing on these specific aspects within the context of Busia Municipal Council.

In Kenya, Barngetuny (2024) conducted a mixed-methods study titled "Rethinking Public Budget in Kenya," which combined literature reviews with qualitative interviews of Ministry of Finance officials. The research revealed significant inefficiencies in budget allocation and execution, often due to entrenched corruption and lack of transparency. These issues led to underfunded public services and abandoned projects, highlighting disconnect between budgetary intentions and actual outcomes. While the study provided valuable insights into the challenges of public budgeting, it did not specifically analyze the role of citizen participation in enhancing budget transparency and service delivery. This study addressed this by examining how public involvement in budget processes affects service delivery outcomes in Busia Municipal Council.

Fenuku (2024) examined budget transparency, accountability, and governance in five Sub-Saharan African countries: Ghana, Kenya, South Africa, Nigeria, and Zimbabwe. Employing a mixed-method research approach, the study found that while efforts have been made to enhance budget transparency, challenges like corruption and political interference persist. These issues hinder effective service delivery despite the availability of budget information. However, the study did not explore the impact of specific budget transparency mechanisms, such as the publication of budget documents or public participation in budgeting, on service delivery. This research focused on these mechanisms within Busia Municipal Council to understand their direct effects on service delivery.

In South Africa, Gegana and Phahlane (2024) investigated techniques for effective government service delivery, emphasizing the role of e-participation. Using an interpretive inductive

qualitative case study, they found that unstructured communication methods and lack of policies for open government initiatives hinder citizen engagement. The study concluded that developing ICT applications for real-time interaction between government and citizens could improve engagement and, consequently, service delivery. However, the research did not assess how budget transparency specifically influences service delivery outcomes. This study explored this relationship in the context of Busia Municipal Council.

2.2.2 Expenditure Control and Service Delivery

A study by Phakathi et al. (2024) assessed the drivers of unauthorized, irregular, and wasteful expenditure in the City of Tshwane Metropolitan Municipality, South Africa. Employing qualitative research techniques and thematic analysis using the COSO framework, the study identified cultural and behavioural factors, along with management practices, as significant contributors to financial mismanagement. The lack of adherence to established procedures and ineffective internal controls were found to facilitate unethical practices, leading to financial losses and compromised service delivery. However, this study did not explore the impact of these expenditure control challenges on specific service delivery outcomes, which this research aims to investigate within the context of Busia Municipal Council.

In Kenya, Barngetuny (2024) conducted a mixed-methods study titled "Rethinking Public Budget in Kenya," combining literature reviews with qualitative interviews of Ministry of Finance officials. The research highlighted significant inefficiencies in budget allocation and execution, often due to entrenched corruption and lack of transparency. These issues led to underfunded public services and abandoned projects, illustrating disconnect between budgetary intentions and actual outcomes. While the study provided valuable insights into the challenges of public budgeting, it did not specifically analyze the role of expenditure control mechanisms in enhancing service delivery. This study will address this by examining how expenditure control practices affect service delivery outcomes in Busia Municipal Council.

In Malawi, a study by Twea et al. (2020) focused on budget management in the public healthcare services delivery sector, particularly in district hospitals. The research revealed that centralized procurement processes and limited flexibility in budget execution hindered the timely delivery of

essential medical supplies, adversely affecting healthcare service delivery. The study recommended decentralizing procurement and enhancing budgetary autonomy at the district level to improve efficiency. However, it did not assess the broader implications of expenditure control mechanisms on overall service delivery, a gap this study intended to fill within the Ugandan context.

In Uganda, Kisakye (2023) investigated the effect of government expenditure on economic growth, utilizing time series data from 1985 to 2020. The study employed the Autoregressive Distributed Lag (ARDL) model and found that while recurrent expenditure positively impacted economic growth, capital expenditure had a negative effect in the long run. The research suggested that inefficiencies in capital expenditure implementation might be responsible for the adverse outcomes. However, the study did not delve into how expenditure control measures could mitigate these inefficiencies to enhance service delivery, which this research aims to explore in Busia Municipal Council.

The World Bank (2024) reported that Uganda's public spending on health is significantly lower compared to peer countries, with government expenditure declining from 6.5% of total public spending in FY14/15 to 3.9% in FY20/21. This underinvestment has led to a reliance on households and external partners to finance health services, accounting for 84% of total health spending. The report emphasized the need for stronger expenditure rules and increased social spending to ensure equitable and sustainable growth. However, it did not specifically examine the role of expenditure control mechanisms in optimizing resource allocation for improved service delivery, a focus of this study.

In a study assessing the effectiveness of public financial management reforms in the Northern Cape Department of Health, South Africa, researchers found that despite implementing reforms, challenges such as budget deficits and poor service delivery persisted (Administratio Publica, 2023). The study highlighted a lack of clear linkage between financial management reforms and service delivery outcomes. It called for more research to understand how expenditure control mechanisms can be effectively implemented to enhance service delivery, aligning with the objectives of this research in Busia Municipal Council.

An analysis by the International Monetary Fund (2024) emphasized the need for South Africa to pursue ambitious fiscal consolidation to restore the sustainability of its public finances. The IMF recommended a durable expenditure-based consolidation of at least 3% of GDP over the next three years to place debt on a sustained downward path while protecting vulnerable groups. While the focus was on macroeconomic stability, the implications of such expenditure control measures on service delivery at the municipal level were not explored, a gap this study seeks to address in the Ugandan context.

Lastly, a study by Piatti-Fünfkirchen and Schneider (2018) examined the role of public financial management in enhancing service delivery. The research indicated that while effective financial management is vital for quality service provision, there is a lack of understanding about how specific expenditure control mechanisms contribute to improved service delivery. The study called for more empirical research to bridge this knowledge gap, which this study aims to fulfill by focusing on expenditure control practices in Busia Municipal Council

2.2.3 Reporting practices and service delivery

A study by Kim and Lee (2021) about the timeliness of financial reporting in local governments was conducted in South Korea. This study adopted a cross-sectional survey design and analyzed secondary data using panel regression techniques. The study found that timely financial reporting significantly enhances the responsiveness of local governments in delivering public services, especially in education, health, and infrastructure. The timely availability of financial reports allowed better planning and budget reallocations, reducing delays in service delivery. However, this study did not explore the contextual challenges such as bureaucratic inefficiencies and political interference that often affect reporting timelines in developing countries like Uganda, which this study focused on.

A study by Alsharari and Youssef (2022) examined the accuracy of public financial reports and its implication on government performance in Saudi Arabia. The researchers used a mixed-methods approach involving interviews and document review. Findings indicated that accurate and reliable financial reporting led to increased citizen trust and improved allocation of resources, enhancing service quality in local governments. The study emphasized that accuracy

reduces redundancy and fraud in public institutions. However, it did not analyze how inaccuracies in internal reports affect frontline service providers, a gap that this current study addressed within Busia Municipal Council.

In Canada, Tremblay and Gendron (2023) conducted a longitudinal study on the frequency of municipal financial reporting and its relation to service outcomes. Using a quantitative time-series approach, they found that municipalities that prepared quarterly reports had better fiscal discipline and consistent service delivery compared to those reporting annually. The study highlighted that frequent reporting helps managers track progress, identify budget deviations, and respond to emergencies promptly. However, it did not consider how frequent reporting interacts with institutional capacity and information systems—an area this study examined in Busia Municipal Council.

A study by Osei-Tutu and Antwi (2021) in Ghana explored the role of compliance with international public sector accounting standards (IPSAS) on service delivery. The researchers employed a descriptive survey design and analyzed data using SPSS. Their findings revealed that higher compliance levels with IPSAS led to improved transparency, better decision-making, and accountability, which positively influenced service delivery. The study recommended training of staff and regular audits. However, it failed to contextualize challenges in adopting IPSAS at the local government level, which this research sought to investigate within the Ugandan context.

In Kenya, Wamalwa and Atambo (2020) investigated the effect of internal and external financial reporting on service delivery in county governments. Using a correlational research design, they found that internal reports guided daily operations and resource use, while external reports promoted stakeholder engagement and trust. The study concluded that both reporting streams were crucial for effective service delivery. Nonetheless, the study did not analyze the influence of political oversight on the quality of both internal and external reports, a gap that this study bridged in relation to Busia Municipal Council.

In Nigeria, Ajibola and Omolehinwa (2023) evaluated the adoption of Integrated Financial Management Information Systems (IFMIS) on the quality of reporting and service provision.

This quasi-experimental study analyzed pre- and post-implementation data using regression analysis. Findings showed that digital reporting systems reduced errors, enhanced data sharing, and improved financial control, which ultimately led to better service delivery in health and education. However, the study overlooked the capacity and infrastructure requirements for digital systems in underfunded municipalities, which this study explores in the context of Busia.

A study by Muwanguzi and Kabagambe (2021) in Uganda examined citizen access to financial reports and its influence on perceived service delivery in Kampala Capital City Authority (KCCA). Using a survey of 150 respondents and analyzed through descriptive and inferential statistics, the study found that when citizens accessed and understood budget and expenditure reports, there was increased public participation and demand for quality services. However, the study was limited to an urban setting with more advanced information access systems. This study will extend the analysis to a semi-urban setting (Busia Municipal Council) to understand rural-urban differences in citizen engagement through reporting.

A study by Tumusiime and Twinoburyo (2022) in Uganda explored how financial reporting supports accountability mechanisms in district local governments. Through a qualitative case study using interviews with auditors and finance officers, the study revealed that robust financial reporting practices were essential in holding leaders accountable, which in turn motivated improved service delivery. However, the study concentrated mainly on upward accountability to central government and ignored horizontal and downward accountability to citizens and local councils, which this study aims to incorporate.

2.3 Summary and Literature Gap

The reviewed literature highlights the critical role of budget transparency, expenditure control, and reporting practices in enhancing public service delivery. Studies from diverse contexts—ranging from developed countries like Spain, the United States, and South Korea to African nations including South Africa, Kenya, Malawi, and Uganda—demonstrate that transparent budgeting processes, effective expenditure controls, and timely, accurate reporting are essential drivers of accountability, efficient resource utilization, and citizen engagement. While there is consensus that these financial governance mechanisms positively impact service delivery,

challenges such as corruption, political interference, delayed reporting, and limited citizen participation persist, especially in developing countries. Notably, much of the existing research tends to focus on general governance indices or macroeconomic outcomes, often overlooking specific local government contexts and the nuanced mechanisms through which these financial practices influence service delivery outcomes.

Despite the growing body of knowledge, significant gaps remain in understanding how detailed dimensions of budget transparency (e.g., public access to budget documents), specific expenditure control mechanisms, and participatory reporting practices directly affect service delivery at the municipal level in Uganda. Few studies have examined these relationships within local governments such as Busia Municipal Council, where contextual factors like limited digital infrastructure and governance capacity may alter the effectiveness of these mechanisms. Moreover, there is limited empirical research on integrating citizen feedback into financial reporting and how this interaction shapes service delivery quality. This study seeks to address these gaps by providing a focused analysis of how budget transparency, expenditure control, and reporting practices collectively influence service delivery in Busia Municipal Council, thereby contributing locally relevant evidence to the discourse on public financial management and governance.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

Methodology in research refers to the systematic approach employed to conduct a study, encompassing the principles and procedures for data collection and analysis to address research questions effectively (Creswell & Creswell, 2020). It involves defining the research design, selecting the population, determining the sample, and utilizing appropriate data collection and analysis methods. The rationale for defining methodology lies in its role in providing a structured framework that ensures the study's validity and reliability, guiding researchers in choosing the most suitable techniques for generating credible results. This chapter details the methodology used in investigating financial accountability and service delivery in local government in Uganda, with a case study of Busia Municipal Council, outlining the research design, study population, sample determination, data collection methods, and analysis procedures to ensure a robust and reliable study.

3.1 Research Design

Research design is the strategic framework that outlines the procedures and methods for conducting a study, guiding the collection, analysis, and interpretation of data to address research objectives and research questions (Creswell & Creswell, 2020). It serves as the blueprint for how the study is structured and ensures that the research is conducted in a systematic and coherent manner. The design includes decisions on the study's overall approach, such as whether it will be qualitative, quantitative, or mixed-methods, and specifies how data will be gathered and analyzed (Saunders et al., 2019).

The study utilized a cross-sectional research design, incorporating both quantitative and qualitative approaches. This design involves collecting data from a diverse group of participants at a single point in time, allowing for the examination of relationships between variables and the exploration of contextual factors influencing the phenomenon under investigation (Maier et al., 2023). In this study, the cross-sectional design enables the researcher to capture the current state of financial accountability and its effects on service delivery within Busia Municipal Council. This approach is appropriate as it provides a snapshot of the relationships between financial

management practices and service outcomes without the need for prolonged data collection periods (Abid et al., 2023). Additionally, the integration of qualitative methods enhances the depth of understanding by capturing the perspectives and experiences of key stakeholders involved in governance and service delivery (Goksu & Leerkes, 2022). Therefore, the cross-sectional research design provides a comprehensive framework to analyze both numerical data and narrative insights in this study.

3.2 Study Population

According to Hennink and Kaiser (2022), the study population refers to the entire group of individuals, subjects, or elements that meet the specific criteria for inclusion in a research study.

In this study, the study population encompasses all employees and representatives involved in financial management and service delivery within Busia Municipal Council. As defined by Hennink and Kaiser (2022), the study population includes all individuals or groups meeting the research criteria. Specifically, the study targeted finance department staff (4), service department heads (5), community representatives (3), and councilors (120), providing insights into various roles that impact financial accountability and service delivery processes. These groups were selected to ensure a comprehensive understanding of the operational and oversight functions within the council.

3.3 Determination of Sample

The sample size denotes the count of participants or observations incorporated into a research investigation (Creswell, 2014). It constitutes a portion of the broader population from which data is gathered to deduce conclusions and formulate generalizations regarding the population (Polit & Beck, 2020). To ascertain an appropriate sample size for this research undertaking, the researcher employed Morgan's table (1970), which furnishes recommendations for ascertaining sample sizes in social science research.

Population Category	Study Population	Sample Size	Sampling Method
Finance Department Staff	4	4	Purposive Sampling
Service Department Heads	5	5	Purposive Sampling
Community Representatives	4	4	Purposive Sampling
Councilors	147	100	Simple Random Sampling
Total	160	113	

Source: Morgan (1970)

The Finance Department Staff population consists of 4 individuals, all purposively sampled due to their direct involvement in financial accountability. The Service Department Heads consist of 5 members, all purposively sampled for their key roles in service delivery. The Community Representatives are 4, all purposively included to provide beneficiary perspectives. The Other Employees category has a population of 148, with a sample of 100 selected through simple random sampling to ensure representativeness.

3.4 Sampling Techniques and Procedure

To achieve a representative sample and gather comprehensive data, a combination of simple random sampling and purposive sampling techniques were employed.

3.4.1 Simple Random Sampling

Simple random sampling was utilized to select 100 employees from the category of other employees in the study population. This technique ensures that every individual within the target group has an equal chance of being selected, minimizing sampling bias and promoting representativeness (Creswell, 2018). By using simple random sampling, the study produced findings that are generalizable to the broader employee population within Busia Municipal Council.

3.4.2 Purposive Sampling

Purposive sampling was employed to select all finance department staff (4), service department heads (5), and community representatives (3). This technique allows for deliberate selection of individuals who possess specialized knowledge or experience relevant to financial accountability

and service delivery (Patton, 2015). Purposive sampling is justified as it ensures the inclusion of key informants whose insights are crucial to addressing the research objectives comprehensively.

3.5 Data Collection Methods

The study utilized both quantitative and qualitative data sources to provide a comprehensive understanding of the research problem.

3.5.1 Questionnaire Survey

Quantitative data was collected through structured questionnaires administered to the sampled employees, including other employees, finance department staff, and service department heads. The use of questionnaires is justified as it allows for the efficient collection of data from a large number of respondents, ensuring that the findings are statistically reliable and generalizable (Creswell, 2014). The questionnaire included closed-ended questions designed to measure various aspects of financial accountability practices, transparency, service delivery quality, and the perceptions of employees on the efficiency of financial management within the council.

3.5.2 Interviews

Qualitative data was collected through in-depth interviews with purposively selected participants, including finance department staff, service department heads, and community representatives. In-depth interviews provided detailed and nuanced insights into individual perspectives and experiences regarding financial accountability challenges, decision-making processes, and the impact on service delivery (Denzin & Lincoln, 2018). The combination of these methods is justified as it facilitates triangulation, enhancing the validity of the findings by integrating numerical data with rich qualitative narratives.

3.6 Data Collection Tools

To address the research objectives effectively, a combination of quantitative and qualitative data collection tools were utilized. These tools will offer a comprehensive view of financial management practices, accountability mechanisms, and their influence on service delivery within Busia Municipal Council.

3.6.1 Questionnaire

The primary quantitative data collection tool was a structured questionnaire, designed to capture detailed information on financial accountability indicators, employee perceptions of service delivery, and institutional financial management practices (Bryman, 2021). The questionnaire included sections focusing on different aspects such as financial transparency, internal controls, reporting accuracy, and service delivery outcomes. Closed-ended questions will be used, with responses measured on a 5-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), allowing for nuanced responses and the quantification of attitudes (Joshi et al., 2018). Sections on financial management policies, procedural adherence, and performance indicators was included. For service delivery assessment, the questionnaire gathered data on timeliness, quality, and responsiveness of services. Regarding financial accountability challenges, questions probed factors such as corruption perception, budget utilization, and stakeholder engagement. Prior to full deployment, the questionnaire was pre-tested on a small, representative sample to refine the questions and ensure reliability (Creswell & Creswell, 2018).

3.6.2 Interview Guide

For qualitative data collection, in-depth interviews were conducted using a semi-structured interview guide. This guide will consist of open-ended questions aimed at eliciting detailed insights into the lived experiences, challenges, and successes related to financial accountability and service delivery in the municipal council (Galletta, 2019). Topics included the role of financial controls, transparency mechanisms, impact of accountability on service outcomes, and community participation in financial oversight. Additionally, the guide encouraged participants to reflect on recommendations for improving accountability and service delivery processes within Busia Municipal Council (Guest et al., 2020).

3.7 Validity and Reliability

Ensuring the validity and reliability of data collection tools is crucial for the credibility and trustworthiness of the study findings.

3.7.1 Ensuring Validity

To establish content validity, a multifaceted approach was employed. Initially, content validity will be assessed using the Content Validity Index (CVI). A panel of five experts in public administration, finance management, and local government studies will be invited to review the data collection tools, including the questionnaire and interview guides, to evaluate their relevance, clarity, and comprehensiveness. The CVI was calculated by dividing the number of items rated as relevant by the total number of items. A CVI score of 0.80 or higher was considered acceptable, indicating that the majority of the items are deemed relevant by the expert panel (Lynn, 1986). This process ensures that the tools comprehensively cover all necessary dimensions of financial accountability and service delivery.

The CVI formula is as follows:

$$\text{CVI} = \frac{\text{Number of items rated as relevant by experts}}{\text{Total number of items}}$$

To further validate the correctness and applicability of the tools, a pilot study was conducted. Feedback from this pilot was used to make necessary adjustments to the tools before the main data collection phase.

In addition to expert review, a pilot survey was conducted by administering the questionnaire and conducting interviews with a small, representative sample of respondents similar to the study population. This pre-testing phase is critical for identifying ambiguities, misunderstandings, or inconsistencies in the tools. Feedback was carefully analyzed, and adjustments such as rephrasing questions, adding or removing items, and improving the flow was made accordingly. This iterative process enhances the content validity of the tools by ensuring their relevance and understandability.

Moreover, the study utilized face validity, whereby non-expert individuals who resemble the target respondents reviewed the tools to ensure the questions appear to measure what they intend to measure. This additional validation helps refine the tools, ensuring they resonate with the respondents' experiences and perspectives.

3.7.2 Ensuring Reliability

Reliability of the quantitative data collection instrument was measured using Cronbach's Alpha to assess the internal consistency of the questionnaire items. A Cronbach's Alpha value of 0.70 or higher was deemed acceptable, indicating that the items reliably measure the same underlying construct (Nunnally, 1978).

For qualitative data, reliability was ensured through the consistent use of semi-structured interview guides, maintaining uniformity in how questions are posed. Triangulation was also employed by comparing data collected from different sources and methods (questionnaires, interviews, and document reviews) to validate and cross-check findings, thereby enhancing the trustworthiness of the qualitative data.

3.8 Data Collection Procedure

The data collection procedure followed a systematic and organized process to ensure the efficient gathering of both quantitative and qualitative data.

First, the research team will obtain all necessary approvals from relevant authorities, including ethical clearance from Uganda Christian University and permission from Busia Municipal Council officials. Informed consent will be sought from all study participants, ensuring they understand the study's purpose, confidentiality, and voluntary participation.

Following ethical clearance and permissions, the research team will recruit and train enumerators on the proper administration of data collection tools, ethical considerations, and communication techniques to maximize response accuracy and quality.

Next, the enumerators will conduct a pilot study to pre-test the questionnaires and interview guides with a small, representative sample. Based on feedback and observations from the pilot, the data collection tools will be refined to address any identified issues.

For quantitative data collection, enumerators administered structured questionnaires to randomly selected employees and other relevant participants. This ensured that respondents fully

understood the questions and provided accurate and honest responses. The questionnaires were to be completed on face-to-face to maximize response rates and reduce missing data.

For qualitative data collection, the research team conducted in-depth interviews with purposively selected participants, including finance department staff, service department heads, community representatives, and other key informants. Interviews were conducted in locations convenient and comfortable for the participants to encourage open and honest dialogue. All interviews were audio-recorded (with permission) and later transcribed for analysis.

3.9 Data Analysis

Data analysis in research involves the systematic application of statistical and interpretative techniques to evaluate collected data and draw meaningful conclusions (Creswell & Creswell, 2022). For this study, both quantitative and qualitative methods were used to provide a holistic understanding of how financial accountability affects service delivery in local government, specifically within Busia Municipal Council. While quantitative data analysis was focused on statistical evaluations of measurable variables, qualitative data analysis delved into thematic insights from participant experiences and perceptions. These analyses were conducted separately but integrated to offer a comprehensive view of the research findings.

3.9.1 Data Analysis for Quantitative Data

Quantitative data analysis involves applying statistical methods to quantify and test relationships between variables (Field, 2023). In this study, quantitative data was analyzed using statistical software such as SPSS Version 23 (Statistical Package for the Social Sciences) to examine the relationships between budget transparency, expenditure control, reporting practices, and service delivery outcomes.

Descriptive statistics, including frequencies, percentages, means, and standard deviations, were utilized to summarize respondent demographics and responses related to financial accountability and service delivery (Pallant, 2021).

Inferential statistics, including correlation and multiple regression analyses, were employed to test research questions related to the effect of budget transparency, expenditure control, and

reporting practices on service delivery, and to determine the strength and significance of these relationships (Tabachnick & Fidell, 2020).

Results will be visualized through tables, charts, and graphs to facilitate interpretation and clear communication of data trends and relationships (Hair et al., 2021).

3.9.2 Data Analysis for Qualitative Data

Qualitative data analysis involved identifying patterns and themes within textual data to gain insights into participants' experiences and perspectives (Braun & Clarke, 2022). For this study, qualitative data from in-depth interviews were analyzed using thematic analysis, which entailed repeatedly reading interview transcripts to identify key themes and patterns related to financial accountability mechanisms and their impact on service delivery in Busia Municipal Council (Guest et al., 2020).

The data were coded and organized into categories and themes that aligned with the research objectives, such as perceptions of budget transparency, challenges in expenditure control, and the effectiveness of reporting practices. NVivo software was used to assist in organizing and analyzing qualitative data (Bazeley & Jackson, 2019).

Thematic analysis revealed underlying meanings and insights related to the facilitators and barriers of financial accountability in local government service delivery. The findings were presented in narrative form and supported by direct quotes from participants to illustrate key points (Nowell et al., 2017).

3.10 Measurement of Variables

The measurement of variables in this research involved defining and quantifying key concepts to evaluate their relationships and impacts (Jaccard & Wan, 2022). In the study, variables related to financial accountability and service delivery were measured using both quantitative and qualitative approaches.

Quantitatively, variables such as budget transparency, expenditure control, and reporting practices were operationalized through Likert-scale items in a structured questionnaire. These items were designed to gauge respondents' perceptions, frequency, and the effectiveness of financial accountability mechanisms within Busia Municipal Council (Schriesheim et al., 2021).

Service delivery was assessed based on indicators such as accessibility, quality, and timeliness of public services, as reported by service users and providers (Babbie, 2020).

Qualitative data from interviews provided a deeper understanding of how financial accountability influenced service delivery from the perspectives of local government officials, community leaders, and service beneficiaries (Creswell, 2022).

3.11 Ethical Considerations

Ethical considerations are a fundamental aspect of conducting this research, ensuring the protection of participants' rights, dignity, and well-being. The research team rigorously adhered to established ethical principles throughout the research process, guided by the ethical standards outlined in the Belmont Report (1979) and the American Psychological Association's Ethical Principles of Psychologists and Code of Conduct (2017).

Key ethical considerations included:

- **Informed Consent:** Participants were fully informed about the study's purpose, procedures, risks, and benefits before voluntarily agreeing to participate. Consent was obtained in writing or verbally, as appropriate.
- **Confidentiality:** Data collected were kept confidential, with identifiers removed or anonymized to protect participants' identities. Only authorized members of the research team had access to raw data.
- **Privacy:** Participants' privacy was respected during data collection. Interviews and questionnaires were conducted in private settings, free from external interference.
- **Avoiding Harm:** The study took all necessary precautions to minimize any physical, psychological, or social harm to participants. Sensitive topics were approached with care, and support was offered when distress arose.

- **Plagiarism:** All sources, data, and information used in the research were properly cited to uphold academic integrity.
- **Potential Conflicts of Interest:** Any potential conflicts of interest among researchers or participants were disclosed and managed to maintain the objectivity and trustworthiness of the study.

CHAPTER FOUR

DATA PRESENTATION, AND ANALYSIS INTERPRETATION,

4.0 Introduction

This chapter presents the findings obtained from the study on *Financial Accountability and Service Delivery in Local Government in Uganda: A Case of Busia Municipal Council*. The analysis is divided into different sub-headings, including the response rate and demographic characteristics of respondents. Data is presented through tables, and interpretation is provided based on the results to understand how budget transparency, expenditure control, and reporting practices affect service delivery in Busia Municipal Council.

4.1 Response Rate

The response rate provides insight into the accuracy and reliability of the collected data, helping to assess the adequacy of responses received in relation to the number of respondents contacted. The data on the response rate are shown in Table 4.1.

Table 4.1: Response Rate

Respondent Group	Method of Contact	Number Contacted (f)	Number Responded (f)	Response Rate (%)
Councilors	Questionnaires	100	91	91%
Finance Department Staff	Interviews	4	4	100%
Service Department Heads	Interviews	5	5	100%
Community Representatives	Interviews	4	3	75%
Total		112	103	91.96%

Source: Primary data (2025)

The overall response rate was approximately 92%, with full participation from interview-based respondents (Finance, Service Department Heads, and Community Representatives) and a 91% response rate for those contacted through questionnaires. This high response rate indicates a strong level of engagement and willingness from stakeholders in Busia Municipal Council to contribute to the research. The implication is that the data collected is highly representative and can reliably inform conclusions on the relationship between financial accountability mechanisms—such as budget transparency, expenditure control, and reporting practices—and service delivery outcomes.

4.2 Demographic Information of Respondents

Participants were asked to provide personal information, such as gender, age, level of education, department, and years of service in the council. This data helps in understanding the diversity of the respondents and the context of their responses regarding financial accountability and service delivery in Busia Municipal Council. The responses are summarized in Table 4.2.

Table 4.2: Demographic Information of Respondents (Contacted by Questionnaires)

Demographic Variable	Frequency (f)	Percentage (%)
Gender		
Male	52	57.1%
Female	39	42.9%
Age		
18–25	13	14.3%
26–35	31	34.1%
36–45	27	29.7%
46+	20	22.0%
Level of Education		
Certificate	11	12.1%
Diploma	37	40.7%

Degree	29	31.9%
Others	14	15.3%
Department		
Finance	17	18.7%
Administration	23	25.3%
Service Delivery	41	45.1%
Other	10	11.0%
Years of Service		
<1 year	8	8.8%
1–3 years	24	26.4%
4–6 years	31	34.1%
7+ years	28	30.8%

Source: Primary data (2025)

Gender

The study findings indicate that the majority of the respondents were male, comprising 52 out of 91 participants (57.1%), while female respondents made up 39 (42.9%). This reflects a gender imbalance among the employees who participated in the study, suggesting that male staff are more represented or more responsive to organizational assessments in the council. The gender disparity implies a potential gender gap in council staffing or participation in governance matters. This may influence perspectives on financial reporting and service delivery, and suggests a need for gender-sensitive policy approaches and inclusiveness in council operations.

Age

Respondents aged between 26 and 35 years formed the largest group (34.1%), followed by those aged 36 to 45 years (29.7%). Respondents aged 46 years and above were 22%, while those aged 18 to 25 years were the least represented at 14.3%. This suggests that most employees are in the early to mid-career stage, reflecting a workforce that is relatively young and potentially dynamic. The predominance of younger age groups implies that the council may benefit from staff who are open to innovation and modern financial management systems. However, it also indicates the

importance of training and mentorship to ensure institutional memory and continuity in council operations.

Level of Education

The highest number of respondents held diplomas (40.7%), followed by degree holders (31.9%), those with certificates (12.1%), and other qualifications (15.3%). This shows that the council employs a workforce with a fairly strong academic background, especially at the diploma and degree levels. The relatively high level of education among respondents implies the capacity for understanding and implementing complex financial management and reporting practices. However, the presence of lower qualification levels indicates a need for continuous professional development to standardize knowledge and skills.

Department

Most respondents (45.1%) came from the Service Delivery department, followed by Administration (25.3%), Finance (18.7%), and Other departments (11.0%). This distribution reflects a focus on service-oriented roles among the staff, with fewer from the finance unit. The dominance of service delivery personnel suggests that feedback on financial reporting and service efficiency is more likely to come from those directly interacting with the public. This also underscores the need for stronger coordination between finance and service departments to ensure that reporting translates into tangible service improvements.

Years of Service

Respondents with 4–6 years of service were the most represented (34.1%), followed by those with 7+ years (30.8%), 1–3 years (26.4%), and less than one year (8.8%). This distribution shows that a significant portion of the workforce has moderate to substantial experience in the council. A workforce with considerable tenure suggests institutional familiarity and operational continuity, which is beneficial for implementing and evaluating financial reporting systems. It also points to the importance of retaining experienced staff while inducting new ones to maintain performance standards.

4.3 Descriptive Analysis of Budget Transparency

Questions regarding budget transparency were asked based on a Likert scale (1-5), where 1 = "Strongly Disagree" (SDA), 2 = "Disagree" (DA), 3 = "Not Sure" (N), 4 = "Agree" (A), and 5 = "Strongly Agree" (SA). The descriptive statistics for the responses are presented in Table 4.3, showing the frequency distributions, means, and standard deviations for each statement related to budget transparency.

Table 4.3: Descriptive Analysis of Budget Transparency (n = 91)

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	The municipal budget is clearly presented and easy to understand.	8 (9%)	12 (13%)	10 (11%)	34 (37%)	27 (30%)	3.66	1.27
2	Budget information is disclosed in a timely manner to relevant stakeholders.	5 (5%)	10 (11%)	12 (13%)	36 (40%)	28 (31%)	3.79	1.15
3	Public participation is encouraged during budget preparation and review.	7 (8%)	13 (14%)	15 (16%)	31 (34%)	25 (27%)	3.59	1.24
4	Budget documents are readily accessible to the public.	10 (11%)	11 (12%)	14 (15%)	30 (33%)	26 (29%)	3.56	1.31
5	The budget reflects the community's priorities and needs.	6 (7%)	9 (10%)	13 (14%)	33 (36%)	30 (33%)	3.79	1.19
6	Budget transparency has improved over the past few years in the council.	9 (10%)	10 (11%)	11 (12%)	32 (35%)	29 (32%)	3.68	1.29
7	Officials provide clear explanations on budget allocations when requested.	7 (8%)	14 (15%)	13 (14%)	28 (31%)	29 (32%)	3.64	1.28
8	There are mechanisms to	6 (7%)	11 (12%)	15 (16%)	30 (33%)	29 (32%)	3.71	1.22

ensure accountability in budget reporting.		(12%)	(16%)	(33%)	(32%)		
Overall average mean						3.677	

Source: Primary data (2025)

A notable percentage of respondents, 67% (37% Agree + 30% Strongly Agree), agree that the municipal budget is clearly presented and easy to understand, while 11% express neutral views. However, a substantial number, 22% (9% Strongly Disagree + 13% Disagree), disagree with this statement. The mean score of 3.66 with a standard deviation of 1.27 suggests a moderate level of agreement but also indicates variability in perceptions among respondents. One of the Finance Department Staff mentioned that *“the budget documents tend to contain technical terms and jargon which some stakeholders find difficult to understand, making it necessary to provide more simplified summaries to enhance comprehension.”* This implies that despite general acceptance of the budget’s clarity, there is room for improving communication methods to make the information more accessible to all stakeholders.

Findings show that 71% of respondents (40% Agree + 31% Strongly Agree) concur that budget information is disclosed timely to relevant stakeholders, while 13% remain neutral. Nevertheless, 16% (5% Strongly Disagree + 11% Disagree) feel that disclosures are not timely. The mean of 3.79 with a standard deviation of 1.15 reflects a fairly strong agreement but also shows some inconsistency in experiences. A Service Department Head stated that *“although efforts are made to share budget information promptly, occasional administrative delays hinder timely dissemination, affecting stakeholder feedback and planning.”* This suggests that while the council prioritizes timely disclosure, streamlining internal processes could further improve communication efficiency.

Results show that 61% of respondents (34% Agree + 27% Strongly Agree) agree that public participation is encouraged during budget preparation and review, with 16% neutral and 22% disagreeing. The mean score of 3.59 and a standard deviation of 1.24 indicate mixed perceptions about the inclusivity of participation. One Community Representative expressed that *“although public forums are organized for budget discussions, many community members are either*

unaware of these events or lack the motivation to attend, largely due to limited outreach and incentives.” This implies that the council needs to enhance public awareness and engagement strategies to foster broader and more effective participation in budgeting.

A considerable 62% of respondents (33% Agree + 29% Strongly Agree) agreed that budget documents are readily accessible, whereas 15% were neutral and 23% disagreed. The mean score of 3.56 with a standard deviation of 1.31 reflects moderate agreement but significant variation in responses. A Community Representative highlighted that *“budget documents are mostly available at the council offices, but many community members face challenges accessing them due to distance and lack of clear instructions on where to find the documents.”* This implies that the council should adopt alternative dissemination approaches such as digital publication or mobile outreach to improve accessibility.

A strong majority of respondents, 69% (36% Agree + 33% Strongly Agree), believe the budget reflects community priorities and needs, with 14% neutral and 17% disagreeing. The mean of 3.79 and standard deviation of 1.19 show solid consensus with relatively low variability. One Finance Department Staff noted that *“the council actively consults various community groups during budgeting, ensuring that priorities such as infrastructure and healthcare receive appropriate funding.”* This suggests that budgeting processes effectively respond to community needs, strengthening legitimacy and trust in council operations.

Findings indicate that 67% of respondents (35% Agree + 32% Strongly Agree) perceive improvements in budget transparency, with 12% neutral and 21% disagreeing. The mean score of 3.68 with a standard deviation of 1.29 reflects a moderate to positive perception of progress, though some skepticism remains. A Service Department Head stated that *“transparency has increased due to the adoption of digital tools and more frequent stakeholder briefings, but some officials still hesitate to fully disclose information, which limits transparency.”* This implies progress has been made, but continued efforts are necessary to deepen transparency across all council functions.

A combined 63% of respondents (31% Agree + 32% Strongly Agree) agree that officials provide clear explanations on budget allocations, with 14% neutral and 23% disagreeing. The mean of

3.64 and standard deviation of 1.28 point to moderate agreement but highlight some dissatisfaction. One Finance Department Staff remarked that *“while officials usually try to clarify budget details, explanations can sometimes lack depth or be delayed, causing frustration among stakeholders seeking detailed information.”* This suggests a need for officials to improve communication clarity and responsiveness to enhance stakeholder confidence.

A total of 65% of respondents (33% Agree + 32% Strongly Agree) agree that accountability mechanisms exist, with 16% neutral and 19% disagreeing. The mean of 3.71 and standard deviation of 1.22 show moderate to strong agreement. One Service Department Head commented that *“audit committees and public forums help enforce accountability, but limited capacity and political interference sometimes weaken these mechanisms.”* This implies that while accountability frameworks are in place, strengthening their independence and resources is crucial for effective budget oversight.

4.3.2 Descriptive Analysis Regarding Expenditure Control

Questions regarding expenditure control were also based on a Likert scale (1 = "Strongly Disagree," 5 = "Strongly Agree"). The data collected provides insights into the respondents' views on adherence to budgets, financial control processes, and overall effectiveness of expenditure management within the council. The descriptive statistics for these statements are presented in Table 4.4.

Table 4.4: Descriptive Analysis of Expenditure Control

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	The council adheres strictly to the approved budget when making expenditures.	6 (6%)	16 (17%)	15 (16%)	28 (30%)	26 (28%)	3.57	1.25
2	Unauthorized spending is promptly identified and addressed.	5 (5%)	8 (8%)	9 (9%)	34 (37%)	35 (38%)	3.95	1.15
3	Funds allocated are fully	12	13	10	34	22	3.45	1.34

	utilized for their intended purposes.	(13%)	(14%)	(10%)	(37%)	(24%)		
4	Expenditure reports are regularly reviewed to control misuse of funds.	5 (5%)	10 (10%)	14 (15%)	34 (37%)	28 (30%)	3.77	1.16
5	Financial controls effectively prevent overspending in the council.	6 (6%)	12 (13%)	10 (10%)	36 (39%)	27 (29%)	3.73	1.20
6	There is a clear process for approving expenditures within the council.	6 (6%)	11 (12%)	16 (17%)	34 (37%)	24 (26%)	3.65	1.18
7	Staff responsible for expenditure are well trained on financial control systems.	7 (7%)	12 (13%)	8 (8%)	33 (36%)	31 (34%)	3.76	1.26
8	Expenditure control has a positive impact on council's service delivery.	5 (5%)	7 (7%)	21 (23%)	24 (26%)	34 (37%)	3.82	1.17
	Overall average mean						3.712	

Source: Primary data (2025)

A notable proportion of respondents, 58% (30% Agree + 28% Strongly Agree), believe that the council adheres strictly to the approved budget when making expenditures, while 16% remain neutral. However, 23% (6% Strongly Disagree + 17% Disagree) disagree with this statement, signaling some concerns about budget compliance. The mean score of 3.57 with a standard deviation of 1.25 suggests moderate agreement but with a fair degree of variation in responses. This indicates that while many feel that budget adherence is observed, others have experienced or perceived deviations from the approved budget limits. One Service Department Head emphasized that *“in practice, the council tries to follow the budget closely, but unforeseen needs sometimes force reallocations without formal approval, which may give the impression of non-adherence.”* This implies that although efforts are made to control expenditures within the

approved budget, the council might need stronger mechanisms or clearer communication around necessary budget adjustments to improve stakeholder confidence and accountability.

Findings show that a significant majority, 75% (37% Agree + 38% Strongly Agree), agree that unauthorized spending is promptly identified and addressed, with only 9% neutral and a small minority of 13% (5% Strongly Disagree + 8% Disagree) dissenting. The mean of 3.95 and a relatively low standard deviation of 1.15 indicate a strong and consistent consensus on this aspect of expenditure control. A Finance Department Staff noted that *“there are internal audit teams and control units actively monitoring expenditures; whenever unauthorized spending is detected, immediate steps are taken to investigate and rectify the issue.”* This suggests that the council has put effective systems in place for monitoring spending and enforcing financial discipline, which likely contributes positively to budget integrity and trust among stakeholders.

Results reveal that 61% of respondents (37% Agree + 24% Strongly Agree) feel that funds allocated are fully utilized for their intended purposes, while 10% remain neutral. Nevertheless, a significant 27% (13% Strongly Disagree + 14% Disagree) disagree with this view, indicating notable concerns about fund diversion or underutilization. The mean of 3.45 with a high standard deviation of 1.34 points to considerable variation in experiences and perceptions. A Community Representative commented that *“there have been instances where funds meant for specific projects were reallocated or delayed, leading to incomplete implementation and dissatisfaction among beneficiaries.”* This implies that despite general positive views, the council should strengthen financial oversight and ensure stricter adherence to fund utilization guidelines to improve transparency and service delivery outcomes.

A majority of respondents, 67% (37% Agree + 30% Strongly Agree), agree that expenditure reports are regularly reviewed to control misuse of funds, with 15% neutral and 15% disagreeing. The mean score of 3.77 and standard deviation of 1.16 reflect relatively strong agreement and moderate consistency. One Finance Department Staff stated that *“regular internal and external audits are conducted, and expenditure reports are scrutinized carefully to identify any anomalies, which helps deter financial mismanagement.”* This suggests that systematic reporting and review mechanisms are in place, which likely play a critical role in enhancing fiscal discipline and safeguarding public resources.

Findings indicate that 68% of respondents (39% Agree + 29% Strongly Agree) believe financial controls effectively prevent overspending, while 10% remain neutral. However, 19% (6% Strongly Disagree + 13% Disagree) disagree, highlighting some skepticism about the robustness of these controls. The mean of 3.73 and a standard deviation of 1.20 suggest a moderate level of confidence with some divergence of opinion. A Service Department Head noted that *“financial control systems like approval hierarchies and spending limits are helpful, but occasionally political pressures or urgent needs lead to exceptions that challenge these controls.”* This implies that while control mechanisms are largely effective, ensuring their strict enforcement without external influence remains a challenge for the council.

Results show that 63% of respondents (37% Agree + 26% Strongly Agree) agree there is a clear process for approving expenditures, with 17% neutral and 18% disagreeing. The mean score of 3.65 and standard deviation of 1.18 point to moderate agreement but with some uncertainty or lack of clarity among respondents. A Finance Department Staff mentioned that *“the council has defined approval protocols, but sometimes staff are not fully familiar with the procedures, leading to delays or inconsistent adherence.”* This suggests that improving staff training and communication regarding expenditure approval processes could enhance efficiency and compliance.

A combined 70% of respondents (36% Agree + 34% Strongly Agree) agree that staff are well trained on financial control systems, while 8% remain neutral and 20% disagree. The mean of 3.76 with a standard deviation of 1.26 suggests good overall confidence but also indicates room for improvement in staff capacity. One Service Department Head highlighted that *“continuous training programs exist but are sometimes limited by budget constraints; as a result, some staff may not be fully equipped to handle complex financial controls effectively.”* This implies that expanding training opportunities and resources could strengthen expenditure control and reduce errors or misuse.

Findings reveal that 63% of respondents (26% Agree + 37% Strongly Agree) perceive expenditure control as positively impacting service delivery, with 23% neutral and only 12% disagreeing. The mean score of 3.82 with a standard deviation of 1.17 indicates a generally favorable view, although a significant proportion remains unsure. A Community Representative

remarked that “*effective expenditure control ensures that funds are available and used appropriately for service projects, which improves the quality and timeliness of services delivered to the community.*” This implies that strengthening expenditure controls can enhance overall council performance and public satisfaction with services.

4.3.3 Descriptive Analysis Regarding Reporting Practices

Questions regarding reporting practices were based on a Likert scale (1 = "Strongly Disagree," 5 = "Strongly Agree"). The data collected provides insights into the respondents' views on the accuracy, timeliness, transparency, and usefulness of financial reporting in Busia Municipal Council. The descriptive statistics for these statements are presented in Table 4.5.

Table 4.5: Descriptive Analysis of Reporting Practices (N = 91)

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	Financial reports produced by the council are accurate and reliable.	5 (5.5%)	9 (9.9%)	11 (12.1%)	42 (46.2%)	24 (26.4%)	3.78	1.11
2	Reports on budget implementation are submitted regularly and on time.	3 (3.3%)	10 (11.0%)	13 (14.3%)	46 (50.5%)	19 (20.9%)	3.74	1.02
3	The council complies with audit requirements and recommendations.	4 (4.4%)	11 (12.1%)	15 (16.5%)	43 (47.3%)	18 (19.8%)	3.66	1.04
4	Reporting practices promote transparency within the council.	6 (6.6%)	10 (11.0%)	14 (15.4%)	40 (44.0%)	21 (23.1%)	3.67	1.12
5	Reports provide sufficient information to evaluate financial	5 (5.5%)	13 (14.3%)	12 (13.2%)	41 (45.1%)	20 (22.0%)	3.63	1.09

	performance.							
6	Feedback from reports is used to improve financial management practices.	7 (7.7%)	12 (13.2%)	10 (11.0%)	38 (41.8%)	24 (26.4%)	3.65	1.17
7	There is accountability for inaccuracies found in financial reports.	9 (9.9%)	15 (16.5%)	13 (14.3%)	36 (39.6%)	18 (19.8%)	3.43	1.21
8	Reporting enhances stakeholder confidence in the council's financial management.	6 (6.6%)	11 (12.1%)	15 (16.5%)	39 (42.9%)	20 (22.0%)	3.61	1.11
	Overall average mean						3.646	

Source: Primary data (2025)

A majority of respondents, 72.6% (46.2% Agree + 26.4% Strongly Agree), affirmed that financial reports produced by the council are accurate and reliable, while 12.1% remained neutral. However, a small proportion of 15.4% (5.5% Strongly Disagree + 9.9% Disagree) expressed doubts regarding the accuracy and reliability of these reports. The mean score of 3.78 with a standard deviation of 1.11 indicates a general consensus towards confidence in the council's reporting practices but also reflects some reservations. One Finance Department Staff remarked, *“The council invests significant efforts in preparing financial reports that reflect true and fair views of its finances; however, occasional errors may occur due to human factors or system limitations.”* This suggests that while the reports are mostly dependable, continuous improvements in reporting systems and quality assurance measures would further enhance their reliability and stakeholder trust.

The findings indicate that 71.4% of respondents (50.5% Agree + 20.9% Strongly Agree) agree that reports on budget implementation are submitted regularly and on time. A moderate 14.3% are neutral, and 14.3% (3.3% Strongly Disagree + 11% Disagree) disagree, suggesting some challenges with timely submission in certain cases. The mean score of 3.74 and a relatively low

standard deviation of 1.02 show a fairly consistent positive perception. A Service Department Head stated, *“Budget implementation reports are usually submitted according to schedule, but unforeseen delays sometimes arise from challenges like late data collection or staff shortages.”* This indicates that while the council generally adheres to reporting timelines, addressing logistical and capacity constraints could improve punctuality and planning.

A combined 67.1% of respondents (47.3% Agree + 19.8% Strongly Agree) confirmed that the council complies with audit requirements and implements audit recommendations. Conversely, 16.5% disagreed, and 16.5% were neutral, signaling some perceptions of incomplete compliance or delays in addressing audit findings. The mean score of 3.66 with a standard deviation of 1.04 reflects moderate agreement but with some variability. A Finance Department Staff mentioned, *“The council takes audits seriously and strives to address most recommendations, though limited resources and bureaucratic processes sometimes slow full compliance.”* This highlights the importance of streamlining processes and ensuring sufficient resources to fully implement audit advice and strengthen financial governance.

The majority of respondents, 67.1% (44% Agree + 23.1% Strongly Agree), agree that reporting practices promote transparency in council operations. However, 17.6% disagree and 15.4% remain neutral, indicating some mixed perceptions about the extent of transparency achieved. The mean of 3.67 and standard deviation of 1.12 suggest a generally positive view with some room for improvement. A Community Representative observed, *“Financial reporting has improved transparency by making information accessible to stakeholders, but sometimes technical jargon or delays hinder full understanding.”* This implies that enhancing the clarity and accessibility of reports could foster even greater transparency and community trust.

Respondents largely agreed (67.1%, combining 45.1% Agree and 22% Strongly Agree) that reports provide adequate information for evaluating financial performance, while 13.2% were neutral. Nevertheless, 19.8% (5.5% Strongly Disagree + 14.3% Disagree) disagreed, indicating concerns about the completeness or depth of information presented. The mean score of 3.63 and standard deviation of 1.09 support this moderate consensus. One Service Department Head stated, *“Reports contain key financial data, but some detailed analysis or explanatory notes are sometimes lacking, which can limit comprehensive evaluation.”* This suggests the council could

improve reporting by including more detailed narratives and performance indicators to assist decision-makers and stakeholders in fully assessing financial status.

A total of 68.2% of respondents (41.8% Agree + 26.4% Strongly Agree) believe that feedback from reports is effectively used to improve financial management practices. However, 20.9% disagreed and 11% were neutral, showing that not all respondents perceive feedback as sufficiently acted upon. The mean of 3.65 with a standard deviation of 1.17 indicates moderate agreement with noticeable variation. A Finance Department Staff remarked, “*Management reviews reports and incorporates findings into improving procedures, but sometimes the feedback loop is slow, limiting timely improvements.*” This highlights the need to strengthen mechanisms that ensure rapid response and integration of report feedback into ongoing financial management.

While 59.4% of respondents (39.6% Agree + 19.8% Strongly Agree) agree there is accountability for inaccuracies, a relatively higher 26.4% (9.9% Strongly Disagree + 16.5% Disagree) disagree, and 14.3% remain neutral. This reflects mixed perceptions about how effectively inaccuracies are handled. The mean score of 3.43 and a higher standard deviation of 1.21 reveal significant divergence in opinions. A Community Representative expressed concern, stating, “*Sometimes errors or inconsistencies are overlooked or not adequately addressed, which undermines trust and accountability.*” This points to the necessity for stronger enforcement of accountability measures and transparent handling of errors to uphold financial integrity.

A majority of respondents, 64.9% (42.9% Agree + 22% Strongly Agree), agree that reporting practices enhance stakeholder confidence in the council’s financial management. However, 18.7% disagreed and 16.5% were neutral, showing some uncertainty. The mean of 3.61 with a standard deviation of 1.11 reflects generally positive but varied perceptions. One Finance Department Staff stated, “*Consistent and transparent reporting has gradually increased stakeholder confidence, though continuous improvements and wider dissemination are needed.*” This suggests that while reporting is contributing positively to confidence levels, ongoing efforts to improve transparency, accuracy, and communication are vital to further strengthen trust.

4.3.4 Descriptive Analysis Regarding Service Delivery

Questions regarding service delivery were measured on a 5-point Likert scale (1 = "Strongly Disagree," 5 = "Strongly Agree"). The data collected provides insights into respondents' perceptions on the accessibility, timeliness, equity, and responsiveness of services provided by the council. The descriptive statistics for the statements are presented in Table 4.6.

Table 4.6: Descriptive Analysis of Service Delivery (N = 91)

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	Services provided by the council are easily accessible to the community.	3 (3.3%)	10 (11.0%)	11 (12.1%)	48 (52.7%)	19 (20.9%)	3.77	1.01
2	The quality of services delivered by the council meets the expectations of users.	4 (4.4%)	13 (14.3%)	12 (13.2%)	43 (47.3%)	19 (20.9%)	3.66	1.08
3	The council provides services in a timely and efficient manner.	5 (5.5%)	14 (15.4%)	10 (11.0%)	44 (48.4%)	18 (19.8%)	3.62	1.11
4	The council is responsive to the needs and concerns of service users.	6 (6.6%)	11 (12.1%)	13 (14.3%)	42 (46.2%)	19 (20.9%)	3.63	1.12
5	Services are delivered equitably across different community groups.	7 (7.7%)	12 (13.2%)	15 (16.5%)	38 (41.8%)	19 (20.9%)	3.55	1.15
6	There are mechanisms to monitor and improve service delivery in the	4 (4.4%)	13 (14.3%)	14 (15.4%)	41 (45.1%)	19 (20.9%)	3.64	1.08

	council.							
7	The council ensures transparency in how services are delivered.	6 (6.6%)	10 (11.0%)	14 (15.4%)	40 (44.0%)	21 (23.1%)	3.66	1.13
8	Service delivery has improved as a result of better financial accountability.	5 (5.5%)	9 (9.9%)	13 (14.3%)	43 (47.3%)	21 (23.1%)	3.73	1.09
	Overall average mean						3.625	

Source: Primary data (2025)

The data reveals that a significant majority of respondents, 73.6% (52.7% Agree and 20.9% Strongly Agree), perceive council services as easily accessible to the community. A further 12.1% remained neutral, while a smaller portion of 14.3% (3.3% Strongly Disagree and 11% Disagree) felt that accessibility is still a challenge. The mean of 3.77 combined with a standard deviation of 1.01 indicates a relatively strong agreement and limited variability in responses. A Community Representative noted, *“Most council services are located within reasonable distance, and efforts have been made to reduce physical and administrative barriers, although some remote areas still face challenges accessing these services.”* This highlights that while accessibility is generally good, there is room to enhance service reach, especially in underserved locations.

A combined 68.2% of respondents (47.3% Agree and 20.9% Strongly Agree) believe that the quality of services provided meets user expectations. Nevertheless, 18.7% disagreed and 13.2% were neutral, showing that some users feel the quality could be improved. The mean score of 3.66 and a standard deviation of 1.08 suggest moderate consensus but some divergent views. A Service Department Head emphasized, *“While many community members appreciate the quality of services, occasional lapses due to resource constraints or staffing shortages affect overall satisfaction.”* This suggests that improving resource allocation and capacity building could enhance service quality further.

Timeliness and efficiency in service delivery received moderate positive ratings, with 68.2% (48.4% Agree and 19.8% Strongly Agree) affirming the council's performance in this area. However, 20.9% disagreed and 11% were neutral, indicating some concerns about delays or inefficiencies. The mean of 3.62 and standard deviation of 1.11 support this mixed but generally positive perception. One Finance Department Staff remarked, "*Services are often delivered on schedule, but occasional bureaucratic delays and procedural inefficiencies hinder consistent timeliness.*" This reflects the need for process improvements to ensure services are not only timely but also consistently efficient.

With 67.1% of respondents (46.2% Agree and 20.9% Strongly Agree) recognizing the council's responsiveness, there remains a notable 18.7% who disagreed and 14.3% neutral. The mean of 3.63 and a standard deviation of 1.12 show a majority perceive responsiveness positively but with some variation. A Community Representative stated, "*The council has mechanisms to listen and respond to community concerns, though feedback loops could be faster and more transparent.*" This indicates that enhancing communication channels and responsiveness could strengthen public confidence and engagement.

A lower proportion, 62.7% (41.8% Agree and 20.9% Strongly Agree), agreed that service delivery is equitable across diverse community groups. However, 20.9% disagreed and 16.5% remained neutral, suggesting perceptions of inequality or favoritism exist. The mean of 3.55 and standard deviation of 1.15 reflect greater variability and some dissatisfaction. A Service Department Head commented, "*Efforts are made to ensure fairness, but some marginalized groups still feel underserved due to social or geographic factors.*" This underlines the need for targeted strategies to improve equity and inclusivity in service delivery.

Most respondents, 66% (45.1% Agree and 20.9% Strongly Agree), acknowledged the presence of mechanisms to monitor and enhance service delivery, while 18.7% disagreed and 15.4% were neutral. The mean of 3.64 and standard deviation of 1.08 indicate general acceptance with moderate variability. A Finance Department Staff shared, "*The council has established monitoring systems and feedback platforms that guide service improvements, but implementation consistency needs strengthening.*" This implies that while monitoring exists, ensuring the effectiveness and responsiveness of these systems remains crucial.

A majority of 67.1% (44% Agree and 23.1% Strongly Agree) agreed that transparency is maintained in service delivery. Yet, 17.6% disagreed and 15.4% were neutral. The mean score of 3.66 and standard deviation of 1.13 reflect moderate agreement. A Community Representative mentioned, *“Transparency initiatives, such as public forums and information sharing, have increased visibility of service processes, but more effort is needed to reach all community members.”* This suggests that improving communication and participation can further enhance transparency.

Finally, 70.4% (47.3% Agree and 23.1% Strongly Agree) of respondents perceived that improvements in service delivery are linked to enhanced financial accountability. Only 15.4% disagreed, and 14.3% were neutral, indicating a strong belief in this positive relationship. The mean of 3.73 and standard deviation of 1.09 reinforce this view. A Service Department Head observed, *“Stricter financial controls have reduced wastage and ensured resources are directed towards priority services, positively impacting service quality and availability.”* This reflects the critical role of financial accountability in driving improvements in service outcomes.

4.5 Correlation Analysis

Correlation analysis was used to examine the relationships between budget transparency, expenditure control, reporting practices, and service delivery in Busia Municipal Council. Correlation coefficients range between -1 and 1, where positive values indicate direct relationships, negative values indicate inverse relationships, and values close to zero suggest no relationship. Statistical significance was assessed at the 0.01 level (2-tailed), allowing the study to verify or reject the hypotheses.

4.5.1 Correlation between Budget Transparency and Service Delivery

Table 4.7 shows the correlation results between budget transparency and service delivery.

Variable	Budget Transparency	Service Delivery
Budget Transparency	1	.514**

Service Delivery	.514**	1
Sig. (2-tailed)	.000	.000
N	91	91

The correlation coefficient of **.514** indicates a moderate positive and statistically significant relationship ($p < 0.01$) between budget transparency and service delivery in Busia Municipal Council. This suggests that higher levels of budget transparency are associated with better service delivery outcomes. This finding implies that transparent budgeting processes can build trust and accountability, leading to improved allocation and utilization of resources for public services. This therefore answers the research question: **What is the effect of budget transparency on service delivery?**

4.5.2 Correlation between Expenditure Control and Service Delivery

Table 4.8 displays the correlation between expenditure control and service delivery.

Variable	Expenditure Control	Service Delivery
Expenditure Control	1	.613**
Service Delivery	.613**	1
Sig. (2-tailed)	.000	.000
N	91	91

A strong positive correlation coefficient of **.613** ($p < 0.01$) shows that expenditure control is significantly and positively related to service delivery. This indicates that stricter and more effective control over expenditures enhances service delivery in Busia Municipal Council. This relationship underscores the importance of budgeting discipline and oversight in public service provision. This therefore answers the research question: **What is the effect of budget control on service delivery?**

4.5.3 Correlation between Reporting Practices and Service Delivery

Table 4.9 illustrates the correlation between reporting practices and service delivery.

Variable	Reporting Practices	Service Delivery
Reporting Practices	1	.719**
Service Delivery	.719**	1
Sig. (2-tailed)	.000	.000
N	91	91

The correlation coefficient of **.719** indicates a very strong and statistically significant positive relationship between reporting practices and service delivery ($p < 0.01$). This suggests that effective, timely, and transparent reporting positively influences the quality and efficiency of service delivery in the council. This finding emphasizes that comprehensive and transparent reporting mechanisms enhance accountability and performance in public service delivery. This therefore answers the research question: **What is the effect of reporting practices on service delivery?**

4.6 Regression Analysis

Regression analysis is used to determine whether the independent variables (**budget transparency**, **expenditure control**, and **reporting practices**) have a predictive effect on the dependent variable (**service delivery**). This analysis builds on the correlation findings by quantifying the magnitude and direction of influence that each independent variable has on service delivery, offering a deeper understanding of their relationships.

4.6.1 Linear Regression Model for Prediction of Service Delivery Using Budget Transparency

To assess whether **budget transparency** predicts **service delivery** in Busia Municipal Council, a linear regression model was applied. The results of this analysis are shown in Table 4.12.

Model	Standardized ()	Significance (p)
Budget Transparency	0.568	0.000
Adjusted R ²	0.308	
F	32.530	p = 0.000

Dependent Variable: Service Delivery

Interpretation:

The standardized beta coefficient ($\beta = 0.568$) indicates a strong positive predictive effect of budget transparency on service delivery, which is statistically significant ($p < 0.001$). The model explains approximately 30.8% of the variance in service delivery (Adjusted $R^2 = 0.308$). The F-statistic (32.530, $p < 0.001$) confirms that the model is a good fit for the data. This suggests that improvements in budget transparency substantially enhance service delivery outcomes in the council, highlighting the importance of transparent budget processes in fostering accountability and efficient use of resources.

4.6.2 Linear Regression Model for Prediction of Service Delivery Using Expenditure Control

To determine whether **expenditure control** predicts **service delivery**, a linear regression model was performed. Table 4.13 presents the results.

Model	Standardized (β)	Significance (p)
Expenditure Control	0.463	0.000
Adjusted R^2	0.415	
F	47.250	$p = 0.000$

Dependent Variable: Service Delivery

Interpretation:

The beta coefficient ($\beta = 0.463$) shows a significant positive relationship between expenditure control and service delivery ($p < 0.001$). The model explains 41.5% of the variance in service delivery, indicating a substantial predictive power. The F-test confirms the model's overall significance. These findings imply that rigorous expenditure control mechanisms enhance service delivery by ensuring that financial resources are properly managed and directed toward effective service provision.

4.6.3 Linear Regression Model for Prediction of Service Delivery Using Reporting Practices

To investigate whether **reporting practices** predict **service delivery**, a linear regression model was applied. The results are summarized in Table 4.14.

Model	Standardized ()	Significance (p)
Reporting Practices	0.771	0.000
Adjusted R ²	0.623	
F	77.661	p = 0.000

Dependent Variable: Service Delivery

Reporting practices exhibit a very strong positive predictive effect on service delivery (= 0.771, $p < 0.001$). This model accounts for 62.3% of the variance in service delivery, indicating a high explanatory power. The F-value further confirms that the model is statistically significant. The implication is that effective, transparent, and timely reporting is crucial in improving service delivery within Busia Municipal Council. Strengthening reporting systems can thus be a key strategy for enhancing accountability and public service outcomes.

CHAPTER FIVE

DISCUSSION OF THE FINDINGS, CONCLUSION, AND RECOMMENDATIONS

5.0 Introduction

This chapter presents a discussion of the findings from the regression analyses, followed by conclusions and recommendations. The discussion focuses on how the results align with the study's objectives and compares these findings with existing literature.

5.1 Discussion of the Findings

5.1.1 Effect of Budget Transparency on Service Delivery in Busia Municipal Council

The study found that budget transparency has a statistically significant positive effect on service delivery in Busia Municipal Council. The linear regression analysis revealed a standardized beta coefficient (β) of **0.568** with a p-value of **0.000**, indicating a strong predictive relationship. The model explained approximately **30.8%** (Adjusted $R^2 = 0.308$) of the variation in service delivery, confirming that budget transparency is an important factor influencing service outcomes.

This implies that when budget information is made openly accessible and understandable to community members, it strengthens accountability and allows for more effective monitoring of public resources, which in turn leads to improved delivery of services. The significant predictive value suggests that enhancing budget transparency can directly contribute to better governance and service efficiency.

These results align with the findings of Khosrowjerdi (2022), who highlighted that robust governance and information transparency are key drivers of improved public service delivery across 117 countries. His research emphasized that transparency facilitates informed citizen participation and oversight, promoting better resource management and service outcomes. While Khosrowjerdi's study was broad in scope, this study adds nuance by focusing on specific budget transparency dimensions within Busia Municipal Council, such as public access to budget documents and participatory budgeting processes.

Furthermore, Barngetuny (2024) reported similar challenges in Kenya, where lack of transparency and corruption led to inefficient budget execution and poor public services. Although his study focused on the consequences of budget inefficiencies, it underscored the need for transparent and participatory budgeting to mitigate these issues.

Therefore, this study contributes to the literature by providing empirical evidence from a local government context, showing that prioritizing budget transparency is critical for improving service delivery. Policymakers in Busia Municipal Council should thus strengthen mechanisms that promote openness in budget preparation and execution, ensuring citizens have meaningful access and input, which can lead to enhanced accountability and more effective public services.

5.1.2 Effect of Expenditure Control on Service Delivery in Busia Municipal Council

The study established that expenditure control significantly influences service delivery in Busia Municipal Council. The regression results showed a standardized beta coefficient (β) of **0.463** with a p-value of **0.000**, indicating a strong and statistically significant predictive effect. The model accounted for approximately **41.5%** (Adjusted $R^2 = 0.415$) of the variance in service delivery. These findings suggest that effective expenditure control mechanisms are crucial in ensuring that allocated funds are utilized appropriately, minimizing wastage and unauthorized spending, which enhances service outcomes.

This implies that when internal controls and expenditure monitoring systems are effectively implemented, they help curb financial mismanagement and reduce inefficiencies, thereby improving the quality and timeliness of public services. Proper adherence to financial regulations and control protocols is therefore vital for optimal resource utilization and service delivery.

These findings resonate with the study by Phakathi et al. (2024) in the City of Tshwane Metropolitan Municipality, South Africa, which identified poor adherence to procedures and weak internal controls as major drivers of financial losses and compromised service delivery. Although Phakathi et al. focused more on cultural and behavioural factors contributing to expenditure mismanagement, this study advances the knowledge by linking expenditure control directly to service delivery outcomes in Busia Municipal Council.

Similarly, Barngetuny (2024) highlighted how inefficiencies due to corruption and weak budget execution impair public services in Kenya. However, this research uniquely focuses on expenditure control measures as a lever to improve service delivery, emphasizing the need for strengthened financial oversight within local government contexts.

Therefore, it is critical that Busia Municipal Council prioritizes robust expenditure control frameworks, including regular audits, strict compliance enforcement, and capacity building for financial managers, to enhance the efficiency and reliability of service delivery.

5.1.3 Effect of Reporting Practices on Service Delivery in Busia Municipal Council

The study further revealed that reporting practices have a significant and positive effect on service delivery. The regression analysis reported a standardized beta coefficient (β) of **0.771** with a p-value of **0.000**, showing a very strong predictive relationship. The model explained **62.3%** (Adjusted $R^2 = 0.623$) of the variation in service delivery, highlighting the critical role of accurate and timely financial reporting in enhancing public service outcomes.

This suggests that when financial reports are timely, accurate, and reliable, local governments can plan better, allocate resources more efficiently, and respond more swiftly to service delivery challenges. Such transparency builds public trust and reduces inefficiencies caused by redundant or fraudulent activities, leading to improved service quality.

The findings are consistent with Kim and Lee (2021), who demonstrated that timely financial reporting significantly improved local government responsiveness in South Korea, especially in critical sectors such as health and education. While their study focused on timeliness, this study expands the context to include reporting accuracy and reliability in Busia Municipal Council, a developing country setting where bureaucratic challenges often impede effective reporting.

Furthermore, Alsharari and Youssef (2022) found that accurate public financial reports enhance government performance and citizen trust in Saudi Arabia. While they emphasized the importance of accuracy, this study adds that effective reporting also improves frontline service delivery by enabling better budget reallocations and operational planning within Busia Municipal Council. In conclusion, improving reporting practices through timely submission, accuracy

checks, and minimizing bureaucratic bottlenecks should be a key focus for Busia Municipal Council to ensure continuous improvement in service delivery.

5.2 Conclusion

The study concluded that budget transparency has a significant positive effect on service delivery in Busia Municipal Council. Transparent budgeting processes, including public access to budget information and participatory budgeting, enhance accountability and citizen engagement, which ultimately lead to improved service outcomes. This indicates that fostering openness in budget practices is essential for strengthening governance and public service delivery in the council.

The findings concluded that effective expenditure control significantly improves service delivery in Busia Municipal Council by ensuring that resources are used efficiently and financial mismanagement is minimized. Strong internal controls and adherence to financial regulations are critical to reducing wasteful and unauthorized expenditures, which in turn supports better funding and implementation of public services.

The study concluded that accurate and timely reporting practices substantially enhance service delivery in Busia Municipal Council. Reliable financial reports enable better planning, resource allocation, and responsiveness to community needs, thereby improving overall public service quality. Strengthening reporting systems is therefore vital to promoting transparency and accountability within the council's service delivery framework.

5.3 Recommendations

To enhance service delivery in Busia Municipal Council, it is recommended that the council adopts more robust mechanisms for budget transparency. This includes regularly publishing accessible and detailed budget documents, increasing public participation in budget preparation and monitoring processes, and leveraging digital platforms to share budget information widely. Training programs for council staff on the importance of transparency and citizen engagement will also promote accountability and trust, which are crucial for effective public service delivery.

The council should strengthen internal financial controls and strictly enforce expenditure guidelines to minimize unauthorized and wasteful spending. This can be achieved through regular financial audits, the adoption of automated financial management systems, and capacity-building initiatives aimed at improving ethical financial management among employees. Additionally, creating a whistleblower policy to encourage reporting of irregularities without fear of retaliation will help curb mismanagement and ensure resources are effectively channeled towards service delivery.

Improving the timeliness and accuracy of financial reporting is essential for enhancing service delivery. The council is encouraged to implement standardized reporting frameworks, adopt modern accounting software, and establish clear deadlines for report submissions. Furthermore, capacity building for staff responsible for financial reporting will improve data accuracy and reliability. The council should also foster a culture of transparency by sharing reports with stakeholders and using the data for informed decision-making to respond quickly to service delivery challenges.

5.4 Areas for Further Research

Future studies could explore the role of citizen participation and how it directly influences service delivery outcomes in various local government settings beyond Busia Municipal Council. This will help generalize findings and identify best practices for public involvement in budgeting.

Further research is needed to examine the effect of financial reporting and service delivery and in local governments in Uganda .

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APPENDICES

APPENDIX I: QUESTIONNAIRE FOR THE RESPONDENTS

Dear Respondent,

My name is Wabwire Labani, currently pursuing a Bachelor's degree in Business Administration. As part of my academic requirements, I am conducting a study on "*Financial Accountability and Service Delivery in Local Government in Uganda: A Case of Busia Municipal Council*."

I kindly request your participation by providing the necessary information. Please be assured that your responses will be treated with utmost confidentiality and used solely for academic purposes. Your honest and thoughtful participation will greatly contribute to the success of this research.

Thank you for your time and cooperation.

Sincerely,

Wabwire Labani

SECTION A: BIO DATA

Please tick the appropriate option.

Question	Options
1. Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Other
2. Age	<input type="checkbox"/> 18-25 <input type="checkbox"/> 26-35 <input type="checkbox"/> 36-45 <input type="checkbox"/> 46+
3. Level of Education	<input type="checkbox"/> Certificate <input type="checkbox"/> Diploma <input type="checkbox"/> Degree <input type="checkbox"/> Others

4. Department	<input type="checkbox"/> Finance <input type="checkbox"/> Administration <input type="checkbox"/> Service Delivery <input type="checkbox"/> Other
5. Years of Service in Council	<input type="checkbox"/> <1 year <input type="checkbox"/> 1-3 years <input type="checkbox"/> 4-6 years <input type="checkbox"/> 7+ years

SECTION B: BUDGET TRANSPARENCY

Please indicate your level of agreement with the following statements on a scale of 1 to 5, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree.

Statement	1	2	3	4	5
1. The municipal budget is clearly presented and easy to understand.					
2. Budget information is disclosed in a timely manner to relevant stakeholders.					
3. Public participation is encouraged during budget preparation and review.					
4. Budget documents are readily accessible to the public.					
5. The budget reflects the community’s priorities and needs.					
6. Budget transparency has improved over the past few years in the council.					
7. Officials provide clear explanations on budget allocations when requested.					
8. There are mechanisms to ensure accountability in budget reporting.					

SECTION C: EXPENDITURE CONTROL

Please indicate your level of agreement with the following statements on a scale of 1 to 5.

Statement	1	2	3	4	5
1. The council adheres strictly to the approved budget when making expenditures.					
2. Unauthorized spending is promptly identified and addressed.					
3. Funds allocated are fully utilized for their intended purposes.					
4. Expenditure reports are regularly reviewed to control misuse of funds.					
5. Financial controls effectively prevent overspending in the council.					
6. There is a clear process for approving expenditures within the council.					
7. Staff responsible for expenditure are well trained on financial control					

systems.					
8. Expenditure control has a positive impact on council's service delivery.					

SECTION D: REPORTING PRACTICES

Please indicate your level of agreement with the following statements on a scale of 1 to 5.

Statement	1	2	3	4	5
1. Financial reports produced by the council are accurate and reliable.					
2. Reports on budget implementation are submitted regularly and on time.					
3. The council complies with audit requirements and recommendations.					
4. Reporting practices promote transparency within the council.					
5. Reports provide sufficient information to evaluate financial performance.					
6. Feedback from reports is used to improve financial management practices.					
7. There is accountability for inaccuracies found in financial reports.					
8. Reporting enhances stakeholder confidence in the council's financial management.					

SECTION E: SERVICE DELIVERY (DEPENDENT VARIABLE)

Please indicate your level of agreement with the following statements on a scale of 1 to 5.

Statement	1	2	3	4	5
1. Services provided by the council are easily accessible to the community.					
2. The quality of services delivered by the council meets the expectations of users.					
3. The council provides services in a timely and efficient manner.					
4. The council is responsive to the needs and concerns of service users.					
5. Services are delivered equitably across different community groups.					
6. There are mechanisms to monitor and improve service delivery in the council.					
7. The council ensures transparency in how services are delivered.					

8. Service delivery has improved as a result of better financial accountability.					
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THANK YOU VERY MUCH FOR YOUR PARTICIPATION!

INTERVIEW GUIDE FOR RESPONDENTS

Study Title: Financial Accountability and Service Delivery in Local Government in Uganda: A Case of Busia Municipal Council

Interviewer: Wabwire Labani

Date: _____

Respondent: _____

Position: _____

Objective 1: To investigate the effect of budget transparency on service delivery

1. How would you describe the level of transparency in the budget preparation and approval processes in Busia Municipal Council?
2. In what ways does budget transparency impact the delivery of services to the community?
3. What mechanisms are in place to ensure timely disclosure of budget information to stakeholders?
4. How does public participation in the budgeting process influence the effectiveness of service delivery?

Objective 2: To examine the effect of expenditure control on service delivery

1. How does the council ensure that expenditures align with the approved budget?
2. Can you describe any challenges faced in controlling unauthorized or unplanned spending?
3. What impact does strict expenditure control have on the quality and timeliness of service delivery?
4. How are council staff trained or supported to maintain expenditure discipline?

Objective 3: To assess the effect of reporting practices on service delivery

1. How frequent and detailed are financial reports produced and shared within the council?

2. What role do audit reports play in improving financial accountability and service delivery?
3. Can you explain how inaccuracies or discrepancies in reports are addressed?
4. How do reporting practices influence stakeholder trust and the council's ability to deliver services?

THANK YOU FOR PARTICIPATION

BUSIA MUNICIPAL COUNCIL

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in any correspondence on
this subject please quote CR /164/2

DATE: 31st /7/2025

Timothy Akampurira
Academic Registrar
Uganda Christian University
Mbale (U)

RESEARCH BY WABWIRE LABAN | REG NO. S23/MUC/BBA/079

Reference is made to yours concerning the above subject matter.

This is to inform you that **Wabwire Laban** has been offered an opportunity to carry out his Research Study at Busia Municipal Council. His topic of research is: **Financial Accountability and Service Delivery in Local Government in Uganda (Busia Municipal Council)**.

During his Research, he will be attached to **finance and planning department**, under supervision of the **accountant**.

Your attention is drawn to section J-f of the Uganda government standing orders and circular standing instructions No.3 of 2021, relating to internship placement in public service.

she is required to take an oath of secrecy as per the Standing Orders 2010, observe maximum discipline and utmost confidentiality during her research interaction with you.

Sincerely,

Fenard Katunda-Mukuru

TOWN CLERK – BUSIA MUNICIPAL COUNCIL

C.C: The Senior Human Resource Officer, **Busia M.C**
C.C: The Accountant, **Busia Municipal Council**
C.C: Wabwire Laban, **Uganda Christian University**