

**ASSESSING HOW FINANCIAL MANAGEMENT INFLUENCES SERVICE
DELIVERY BY LOCAL GOVERNMENTS IN UGANDA: A CASE STUDY OF
MUKONO TOWN COUNCIL**

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**UGANDA CHRISTIAN
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APPROVAL

I hereby certify that this research proposal is under my supervision and ready for submission to the faculty of business.

Name: Vincent Kisenyi

Signature: Kisenyi

Date: 8/9/2024

.....

DEDICATION

This Research proposal is dedicated to my dear Dad for his great love, care and endless support.

Dad thank you so much.

ACKNOWLEDGMENT

This research proposal is prepared with support from many people of good will. I am Particularly grateful to my lecturers for research methods guidance more so my Research Supervisor

I also acknowledge the support my family and all those who have helped in one way or the other.

ABBREVIATIONS

PHC: Primary Health Care

LG: Local Government

NDP: National Development Plan

MOFPED: Ministry of Finance and Economic Development

IMF: International Monetary Fund

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CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter presents the problem statement, research questions, objectives, scope, significance, justification, theoretical and the conceptual framework of the study.

1.1 Background to the study

For any organization or institution to thrive, financial management ought to be highly embraced. Financial management as a function in public offices is crucial in enabling successful service delivery. In circumstances where public funds are not accounted for through well-defined systems, corruption, delays and other related challenges emerge and impede government's efforts to extend social services to the citizenry.

From a global perspective, there has been great consideration in clearly defining and understanding the concept of financial management. In an effort to ensure effective financial management, many countries world over adopted a decentralized system of governance in provision of social services like education, health care, clean water, among others. In sub-Saharan Africa, several countries have equally adopted to the use of a decentralised system to execute effective financial management. "Countries like South Africa, Ghana, Nigeria, and Rwanda are among the top African countries that decentralized powers and resources to a great degree in search of inclusive, involving and participatory governance that is able to enhance quality of public services" (Faith et al., 2023). Many African governments lose billions of money every other single day in the hands of corrupt officials who take advantage of a weak financial management system that doesn't enhance proper resource allocation and accountability of expenditure.

According to Racheal et al., (2023), "Local governments in Uganda were operationalized by the Ugandan Constitution of 1995 and the Local Government Act (2017) which intended to improve financial management. Under this system, Local governments can formulate, approve and execute its own budgets". In Mukono Town Council, social services are extended to the populace by the Mukono Local Government. Besides funds from the Central Government, Mukono Town Council relies on funds locally generated on street adverts, signs posts and licences, grants and donations. Despite all these streams of revenue, Mukono still grapples with a poor road network,

poor garbage management, a poor drainage system in the Town Centre which heavily floods during the rainy season, poor academic performance in government aided schools, among others. All these problems emanate from a weak financial management system with tailored audits that protect the so called “big shoots” and compromise the delivery of quality social services to the citizenry. These shortcomings form a strong basis that ignites this study.

1.2 Statement of the Problem

Despite the resolution by the Government of Uganda to adopt to a decentralized system of governance with a cardinal intention of extending social services to the masses at grass root level, poor financial management has left a lot to be desired. “Large amounts of unaccounted for funds, revenue shortfalls, wasteful expenditure, poor recovery of personal advances, and lack of insurance policy for money on transit, failure to conduct annual board of survey at the end of the financial year to determine cash balances and missing vouchers among others” (Polycarp et al., 2023) greatly affects the delivery of social services to the citizenry. A weak financial management system is very detrimental to key sectors of the government. “In the education sector, the number of school drop outs will increase, hence higher level of illiteracy and poor qualities in grades in school” (Mercy et al., 2023). Similarly, the health sector suffers a lot in circumstances where there is limited accountability and high misappropriation of public funds. This study therefore seeks to assess how financial management influences service delivery in Mukono Town Council.

1.3 Objectives of the study

This study seeks to assess the relationship between financial management and social service delivery in Mukono Town Council

1.3.1 Specific objectives of the study

The study seeks to achieve the following objectives:

- i. To assess the relationship between financial planning and social service delivery in Mukono Town Council.
- ii. To establish the relationship between financial mobilization and social service delivery in Mukono Town Council.
- iii. To assess the relationship between financial control and social service delivery in Mukono Town Council.

1.4 Research Questions

The study will be guided by the following research questions:

- i. What is the relationship between financial planning and social service delivery in Mukono Town Council?
- ii. What is the relationship between financial mobilizations and social service delivery Mukono Town Council?
- iii. What is the relationship between financial control and social service delivery Mukono Town Council?

1.5 Scope of the study

The scope of the study is categorized into content, geographical and time scope.

1.5.1 Content scope:

This study will look into proper practices of financial management and how it can impact service delivery in a decentralised system of governance. This entails Financial mobilization, planning and control.

1.5.2 Geographical scope:

The study will be conducted in Mukono Town Council.

1.5.3 Time scope:

The study will cover three financial years from 2020 to 2023. This period is chosen because the information that will be obtained will indicate the current data with a number of queries raised by the Auditor General Reports on Management of Finance in Mukono Town Council for instance unaccounted for fund and the period is convenient for the research.

1.6 Justification/Rational of the study

The effective management of public funds is very crucial in ensuring timely and quality delivery of services. This study will therefore convey the key components of effective financial management in Local Governments in Uganda.

1.7 Significance of the study

The findings of this study may hopefully enable Local Governments in Uganda to put in place relevant measures that enable effective financial management of public funds. In several cases, governments lose a lot of money in the pockets of few individuals due to the absence of strong financial management mechanisms that enhance accountability and efficiency. This study

therefore will likely bridge this knowledge gap by offering vital information on financial management

Besides, this study will provide crucial information to future researchers who intend to undertake a research on the same subject. The findings of the study will be an informative source of data that can always be cited by future researchers

Lastly, the study is a partial fulfilment by the researcher to qualify for the award of a bachelor's degree in business administration at Uganda Christian University

1.8 The Theoretical and Conceptual Framework

The study is grounded on the Systems Theory first coined in the 1940s by Ludwig Von Bert. "The Theory focuses on understanding the organization as an open system that transforms inputs into outputs. It also focuses on the organization as a whole. Organizations are pictured as "input-Transformation-output systems" that are consistently in competition for the limited resources. For an organisation to thrive, there is need to adapt to the operational environment, which implies strategic marketing tactics to sale goods and services, acquiring needed resources and tackling any likely external threats. "The systems approach views organization as a system composed of inter-connected parts and thus mutually dependent sub-systems. Sub-systems can have their own sub-systems" (Bertalanffy, 2018). The organization utilizes, transforms and joins together a set of human, material and other resources for problem solving. "The main function of an organization is to satisfy specific human needs in interaction with other sub systems of human activities and resources in the given environment" (Bakke, 2019). "Feedback also comes from the larger environment of the organization for example; influences from government, society, economy and technologies. This overall system framework applies to any system, including sub-systems, Departments and programs in the overall organization" (Kuhn, 1974). The System theory is therefore relevant in understanding the operational systems of Local Governments. This is because the available finances in an organisation ought to be allocated carefully to all departments of the organisation to ensure improved quality in the delivery of services.

DEPENDENT VARIABLE

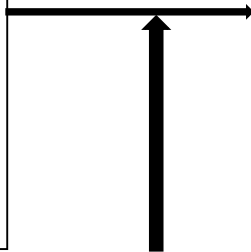
INDEPENDENT VARIABLE

SERVICE DELIVERY

- Financial Planning (decision making, budgeting)
- Financial Mobilization(Internal revenue mobilization, external revenue mobilization)
- Financial control (Reporting, monitoring, auditing)

FINANCIAL MANAGEMENT

- Efficient utilisation of resources.
- Quality of service
- Effectiveness
- Level of output



Moderating Variables

- Inter-governmental relation

Adopted and modified from Pandey (2005)

Conceptual Framework of Financial Management and Service Delivery in Local Government Systems

The illustration above depicts how financial management as an independent variable guided by indicators like planning, financial mobilisation, financial control and service delivery as a dependent variable with its dimensions of efficiency and effectiveness.

1.9 Definition of Key terms

Fiscal Decentralization: According to Edwin Kee (2003), “Fiscal decentralization is the devolution by the central government to local governments (states, regions, municipalities) of specific functions with the administrative authority and fiscal revenue to perform those functions.”

Devolution: Mukonza and Chakauya (2012) define devolution as “a form of decentralisation through which authority to formulate policies in selected areas of public policy is conferred to elected sub-national levels of government.”

Planning: According to Theo Haimann, “Planning is deciding in advance what is to be done”.

- Financial mobilization:** The English Oxford Dictionary defines, financial mobilization as, “the process of gathering and utilizing financial resources to achieve a specific goal or objective.”
- Budget:** Aseshemic (1997) defines a budget as “a financial or quantitative statement of plan to be pursued for achieving given objective.”
- Efficiency:** Rainey (1997) defines efficiency as, “An economic technique measuring the ratio between resources expended and the amount of work produced”
- Effectiveness:** Fraser (1994) defines effectiveness as, “the extent to which an activity fulfils its intended purpose or function.”

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter includes; Theoretical review, conceptual review/frame work, actual literature review and summary of literature review.

2.1 Theoretical Review

Governance of values theory

“The researcher will use the governance of values theory developed by Wolman. The theory attributes improvement of service delivery to the governance values. Governance values like responsiveness and accountability, diversity and political participation, foster citizen participation, management of finance in Local Government system places allocation decision making closer to the people.”(Kee, 2003).

Systems Theory

“The systems theories focus on understanding the organization as an open system that transforms inputs into outputs. Inputs include resources such as raw materials, technologies/equipments, people, time and financial (funds) these inputs go through a process where the planned, organized, coordinated and controlled, ultimately to meet the organization’s goals. Outcomes would be products or services. Feedback would be information’s from human resources that carry out the process among others. Feedback also comes from the larger environment of the organization for example; influences from government, society, economies and technologies. This overall system framework applies to any system, including sub-systems, Departments and programs etc. in the overall organization” (Kuhn, 2014).

2.2 Actual Literature review

2.2.1 Financial Planning and Service Delivery in Local Governments

Managers have to be sensitive of the future, have priorities clearly defined and put across objects that are specific, measurable, achievable and timely. All these require careful planning.

The Ugandan constitution of 1995 and the Local Government Act of 2017 clearly denote the need for planning. “Local Governments recognizes the importance of having the three (3) year rolling development. The planning is bottom-up and participatory (consultative) approach

(Harmonized participatory and planning Guide HPPG). The planning is in line with the District vision and the National Development Plan (NDP).”

Decisions making

According to Schwella, Burger, et al., (2016), “Decision making is concerned with the certainty, conditions of risk, or conditions of uncertainty. Managers in the process of making key decisions ought to be equipped with adequate information and be ready to take responsibility of the outcomes of their decisions. While they are taking decisions, they ought to weigh in for goals to be undertaken, available resources and other key team members who will be at the forefront of undertaking tasks. The decision process entails steps like clearly establishing the problem, coming up with all possible solutions, evaluating the possible solutions, zeroing down to one particular solution, implementing and eventually evaluating the selected solution.

Budgeting

The Local Government Financial and Accounting Regulations Act (2017) denotes that “Budgeting includes a management function of Fiscal Planning, accounting and revenue, and expense controls.” The process of budgeting entails well-structured planning wherein objectives and venture are clearly stipulated.” This is in line with a study conducted by (Schwella, Burger, et al., 2016) which defines a budget as “a reflection of the planned programme, public policy and planned priorities”. The major purpose of a budget is to strike a balance between revenue and expenditure, ensure accountability of public funds, and enhance good management and planning.

According to the Budget Act (2011), “the budgeting process and cycle of Local Governments is consultative, participatory and bottom up in nature.” The entire process commences with consultations between the Central Government and Local Government upon which a budget conference is held. This conference brings on table the expectations of all relevant stakeholders and the priorities earmarked for a particular financial year. It is within the mandate of parliament to review budget plans as per assessments made.

2.2.2 Financial mobilization and service delivery in local governments.

“Local Governments revenue is regulated by the constitution of the Republic of Uganda 2015 and the Local Governments Act 2017 as Amended 2011. Local Government Councils have the following revenue sources internal, external and borrowing.”(The Ugandan Constitution, 1995)

Internal Revenue mobilization

The Local Governments Financial and Accounting Regulations Act (2017) and Local Government Act Cap 243 as amended (2016) acknowledge “Internal revenues as local revenues such as levy, charge, fees and fines on licenses and permits in respect of any services rendered or regulatory power exercised by the Local Council, and any other revenue which may be prescribed by the local government and approved by the minister and every manager to ensure official receipt, ticket or licenses is issued for all money paid, revenues are promptly collected and banked and brought to account and all books of accounts updated. Government of Uganda.”

External revenue mobilization

The Local Government Act (2017) and Local Government Financial and Accounting Regulations Act (2018) point out external revenues sources for Local Government as “mainly Central Government transfers to Local Governments (intergovernmental transfer) and donor funding from development partners. Inter-governmental transfers are central government grants to local governments, presented and approved by parliament and paid out of the consolidated fund as unconditional grant, conditional grant and equalization grant.” A bulge in social responsibilities under the decentralised system with limited revenue inflow into the coffers of Local Governments “generates a need for local government to obtain inter- governmental transfer systems.”

The World Bank (2014) however notes that “accountability for conditional grants may be poor as citizen may not have adequate information on the grants since they are not the specific tax payers and the grants has condition and guidelines which make it difficult for communities to follow the utilization of fund. “The IMF (2016) indicates that” corruption and poor financial management at all levels in Uganda have called for conditions and stringent requirements and this weakened the ability of Financial Decentralization to improve quality service delivery.”

Borrowing

Subject to the provisions of the constitution of the republic of Uganda 2015, and the Local Government Act 2017, “Local Governments may borrow money for carrying out its functions and services. Local Governments may be permitted to borrow for legitimate infrastructure purposes if they have the capacity to service their debt without requiring assistance from higher governments. However, proper debt and borrowing policy is crucial to reduce local spending for

continuing services including those that are absolutely crucial for the community (education, poverty reduction, public health, public safety, water and sanitation and roads” (Shah 2017).

2.2.3 Financial control and service delivery in Local Governments

Accountability

Millichamp (2017) defines Accountability as “the art of recording, classifying and summarizes in a significant manner and in terms of money, transactions and events which are of a financial character and interpreting the results therefore.”

Meigs (2016) describes accounting as “the means by which we measure and describe the results of economic activities. He contends that governments use accounting as a basis for controlling their resources and measuring their accomplishments.” This view is backed by (Goddard 2014) who notes that “accounting is the most important mechanism for communicating and coordinating the accounts and ensuring accountabilities.” Meigs (2016) and Millicamp (2017) agree that accounting serves as a yardstick in guiding managers in allocation of scarce resources.

Monitoring

The Local Government Act (2017) section 27 (d) and (j) “empowers executive committee of the local government to monitor the implementation of policies, programmes and projects and take action where necessary.” Section 27 (f) of the Act “empowers the Executive Committee to evaluate the performance of the Council against approved work plans and programmes” Government of Uganda (2017) states that “monitoring is a continuous function that involves collection and analysis of data about project implementation that will lead to timely decision making, ensuring accountability and quality services.”

Reporting

Sussans (2016) states that “One cannot do a bad job and then write a good report about it and vice versa.” He further observes that “no one will know or remember how well the job was done if there is no other permanent record of the work. In other words, a written report is a form of accounting for one’s actions. Reports provide an account of an investigation and information, which is required for decision-making.”

The Local Government Act Chapter 243 (2016) also emphasizes quarterly reporting by statutory bodies (DSC, LGPAC, Land Board & Contract Committees) to the district Council. Adams

(2017) points out the factors which hinder reporting as “Lack of knowledge as to what constitutes best practices reporting and understanding of the Financial and Economic indicators.

Auditing

This includes “financial statements, accounts, accounting, receipts, and other financial related issues and assesses the internal control systems that ensure the quality of accounting information and financial reporting in conformity with the accounting standards.” (Shah, 2007). This is directly in line with the (Local Government Act Cap 243) which requires that “the accounts of every Local Government Council and administrative Units are to be audited by Internal Auditor and the Auditor General (External)” Government of Uganda (2007) defines Internal Audit as “an activity designed to add value and improve an organization’s operations.”

Measures like these effectively enables organisations to accomplish set objectives by aligning a systematic approach guided by discipline while handling public resources.

2.2.4 Inter-governmental relations

According to (LGA, 2017), “Methods of administrative supervision include persuasion, consultation, recognition, information, circulars, guidelines, inspection, monitoring, mentoring, education, training, technical assistance, audits, orders and taking over administration of a district.” Bardhan & Mookherjee (2016) note that “Whereas LGs are mandated to formulate, approve and executive their budgets provided the budgets are balanced, LGs have to accord national priority programs areas preferential budget outlays.”

2.3 Summary of the Literature Review

The literature review portrays the existence of “hiccups” that greatly affect social service delivery to the citizenry. Much as decentralisation eased the flow of public funds and service delivery at grass root level, absence of a well streamlined financial management system can frustrate effectiveness of service delivery and result into financial loss.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the research design, study population, sample size and selection, sampling methods and procedures, data collection methods and instruments, reliability and validity, ethical consideration data, Procedure of data collection data analysis, measurement of variables and limitations of the study.

3.1 Research Design

Leedy (1997) defines a research design as “a plan for a study, providing the overall framework for collecting data.” This study will use a cross sectional sector design to assess the impact of financial management on service delivery by Local Governments.

3.2 Study Population

According to Polit & Hungler (1999), a study population is “the totality of all subjects that conform to a set of specifications, comprising the entire group of persons.” This study will be conducted in Mukono Town Council. The participants will emanate within the staff members at the Town Council offices .The study intends to get in touch with 92 staff to answer the set research questions.

3.3 Sample size and selection

Kumar et al (2013) and Sekaran (2003) observe that “A sampling strategy is more than often necessary since it is not always possible to collect data from every unit of the population.” This study will sample 92 members of staff at Mukono Town Council to take part in this study. This will include, the District planner, the Head of the Health department, the head of the education department and other staff members spread across the different departments within the Local Government offices.

Table 3.1 Sampled participants by category

No	Category	Population. Size	Accessible Size	Sampling Techniques
1	Health department	10	10	Purposive
2	Finance department	10	10	Purposive
3	Mayor	1	1	Purposive
4	Education department	30	23	Simple random
5	Community members	40	25	Simple random
5	Water department	30	23	Simple random
	Total	121	92	

Source: data from primary source

3.3.2 Sampling Methods and Procedure

This study will use purposive sampling to select participants who will respond to the interview questions. The respondents will be selected to take part in the study on the basis of their knowledge, experience and information regarding Mukono Town Council in relation to financial management and service delivery. Simple random sampling will also be deployed to select a sample of participants from among the citizenry who are the immediate beneficiaries of services provided by Mukono Town Council.

3.4 Data Collection Methods

The study will deploy both quantitative and qualitative approaches. This will involve using both structured interviews, questionnaires and survey.

3.5 Quality control (pre-testing)

The research instruments will be pre-tested to minimize the random error and increase the reliability of the data collected.

3.5.1 Validity

Kelly (1927) defines validity as “a test is valid if it measures what it claims to measure”. In this study, the study instruments will be validated by the supervisor before being used.

3.5.2 Reliability

Drost (2011) defines “Reliability is the extent to which measurements are reproducible when different people make measurements on different occasions, under different conditions, which is assumed by means of alternative to measuring structure to skill. ” Prior to the actual field study, pilot questionnaires will be issued to 5 selected respondents which will then guide the formation of well-structured questions for the final exercise.

3.6 Procedure of data collection

“After this authorization, recruitment and induction/training of one Research Assistants will be done to assist in the data collection and editing from the respondents especially from the Sub-counties. Filing system will be introduced, records of how many questionnaires will be sent out, to whom they will be sent and when they will be sent and kept. The researcher will collect the data, code, analyse and interpret the findings before writing this report.”

3.7 Data Analysis

The study will employ qualitative and quantitative approaches in data collection. Each of these approaches will use unique technique of data analysis.

3.7.1 Qualitative Data Analysis

“The data collected will be cleaned, sorted and edited to remove errors, analysed data into different themes, by source of information, reading through the data to get a general sense and overall meaning, arrange data into categories and label those categories for analysis and to develop description for each category.”

3.7.2 Quantitative Data Analysis

Data will be coded and arranged to enable easy comprehension and presentation using a computer statistical package for social scientists (SPSS). It is easy to use and is dependable.

3.8 Measurement of variables

“The questionnaire will be measured on a five interval Likert ranging from strongly agrees to strongly disagree to help the researcher measure the extent to which the research objectives are achieved whereby: 1= strongly agree, 2= agree, 3= undecided, 4= disagree, 5= strongly disagree. Ordinal scale and interval scale (with different intervals) will be used to capture personal data of the respondent.”

CHAPTER FOUR

DATA ANALYSIS, INTERPRETATION AND PRESENTATION OF THE FINDINGS.

4.0 Introduction.

This chapter presents finding of the research on financial management and service delivery in Mukono Town Council as the case study. It is presented in accordance with the study themes developed from the objectives of the study. The researcher used a questionnaire as a tool to obtain data from the field.

WORKPLAN

WEEK	1	2	3	4	5	6	7	8	9	10
ACTIVITY										
Topic Approval										
Proposal Writing										
Administering questionnaires										
Collection of data										
Processing Data										
Report Writing										
Submission										

PROPOSED BUDGET

S/N	ITEM	QTY	UNIT COST	AMOUNT
1	Typing and Printing	3	50000 /=	150,000/=
2	Photocopying		100,000/=	100,000/=
3	Note books	5	2,000/=	10,000/=
4	Airtime		20,000/=	20,000/=
5	Binding	3	3,000/=	9,000/=
6	Transport			150,000/=
7	Study guide	3	20,000/=	60,000/=
8	Meals			250,000/=
	Total			749,000/=

TABLE FOR DETERMINING SAMPLE SIZE FROM A GIVEN POPULATION

<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381

<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Source: Primary data

APPENDICES

APPENDIX I: Questionnaire for Councillors, DTPCs, Town Agents and Development Partners (NGOs & CBOs)

The researcher is a third year student at Uganda Christian University pursuing a bachelor's degree in Business Administration and is carrying out a study that seeks to understand the relation between financial management and service delivery in Local Governments in Uganda with Mukono Town Council as a case study. You are therefore politely requested to take part in this study and answer questions according to your personal observations and experiences .Your privacy will be highly honoured and your feedback will be confidential and will be used for strictly educational purposes

Thanks You

Iroot Emmanuel Owen.

Researcher

SECTION A: PERSONAL DATA OF RESPONDENTS

Please indicate information about yourself by circling the appropriate response to

the questions set below for example: -

1. Your Sex: A. Male B. female

2. Your Martial status
A. Married B. Single C. Divorced
D. Separated E. Widowed

3. Your Age group
A. below 20 B. 20 – 30 C. 31-40
D. 41-50 E. 51- above

4. Your Level of education
A. Never went to school B. Primary C. Secondary
D. Tertiary E. University f. Others

5. Your job title
A. civil servants B. councillors
C. Community leaders D. development partners

6. Your years of service
A. Less than 2 yrs. B. 2-5
C. 5- 10 D. 10 – above

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APPENDIX 2: INTRODUCTION LETTER



**UGANDA CHRISTIAN
UNIVERSITY**

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SCHOOL OF BUSINESS

05th Sep, 2024

TO WHOM IT MAY CONCERN

Name: IROOT EMMANUEL OWEN

Reg. M22B05/030

a bachelor's student who is seeking permission from your office to collect data for his dissertation titled

Financial Management and Service Delivery. A case study of Mukono Local Government

We shall be grateful if you could render assistance to him in collecting the necessary data for his dissertation

The Uganda Christian University School of Business thanks you in advance

.....
Mukisa Simon Peter
Research coordinator



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