

ACCOUNTABILITY AND SERVICE DELIVERY IN LOCAL GOVERNMENTS IN UGANDA: A CASE-STUDY OF BUKEDEA DISTRICT LOCAL GOVERNMENT

CLEMENT EMUGE

S22/MUC/BPAM/010

**A DISSERTATION SUBMITTED TO THE SCHOOL OF SOCIAL SCIENCES IN PARTIAL
FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF A BACHELOR
OF PUBLIC ADMINISTRATION OF UGANDA CHRISTIAN UNIVERSITY**

May, 2024



**UGANDA CHRISTIAN
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DECLARATION

I Emuge Clement declare that this work is mine and has never been published by any one.

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Date.....

Sign.....

Supervisor's Name: Mr. Watuwa Khaukha Anthony

Date.....

Sign.....

DEDICATION

I dedicate this report to the Almighty God for enabling me to finish this work, May His name be Glorified. To my wife Kamisya Jane, my children Esaete Veronica, Akurut Joan and Nambafu Morgan Peter, may they grow to see the benefit of the father Emuge Clement.

ACKNOWLEDGEMENT

I acknowledge this report to the highest God who provided knowledge and wisdom in doing this research that may His name be blessed and magnified for the good works done. Special thanks go to my supervisor Mr watuwa Khaukha Anthony for the great work done, may almighty God bless you abundantly. My gratitude goes to all lecturers of Uganda Christian University, Mbale University College for the knowledge granted, May almighty God bless them abundantly.

Special thanks also go to my special my wife Kamisya Jane for the support and courage in doing this research, May almighty God bless her in abundance. My Dad Ejukat Peter for the support and courage granted, May almighty God enable him stay longer, My brothers and sisters Esaete Veronica, Odeke Ben, Ejukat Ronald for the support granted, my mother Akurut Josephine for the support granted and my spiritual father Apostle Cosmas for the prayers granted. Lastly, thanks go to the BPAM class and all other programs of Uganda Christian University for the courage granted, God bless them abundantly.

LIST OF ACRONYMS

MA-Managerial Accountability

PA- Political Accountability

FA- Financial Accountability

SD: Service Delivery

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ABSTRACT

The study was focused on the role of accountability in service delivery in local governments in Uganda: A case study of Bukedea district Local government. It was guided by three research objectives; to identify the effect of political accountability on service delivery in Bukedea district, to establish the effect of managerial accountability on service delivery in Bukedea district, to determine the effect of financial accountability on service delivery in Bukedea district. The study employed a cross sectional research design which was deemed fit for the research problem under investigation. Data from 60 respondents was collected and analyzed quantitatively. The study found out that there are a number of accountability mechanisms which included monthly meetings, budgeting, financing community projects like water facility, health unit centres, school facility among others. It was also discovered that accountability and service delivery in Uganda especially in Bukedea district local government is faced with serious challenges which include; illiteracy, limited funds, corruption among others. The study concluded that there is a lot that needs to be done to streamline accountability in Local governments in Uganda especially in Bukedea district local government. Basing on the findings of the study, the following measures were recommended; Local governments should have clear hierarchies, based on a transparent attribution of functions and involvement of the local communities, every local government should have some freedom to organize itself institutionally, to manage its own affairs and to finance some services by itself. The basis for autonomy lies in democratic legitimacy, as only popular elections of the legislative councils ensure full accountability, the states should establish a council for the distribution of resources among localities, with the membership of commissioners, in addition to abdicating some tax-revenues to localities, Local councilors should also be responsible enough to monitor and supervise projects among the local community to alleviate poverty, they should have voice to question commissioners and local govern inspector at all the Payment they are operating.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This study investigated the effect of accountability on service delivery and proposed how service delivery could be improved in Bukedea district. In this chapter, the research problem and its setting were clarified under the following sub-themes: the background, statement of the problem, objectives, research questions, hypotheses, conceptual framework, relevance, scope and operational definition of key concepts of the study.

1.1 Background of the Study

In ancient Athens, Roberts (1982) found out that, the line of political accountability ran directly from Assembly to those with delegated authority to carry out the civic function. Meanwhile, more than 1000 years in Medieval England (Joliffe, 1937), managerial or financial accountability was the key characteristic of accountability divorced from any ideas of political democracy. The king was then accountable only to God for his actions; but by the twelfth century, a division of labour and specialization had developed among his servants in a rudimentary system of fiscal accountability. The system created the need for a machinery of control over those charged with carrying out the king's business and makes them answerable for the way in which they perform their tasks. These developments strengthened the issues of accountability in public affairs. 2 From the sixteenth century onwards, Locke (1947) found out that, the constitutional history of England was largely about whether parliament could substitute itself for God by holding the king or his ministers accountable in a way of asserting its control over expenditure without corruption. In the seventeenth century, Locke had developed contractarian theory of government, in which

accountability was the crucial link in the chain between the executive and the legislature in England. By the nineteenth century, John Stuart Mill (1947) had further developed the concept of ministerial accountability, seen as the ability of parliament to call the executive to account for its actions. According to HM Treasury (1986), in 1984/85, expenditure on education was the biggest of all the services directly provided by local authorities in England. Under the Education Act, 1944, local authorities in England were required to execute national policies and used their discretion to ensure high level of accountability and education service delivery. In Africa on the other hand, the immediate decades following independence were spent in strengthening the executive institutions at the expense of all other agencies of government including the public service (Sallasié, 1974). The resultant concentration of powers in the executive had not only led to bureaucratic weakness, inefficiency and rampant corruption but also undermined the fabric of the state and economy. According to Therkilsden (2001), there was a big challenge of making the public sector efficient and effective in a number of African countries due to poor accountability. However, the current donor driven pressure on good governance has enhanced the level of accountability and delivery of public services in Africa (Economic Commission for Africa, 2003).³ In Uganda, the National Resistance Movement (NRM) government in 1993 enacted Resistance Council Statute to implement the decentralization programme. The policy was later enshrined in the Uganda Constitution of 1995, and legalized by the Local Governments Act, 1997. The Act established the district, municipality and town council/ sub-county as corporate bodies of the local governments to which it devolved farreaching powers and responsibilities in such areas as finances, legislation, planning and personnel matters. The main objective of this policy was to enhance accountability through decentralized structures of government for quality service delivery

1.2 Statement of the Problem

Accountability plays very significant role in ensuring that high level of service delivery is realized in local governments (World Bank, 2009). In Uganda, the government enacted the Public Finance and Accountability Act (2003) to strengthen district local government accountability in utilization of public resources for better service delivery. This Act has mandated Bukedea district local government offices of Chief Administrative Officer, Internal Audit, Head of Finance, Public Accounts Committee and District Council Chairperson to exercise full responsibility of accountability in utilization of public resources for better service delivery.

Despite this policy of accountability, Bukedea district local government continues to register a surge of debilitating problems of corruptions and unaccounted for funds meant for service delivery (IGG-Report, 2007; OAG-Report, 2010). As a result of this poor accountability, the district has failed to complete a number of government projects meant for service delivery.

1.3 General Objective

This study was to investigate the effect of accountability on service delivery in Bukedea district.

1.4 Specific Objectives

This study was aimed at achieving the following objectives:

1. To identify the effect of political accountability on service delivery in Bukedea district.
2. To establish the effect of managerial accountability on service delivery in Bukedea district.
3. To determine the effect of financial accountability on service delivery in Bukedea district.

1.5 Research Questions

The study was guided by the following research questions:

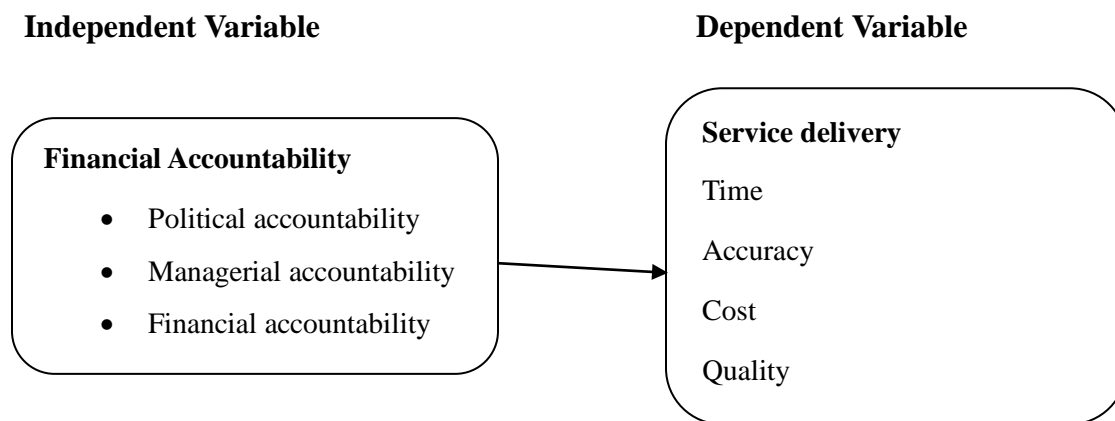
1. What is the effect of political accountability on service delivery in Bukedea district?
2. How does financial accountability affect service delivery in Bukedea district?
3. To what extent does managerial accountability affect service delivery in Bukedea district?

1.6 Hypotheses of the study

The study tested the following null hypotheses:

1. There is no significant relationship between political accountability and service delivery.
2. There is significant relationship between managerial accountability and service delivery.
3. There is significant relationship between financial accountability and service delivery.

1.7 Conceptual framework showing the relationship between financial accountability and service delivery in Bukedea district.



Source: Adopted and modified from Local Government Accountability structures by World Bank (2008)

Figure 1.1 above shows the main study hypotheses which was formulated to establish the effect of accountability on service delivery in local governments. It was assumed that high level of

accountability means high service delivery, and low level of accountability implies low level of service delivery in the local governments.

1.8 Significance of the Study

This study has generated more knowledge on the effect of accountability on service delivery in Bukedea district local governments. This will stimulate debate on policy change by government on accountability and service delivery in local governments. It has provided essential information on accountability to improve on service delivery in Bukedea district. It has also generated information for other scholars who would wish to study issues related to accountability and service delivery in local governments.

1.9 Justification of the study

The demand for accountability and better service delivery in district local governments is on increase, yet Bukedea district local government service delivery is declining. This prompted the study on the effect of accountability on service delivery and how service delivery could be improved in Bukedea district.

Decentralization policy is still a new concept for the most district local governments. How decentralization policy could help district stakeholder to enhance accountability for better service delivery is still a big challenge? This dilemma compelled the researcher to undertake this study in Bukedea district.

1.10 Operational definitions of key concepts

Accountability: This is where Bukedea district local government is obliged by law to provide social services for the people through transparent manner.

Service delivery: This is where Bukedea district local government uses mechanisms to translate development programmes to provide social services for the people with the aim of improving their standard of living.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents the theoretical review and summarizes the findings of other researchers who have carried out their research on various aspects related to Accountability with specific emphasis on how their findings relate to service delivery. This section begins with reviewing the Agency theory which guided the study and there after reviewed available literature for each objective and the status of service delivery.

2.1 Theoretical review

This study was guided by agency theory.

Laiho 2011 states that agency theory holds a central role in the corporate governance literature. It describes the fundamental conflict between self-interested workers, when the former has the control of the firm but the latter bear most of the wealth effects. He further illustrates this by describing how lower managerial stakes lead to increases in non-pecuniary spending by the managers as they do not fully internalize the costs. Agency problems of this kind generate agency costs. While the model makes many restricting assumptions, the results Agency theory is concerned with the conflicting interests of principals and agents. He further talks about model on agency costs and ownership structure that it holds a central role in the corporate governance literature. Its predictions relating to agency problems are central to the topic of this thesis.

2.2 Political accountability

The researcher reviewed literature related to school, health and Water facilities established by elected leaders to deliver services to the electorate to fulfil their promises (Derick, 2003)

2.2.1 School Facility

According to MoES (2008) the total number of governments aided primary school increased by 0.1% from 11.643 (FY 2006/07) to 11.654 (FY 2007/08). The National average on the number of teachers' houses per school during the years 2001-2005 increased from 18% to 20% in the rural schools (Netherlands Ministry of Foreign Affairs, 2008). On the same note, the number of classrooms increased to 78.403 in 2005 compared to only 25.676 classrooms in 1996 (Namirembe, 2005), but the pupils classroom ratio (PCR) was still high at 84:1. However, the three authors never brought out clearly the accountability status of school infrastructure in each district. Therefore,

lack of specific details for each district in these three studies made it difficult to determine the level of political accountability in provision of school infrastructure to the electorate.

Meanwhile, some studies revealed improvement in school infrastructure development; Gbadamosi and Adeyeni (2010) found out that there were standard classrooms spacious for pupil population of 40 pupils per class in Nigeria. In Oguni State, the situation was even better in public primary schools, for example less than 40 pupils per class. Equally, GoU (2005) revealed that in Uganda pupil classroom ratio continued to improve, for example primary pupil classroom ratio reduced from 94 per class in 2003 to 79 per class in 2005. Improvement in pupil classroom ratio resulted into quality service delivery.

Furthermore, MoES (2010) revealed that under School Facilities Grant a number of public primary schools benefited from classroom construction leading to reduced pupil classroom ratio. These studies revealed that, the number of primary schools and classroom constructions increased in Uganda and Nigeria. However, the three studies were not adequate in explaining relationship between political accountability and service delivery.

2.2.2 Health Unit Facility

The role of political accountability in the health sector was to ensure that government deliver on electoral promises by allocating resource for infrastructure development (Derick, 2003). According to the Ministry of Health (MoH) (2010), the number of health facilities in the public sector grew from 1.979 in 2004 to 2.301 in 2006. In a similar note, the proportion of the population within 5km radius of a health facility rose from 49% in 1999 to 72% in 2004/05, through construction of facilities (GOU, 2005). The findings of the three studies showed only an average national increase in the number of health facilities, but not clear on the percentage increase of health facilities per district. It thus, becomes difficult to assess whether or not the local elected leaders are accountable to their constituents for meeting their demands in Bukedea district.

On the other hand, ACODE (2009) finding revealed a different situation in Amuria district; the structures in the government health facilities were few and poor which were in dire need of renovation. Similarly, in Kampala City health infrastructure were not well developed to meet the numerous demands of the community Nyirinkindi (2007).

2.2.3 Water Facility

Access to clean and safe water leads to improved health and is an essential investment in

human capital. However, World Bank (2003) report showed that, developing countries were facing water crisis which undermined their effort in the fight against poverty, hunger and diseases. Similarly, GoU (2005) finding revealed that Uganda water sector targets to increase water supply facilities within easy reach of 77% for the rural population and 100% for the urban population were not achieved. These two studies revealed that, developing countries were facing water crisis due to inadequate water facilities to provide better service delivery. Additionally, there was still low access to safe water facilities, only piped water was accessed by the population of Amuria town council ACODE (2009). There was only slight improvement of access to rural water supplies from 54.9% in 2002 to 61.3% in 2004/05, MWE (2005). The three studies were conducted at global and national environment settings which could not reveal the true findings in Bukedea district.

Interestingly, MWE(2008) report revealed great improvement in water sector in that the total number of water points constructed was 4,040 and the rural water supplies increased by 63%. While in urban areas access to improved water supplies was at 61%. In addition, Kfw (2004) finding revealed that in Kasese district there was great improvement in water supply. In 2003, 60-70% of the total population of Fort Portal town and 70-80% of the total population of Kasese district were supplied with clean drinking water. Water was also sold at public standpipes. The three studies revealed that, the total number of water facilities constructed in rural areas increased by 63% and 61% in urban areas. Despite the fact that the three studies tried to show the number of water sources and their national average percentages with some slight variations in districts, they were not elaborate. It, therefore, calls for this study to get better data on water sources in Bukedea district to assess whether the elected leaders are accountable to their electorate for clean and safe water.

2.3 Managerial accountability

2.3.1 Staffing

There was a tendency for local governments to appoint personnel on the basis of ethnicity or residence rather than merit (World Bank, 2006). In northern Uganda, MoLG (2006) report indicated that, the staffing level in districts stood at 55% leaving a gap of 45% positions due to limited capacity. This had reduced the level of service delivery for the people. In another study, the majority of the vacancies in the public health sector were in health Centre's III up to the general hospital (MoH, 2010e) with health centre II's having the highest number of vacancies at 67%. Moreover, nurses who were critically required especially at Health Centre II, III and IV levels had vacancy rates at 53%, 54% and 37% respectively.

Similarly, Abi Agriculture Institute still had a small human resource base where about 59% of established positions are filled. The recruitment level in scientists and the administrative units fell just above 50% while the technicians' section was below average. About 67% and 55% of the established scientific and administrative positions were respectively filled while only 36% of the technicians were currently recruited NARO (n.d.). Such a lean staff undermines organization's ability to meet the demands of its clients. Therefore, these studies revealed that most district local governments in Uganda are understaffed. However, these studies were unfortunately conducted at international, national and regional levels which did not clearly identify specific issues in the local

study area of the researcher.

Contrary to these studies about low level of staffing in local governments, Olowu and Wunsch (2004) found out that in Botswana local government positions were filled with competent

personnel to plan, budget and execute government programmes for the people. This study revealed that, local governments in Botswana filled positions with competent personnel to enhance accountability for better service delivery. However, this study was conducted some years ago in African countries and more so not specifically to the local study area of the researcher. The researcher was therefore interested to conduct similar study in Bukedea district to bridge this gap of the local setting.

2.3.2 Reporting

The quality of a report reflects the quality of work about which a report is written. Adams (2006) emphasized that reports enhanced public sector accountability for they normally indicated a balance sheet of success and failures of government programmes. This implied that a written report was a form of accountability to the council for one's actions in discharging local government programme. According to the MoLG (n.d.) a good report must be presented in a clear, logical and readable manner. It was to be relevant and focus on future trends to provide an overall picture of accountability on local government service delivery systems. Similarly, Cameron (2004) argued that well documented reports were fundamental to public sector accountability for they could be used to meet compliance requirements. This reinforced the perception of managerial accountability.

In addition, World Bank (2008) contended that performance reports were even more important for stakeholders because the reports enabled them to make informed judgments about the performance of public sector entities against stated objectives and the stewardship of public monies. These studies revealed that, well documented reports were fundamental to ensure accountability for better service delivery. However, these four studies were conducted some years ago which did not stand the test of today. It was therefore a justification for the researcher

to undertake this study which may have different findings from the previous studies on accountability and service delivery.

2.3.3 Meetings

The MoLG (2004) report found out that most districts held technical meetings on monthly basis to enhance service delivery. The purpose was to hold local government officials accountable to the council for the utilization of government resources meant for service delivery to the people. This agreed with the meeting held by UCLG (2011) where they discussed and analyzed the priorities of local governments in implementation of decentralisation indicators. These studies revealed that, most district local governments in Uganda held technical planning meetings on monthly basis to ensure accountability for government programmes. However, the Local Governments Act, 2006 and MOLG (2004) guideline for the technical meeting were inadequate about steps to be taken in case meetings are not held regularly by districts as required. As a result, most districts did not

hold technical committee meetings as scheduled affecting adversely service delivery. These two documents are national in nature to explain the specific findings of Bukedea district in regards to meetings. The researcher was therefore compelled to undertake this study in Bukedea district in order to establish the effect of financial accountability on service delivery.

2.4 Financial accountability

In this study, the researcher looked at three indicators of financial accountability: accounting, revenue collection and budgeting in relation to service delivery.

2.4.1 Accounting

Accounting enabled recording, classifying and summarizing transactions which were meant to interpret the results for accountability purpose (Millichamp, 1997). Goddard (2004) said that accounting was the most important mechanism for communicating and coordinating the accounts and ensuring accountability in organizational service delivery.

Similarly, Meigs (1996) concurred that accounting provided a basis for control of scarce resources in any organisation. These studies revealed that, accounting was important mechanism of communicating and coordinating financial accountability for better service delivery. The researcher agreed with the authors on their findings because in Uganda government set standards for districts to prepare financial statements to ensure accountability on service delivery.

On contrary, World Bank (2009) found out that preparation of financial statements proved to be difficult in most local governments of Africa either due to insufficient discretion to do so or lack of capacity, lowering level of accountability and service delivery. This study revealed that, most local governments of Africa lack capacity to ensure effective financial accountability for better service delivery. Thus, the researcher's interest is to find out whether or not actions are taken on the financial statements produced in Bukedea district to enhance financial accountability and service delivery.

2.4.2 Local revenue collection

The efforts of local authorities in Uganda to generate their own revenue have a long history Davey (1974). These efforts were redoubled with the inception of new decentralisation policy which provided substantial powers for districts to deliver services like primary education, health, and water for the people GoU (2008). MoLG (2003) report stressed the importance of local

revenue collection in local governments to ensure high level of accountability and service delivery. These studies revealed that, there was no concrete evidence to show that local governments generate adequate local revenue to ensure better service delivery.

In Canada and Australia, Dirie (2005) found that Municipal councils expanded local revenue collection to finance their infrastructural development. Municipal towns also explored alternative methods of raising revenue for recurrent and capital expenditure in order to expand urban services. Similarly, according to UNECA (2005) South Africa provinces were able to collect more local revenue to implement their local priorities like primary education and health services for the people. These two studies revealed that, local governments in Canada, Australia and South Africa generate their own local revenue to finance their local priorities for better service delivery. First of all, the five studies were conducted in a different environment. Secondly, they were conducted some years ago, so their findings could not stand the test of time because of changing environment. It was therefore necessary for the researcher to undertake this study within Bukedea district.

On the other hand, MoLG (2003) reported low level of local revenue collection due to inadequate preparation of effective revenue enhancement strategies in most district local governments. In another study, adequacy of local revenue raised by rural districts depended on graduated tax base (Livingstone& Charlton, 2001); unfortunately, it was abolished by the Government of Uganda (2005). This meant that local government councils were unable to implement their local priorities as a way of accountability for the people as entrusted by the Local Governments Act [as amended] (2007).

2.4.4 Budgeting

Budgeting was one of the corner-stones of accountability because it projected costs and revenues to prioritize and control spending and ensured that experts did not exceed available funds (Williams 2003). Importantly, budgeting provided regular accountability of the implementation of policies and plans (Goddard, 2004).

On a similar note, Olowu and Wunsch (2005) found out that in Botswana, local accountability was highly developed in that budgeting was prepared and executed well. Though often, local governments were doing supplementary payments and allocations to complete each year. In connection to this was a study by UNDP (2007) which showed that participatory budgeting introduced by a number of local authorities throughout the world has improved the responsiveness, transparency and accountability of public investment and public service delivery. These studies revealed that, in Botswana local governments, budgeting was well prepared and executed unlike some other developing countries. Much as the researcher agreed with these three authors about budgeting for local government activities, the studies were conducted some years back in different

countries. It was thus, necessary for the researcher to undertake this study in Bukedea district to compare their findings with his findings.

Contrary to this, there were some studies which showed low level of accountability in budgeting. According to UNECA (2004) there was a continuous revision of budget and increased budget deficits recorded over recent years which suggested lack of fiscal discipline and weak budgeting in many African countries.

2.5 Government policies/ regulations

The researcher reviewed the policies and regulations of political, managerial and financial accountabilities in relation to local government service delivery. The Education Investment Policy (1998) set targets for classrooms, latrines and teachers houses. The target for the number of classrooms was based on a maximum of 54 pupils in one classroom. The target for the number of latrines was set by the latrine- pupil ratio to be not higher than 40 pupils per latrine. The target for teachers' houses was set at four per school. The researcher agreed with the policy objective of MoES, but was doubtful whether it was effective on the ground. It was so because there was no specific data to show that district leaders were compliant with the policy in rendering political accountability to the communities. The Local Governments Act, 2008 mandated districts to provide primary education services to people within their jurisdiction. However, the researcher doubted whether this policy was fulfilled by councillors to achieve human development objective for their people considering local revenue base.

The National Health Policy (2009) objective was to build and strengthen capacity of health facilities to improve health service provision. The health service infrastructure followed this pattern where Uganda was divided administratively into districts, counties, sub-counties, parishes and villages. Similarly, the Local Governments Act, 2008 directed the districts to provide health services through health units as stipulated in the Second Schedule.

The national water policy (1999) stated that priority was given to those segments of the population who were in adequately served or not served at all, and who were willing to participate in planning, implementation and maintenance of the facilities, easy reach (maximum distance set for water points) was within 1.5 km radius of the population to be served. In the same vein, the Act 2008 mandated the districts to provide water services to the communities

under their jurisdiction. The researcher was in agreement with the water policies; however, he was not certain about their influence on the relationship between political accountability and service delivery in local governments.

Section 56 (1) of the Local Governments Act, 1997 vested the power to appoint persons to hold or act in any office in the service of a district or urban council in the District Service Commission (DSC). The researcher doubted whether this good staffing policy was implemented to ensure that services were offered to the people in Bukedea district. This scenario necessitated the researcher to undertake this study to establish the effect of managerial accountability on service delivery in Bukedea district.

The Uganda Public Service Standing Orders (2010) mandated the office of the Chief Administrative Officer to compile reports on monthly, quarterly and annually basis not later than 30th June for onward submission to responsible standing committees for discussion. However, the researcher observed that the policy was silent about the nature of reports to be produced so that the public could access and held public officers accountable for their actions.

The Local Government (Amendment) Act, 2008 under section (36) created a District technical planning committee to be chaired by the Chief Administrative Officer. The committee consisted of heads of department and the Chief Administrative Officer co-opts any technical person onto the committee. The mandate of the committee was to coordinate and integrate all the sectoral plans of lower-level Local Governments for their presentation to the district council.

The Local Governments Act, 2008 section 86 states that every local government council and administrative unit shall keep proper books of account and shall balance its accounts for that year and produce statements of final accounts in accordance with the Public Finance and

Accountability Act, 2003. The researcher doubts if this policy guideline is being followed by local governments. This study being undertaken in Bukedea district is meant to ascertain its practice.

The power to collect taxes was enclosed in section 80 and the fifth schedule of the Local Governments Act Cap. 243. The collection of revenue was carried out by authorized persons in accordance with part IV of the financial and Accounting Regulations. In the district council, revenue was to be collected by the sub-county councils, which retained sixty- five percent and remitted the remaining percentage to the district.

The Local Governments Act Section 77 required that local government expenditure must not exceed the revenues. It also took into account the approved three-year development plan and accorded national priority programme areas preferential budget outlays to be prepared and laid before the council, not later than the fifteenth day of June of each year. After consideration by committees, all local governments must approve their budgets by 31st August. However, the researcher disagreed about the adherence to this policy guideline by the council. This justified the researcher's interest to undertake the study in Bukedea district to establish the effect of financial accountability on service delivery.

2.6 Summary of Literature Review

In summary, the above fore gone empirical evidence has suggested that accountability affect service delivery to a greater deal. Therefore, many of the studies above have disagreed with the researchers four hypotheses; political accountability had no significant relationship with service delivery, managerial accountability had no significant relationship with service delivery, financial accountability had no significant relationship with service delivery, and government

policies/regulations had no significant relationship with service delivery. The findings of this study are also in agreement with many of the studies in the literature. However, what remains a major gap is that many of these studies on accountability and service delivery were not conducted in the district local government settings. Therefore, this study was investigated in Bukedea district local government.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

The purpose of this study was to establish the effect of accountability on service delivery in Bukedea district. This chapter, therefore, focused on the methods and techniques of data collection and analysis for this study.

3.1 Research Design

The study used a case study design and adopted cross sectional survey to find out the opinion, attitudes, preferences and practices of cross section of the population about the subject under investigation (Amin, 2005). The triangulation approach used quantitative methods provided the hard data needed to meet required objectives and test hypothesis.

3.2 Study Population

The study population was drawn from Bukedea district and civil society organizations (CSO's) where three different types of people were enlisted. The technical officers are people who understand and deal with implementation of government programmes on daily basis; and from whom accountability is sought, by virtue of the delegated authority and public resources they held

3.3 Sample Size and Selection

The sample of 60 was selected from a study population of 70 using Krejcie and Morgan table (1970). The researcher chose this sample because a sample is practical, smaller and therefore manageable than the whole population (Kothari, 2010). The researcher therefore used Krejcie and Morgan 's table (1970) to come up with the sample size.

Table 3.1: Sample size and determination

Population description	Population (N)	Sample size	Sampling technique
Councilors	23	20	Simple random sampling
Technical officers	47	40	Simple random sampling
Total	70	60	

3.4 Data Collection Methods

The researcher used four methods of data collection to achieve the objectives of the study as described below. Questionnaire Closed ended questionnaires were administered by the researcher and two research assistants to respondents: councilors and technical officers to collect primary data on the effect of political, managerial and financial accountabilities on service delivery and how government policies/regulations influenced it. The researcher used this method because the respondents know how to read and write. In addition, a no bias nature from the researcher was avoided and finally it covered a wide area of the sample selected (Sekaran, 2003).

3.6. Data Collection Instruments

The researcher used four instruments to achieve the objectives of this study. These instruments included; questionnaire form, interview guide, focus group discussion guide and documentary review checklist as discussed below.

Questionnaire Form

The researcher collected data from the respondents by the use of questionnaire forms on the effect of political, managerial and financial accountabilities on service delivery and government policies/regulations. The researcher selected this instrument because of its confidentiality nature, saves time and above all information was collected from a large sample. The researcher developed the questionnaire on a Likert scale with a five-response continuum: Strongly agree, Agree, Undecided, Disagree and Strongly disagree.

3.7 Quality control

3.7.1 Validity

The researcher used face and content validity. Research instruments were drafted and sent to the supervisors for comments on sentence construction and wording, relevance of questions and the ease with which questions were answered to ensure face validity. The instruments were pretested on CAO and Internal Auditor for content validity. The responses from two officers were subjected to content validity test.

Content validity = $\frac{\text{No of items}}{\text{Total no of items}}$

Total no of items

3.9 Ethical Considerations

First and foremost, the researcher sought permission from the people/respondents and gives them reasons why she is conducting the interview. In this case respondents were allowed the right to or not to participate in the interview. Respondents were informed that their honest opinions were welcome and confidentiality was maintained where they were not be quoted without their

permission. This helped to create confidence between the respondents and the interviewer who tried, as much as possible, to use friendly language.

CHAPTER FOUR
PRESENTATION, INTERPRETATION AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter covers presentation analysis, interpretation and discussion of research finding and interpretation of findings on the accountability and service delivery in Bukedea district.

4.2 Demographic information of the respondents

This section covers; gender, age, marital status and educational level attained by the respondents. The findings are presented as below;

Table 4. 2: Gender of the respondents

Gender	Frequency	Percentage (%)
Male	34	57
Female	26	43
Total	60	100

Source: Primary data

It was found out that majority of the respondent were males as shown by 57% of the total response in table 4.1 above, implying that Bukedea District has more staff who were male than females. Only 43% of the respondents showed were female.

Table 4.3: Age of the respondents

Age bracket in years	Frequency	Percentage (%)
20 – 30	7	12
31 – 40	28	47
41 – 50	20	33
Above 50 years	5	8
Total	60	100

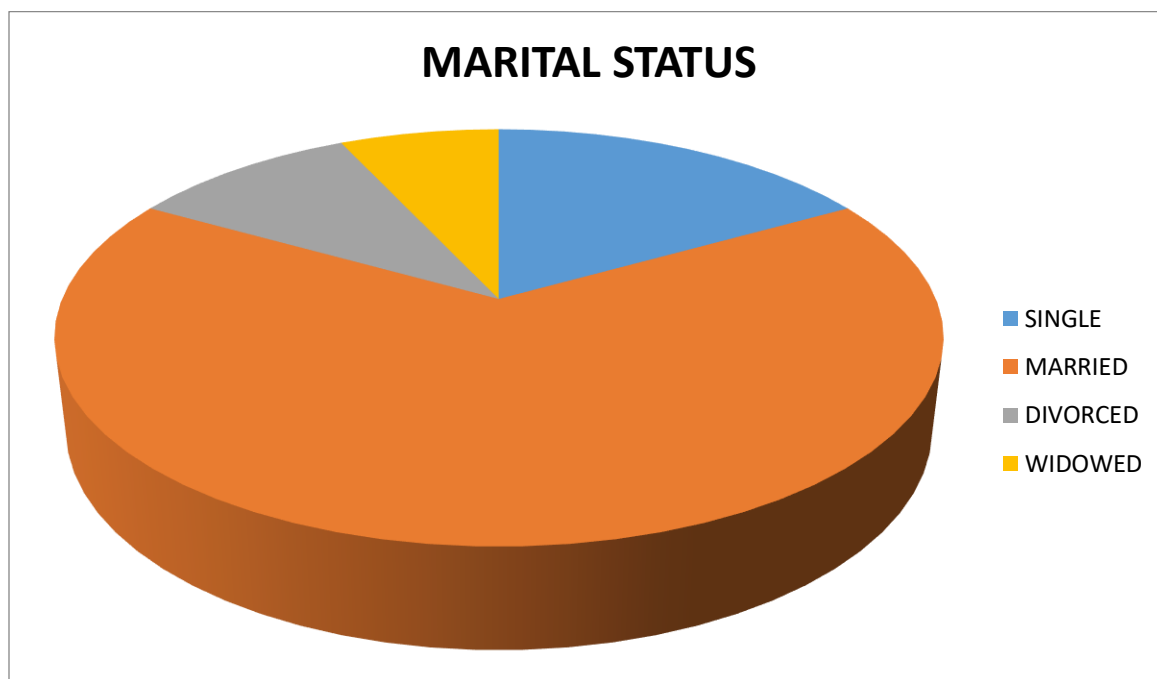
Source: Primary data

It was established that most of the respondents (47%) were between the age of 31 to 40 years, this implies that they had many responsibilities are still in service, this was followed by those who were between the age of 41 to 50 years as represented by 33%, then by 12% that showed those who were between 20 to 30 years old and lastly those who were above 50 years old were indicated by 8%.

Table 4. 4: Marital status of the respondents

Marital status	Frequency	Percentage (%)
Single	10	17
Married	40	67
Divorced/separated	6	10
Widow	4	7
Total	60	100

Source: Primary data

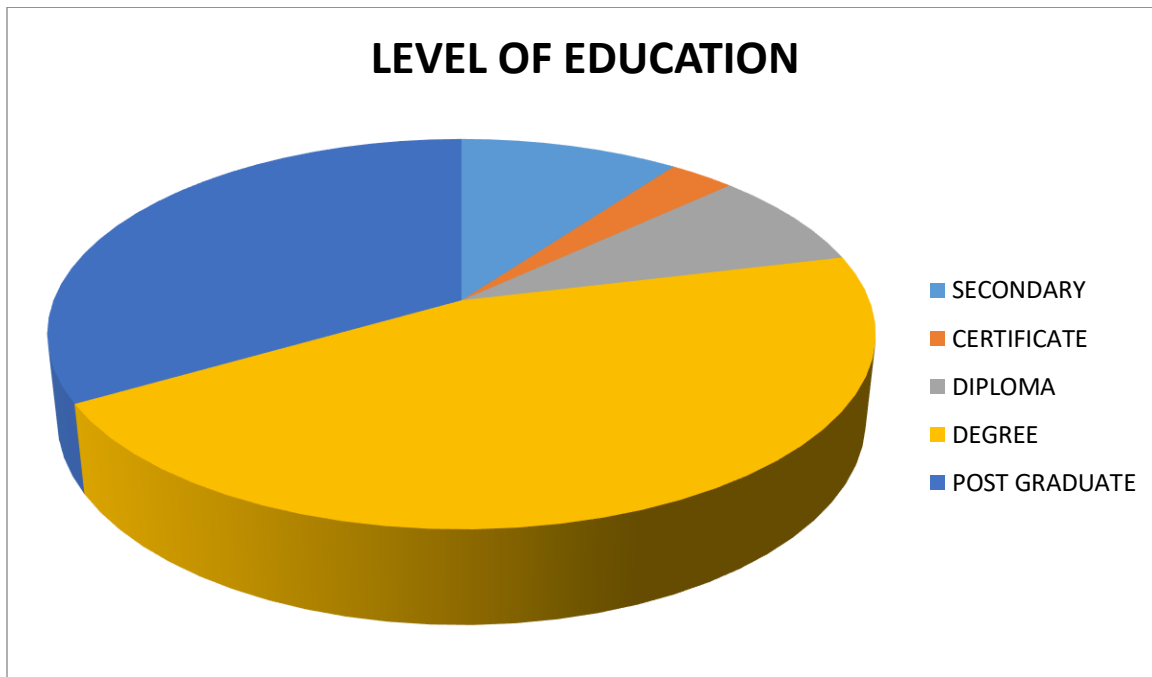


It was found out that 67% of the respondents were married, this implied that most of the respondents were responsible because married people are considered to be responsible in most of the societies while 17% were single, 10% divorced/separated and 7% were widow.

Table 4. 5: Education level of the respondents

Education level	Frequency	Percentage (%)
Secondary	6	10
Certificate	2	3
Diploma	5	8
Degree	27	45
Post graduate	20	33
Total	60	100

Source: Primary data



The findings showed that majority (45%) of the respondents were degree holder, implying that they were knowledgeable about the study problem they were also able to answer the

questionnaires very well, 33% of the respondents had post graduate diploma, 10% were secondary holders and 8% had completed diploma and lastly 3% were certificate holders.

4.5 Political accountability and Service delivery

The study determined the effect Political accountability and Service delivery in Bukedea

The findings are presented below;

Table 4.5: Response whether Bukedea district has constructed health centre III per sub county

Response	Frequency	Percentage (%)
Yes	50	83
No	10	17
Total	60	100

Source: Primary data

Table 4.5 above showed that majority (83%) of the respondents agreed that Bukedea district has constructed health centre III per sub county implying that they have ever benefited from political accountability and while 17% disagreed.

Table 4.6: Response whether Bukedea district has provided equitable distribution of water facility per village

Response	Frequency	Percentage (%)
Yes	15	24
No	45	76
Total	60	100

Table 4.6 above showed that majority (76%) of the respondents disagreed that Bukedea district has never provided equitable distribution of water facility per village implying that they have no equitable distribution of water facility per village and while 24% agreed that there is equitable distribution of water facility per village.

Table 4.7; Response whether Bukedea district has constructed classrooms in primary schools

Response	Frequency	Percentage (%)
Yes	13	22
No	47	78
Total	60	100

Table 4.7 above showed that majority (78%) of the respondents disagreed that Bukedea district has constructed classrooms in primary schools implying that they have no classrooms in primary school and while 22% agreed that Bukedea district constructed classroom in primary schools.

4.6 Managerial Accountability and service delivery

Table 4.8 shows the variables of managerial Accountability and service delivery

Variables	Response	Frequency	Percentage
Bukedea district has advertised vacant posts for attracting applicants	Yes	25	42
	No	35	58
Bukedea district has interviewed qualified applicants to fill vacant posts	Yes	15	25
	No	45	75
Bukedea district has provision of funds to fill vacant posts	Yes	43	72
	No	17	28
Departmental performance reports have enhanced decision making process in Bukedea district	Yes	28	47
	No	32	53

The study found out that Bukedea district has advertised vacant posts for attracting applicants as represented by 42% of the total respondents combining those who strongly agreed and agreed in the table 4.8 above while 58% of the respondents disagreed.

It was established that 75% of the respondents disagreed that Bukedea district has not interviewed qualified applicants to fill vacant posts and 25% agreed with the statement implying that Bukedea fills vacancies without interviewing candidates.

The study found out that Bukedea district has provision of funds to fill vacant posts as represented by 72% of the total respondents combining those who strongly agreed and agreed in the table 4.8 above while 28% of the respondents disagreed.

It was established that Departmental performance reports have enhanced decision making process in Bukedea district as represented by 47% of the total respondents while 53% of respondents disagreed

4.7 Financial accountability and service delivery

Table 4.9 shows the variables of financial Accountability and service delivery

Variables	Response	Frequency	Percentage
Bukedea district produces statements of final accounts within three months from the end of each financial year	Yes	19	32
	No	41	68
Bukedea district produces quarterly financial statements in every financial year	Yes	17	28
	No	43	72
Local revenue collected by Bukedea district are banked before their utilization	Yes	16	27
	No	44	73
In Bukedea district budget estimates have been used to measure council performance	Yes	15	25
	No	45	75

Bukedea district has used official receipts for local revenue collection	Yes	25	42
	No	35	58

It was established that 68% of the respondents disagreed that Bukedea district produces statements of final accounts within three months from the end of each financial year and 32% agreed with the statement.

The study found out that Bukedea district produces quarterly financial statements in every financial year as represented by 28% of the total respondents combining those who strongly agreed and agreed in the table 4.9 above while 72% of the respondents disagreed with the statement.

It was established that Local revenue collected by Bukedea district are banked before their utilization as represented by 27% of the total respondents while 73% of respondents disagreed that the local revenue are not always banked.

The study found out that in Bukedea district budget estimates have been used to measure council performance as represented by 25% of the total respondents combining those who strongly agreed and agreed in the table 4.9 above while 75% of the respondents disagreed.

The study found out that Bukedea district has used official receipts for local revenue collection as represented by 42% of the total respondents combining those who strongly agreed and agreed in the table 4.9 above while 58% of the respondents disagreed with the statement.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter covers conclusion and recommendations drawn from the study findings.

5.2 Conclusion

The study concluded that there is a lot that needs to be done to streamline accountability in Local governments in Uganda especially in Bukedea district local government.

Political accountability is a significant determinant of service delivery in Bukedea local government. Improving political accountability improves service delivery

Managerial accountability is a significant determinant of service delivery in Bukedea local government. Improving managerial accountability improves service delivery.

Financial accountability is a significant determinant of service delivery in Bukedea local government. Improving financial accountability improves service delivery.

5.3 Recommendations

Basing on the findings of the study, the following measures were recommended; Local governments should have clear hierarchies, based on a transparent attribution of functions and involvement of the local communities, every local government should have some freedom to organize itself institutionally, to manage its own affairs and to finance some services by itself.

The basis for autonomy lies in democratic legitimacy, as only popular elections of the legislative councils ensure full accountability, the states should establish a council for the distribution of resources among localities, with the membership of commissioners, in addition to abdicating

some tax-revenues to localities, Local councilors should also be responsible enough to monitor and supervise projects among the local community to alleviate poverty, they should have voice to question commissioners and local govern inspector at all the Payment they are operating.

5.4 Suggestions for further Research

Further research could be conducted on the same research area but exploring other indicators of accountability on service delivery in local government in Uganda.

Further research could also be conducted on the impact of financial accountability on service delivery in local governments.

Other researcher could look at the impact of external factors on service delivery in local government in Uganda.

APPENDIX
LETTER TO RESPONDENTS
QUESTIONNAIRE ON ACCOUNTABILITY AND SERVICE DELIVERY IN
BUKEDEA DISTRICT

Dear Sir/Madam,

I am a student of Uganda Christian University pursuing a Bachelors Degree of Public Administration and management as a partial requirement for the award of the said degree and this questionnaire was designed for the purpose of collecting data on accountability and service delivery: A case study of Bukedea District.

You have been chosen as one of the respondents because of your unique expertise, knowledge, experience and integrity on crucial role of accountability plays in promoting and improving service delivery in local government of Bukedea District. I hope you will spare your valuable time to provide answers to the following questions by filling in the right alternatives as may be required. Please take note that the research will be conducted and handled with strict confidentiality and you need not indicate your name.

Thank you,

Emuge Clement

DEMOGRAPHIC DATA

PART A: BIO DATA

1. Gender

1= Male () 2= Female ()

2. Age

1=20-29 () 2=30-39 () 3=40-49 () 4=50 and above ()

3. Marital status

1=Single () 2=Married () 3=Divorced () 4=Windowed ()

4. Level of Education

1 =Certificate () 2= Diploma () 3= Degree () 4= Post graduate ()

5= others (specify).....

PART B: The conceptual independent variable

Instructions:

For this section, please use the rating scale below and cycle in the box that contain the most appropriate rating.

Rating Scale

Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
1	2	3	4	5

Political accountability and service delivery

Variables	SA	A	N	SD	D
5 = Strongly Agree (SA); 4 = Agree (A); 3 = Neutral (N); 2 = Disagree (D); 1 = Strongly Disagree (SD)	5	4	3	2	1
Bukedea district has constructed health Centre III per sub county					
Bukedea district has provided equitable distribution of water facility per village					
Bukedea district has constructed classrooms in primary schools					

Managerial Accountability and service delivery

Variables	SA	A	N	SD	D
5 = Strongly Agree (SA); 4 = Agree (A); 3 = Neutral (N); 2 = Disagree (D); 1 = Strongly Disagree (SD)	5	4	3	2	1
Bukedea district has advertised vacant posts for attracting applicants					
Bukedea district has interviewed qualified applicants to fill vacant posts					
Bukedea district has provision of funds to fill vacant posts					
Departmental performance reports have enhanced decision making process in Bukedea district					

Financial accountability and service delivery

Variables	SA	A	N	SD	D
5 = Strongly Agree (SA); 4 = Agree (A); 3 = Neutral (N); 2 = Disagree (D); 1 = Strongly Disagree (SD)	5	4	3	2	1
Bukedea district produces statements of final accounts within three months from the end of each financial year					
Bukedea district produces quarterly financial statements in every financial year					
Local revenue collected by Bukedea district are banked before their utilization					
In Bukedea district budget estimates have been used to measure council performance					
Bukedea district has used official receipts for local revenue collection					

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