

Financial Accountability And Service Delivery On Organisation Performance In Uganda: The Case Study Of

Kakumiro District Local Government.

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Abstract

This study was set to establish the relationship between financial accountability and service delivery in Kakumiro district. It was guided by three objectives: To examine the effect of financial planning on service delivery in Kakumiro district; to assess the effect of financial reporting on service delivery in Kakumiro district; and to establish the effect of budgetary control on service delivery in Kakumiro district. The study adopted a cross-sectional survey to find out the opinions, attitudes, preferences and practices related to financial accountability and service delivery. The participants were drawn from technical officers, elected representatives (councillors), and civil society who constituted a target population of 150 study units. Using simple random and purposive sampling techniques, a sample size of 108 individuals was selected. Data were collected through questionnaires and interviews, and analyzed using correlation and regression statistical techniques with the aid of SPSS. On the basis of regression coefficients, the study established that a unit-change in budgetary control ($\beta = .568$; $p\text{-value} < .05$) affected service delivery in Kisoro municipality by about 57%. The $p\text{-value}$, which was less than 0.05 suggests that budgetary control was relevant in explaining the variations in service delivery. Budgetary control and financial reporting significantly affect service delivery while financial planning is not significant. The study concluded that financial accountability has a significant relationship with service delivery in Kakumiro district. This study extends the relevancy of the agency theory in explaining the relationship between financial accountability and service delivery. In recommendation, local governments should promote citizen participation, especially in budgeting activities to improve service delivery. There should be a study of other factors, other than financial accountability, that affect service delivery in Local Governments in Uganda.

Keywords: Financial, Accountability, Service Delivery, Organisation and Performance

Background of the study

Conceptually, financial responsibility can be defined as the management of an organization's finances in order to achieve the organization's financial goals (Christopher et al., 2022). It generally covers some aspects namely: Financial planning which is a plan to ensure that sufficient funds are available at the right time to meet the organization's short, medium or long term capital needs, for example how much money is needed to smooth out changes in debtors ; creditors and other cash requirements; whether the new asset should be purchased or leased (W. Paul & Kazaara, 2023). It also includes budget control, which tries to assess whether the presented plan meets the objectives of the organization (Williams, 2013).

The concept of service delivery is based on the need to treat members of the public who require government services as entrepreneurs would treat their customers (Winny et al., 2023). Thus, service delivery refers to providing services to the public in a way that meets their needs and expectations (N. Moses & Nancy, 2024). The use of the term “service delivery” in Ugandan local government refers to the mechanism used by the government to meet the needs and aspirations of citizens (Turyatamba & Turyasingura, 2024). The ability of local government to meet national service delivery needs is therefore a source of credibility for the governing government. This can be measured in terms of the quality of public services such as education, health, roads and agriculture that are provided to people in lower local governments (Turyatamba et al., 2022). While the clash between elected and appointed leaders sometimes goes unnoticed, the tension between the two categories of leaders hinders service delivery; and even when services are provided, they are indeed poor (Nyirinkindi, 2007). At the top of service delivery are accountability, value for money, effective and efficient use of resources, improved communication and decision-making processes (Akankwasa et al., 2022).

Service delivery means that the services reach the intended recipient as efficiently and quickly as possible. In most cases, service delivery implies a degree of excellence on the part of the organization and is a hallmark of economies that have moved beyond the production stage (Abiodun & Christopher, 2024). Within service delivery, the constructs include: efficiency, economy, service quality, satisfaction and timeliness. According to (Racheal, Enock, et al., 2023), quality in healthcare is the process of meeting the needs and expectations of patients and healthcare staff. Promoting accountability and transparency in service delivery is easier said than done. In addition to citizen engagement and participation, promoting transparency and accountability is a critical component of decentralized governance and service delivery. In theory, the close proximity of local government to citizens should facilitate participation in decision-making and hold officials accountable (Winny et al., 2023). In reality, this is not always the case. Official information is often not readily available, data is not open or accessible, and scope for public participation in decision-making is limited. Providing citizens with options and opportunities to engage in cooperation with the state is desirable in itself, contributing to local governance and promoting democratic values (Racheal, Kazaara, et al., 2023). Accountability and transparency serve as means to achieve specific goals, such as better service delivery.

(Benard, 2023) pointed out that financial reporting is very important in increasing the financial accountability of public agencies and also helps in decision-making by internal and external stakeholders. In addition to financial reporting, the success of financial accountability also depends on a sound management system and effective institutional arrangements (Turyatamba & Turyasingura, 2024). A strong move to promote financial responsibility in local governments therefore requires effective organizational arrangements that ensure a favorable working environment for both local officials and citizens. Financial accountability is the last dimension of accountability focused on the proper use of funds to ensure that public funds are used for the purpose for which they were approved and that they are used economically and efficiently (Annet et al., 2023). It is therefore an indicator that financial responsibility can be a tool for better service delivery in local governments.

In Uganda, financial accountability is not a matter of choice for those responsible for the implementation of public budgets, but one of the basic duties they must fulfill (Public Finance Management Act, 2015). The Public Financial Management Act 2015 clearly sets out the accountability procedures expected of anyone in charge of expenditure from public budgets. In contrast, many local government officials tend to deviate from statutory procedures and resort to their own practices, such as creative accounting, failure to adapt International Public Sector Accounting Standards (IPSAS) (Nicholas & Alex, 2024). These fraudulent practices have resulted in the loss of public resources, a situation that has compromised the quality and quantity of services provided to the public. Public sector offices are part of a public entity that is partially or fully financed from the central government budget in the form of conditional, unconditional and equalization grants. All these were related to the provision of basic government services to the entire society (Ministry of Finance, Planning and Economic Development (2016) (Wegulo et al., 2023).

In the context of Kakumiro District, in order to achieve the financial objective of this vote, management accountability for financial statements has been formulated under Article 164 of the Constitution of the Republic of Uganda 1995 (as amended) and Section 45 of the Public Financial Management Act, 2015 that the Accountant is accountable to Parliament for the funds and resources of Kakumiro District and efficient, economical and quality service delivery (Alex & Kazaara, 2023). Despite the above, it has not yet been clear to what extent financial accountability influences or affects service delivery in Kakumiro District. This called for research to examine the relationship between financial accountability and service delivery in Kakumiro District.

Statement of the problem

Financial accountability plays a very important role in ensuring a high level of service delivery in local governments (Frank et al., 2023). In Uganda, the government enacted the Public Financial Management Act (2015) to strengthen local government accountability for using public resources for better service delivery. This Act mandated the local authorities of Kakumiro Town Local Government, the Town Clerk, Internal Audit, Head of Finance, Public Accounts Committee and the Mayor to exercise full responsibility for the responsibility of using public resources for better service delivery in Kakumiro District (K. Moses et al., 2023).

Despite this policy of financial accountability, Kakumiro District continues to register an increase in debilitating corruption issues and unaccounted funds for service delivery (K. Paul et al., 2023). As a result of this poor financial accountability, the city council has failed to complete a number of government service delivery projects (Abiodun & Christopher, 2024). In addition, the district failed to meet national service delivery standards (K. Moses et al., 2023) such as pupil-to-class ratio, construction of a health facility for the population within a 5-kilometer radius, and a water supply target of 70%. This has therefore created a gap between financial accountability and how services are delivered in the City Council, prompting the need for further investigation. This study therefore sought to examine the effect of financial accountability on service delivery in Kakumiro District and make suggestions on how to improve financial accountability to ensure better service delivery (Racheal, Enock, et al., 2023).

Specific objectives

1. To examine the effect of financial planning on service delivery in Kakumiro Municipal Council
2. To assess the effect of financial reporting on service delivery in Kakumiro Municipal Council
3. To establish the effect of budgetary control on service delivery in Kakumiro district.

Methodology

The study adopted a cross-sectional survey to find out the opinion, attitudes, preferences and practices of a cross-section of the population about the subject under investigation (Olanrewaju et al., 2021a). The triangulation approach was used because both methods supplement each other in that qualitative method provided the in-depth explanations while quantitative method provided the hard data needed to meet required objectives and test hypotheses (A & Ahmed, 2019). Further still, both methods were used to avoid such bias in that each method was used to check the other during the study under investigation.

The study population was drawn from Kakumiro district and Civil Society Organizations (CSOs) where three different types of people were enlisted (Nafiu et al., 2012). The technical officers were people who understood and deal with implementation of government programs on daily basis; and from whom financial accountability sought, by virtue of the delegated authority and public resources they held. The elected representatives (councilors) was people's representatives at the community. This group was carried out the direct mandate from the people through vote and assumed the final burden of giving satisfactory explanation to the public (people) on the performance of Local Governments (Jallow et al., 2022).

Out of the 150 target population, the sample of 108 individuals were selected. The researcher sampled 14 Councilors, 34 Technical officers, 11 Boards and commission members, 34 community (beneficiary) members, 07 private sector and 08CSO representatives (Kakumiro Municipal Office Registry, 2020). The sample size was arrived at by the use of table for determining sample size for research activities by (Olanrewaju & Abiodun, 2021). The respondents were selected by purposive and convenience sample techniques because of their in-depth information and understanding of the basic themes of the study.

Table 1: Sample Size and Selection

Category	Target population	Sample size	Sampling technique
Municipal councilors	21	14	Purposive

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Technical officers	43	34	Purposive
CSOs Officials	12	08	Convenient
Boards and Committee members	20	11	Purposive
Total	150	108	

Source: Kakumiro Municipal Office Registry, 2023 and determined based on Krejcie and Morgan Table 1970 Sample Size Table

Due to the large size of the accessible population and other unavoidable constraints, the researcher used random sampling, convenient and purposive selection to determine the sample sizes (Rasheed et al., 2022).

Six categories were involved in the targeted population of this study. The sample size for the councilors were 14 subjects. These respondents were purposively selected due to the fact that they have in-depth information about local government financial accountability and service delivery. Simple random sampling technique were used to select each member of the population independently of the others. The technique was used because of its high generalizability of findings (Nafiu et al., 2017).

There were 34 in number purposively selected due to the fact that they hold positions of responsibility in Kakumiro District administrative structure. Simple random sampling technique was used to select respondents. This technique was used because of its high generalizability of findings (Nafiu & Ph, 2012).

Under this method, closed ended questionnaires were administered by the researcher on councilors, CSOs members, boards and commissions members and technical officers to collect primary data on the effect of financial planning, financial planning and budgetary control on service delivery and how government policies/regulations influence it (Olanrewaju et al., 2021a). 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 will cover a wide area of the sample selected (Rasheed et al., 2022).

The researcher developed the questionnaire on a Likert scale with a five-response continuum: Strongly agree, Agree, Undecided, Disagree and strongly disagree. The questionnaire forms were administered to CSO members, boards and committee members and technical officers to enable the researcher to describe respondents' attitudes to the statements. The responses were weighed from scale 1 to 5. According to Amin (2005), Likert scales are very flexible to be constructed for attitude scales (Olanrewaju et al., 2021b).

The raw primary data collected from the primary sources by use of questionnaires were cleaned and the responses (variables) grouped according to their categories. The data was encoded and entered in SPSS 20 version for analysis. The dependent variables

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(responses) were entered against the independent variables for analysis. The results were summarized using descriptive statistics and presented using percentages for comparisons (Olanrewaju & Abiodun, 2021).

Spearman Rank Correlation was used to test if variations in the opinions of the respondents were significant. For the cases where the $P \leq 0.05$ then the variations in the views of the respondents were said to be statistically significant and an explanation was given for such variations while for the cases where $P \geq 0.05$, the differences in the opinions of the respondents were said to be statistically insignificant and conclusion was based on the view of the respondents with the highest percentage (Nelson et al., 2022).

In qualitative data analysis, the researcher transcribed interviews. The field notes were typed and re-read by the researcher. A general sense of the information on the effect of financial accountability on service delivery was obtained by the researcher and reflected on its overall meaning. The researcher used direct quotations to present the findings. The researcher made an interpretation of meaning of the data which involved lessons learnt. Data was analyzed in form of tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022).

RESULTS

Table 2: Descriptive statistics of financial accountability

Variable List	Mean	Std.
Financial Planning		
Financial planning is always used to ensure availability of funds	3.711	1.099
Financial planning in this municipality has improved quality of infrastructures constructed	3.381	1.342
3. In this organization, economy in the use of funds has been achieved due to effective financial planning	3.247	1.146
4. Financial planning is vital for ensuring efficiency of resources in Kakumiro District	3.237	1.345
Financial planning helps municipal administrators to set financial targets	3.134	1.264
This organization has improved its health service provision to the public due to effectiveness in financial planning	2.990	1.246
Average	3.284	1.240
Financial Reporting		

1. This municipality always make clear financial statements to facilitate reporting	3.856	0.957
2. In this municipal council, there is a system of financial reporting	3.753	1.155
3. Financial reports have acted as prove to the use of resources allocated to economic activities in this municipality	3.598	1.115
4. Financial reporting is a key for future budget allocations in this municipality	3.598	0.943
5. KAKUMIRO DISTRICT, the treasury has always adhered to quality financial reporting for timeliness and quality of services delivered	3.402	1.027
6. Financial reporting has helped to improve quality service delivery	3.330	1.179
Average	3.589	1.063

Budgetary control

1. The budget is derived incrementally from previous budgets	3.763	1.107
2. In this municipal council, budgetary control has been used to achieve economy in the use of resources	3.402	1.196
3. Budgetary controls has been better tool to ensure efficiency in the use of funds in this municipality	3.381	1.326
4. Access to budget systems and tools is appropriately restricted which has improved on quality services delivered	3.371	1.158
5. Budget committee is effective against risk and are not overloaded	3.299	1.110
Average	3.486	1.187

Source: Field data, 2023

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Statistics on financial planning indicates high concentration of opinions on the claim that financial planning ensures availability of funds (mean = 3.711; Std. = 1.099). The statistics provides evidence that the local government ensures that funds are available to implement programs intended for service delivery. Though most of the mean scores indicated moderate concentration of opinions, evidence from standard deviation shows that their opinions were inconsistent on the issues raised on financial planning. Participants' interpretation of financial planning differed from one person to another; some looked at the number of reports made on the radios, while others looked at the structures such as street lights erected periodically.

Most of the participants indicated high viewpoints on a number of claims. However, most participants pointed to the claim that the municipality makes clear financial statements that facilitate reporting (mean = 3.856; Std. = .957) (Ntirandekura & Christopher, 2022). The researcher further observed consistent opinions were also observed on the claim that financial reporting is key for future budget allocations (Std. =.943). This suggests that the municipality's financial statements facilitate proper budget allocations. This implies that the participants have confidence and are satisfied with the amount of communication received in teams of reports.

In view of budgetary allocations, most of the participants pointed to the claim that the budget is derived incrementally from previous budgets (mean = 3.763), and the budget is driven through bottom-up (mean = 3.701). However, standard deviations, which were above 1.00 indicate that participants had rather inconsistent views on the claims raised. This suggests that budgets in Kisoro municipality are derived from previous budgets. The participants would rather wish for program based budgeting rather than incremental budgeting.

Table 3: Descriptive statistics of service delivery

Variable List	Mean	Std.
1. There is proper coordination, communication among the municipal staff for better service delivery	3.753	1.173
2. Municipal facilities meet the needs of the public	3.680	1.212
3. There is always proper disposal of waste products from the municipal divisions	3.598	1.255
4. In this municipality service delivery has been indicated by quality of schools, roads and water sources	3.330	1.352
5 There is always enough staff to attend to the people at the municipal offices	3.227	1.195
Average	3.469	1.226

Source: Field data, 2023

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The statistics indicate highest concentration of viewpoints around the presence of proper coordination, communication for better service delivery (mean = 3.753; Std. = 1.173). Least levels of moderate opinions were observed on the claim that there are enough staff to attend to the people at the municipal offices (mean = 3.227; Std. = 1.195). However, most of the standard deviations were above 1.00, which suggests that divergence in opinion on the claims raised on service delivery (Ntirandekura & Christopher, 2022). The statistics imply the presence of proper coordination and communication among municipal staff. Most coordination and communication is done through radio talk shows on the several radio stations located in the municipal council and widely listened to by the community.

Table 4: Regression coefficients Unstandardized and Standardized Coefficients

	B	Std. Error	Beta	t	Sig.
(Constant)	0.530	0.373		1.420	0.159
Financial Planning	-0.012	0.084	-0.012	-0.148	0.883
Financial Reporting	0.279	0.104	0.244	2.671	0.009
Budgetary Control	0.568	0.098	0.527	5.789	0.000
R	0.686				
R Square	0.471				
Adjusted R Square	0.454				
Std. Error of the Estimate	0.623				

a: Dependent Variable: Service Delivery b: Predictors: (Constant), Budget & Control, Financial Planning, Financial Reporting According to the (R Square = .471), financial accountability affects service delivery by 47.1%. The statistics suggest that efforts to vary financial accountability in Kisoro municipality are likely to cause a 47.1% effect in the level of service delivery. This effect implies that financial accountability does a good job in predicting the changes in service delivery in Kisoro (Turyatamba & Turyasingura, 2024). When infrastructure such as a road and street lights are put in place, the public views this as a positive and motivating factor to the taxpayers, who then pay taxes willingly, which in turn avails funds for improved service delivery. The researcher further observes that much as financial accountability does a good job in predicting changes in service delivery, there are some factors that may account for the remainder 52.9% of the level of service delivery in Kisoro. Such factors include

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the will of political leadership of the municipal council, compelling legal provisions as well as cross-country study tours and consultations made by leaders.

What is the effect of financial planning on service delivery in Kakumiro district?

On the basis of regression coefficients, the study established that a unit-change in financial planning ($\beta = -.012$; p-value $>.05$) negligibly affects service delivery in Kisoro municipality. The p-value, which is above 0.05 suggests that financial planning is not statistically relevant in explaining the variations in service delivery. If anything, any changes in financial planning practices such as setting financial targets and increase in the tax by the taxpayers are likely to cause a decline in the current stand of service delivery, as portrayed by the negative sign of the beta coefficient. This outcome can be generalized for policy and performance measures. When the rate of property tax was increased from 3% to 5% of ratable value of the properties, the owners declined to pay the tax which grossly and negatively affected service delivery.

What is the effect of financial reporting on service delivery in Kakumiro district? On the basis of regression coefficients, the study established that a unit-change in financial reporting ($\beta = .279$; p-value $<.05$) affects service delivery in Kisoro municipality by about 28%. The p-value, which is less than 0.05 suggests that financial reporting is statistically relevant in explaining the variations in service delivery. Any changes in financial reporting practices such as timely reporting, adherence to financial reporting guidelines and clarity of reports are likely to generate a rise in the current stand of service delivery (Nelson et al., 2023). The findings may not be considered random since the t-statistics confirm so. In essence, local governments that pay attention to their financial reporting mechanisms are likely to see a positive shift in the way they deliver public services to the citizens. Proper and timely financial reporting will lead to unqualified audit opinion which will boost the image of the municipal council and a rise in central government financing.

What is the effect of budgetary control on service delivery in Kakumiro district?

On the basis of regression coefficients, the study established that a unit-change in budgetary control ($\beta = .568$; p-value $<.05$) affects service delivery in Kisoro municipality by about 57%. The p-value, which is less than 0.05 suggests that budgetary control is relevant in explaining the variations in service delivery. Any changes in budgetary control such as participatory budgeting, financial discipline, fairness, efficiency and effectiveness are likely to generate a rise in the current stand of service delivery. The findings may not be considered random since the t-statistics confirm so. Practically, local governments that pay attention to their budgetary controls and procedures are likely to see a positive shift in the way they deliver public services to the citizens. This study, therefore, demonstrates the budget as a good tool for public financial management, and commends Kakumiro District for the practice. Since annual budgets are derived from development plans, the municipal financial resources will be allocated to those areas planned for. Use of financial resources will be done in the most efficient and economical way that will translate into quality services to the beneficiaries.

It is important to note at this point that the researcher used unstandardized beta coefficients instead of standardized beta coefficients. Of course standardized coefficients offer much comparability. However, in the current study, unstandardized beta coefficients appear to explain the effects of financial accountability better than the standardized coefficients.

Conclusion

The study was conducted to establish the relationship between financial accountability and service delivery in Kakumiro district. The conclusion is based on response rate of 89.8% (97 out of 108) who took part in the study. The study was conducted among technical officers, elected representatives (councillors), and the civil society is not part of the government machinery, but provides an important and rather independent interface with local government institutions.

There is a significant relationship between financial accountability and service delivery in Kakumiro District. Local governments that ensure proper financial accountability mechanisms perform well in terms of service delivery. Obviously, such organizations have strong organs such as District Public Accounts Committee, Office of Auditor General, Office of Internal Auditor, Internal audit function, Inspectorate of Government, Council and sectoral committees that hold the local government accountable. And while financial accountability predicts a significant level of service delivery, this study observes that other factors can predict service delivery in local governments. These include the amount of funding available to a local government. Local governments with enough funds provide better services to the people. Stable political climate in local governments also predicts service delivery. Local governments where politicians co-operate well amongst themselves and with the technocrats provide better services to the citizens.

This study opens new dimension to extend knowledge and research in financial accountability ability. Financial reporting and budgetary control is a better combination of financial accountability mechanisms than financial planning and financial reporting or financial planning and budgetary control in promoting service delivery. The significant effect of financial accountability on service delivery, as observed in this study is a contribution to the application and relevance of the agency theory in understanding public sector performance.

Recommendations

This study has established that financial planning does not have a significant effect on service delivery. Kakumiro District should reevaluate her financial planning approaches to ensure they contribute to service delivery. This can be done by re-aligning the Municipal Council planning cycle to ensure that there are adequate checks and balances that will help implementation of all activities as planned.

The study indicated a pessimistic position on the role of financial reporting in improving the quality of service delivery. Responsible ministries, that is, Ministry of Finance, Planning and Economic Development and Ministry of Local Government should ensure local government reporting is performed professionally and lawfully. There should be regular technical inspection and guidance by the Ministries to support the local government to ensure meaningful reports. The local government departments should be manned by professionally qualified officers.

The study found that a bottom-top participation approach to budgeting improves service delivery in local governments. Local governments should promote citizen participation; especially in budgeting activities to improve service delivery. The bottom-top participation is done by consulting the masses at village level to identify their needs and priorities which are brainstormed on during budget conference at Division and Municipal Council levels. This approach helps the beneficiaries of the services to participate in decision making regarding issues that affect them. Further, the communities feel they are part of the decisions and

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they own them as theirs, which in turn encourages them to co-operate during implementation. For example, during road opening, the public may not raise compensation issues if they requested for such roads in their locality.

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