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Financial Accountability and Service Delivery in Kabale District, Uganda

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Abstract:

This research was conducted in Kabale District Local Government to examine the effect of financial accountability on service delivery. The predictor variables under study were funds disbursement, auditing process and record-keeping systems, while service delivery was the outcome variable. The study followed a cross-sectional survey. Data from 86 respondents was collected and analyzed quantitatively, complemented with qualitative analysis. Since descriptive analysis entailed a description of a single variable and its attributes, frequency tables were used to present the data. At the bivariate level, a Pearson correlation matrix was conducted to ascertain the relationships between the predictor variables and the dependent variable. A linear regression model was used to fit the data. Research findings from the regression model show that funds disbursement ($R=862$), Auditing process ($R=656$) and record-keeping systems ($R=899$) have a positive significance on the service delivery of Kabale District local government. The main conclusion drawn from this research is that funds disbursement, auditing process and record-keeping systems have a significant effect on service delivery.

Keywords: Financial accountability, service delivery

1. Introduction

Recent years have seen an improvement in service delivery all across the world thanks to financial accountability. Accountability is the act of taking ownership of one's behavior. It involves being willing to be transparent about one's performance, letting others see and judge it. Public and commercial entities must make accurate financial data available to all stakeholders to be held accountable in the financial sector (Kenton, 2021). Successful governance requires a crucial component called financial accountability. To provide accurate and insightful financial statement results, the primary objective is to collect and methodically record financial data (Ogiriki & Buseri, 2022). Service delivery plays a crucial role in the management of local government authorities and its effectiveness is influenced by various factors such as financial resources, accountability, willingness, technology and human resources (Islam et al., 2018). Accountability, which is rooted in the demand side of good governance, aims to empower citizens to voice their expectations and demand responsiveness from government employees and service providers (Likangaga et al., 2023).

This study looked into how the Kabale district's local government's financial responsibility affected service delivery. Public service delivery is important for ensuring national well-being and fostering economic progress, but there is a pervasive problem with local government service delivery. According to Mbabazi and Agaba (2021), developmental local governments are local governments that are dedicated to working with individuals and groups within the community to identify sustainable solutions to address their social, economic, and material needs and improve the quality of their lives. This is because governments regularly participate in a wide range of regulated and unregulated businesses to offer people services while also making sure that these services are compliant with the law (Maturu, 2019). The community members and groups that are regularly marginalized or excluded, such as women, people with disabilities, and the extremely poor, should receive special attention (Semusu & Turyasingura, 2023).

Despite the regulations and laws specified in the Local Governments Act, Kabale district in Uganda has irregularities in financial accountability. Financial accountability failures in local government areas in Uganda continue to increase on an annual basis despite the establishment of numerous monitoring mechanisms, including the police, the Inspectorate of Government, and the Office of the Auditor General, which is in charge of conducting audits of governmental entities. For a very long time, one of the most challenging and pervasive problems with service delivery has been financial accountability. The majority of districts experienced a surge in financial misappropriation and corporate scandals, which had a significant impact on auditing financial responsibility and its regulation (J. B. Turyasingura et al., 2022). Each of these divisions is

responsible for providing services while upholding fiscal accountability. Nevertheless, financial responsibility has become a concern when it comes to the delivery of services. According to the Auditor General's Report for 2017–2018, the district has experienced significant problems with financial accountability that have impeded the delivery of services. Only 25% of the overall funding provided to the district was accounted for, according to the auditor general's office report for 2018–2019, leaving the remaining 35% unaccounted for, which had an effect on service delivery. Therefore, the purpose of this study was to examine how financial accountability affects the delivery of services in the Kabale District local government in Uganda.

The notion of service delivery includes every engagement with the public sector in which users, residents, or businesses seek or provide data, manage their affairs, or carry out their activities. According to Perpetua et al. (2021), services must be provided in a timely, predictable, dependable, and client-friendly manner. Due to the continuous growth in the use of information and communication technology, electronic service delivery is an effective approach to reduce costs, both for the client and the government. Service delivery is the execution of goods and services provided to the general public by governments (local, municipal, or large-scale), ensuring that they reach the people and places they are meant for without producing ownership (Moses & Turyasingura, 2022b).

2. Research Method

An opportunity to thoroughly analyse the specific aspects of the data collected is provided by a cross-sectional survey just once (Moses & Bosco, 2023; Agaba & Mugarura, 2023). After accounting for the views, preferences, behaviours, concerns, attitudes, and opinions of the target sample within the total population at a certain time, the results are extrapolated to the entire population. For this inquiry, the cross-sectional survey is suitable. This study was conducted in Kabale District. A sample is a portion of the population whose results can be generalized to the entire population. From the sample population or stakeholders of 117, a sample size of 86 members was selected.

Study Population/ Category	Total Population	Sample Size to Be Selected	Sampling Technique
CAO	1	1	Purposive
Finance department	10	7	Purposive
Human Resource department	3	2	Purposive
Sub county chiefs	12	8	Simple random sampling
Political leaders	41	24	
Community members	50	44	
Total	117	86	

Table 1: Population and Sample Size

The researcher developed the research instruments (Benson & Ayiga, 2022; Turyasingura et al., 2022), discussed them with the supervisors (Kabale University), and pre-tested them on selected respondents with similar characteristics in the area of Kabale District. The researcher sought advice from the two (Kabale University) supervisors, sought the professional judgment of four judges to rate the items for each instrument, and then went on to calculate the content validity index (CVI) by adding up the number of items each judge rated as valid divided by the total number of items in the instrument. The CVI average was calculated. The researcher carried out a pilot study on how Kabale District's local government's financial accountability affected service delivery. The consistency of the answers among the different study participants was examined. Then, Cronbach's Alpha Coefficient was calculated. Both descriptive and inferential statistics were used in the quantitative data analysis. In order to determine how respondents felt about the impact of financial responsibility on service delivery at the Kabale District local government, the data was first computed using frequencies, which also contained means and percentages. The correlation method was based on Pearson's coefficient (+ or - to show the direction of the relationship between the variables), and significance will be tested at 99% and 95% confidence levels (Patience et al., 2022; Kikawa et al., 2022).

3. Results and Discussions

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.385	.134		2.882	.005
1 Funds disbursement	.921	.030	.762	30.953	.000

Table 2: Regression Output Summary on Funds Disbursement

Source: Processed Data

Results further confirm that funds disbursement has an influence on service delivery with a Beta value of 0.962 at 95% level of confidence. Therefore, the researcher holds an alternative hypothesis, which states that "Funds disbursement has a significant effect on service delivery at Kabale District Local Government.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.656 ^a	.099	.087	.32040

Table 3: Model Summary Auditing Process

Source: Processed Data

The coefficient of determination .656 implies that the auditing process has an influence on service delivery at Kabale District Local Government and, thus, a significant relationship. This means that the more the auditing process, the more service delivery at Kabale District Local Government.

The coefficient of determination 899 implies that record-keeping systems affect service delivery at Kabale District local government by 89.9%. Thus, a significant relationship

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.899 ^a	.159	.154	.14749

Table 4: Model Summary of the Effect of Record-Keeping Systems and Service Delivery

Source: Processed Data

The coefficient of determination 899 implies that record-keeping systems affect service delivery at Kabale District local government by 89.9%. Thus, a significant relationship

4. Discussions

Study outcomes on objective one, which was set to examine the effect of funds disbursement on the service delivery at Kabale District Local Government, shows that there was a significant and positive relationship between the two variables. This was based on quantitative findings that were supported by qualitative findings that were generated from key informant interviews on service delivery at Kabale District Local Government, which could be influenced by the independent variable of funds disbursement, which has a significant contribution. The finding on objective one is in agreement with

The second objective of this study sought to assess the effect of the auditing process on service delivery at Kabale District Local Government (John Bosco et al., 2023; Moses & Turyasingura, 2022a; Turyasingura & Moses, 2023). When data was collected and analysed, results indicated that there was a positive and significant relationship between the two variables. Qualitative findings indicated that Auditing process affects service delivery at Kabale district local government. This agrees with Maturu (2019) and Wadesango & Nhubu (2021).

This study established that record-keeping systems play a big role in service delivery at Kabale District Local Government. During the study, it was also discovered that there was a positive and significant relationship between Qualitative findings from key informant interviews confirming and reinforcing quantitative findings (Russel-Einhorn, 2007). These findings are confirmed and supported by other researchers and scholars, who say that record-keeping systems affect service delivery at Kabale district local government. This agrees with Dadi et al. (2019).

5. Conclusion

Based on the findings and relationships between the study variables, the conclusions were made according to the study objectives.

From the findings and discussion above, it can be concluded that fund disbursement has an effect on service delivery at Kabale District's local government. This is in agreement with the findings.

With regard to Auditing process on service delivery at Kabale District Local Government, it is concluded that Auditing process affects service delivery at Kabale District Local Government. This is in agreement with the researcher's findings.

From the outcomes and discussion, it is concluded that record-keeping systems affect service delivery at Kabale District Local Government. This agrees with the findings below. Respondents were asked whether record-keeping systems used in financial accountability help in reflecting service delivery. 93.1% of the respondents agreed with the statement during data collection, compared to 6.9% of the respondents who were undecided.

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