

# Record Keeping Systems and Service Delivery in Uganda: Case Of Kabale District Local Government

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## ABSTRACT

The purpose of this study was to determine how the Kabale District Local Government's service delivery was impacted by its record-keeping procedures. The study's end variable was the provision of services, and its predictor factors were the efficiency with which the records management systems function. Prior to the investigation, a cross-sectional survey was conducted. It was decided to use the information from 86 respondents for both a quantitative and a qualitative study. The bivariate correlations between the predictor elements and the dependent variable were examined using a Pearson correlation matrix. A linear regression model was used to fit the data. Record keeping systems (R=889) has a favorable influence on the capacity of the local administration of the Kabale District, per the research findings from the regression model. The main conclusion of this study is that the auditing process has an impact on service delivery at the Kabale District Local Government, as evidenced by the findings and discussion. This is in line with the researcher's later discoveries. The respondents' replies to the question of whether Integrate is observed in accordance with the auditing process showed that 90.7% of them agreed with the claim and 9.3% were unclear. When offering services, the study advises emphasizing the auditing process. To do this, emphasis should be placed on relationship-building, objectivity, punctuality, and communication.

**Keywords:** Records System, Service Delivery, Uganda

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## INTRODUCTION

According to Aberi, & colleagues (2018), record keeping should consist of a systematic collection of related information kept in files or folders for office administration. According to Erasmus (2016), maintaining records is also known as the process of developing, managing, and storing complete, accurate, and trustworthy proof of company activities or transactions. Fellonicah (2019) bemoaned the fact that records are necessary not only for legal, financial, and tax purposes but also for keeping a permanent record of the organization, analyzing operations, keeping an eye on day-to-day activities, and long-term planning that results in the provision of services to citizens. According to Lorain and Rheal (2015), maintaining records is a key component of public administration's approach to service delivery, and records offer a trustworthy, legally admissible source of proof for decisions and deeds. However, by retrieving the data they require to formulate, implement, monitor, and manage key personnel and financial resources, records assistants can

more effectively carry out their duty of providing services to the public. This aspect will help in tracing corrupt officials in order to ensure proper services are provided without charge .

According to the Dzigbede, & Gehl, (2020), the availability and accessibility of information contained in records are essential to the effectiveness and efficiency of the public service across the spectrum of governmental functions (Kiggundu, 2017). Additionally, the absence of well-managed records frequently makes it challenging to implement and sustain development projects (Hidayat & Muh. Abdul Aziz, 2022; Iskamto, 2023; Iskamto & Rahmalia, 2023). In light of this, the researcher sought to conduct a study to determine how preserving records affects the provision of public services. Good record keeping, according to Lorain and Rheal (2015), is the foundation of financial management as normal tasks carried out within the company to ensure effective use of cash (Venanci, 2017). Additionally, it makes sure that all business-related financial activities, expenses, and purchases are accessible in one location. The firm owner has effective control over the inflow and outflow of cash. The entrance and outflow of cash are crucial aspects of managing a firm. According to Millan (2016), the scores must be maintained in their current state for the firm to succeed and provide its services. Any system for preserving records should be very straightforward, accurate, dependable, simple to use, and consistent with the underlying assumptions. Maintaining accurate records is essential to the business's ability to meet its financial obligations as well as to provide data on which future business decisions may be made. The company keeps records to keep track of and document its regular business operations, but it is also required to do so by tax rules. According to Akingunola, et al. (2018), record keeping allows one to learn about all of an organization's actions in service delivery. Information regarding all transactions made in the previous several years for submitting tax returns, costs, purchases, etc., is available from well documented record-keeping.

## LITERATURE

When providing services to the community, recordkeeping should be particularly efficient, according to Aberi and Jagongo (2018). According to Erasmus (2016), maintaining records is also known as the process of developing, managing, and maintaining records. Local governments are able to provide services to their citizens when they have complete, accurate, and reliable proof of the operations or transactions. Fellonicah, (2019), bemoaned the fact that records are necessary not only for legal, financial, and tax considerations but also for keeping a permanent record of the organisation, analyzing operations, keeping an eye on day-to-day activities, and long-term planning that results in the provision of services to residents. According to Lorain & Rheal (2015), maintaining records is a key component of public administration's approach to service delivery, and records offer a trustworthy, legally admissible source of proof for decisions and deeds. However, by retrieving the data they require to formulate, implement, monitor, and manage key personnel and financial resources, records assistants can more effectively carry out their duty of providing services to the public. This aspect will help in tracing corrupt officials in order to ensure proper services are provided without charge. Kiggundu, et al (2017) stated that poorly managed records negatively impact the broad scope of public service reforms and development projects are frequently challenging to implement and sustain effectively in the absence of well-managed records (Venanci, 2017) affirms that the effectiveness and efficiency of the public service across the range of government functions depends upon the availability of and access to information held in records. In light of this, the researcher plans to conduct a study to determine how preserving records affects the provision of public services. Good record keeping is the foundation of service delivery in as normal tasks that are carried out inside the local governments to ensure efficient use of finances, according to Lorain, &Rheal, (2015) Additionally, it makes sure that all business-related financial activities, expenses, and purchases are accessible in one location. The firm owner has effective control over the inflow and outflow of cash. The entrance and outflow of cash are crucial aspects of managing a firm (Venanci, 2017).

## METHODE

### Research Design

A cross-sectional survey only offers the once-over opportunity to thoroughly and in-depth study particular parts of the data gathered (Turyasingura and Agaba 2022). The results are extrapolated to the entire population after taking into account the target sample's views, preferences, habits, worries, attitudes, and opinions within the complete population at a specific moment. Because it takes into account, the cross-sectional survey is appropriate for this investigation.

### Study Population

The study was conducted in the Kabale District local government in southwest Uganda. The study's target audience was picked for its accessibility and familiarity with the subject. Two town clerks, twelve sub-county chiefs, seven department heads, one chief administrative officer, and twelve political and community leaders were the study's target respondents.

### Sample size determination

Agaba and Turyasingura (2023) define a sample as a collection of a few population members. The term subject refers to a specific sample participant. Agaba and Turyasingura (2003) state that "population" refers to the entire group of people, events, or items of interest that the researcher wishes to study. The investigation was conducted in the Kabale District as a result. A sample is a portion of the population whose results are typical of the entire population. The 117 stakeholders in the study population (as derived from the table made by Krejcie and Morgan in 1970 and published by Amin, 2005) were divided into a sample size of 86 people.

**Table: 1 Categories of study population, population sample size**

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	08	Simple random sampling
Political leaders	41	24	Simple random sampling
Community members	50	44	Simple random sampling
<b>Total</b>	<b>117</b>	<b>86</b>	

**Source: Human Resource Office Kabale District Local Government 2022.**

### Data collection methods

#### Questionnaire survey

A questionnaire is a research technique that collects data from a large sample, claim Agaba et al. (2023). Here are a number of surveys that correspond to this style of data collection. In order to facilitate data collection in the area, the sample questions were given to 50 community members and 12 sub county heads in the Kabale District. They had both open-ended and closed-ended questions.

#### Interviews

Asking another person or a group of people questions during person-to-person verbal interaction, which is referred to as an interview, is done in an effort to elicit information or opinions (Amirize, &Ololube, 2018) and Mbabazi &Agaba (2021). Face-to-face, unstructured interviews were conducted by the researcher, who controlled the order of the questions she asked the respondents. Direct communication between the researcher and the respondents, who were the subjects of questions, was the approach's main goal. This approach was given to fifty local residents and one sub-county chief.

### Validity of the research instrument

A questionnaire is a research technique that collects data from a large sample, claim Agaba *et al.* (2023). Here are a number of surveys that correspond to this style of data collection. In order to facilitate data collection in the area, the sample questions were given to 50 community members and 12 sub-county heads in the Kabale District. They had both open-ended and closed-ended questions. After contacting the two (Kabale University) supervisors and the four judges to rate the items for each instrument, the content validity index (CVI) was derived by summing up the number of things each judge classified as valid divided by the overall number of items in the instrument. The CVI average was calculated.

Thus, 
$$CVI = \frac{\text{Number of items rated relevant by expert}}{\text{Total number of items in the instrument}}$$

For instance, if the instruments have 40 questions and the following summary of the data is obtained; Average CVI will be calculated.

**Table2: CONTENT VALIDITY**

INDEX Judge	Score	Valid
Judge 1	38/40	0.95
Judge 2	36/40	0.90
Judge 3	36/40	0.90
Judge 4	34/40	0.85
<b>Total</b>		<b>3.60</b>
<b>Average</b>		<b>0.90</b>

**Source:** Primary data 2023

These findings suggested that information on who is in charge of paying for the provision of services may be obtained using the research tools. According to Kiconco, Agaba, *et al.*(2022), the content validity index (CVI) for instruments should typically be 0.7 or above. The allowed maximum may be exceeded by the average index of 0.90. Instruments would be viewed as valid for the same reason.

### Reliability of research instruments

These findings suggested that information on who is accountable for paying for the provision of services may be obtained using research methodologies (Turyasingura *et al.*, 2023). According to Amin (2005, p. 288), the content validity index (CVI) for instruments should typically be 0.7 or above. The allowed maximum may be exceeded by the average index of 0.90. Instruments would be viewed as valid for the same reason. A pilot study was undertaken by the researcher to ascertain how Kabale District local government financial responsibility affected service delivery. The consistency of the responses provided by the various study participants was examined. Next, as shown below, the Cronbach's Alpha Coefficient from 1951 was calculated.

**Table 3: Reliability Statistics**

Variable List	Cronbach's Alpha	N of Items
Capture information	.923	12
Information retrieved	.851	12
Information displayed	.912	12
<b>Overall</b>	<b>0.895</b>	<b>36</b>

If the reliability test will be 0.7 and above, the instrument will be reliable as the basis to make decision.

### Qualitative data analysis

To better comprehend the phenomenon under study, the researcher organised all the qualitative data that had been gathered through document analysis, key informant interviews, and qualitative data coding.

### Quantitative data analysis

Both descriptive and inferential statistics were used in the quantitative data analysis. For the purpose of assessing how respondents felt about the impact of financial responsibility on service delivery at the Kabale District local government, data were first derived using frequencies, which also included means and percentages. At 99% and 95% confidence levels, the correlation technique's significance will be evaluated. In order to show the direction of the relationship between the variables, the correlation technique was based on Pearson's coefficient (+ or -). It used two-tailed correlations and had a 0.05 or above significance level. A high correlation shows a clear positive association, whereas a low correlation suggests an adverse relationship between the two variables. Determine the level of significance using the adjusted R<sup>2</sup> values and regression analysis's significance values.

### Measurement of variables

The nominal, ordinal, and interval scales were used to measure the study's variables. Data on factors, such as categorizing gender and educational background, that can be separated into two or more categories that are equally exclusive and mutually exclusive were collected using a nominal scale. The interval scale was also employed by the researcher to gauge the diversity of attitudes and beliefs among the respondents. The responses were scored on a Likert scale of 1 to 5 (strongly agree, agree, not sure, disagree, severely disagree).

### Ethical issues

The researcher made sure that all ethical factors were taken into account in order to prevent degrading the standard of the research. The researcher acquired respondents' informed consent before collecting their data. She also tried to prevent instances of plagiarism by recognising writers, and she ensured that crucial informants' identities were protected while they provided information.

## RESULTS

The study goal was to determine how record-keeping practices affected the local administration of Kabale District's ability to provide services. "What is the effect of record keeping systems on service delivery at Kabale District local government?" was the research question that served as the basis for this study. The researcher's interest in the study was maintained by this research question. Once more, it assisted the researcher in maintaining concentration on the study's unique subject and defining the types of follow-up questions that needed to be asked. Both primary sources and secondary data were used to gather the information needed to accomplish this. The table below provides a summary of the responses.

Table.4 . Record keeping systems on service delivery at Kabale District local government

**Key: Strongly Agree (SA) 5, (Agree (A) (4), Undecided (UD) 3, Disagree (D) 2 and strongly Disagree (SD) 1**

Statements	Agree		Undecided		Disagree	
	F	%	F	%	F	%
Record keeping systems on service delivery at Kabale District local government.	80	93.1	6	6.9	00	00
Capturing information on resource utilization contributes to effective service delivery	76	88.4	10	11.6	00	00
Information retrieved directs how resources have been utilized	86	100	00	00	00	00
Information displayed provides proper accountability on service delivery	86	100	00	00	00	00

**Source: Primary data 2022**

The analysis of the four statements that were given to respondents and used to gauge how record keeping practises affected service delivery at the local Kabale District administration is shown in the table above. 93.1% of respondents agreed with the statement when asked if record-keeping methods used for financial accountability aid in reflecting service delivery during data collecting, compared to 6.9% of respondents who were unsure. Once more, respondents were questioned on whether gathering data on resource usage aids in efficient service delivery. 11.6% of respondents were unsure, leaving 88.4% of respondents in agreement with the statement. Respondents were also asked if the knowledge found guided the use of available resources. During data collection, all respondents (100%) were in agreement. Finally, when asked if the information on display provides adequate accountability for service performance, all of the respondents said "yes." This is evidence that the local government of Kabale District's record-keeping systems have an impact on service delivery (Agaba & Mugarura, 2023; Bakhri, 2021; Eliza & Al, 2023). Following the examination of quantitative data, qualitative analyses of qualitative data produced by key informant interviews were carried out. The qualitative results are reported below about the impact of record keeping systems on service delivery in Kabale District local government.

### Respondent

*“Recordkeeping is the methodical collection of relevant data for office management that is kept in files or folders. Creating, administering, and preserving complete and accurate, trustworthy proof of the business activities or transactions is another name for record-keeping systems. In addition to keeping a permanent record of the organisation, analysing operations, keeping tabs on day-to-day activities, and preparing for the future, which results in service delivery to residents, records are needed for a variety of other reasons.”*

### Second respondent

*“Public administration relies heavily on record-keeping systems to deliver services, and records serve as a trustworthy, legally admissible source of proof for decisions and deeds. However, by retrieving the data they require to formulate, implement, monitor, and manage key personnel and financial resources, records assistants will be able to effectively carry out their duty of providing services to the public. This aspect will help in tracing corrupt officials in order to ensure proper services are provided without charge.”*

The majority of the model's analysis of the effects of record-keeping systems demonstrates how closely they are related to efficient service delivery. The study found a connection between the quantitative and qualitative results. The two data sets agreed, and it was obvious that qualitative data supported quantitative data.

### Hypothesis Testing

The Pearson's product moment correlation coefficient was thus used to determine the strength of the link and the results are displayed in the table below. This was done in order to confirm the alternative hypothesis that there is a substantial relationship between record keeping and service delivery at Kabale District local government.

Table 5. Correlation analysis on record keeping systems and service delivery

<b>Correlations</b>		
	Service delivery	Record keeping systems
Service delivery	Pearson Correlation	1
	Sig. (2-tailed)	.899**
	N	86
Record Keeping	Pearson Correlation	.899**
	Sig. (2-tailed)	.000
	N	86

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Data 2022.

The correlation coefficient in the table above is .899\*\*, which is significant at the 0.01 level and suggests a very strong significant positive link. Thus, a regression analysis was performed to assess the degree to which record keeping systems had an impact on the provision of services by the Kabale district local government. This shows the degree to which the dependent variable might be impacted by the independent variable's volatility. In order to ascertain the contribution and influence of the relationship between record keeping system and service delivery at Kabale District local government, a regression analysis was subsequently conducted.

Table 6. Model summary of the effect of record keeping systems and service delivery  
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.899 <sup>a</sup>	.159	.154	.14749

a. Predictors: (Constant), Record keeping systems

#### Source field data 2022

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.

Table 7. Regression output summary on records systems and service delivery performance  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
	(Constant)	2.941	.219		13.460	.000
1	Records systems	.299	.054	.899	5.593	.000

a. Dependent Variable: **Service delivery**

#### Source: Field data 2023

Results further confirm that record keeping affects service delivery with a Beta value of 0.839 at 95% of confidence, a regression coefficient of .839 at 0.01 significant level, and a significance relationship. Therefore, the researcher rejects the research hypothesis that "Record keeping systems does not effect on service delivery at Kabale District local government.

#### Empirical finding on service delivery

This section presents the findings on dependent variable: Service delivery at Kabale district local government using the questions set to generate information from the respondents. The data to achieve this was obtained from the primary and secondary sources. A summary of the responses is presented in the table below.

Four statements about service delivery at Kabale District Local Government were presented to respondents. The first asked whether access to health services provides clear justification for service delivery, and 100% of respondents agreed. The second asked whether access to education is proceeding well due to proper financial accountability, and 88.4% of respondents agreed. The third asked whether access to transport is going well due to proper financial accountability. Once more, respondents were asked if the district has established access to roads and infrastructure. During the data gathering process, every respondent who had 100% agreed with the statement. Finally, respondents were asked if Kabale District service delivery was evident due to effective financial accountability. 6.9% of respondents were unsure during data collection, which shows that Kabale District local government cannot provide services without sufficient financial accountability. 93.1% of respondents said they agreed.

## Discussion

It was found that the Kabale District Local Government's record-keeping methods have an impact on service delivery. The respondents agreed with the record keeping systems on service delivery with r. 899 in 90% of the cases, according to the descriptive data.

This study showed how important record-keeping systems are to Kabale District Local Government's ability to provide services. Additionally, it was found that there was a strong and positive correlation between Key informant qualitative findings supporting and validating quantitative findings. Other researchers and academics have validated and backed up these findings, which show that the Kabale district local government's record keeping methods have an impact on service delivery. This is in line with Aberi, Jagongo, and others' (2018) definition of record keeping, which says that it is the systematic collection of related information for office administration in a setup of files or folders. According to Erasmus (2016), preserving thorough, accurate, and trustworthy records of company operations or transactions is another name for record keeping systems. Fellonicah, (2019), remarked that records are necessary not just for legal, financial, and tax considerations but also for keeping an organization's permanent record, analyzing operations, monitoring day-to-day activities, and future planning that results in service delivery.

Table 8. A summary of the findings on service delivery at Kabale district local government

Statements on service delivery	Agree		Undecided		Disagree	
	F	%	F	%	F	%
Access to Health Services gives clear justification of service delivery	86	100	00	00	00	00
Access to education is going on well due to proper financial accountability	76	88.4	10	11.6	00	00
Access to roads / infrastructure has developed in the district	86	100	00	00	00	00
Service delivery at Kabale District is visible due to proper financial accountably	80	93.1	6	6.9	00	00

Source: Primary data 2022

## CONCLUSION

The findings and discussion lead to the conclusion that Kabale District Local Government's record keeping systems have an impact on service delivery. This is consistent with the following conclusions. If record-keeping methods employed for financial accountability aid in reflecting service delivery, respondents were questioned. During data collection, 93.1% of respondents agreed with the statement, while 6.9% of respondents were unsure. When asked again whether collecting data on resource usage helps deliver services effectively, 88.4% of respondents agreed with the statement, leaving 11.6% of respondents unconvinced. Finally, respondents were asked whether the information provided provides adequate accountability for service delivery. All respondents agreed in the data collection that the information displayed directs how resources have been used. The statement was endorsed by each and every respondent. This is evidence that Kabale District local government service delivery is impacted by record-keeping systems.

## Recommendation

The report makes the suggestion that record keeping systems be prioritized for optimal government plan delivery at Kabale district local government. This should be accomplished through recording information about projects, retrieving information, and displaying information. Effective service delivery will be accomplished when this is done well.

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