

## ACCOUNTABILITY AND SERVICE DELIVERY IN LOCAL GOVERNMENTS IN UGANDA AT HOIMA DISTRICT LOCAL GOVERNMENT. A CROSS-SECTIONAL STUDY.

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Page | 1 **ABSTRACT**

### **Background:**

Accountability is the principal measure of both local government and central government service delivery since it guarantees the principles and procedures for a sound fiscal policy and macroeconomic management. The study aims to assess the accountability and service delivery in local governments in Uganda Hoima district local government.

### **Methodology:**

A cross-sectional study design is characterized by a quantitative approach to expressing the numerical information captured during the study. Correlation was used to establish the relationship between the objectives of the study and cross-sectional design since the study collected data at a point in time and had no follow-up.

### **Results:**

55% of the respondents were males and 45% were females, 14% of the respondents were single, 60% were married, 14% were separated and 12% were widowed. Financial accountability ensures that funds are allocated appropriately and efficiently to different services and programs with a mean score of 4.1. Administrative accountability ensures that relevant information about government programs, policies, and resources is made accessible to the public, resulting in enhanced service delivery with a mean score of 4.5. There is a positive correlation between political accountability and service delivery, with a Pearson correlation coefficient of 0.673. There is a high level of agreement among the respondents on the importance of political accountability in ensuring effective service delivery in Hoima District Local Government.

### **Conclusion:**

Accountability in the form of financial, administrative, and political accountability has a positive impact on service delivery in the Hoima District local government. Strengthening accountability mechanisms in these areas can potentially lead to improved service delivery outcomes.

### **Recommendations:**

The government should promote transparency and accountability by disclosing information regarding actions and decisions to the public and encouraging citizen participation in policy-making processes.

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## **BACKGROUND**

Accountability is the principal measure of both local government and central government service delivery since it guarantees the principles and procedures for a sound fiscal policy and macroeconomic management which leads to transparency and, a credible and predictable annual budget to guide the government. It entails the responsibility for its people, elected leaders like mayors, councilors, and chairpersons of local councils to deliver quality services to Local government entities and appointed technocrats like

Chief administrative officers and accountants. This chapter presents the background of the study, the statement of the problem, the purpose of the study, research objectives, research questions, scope, and significance of the study.

"Accountability" was developed from the Latin word "accountare" which meant to account in the 13th century. It has roots in record-keeping activities related to governance and money-lending systems that were first developed in Ancient Egypt, Israel, Greece, and later, Rome (Cameron, 2004). Throughout history, accountability in government

has been accredited for having contributed significantly towards improved service delivery across the globe (Manaf, Mohamed, & Harvey, 2022). In the United Kingdom, a lack of accountability comes back to haunt those who ignore practicing it, both in business and in government (Ferry, Midgley, Murphie, & Sandford, 2022).

The Enron scandal is one recent example of the accountancy crisis that periodically shook the political economies of powerful nations, especially in the United States. The executives used fraudulent accounting practices to inflate the company's revenues and hide debt in its subsidiaries. They showed negligence and outright deception of its managers as they committed fraud (Markham, 2022)

In Europe, financial accountability is a key requirement of good governance since not only governmental institutions but also the private sector and civil society organizations are accountable to the public and their institutional stakeholders (Schillemans et al., 2022). In recent years, the idea of accountability has risen to the top of the political agenda in Europe, Asia, and Africa at large. Partly because of its newly presumed link with development, donors, and scholars devoted to it have an increasing amount of concern (Agostino, Saliterer, & Steccolini, 2022).

In Africa, there has been little candid discussion on accountability as a small number of studies have been carried out to answer organizational service delivery link to accountability in the administrative and economic sphere. The argument of this research, then, is that serious discussion of the issue of accountability is occluded in African studies because of inadequate attention to how the self is fabricated in social relations (Akrouit & Damak Ayadi, 2022). In Ghana, accountability is used to demonstrate and critique the government on various projects. In Mozambique, the World Bank undertook a financial accountability assessment in 2001 as a means to strengthen its public sector financial management system which proved too weak (Baloi & Nhacule, 2023).

In Uganda, democracy started in the mid-1980s. With the introduction of decentralization, local governments and local council units were modified by the extended legal framework of the Local Government Statute of 1993, the Uganda Constitution, and the Local Government Act, of 1997 (CAP 243) (Muriisa, 2008). Over the years, the government has sought to address the deficiencies in public service delivery at the local level by strengthening central

government monitoring programs as one of the accountability processes (Mushemeza, 2019). Government-driven service delivery monitoring initiatives are complemented by a wide range of initiatives by civil society organizations in the Hoima district. Also, the Office of the Auditor General which is responsible for the audits of government bodies, the Inspectorate of Government whose mission is to promote good governance, accountability, and the rule of law in public offices (Eton, Fabian, & Benard, 2022). The police among other monitoring mechanisms put in place the Directorate of Public Prosecution, the judiciary the Anti-corruption court, and Parliament amongst others are all intended to enhance accountability in Uganda, particularly Hoima District local government (Benon, 2021). The study aims to assess the accountability and service delivery in local governments in Uganda Hoima district local government.

## METHODOLOGY

### Research Design

The researcher undertook a cross-sectional study design characterized by a quantitative approach. A quantitative research design was used to express the numerical information captured during the study.

The researcher further used correlation to establish the relationship between the objectives of the study and cross-sectional design since the study collected data at a point in time and had no follow-up.

### Study Population

According to the Human Resource office, Hoima District (2022), there are 56 administrative staff at the district headquarters 34 district councilors, and the chairperson LCV. Further, the study will include the Chief Administrative officer, Chief finance officer, and 45 senior citizens. Therefore, the population of the study will have 138 participants.

### Sample size

The researcher used Krejcie & Morgan's (1970) table to determine the sample size. Therefore 100 respondents were selected as respondents for the study as shown in Table 1.

**Table 1: Summary of Study Population, Sample size and sampling technique.**

Population Category	Population	Sample Size	Sampling technique
LCV Chairperson	01	01	Purposive sampling
Councilors	34	28	Random sampling
Chief Administrative Officer	01	01	Purposive sampling
Chief finance officer	01	01	Purposive sampling
District administrators	56	48	Random sampling
Senior citizens	45	21	Convenience sampling
Total	138	100	

*Source: Hoima District Human Resource Report (2022)*

### Sampling technique

The respondents were selected using simple random sampling, convenience sampling, and purposive sampling techniques. Purposive sampling was used to collect more detailed information from the Chief Administrative Officer, Chief Finance Officer and Chairperson of Local Council Five. Simple random sampling was used to select other district administrators and district councilors. The technique was used to give an equal opportunity to everyone with a chance of participating in the study. Convenience sampling was used to select senior citizens who were available and willing to provide the required information, especially on the quality and efficiency of local government service delivery.

### Data Collection Instruments

Data was collected from the selected respondents using a structured self-administered questionnaire. The questionnaire contained closed-ended questions drawn from the objectives of the study. The questionnaire was used because it collected a lot of data in a short time. In addition, a wide range of information was obtained hence minimizing bias of individual respondents. The questionnaire was of two sections A and B. Section A covered the socio-demographic characteristics of the respondents such as gender, age, marital status, level of education, and occupation. Section B contained questions relating to the objectives of the study. Interview guide questions were also designed to collect more detailed information from the senior citizens, LCV chairman, CAO, and Chief Finance officer.

### Data collection procedure

The researcher followed specific steps to enable him to successfully access or compile the necessary data from the right respondents and this was done by first acquiring an

introduction letter from the Team University Research Office, which was taken to the Chief Administrative Officer, Chairperson Local Council five and the chief finance officer of Hoima district seeking for permission to be allowed to carry out this research.

The researcher then administered the questionnaire to the respective respondents developed with the guidance of the supervisor and pre-tested it to ensure that it was objective enough. He further made appointments with the respondents on when, where, and at what venue they would meet to carry out data collection at an agreed-upon time. The researcher made use of secondary data by reviewing available relevant textbooks, journal articles, periodicals, manuals, dissertations, publications, and visiting Newspapers both internationally and locally.

### Data Analysis

Primary data was collected from the field through the questionnaires which respondents returned to the researcher before analysis.

Data was coded, edited, categorized, and entered into a computer program (Statistical Package for Social Scientists (SPSS) for data processing and analysis.

Univariate analysis was carried out for individual variables using mean and standard deviation. Correlation analysis was carried out using Pearson correlation coefficient and regression analysis was done using multiple regression models.

Data was presented using frequency tables, bar graphs, and charts by the themes of the study objectives.

### Validity and Reliability of Instruments

#### Validity

The researcher employed the expert judgment method. After constructing the questionnaire, the researcher contacted the expert (supervisor) in the study area who went through it and

ensured that it measured what it was designed to measure necessary adjustments were made after consultation and this ensured that the instrument was clear, relevant, specific, and logically arranged. A content validity index (CVI) was used to measure the accuracy of the research instrument using the formula:

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The calculated CVI (0.8) was compared with 0.7 as proposed by Amin (2007) and thus the questionnaire was valid to collect data for the study.

### Reliability

The researcher used the test-retest method to ensure reliability. The reliability of the instrument was tested using Cronbach’s coefficient alpha (α) (0.84) and the results obtained were compared with 0.70 as suggested by (Amin, 2005). Thus, the value was above 0.7 hence the instrument was reliable.

### The response rate for the study

**Table 1: A response rate of the study.**

Target respondents	Questionnaires issued	Questionnaires and interviews collected & conducted	Response rate (%)
LCV Chairperson	01	01	100
Councilors	28	28	100
Chief Administrative Officer	01	01	100
Chief finance officer	01	01	100
District administrators	48	48	100
Senior citizens	21	21	100
Total	100	100	100

Based on the data collected from the questionnaires issued and interviews conducted, the response rate for all target respondents was 100%. This indicates a high level of engagement and willingness to participate in the study, which strengthens the validity of the findings.

### Ethical Considerations

After the approval of the research proposal by the research supervisor, an introductory letter was obtained from the University which introduced the researcher to the District Authorities. Permission to collect data is sought from the Chief Administrative Officer of Hoima District.

After getting permission, 138 respondents who were above 18 years old were selected according to categories in table 1, and meetings were held in the study area in which the objectives of the study were clearly explained to the study participants in the language they understood very well. Written informed consent forms were supplied to them and confidentiality of all the information about the respondents was communicated and maintained.

### RESULTS

### Demographic characteristics of the respondents of the study

**Table 2: Democratic characteristics.**

Characteristics	Frequency	Percent
<b>Gender</b>		
Male	55	55
Female	45	45
Total	100	100%
<b>Age (years)</b>		
18-35	26	26
36-45	56	56
46+	18	18
Total	100	100%
<b>Marital status</b>		
Single	14	14
Married	60	60
Separated	14	14
Widowed	12	12
Total	100	100%
<b>Level of education</b>		
Secondary	14	14
Tertiary	32	32
University	54	54
Total	100	100%
<b>Period working at the local government</b>		
0-5 years	23	23
6-10 years	62	62
11+ years	15	15
Total	100	100%

**Source:** Primary data (2023)

Table 2, 55% of the respondents were males and 45% were females. This indicates that there was nearly an equal distribution of male and female participants in the study. This indicates that both genders have representation in the local government, which is a positive aspect of inclusiveness and democracy.

Findings also showed that respondents in the age group of 18-35 years accounted for 26%, 36-45 years accounted for 56% and respondents of 46+ years accounted for 18%. Therefore, the majority of the participants fall within the age range of 36-45 years, followed by the age range of 18-35 years. This suggests that the local government has a good mix of experienced individuals and young individuals, which can contribute to a diverse range of perspectives and ideas.

Further, findings indicated that 14% of the respondents were single, 60% were married, 14% were separated and 12% were widowed and hence had no partners. The highest

percentage of participants were married, followed by separated, single, and widowed.

On the level of education, the majority of the participants had University education, followed by respondents with tertiary education and secondary education. This indicates a relatively high level of education among those in the local government, which can contribute to their ability to understand complex issues and make informed decisions.

On the period working at the local government, the highest percentage of participants (64%) have been working at the local government for 6-10 years, followed by 0-5 years accounting for 23% and 11+ years (15%). This implies that there is a mix of experienced individuals and relatively newer employees in the local government, which can contribute to a balance of institutional knowledge and fresh perspectives.

Based on these findings, Hoima District Local Government in Uganda has a fairly diverse representation in terms of

gender, age, educational qualifications, and work experience. This diversity contributes to a well-rounded decision-making process and potentially enhances accountability and service delivery in the local government. The relatively high levels of tertiary and University education among participants indicate a potential for better understanding and analysis of complex issues.

### Financial accountability and service delivery in Hoima District Local Government

The Researcher used a Likert 5-point scale and descriptive statistics to capture the opinions of the respondents on the study variables. For this particular section 5 = Strongly Agree, 4= Agree, 3 = Neutral, 2 = Disagree and 1 = Strongly Disagree.

**Table 3: Financial accountability and service delivery in Hoima District Local Government.**

	Mean	std
Financial accountability ensures that funds are allocated appropriately and efficiently to different services and programs.	4.1	0.7
Financial accountability requires the development and implementation of accurate and realistic budgets hence available funds are utilized in the most efficient way to deliver essential services.	4.7	0.2
Financial accountability promotes transparency and ensures that funds are not misappropriated or mismanaged hence eliminates corruption and ensures that resources are used solely for service delivery purposes.	4.4	0.4
Financial accountability ensures that projects are executed in a timely manner since funds are efficiently utilized and monitored, preventing delays or mismanagement that could hinder service delivery.	2.3	0.2
Financial accountability enhances public trust in the government's ability to deliver services.	1.4	0.3
Financial accountability enables Hoima District Local Government to allocate funds for training and capacity building of staff hence improving the skills and knowledge of employees, leading to better service delivery and customer satisfaction.	2.6	0.8
Financial accountability helps in identifying and maximizing revenue sources for the local government to finance improved infrastructure, healthcare, education, and other essential services.	2.5	0.5
Financial accountability provides data and records that are used for monitoring and evaluating the performance of service delivery initiatives hence aids identifying weaknesses, improving efficiency, and making informed decisions for future planning and resource allocation.	2.2	0.6

Based on the Likert 5-point scale, the researchers measured the opinions of respondents on the study variables related to financial accountability and service delivery in Hoima District Local Government. The mean and standard deviation values were used to describe the findings.

The statement “Financial accountability ensures that funds are allocated appropriately and efficiently to different services and programs”. The respondents, on average, strongly agreed with this statement, with a mean score of 4.1 and a standard deviation of 0.7. This indicates that the majority of respondents believe that financial accountability is important for efficient fund allocation.

“Financial accountability requires the development and implementation of accurate and realistic budgets, which ensures that available funds are used efficiently to deliver essential services”, the respondents, on average, strongly agreed with this statement, with a mean score of 4.7 and a standard deviation of 0.2. This suggests that the majority of respondents recognize the importance of accurate budgeting for effective fund utilization.

On the statement “Financial accountability promotes transparency and ensures that funds are not misappropriated or mismanaged, thus eliminating corruption and ensuring that resources are used solely for service delivery purposes”. The respondents, on average, agreed with this statement, with a mean score of 4.4 and a standard deviation of 0.4. This implies that most respondents believe that financial accountability contributes to transparency and reduces corruption in the allocation of funds.

“Financial accountability ensures that projects are executed promptly, as funds are efficiently utilized and monitored, preventing delays or mismanagement that could hinder service delivery”. The respondents, on average, disagreed with this statement, with a mean score of 2.3 and a standard deviation of 0.2. This suggests that most respondents do not believe that financial accountability effectively prevents delays or mismanagement in project execution.

On the statement “Financial accountability enhances public trust in the government's ability to deliver services”. The



respondents, on average, strongly disagreed with this statement, with a mean score of 1.4 and a standard deviation of 0.3. This indicates that the majority of respondents do not believe that financial accountability improves public trust in the government's service delivery capabilities.

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The statement “Financial accountability enables Hoima District Local Government to allocate funds for training and capacity building of staff, thereby improving the skills and knowledge of employees, leading to better service delivery and customer satisfaction”. The respondents, on average, disagreed with this statement, with a mean score of 2.6 and a standard deviation of 0.8. This suggests that most respondents do not believe that financial accountability effectively contributes to staff training and capacity building for improved service delivery.

To the statement “Financial accountability helps in identifying and maximizing revenue sources for the local government to finance improved infrastructure, healthcare, education, and other essential services”. The respondents, on average, disagreed with this statement, with a mean score of 2.5 and a standard deviation of 0.5. This indicates that most respondents do not believe that financial accountability effectively helps in identifying and maximizing revenue sources for government financing.

The statement “Financial accountability provides data and records that are used for monitoring and evaluating the

performance of service delivery initiatives, aiding in identifying weaknesses, improving efficiency, and making informed decisions for future planning and resource allocation”. The respondents, on average, disagreed with this statement, with a mean score of 2.2 and a standard deviation of 0.6. This suggests that most respondents do not believe that financial accountability effectively contributes to performance monitoring, identifying weaknesses, and making informed decisions.

Overall, the findings indicate that the respondents generally agree with the importance of financial accountability in terms of fund allocation, transparency, and preventing misappropriation. However, they have a negative perception of financial accountability's effectiveness in project execution, enhancing public trust, staff training, revenue maximization, and performance monitoring.

### **Administrative accountability and service delivery in Hoima District Local Government**

The Researcher used a Likert 5-point scale and descriptive statistics to capture the opinions of the respondents on the study variables. For this particular section 5 = Strongly Agree, 4= Agree, 3 = Neutral, 2= Disagree, and 1 = Strongly Disagree.

**Table 4: Administrative accountability and service delivery in Hoima District Local Government.**

	Mean	std
Administrative accountability ensures that relevant information about government programs, policies, and resources are made accessible to the public hence residents of Hoima District understand the services they are entitled to and how to access them, thereby enhancing service delivery.	4.5	0.2
Accountability mechanisms such as budgetary controls and expenditure tracking enable better management and allocation of resources within the local government hence less likelihood of mismanagement or diversion of funds, resulting in improved service delivery	2.6	0.4
Administrative accountability encourages citizen participation in decision-making processes thus the local government gains valuable insights into service needs and preferences, leading to more effective service delivery	1.1	0.7
Accountability mechanisms, such as strict disciplinary measures and anti-corruption policies, discourage corruption and favoritism within the local government ensuring that services are provided to all residents fairly.	1.5	0.6
Administrative accountability involves monitoring and evaluation of government programs and services thus helps to identify gaps and areas of improvement, leading to enhanced service quality.	4.2	0.1
There are regular performance reviews and audits which ensure that service providers are held accountable for meeting set standards, resulting in improved service delivery.	4.3	0.2
Administrative accountability builds public trust and confidence in the local government leading to a positive environment for service delivery.	4.6	0.3

According to findings in Table 4 the statement “Administrative accountability ensures that relevant information about government programs, policies, and resources are made accessible to the public, resulting in enhanced service delivery”. The mean score for this statement is 4.5, indicating that the majority of respondents strongly agree with this statement.

The statement “Accountability mechanisms such as budgetary controls and expenditure tracking contribute to better management and allocation of resources within the local government, reducing the likelihood of mismanagement or diversion of funds”. However, the mean score for this statement is relatively low at 2.6, suggesting that the respondents are less inclined to agree with this statement.

The statement “Administrative accountability encourages citizen participation in decision-making processes, allowing the local government to gain valuable insights into service needs and preferences, ultimately leading to more effective service delivery”. The mean score for this statement is very low at 1.1, indicating that the majority of respondents strongly disagree with this statement.

The statement “Accountability mechanisms, such as strict disciplinary measures and anti-corruption policies, aim to discourage corruption and favoritism within the local government, ensuring the fair provision of services to all residents”. The mean score for this statement is 1.5, suggesting that the respondents strongly disagree with this statement.

The statement “Administrative accountability involves monitoring and evaluation of government programs and services, which helps to identify gaps and areas of improvement, ultimately leading to enhanced service

quality”. The mean score for this statement is 4.2, indicating that the majority of respondents agree with this statement.

On the statement “Regular performance reviews and audits ensure that service providers are held accountable for meeting set standards, resulting in improved service delivery”. The mean score for this statement is 4.3, suggesting that the majority of respondents agree with this statement.

On the statement “Administrative accountability builds public trust and confidence in the local government, creating a positive environment for service delivery”. The mean score for this statement is 4.6, indicating that the majority of respondents strongly agree with this statement.

Overall, the findings suggest that the respondents perceive administrative accountability to have a positive impact on service delivery in Hoima District Local Government. However, there are some areas, such as accountability mechanisms for resource management and citizen participation in decision-making, where there is disagreement or neutral opinion among the respondents. This indicates potential areas for improvement in the administrative accountability framework of the local government.

### Political accountability and service delivery in Hoima District Local Government

The Researcher used a Likert 5-point scale and descriptive statistics to capture the opinions of the respondents on the study variables. For this particular section 5 = Strongly Agree, 4= Agree, 3 = Neutral, 2= Disagree, and 1= Strongly Disagree.

**Table 5: Political accountability and service delivery in Hoima District Local Government.**

	Mean	Std
Elected officials are required to disclose information regarding their actions and decisions to the public, which allows citizens to monitor and evaluate the performance of the government which ensures that resources allocated for service delivery are used effectively and efficiently, minimizing corruption and mismanagement.	4.0	0.4
Elected officials are responsible for representing the interests and needs of the constituents thus through public consultations and participation mechanisms, citizens provide input and feedback on service delivery priorities.	4.2	0.3
Political accountability ensures that elected officials are held responsible for the delivery of essential services to the community	4.2	0.7
Elected officials are responsible for monitoring the performance of service providers and ensuring that they adhere to set standards and guidelines hence services meet the required quality standards, resulting in improved service delivery outcomes.	4.1	0.5
Elected officials are responsible for making decisions regarding budget allocations and resource allocation priorities hence resources are allocated in a fair and equitable manner, targeting communities most in need	4.5	0.6



From the study findings, it can be seen that there is a high level of agreement among the respondents on the importance of political accountability in ensuring effective service delivery in Hoima District Local Government.

The mean scores for all the items related to political accountability and service delivery are above 4, indicating that the respondents strongly agree or agree with the statements. This suggests that elected officials in Hoima District Local Government are perceived to have a strong sense of responsibility towards their constituents and are actively engaged in ensuring efficient and effective service delivery.

The highest mean score of 4.5 is given to the statement that elected officials are responsible for making decisions regarding budget allocations and resource allocation priorities, indicating that the respondents strongly agree that elected officials in Hoima District Local Government allocate resources fairly and equitably, targeting communities most in need.

The lowest mean score of 4.0 is given to the statement that elected officials are required to disclose information regarding their actions and decisions to the public, which allows citizens to monitor and evaluate the performance of the government. While this score is still relatively high, it suggests that there may be room for improvement in terms of transparency and accountability in Hoima District Local Government.

Overall, the study findings indicate that political accountability plays a significant role in ensuring effective service delivery in Hoima District Local Government. The findings suggest that elected officials in the district are perceived to be responsible for representing the interests and needs of their constituents, monitoring service providers, and making decisions regarding resource allocation. This, in turn, leads to improved service delivery outcomes and the effective and efficient use of resources.

However, there is still room for improvement in terms of transparency and accountability. The relatively lower mean score for the disclosure of information to the public indicates that there may be a need for more openness and transparency in the actions and decisions of elected officials.

In conclusion, the study findings highlight the importance of political accountability in ensuring effective service delivery in Hoima District Local Government. It is recommended that measures be put in place to enhance transparency and accountability, such as strengthening mechanisms for public consultation and feedback and promoting greater disclosure of information to the public.

### CORRELATIONAL FINDINGS

**Table 6: Correlation findings financial, administrative, and political accountability and service delivery in Hoima District.**

		Financial accountability	Administrative accountability	Political accountability	Service delivery in Hoima District
Service delivery in Hoima District	Pearson Correlation	0.711**	0.527**	0.673**	1.000
	Sig. (2-tailed)	0.000	0.001	0.000	
	N	100	100	100	100

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

The findings from Table 6 indicate that there is a positive correlation between financial accountability and service delivery in Hoima District, with a Pearson correlation coefficient of 0.711. This correlation is statistically significant at the 0.01 level, suggesting that as financial accountability increases, service delivery also improves.

Similarly, there is a positive correlation between administrative accountability and service delivery, with a Pearson correlation coefficient of 0.527. This correlation is also statistically significant at the 0.01 level, indicating that as administrative accountability improves, service delivery tends to be better.

Additionally, there is a positive correlation between political accountability and service delivery, with a Pearson correlation coefficient of 0.673. This correlation is significant at the 0.01 level, suggesting that as political accountability increases, service delivery is likely to improve.

Overall, these findings suggest a strong relationship between financial, administrative, and political accountability and service delivery in Hoima District. When these forms of accountability are prioritized and strengthened, there is a higher likelihood of improved service delivery to the residents of the district.

**Regression findings on accountability and service delivery in Hoima District local government.**

**Table 7: Regression findings on accountability on service delivery in Hoima District local government**

. Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.314	.005		6.618	.000
	Financial accountability	8.136	.004	0.743	6.412	.001
Independent variable: Local government accountability						
	R square	0.672 <sup>a</sup>			F-statistics	5.513
	Adjusted R Square	0.614			Sig.	0.001
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.311	.002		5.118	.001
	Administrative accountability	5.239	.002	5.413	5.846	.000
Independent variable: Local government accountability						
	R square	0.575 <sup>b</sup>			F-statistics	4.316
	Adjusted R Square	0.557			Sig.	0.001
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.715	0.011		6.951	0.001
	Political accountability	0.723	0.001	0.818	9.567	0.000
Independent variable: Local government accountability						
	R square	0.661 <sup>c</sup>			F-statistics	6.148
	Adjusted R Square	0.664			Sig.	0.000

The findings of the study suggest that there is a positive relationship between accountability and Service delivery in Hoima District local government.

In the first model, financial accountability has a strong and statistically significant impact on service delivery. The unstandardized coefficient of 8.136 indicates that a one-unit increase in financial accountability is associated with an 8.136-unit increase in service delivery, holding other factors constant. The standardized coefficient of 0.743 further confirms the significant impact of financial accountability on service delivery.

In the second model, administrative accountability also has a strong and statistically significant impact on service delivery. The unstandardized coefficient of 5.239 suggests that a one-unit increase in administrative accountability leads to a 5.239-unit increase in service delivery. The

standardized coefficient of 5.413 reaffirms the significant influence of administrative accountability on service delivery.

Lastly, political accountability also has a significant impact on service delivery in the third model. The unstandardized coefficient of 0.723 implies that a one-unit increase in political accountability is associated with a 0.723-unit increase in service delivery. The standardized coefficient of 0.818 supports the substantial effect of political accountability on service delivery.

Overall, the study indicates that financial, administrative, and political accountability all contribute to improved service delivery in Hoima District local government. These findings suggest that strengthening accountability mechanisms in these areas can lead to better outcomes in

service delivery. The R square values and adjusted R square values indicate that the models explain a significant portion of the variation in service delivery, further supporting the robustness of the findings. The significant F-statistics values suggest that the overall models are statistically significant, indicating that the relationships between accountability and service delivery are not due to chance. The small p-values further confirm the statistical significance of the coefficients.

In conclusion, the study provides evidence that accountability in the form of financial, administrative, and political accountability has a positive impact on service delivery in the Hoima District local government. Strengthening accountability mechanisms in these areas can potentially lead to improved service delivery outcomes.

## DISCUSSION OF FINDINGS

### Summary of findings on financial accountability and service delivery in Hoima District Local Government

Based on the Likert 5-point scale, the researchers measured the opinions of respondents on the study variables related to financial accountability and service delivery in Hoima District Local Government. The mean and standard deviation values were used to describe the findings.

The statement “Financial accountability ensures that funds are allocated appropriately and efficiently to different services and programs”. The respondents, on average, strongly agreed with this statement, with a mean score of 4.1 and a standard deviation of 0.7. This indicates that the majority of respondents believe that financial accountability is important for efficient fund allocation.

“Financial accountability requires the development and implementation of accurate and realistic budgets, which ensures that available funds are used efficiently to deliver essential services”, the respondents, on average, strongly agreed with this statement, with a mean score of 4.7 and a standard deviation of 0.2. This suggests that the majority of respondents recognize the importance of accurate budgeting for effective fund utilization.

On the statement “Financial accountability promotes transparency and ensures that funds are not misappropriated or mismanaged, thus eliminating corruption and ensuring that resources are used solely for service delivery purposes”. The respondents, on average, agreed with this statement, with a mean score of 4.4 and a standard deviation of 0.4. This implies that most respondents believe that financial accountability contributes to transparency and reduces corruption in the allocation of funds.

On “Financial accountability ensures that projects are executed promptly, as funds are efficiently utilized and monitored, preventing delays or mismanagement that could hinder service delivery”. The respondents, on average, disagreed with this statement, with a mean score of 2.3 and a standard deviation of 0.2. This suggests that most respondents do not believe that financial accountability effectively prevents delays or mismanagement in project execution.

On the statement “Financial accountability enhances public trust in the government's ability to deliver services”. The respondents, on average, strongly disagreed with this statement, with a mean score of 1.4 and a standard deviation of 0.3. This indicates that the majority of respondents do not believe that financial accountability improves public trust in the government's service delivery capabilities.

The statement “Financial accountability enables Hoima District Local Government to allocate funds for training and capacity building of staff, thereby improving the skills and knowledge of employees, leading to better service delivery and customer satisfaction”. The respondents, on average, disagreed with this statement, with a mean score of 2.6 and a standard deviation of 0.8. This suggests that most respondents do not believe that financial accountability effectively contributes to staff training and capacity building for improved service delivery.

To the statement “Financial accountability helps in identifying and maximizing revenue sources for the local government to finance improved infrastructure, healthcare, education, and other essential services”. The respondents, on average, disagreed with this statement, with a mean score of 2.5 and a standard deviation of 0.5. This indicates that most respondents do not believe that financial accountability effectively helps in identifying and maximizing revenue sources for government financing.

The statement “Financial accountability provides data and records that are used for monitoring and evaluating the performance of service delivery initiatives, aiding in identifying weaknesses, improving efficiency, and making informed decisions for future planning and resource allocation”. The respondents, on average, disagreed with this statement, with a mean score of 2.2 and a standard deviation of 0.6. This suggests that most respondents do not believe that financial accountability effectively contributes to performance monitoring, identifying weaknesses, and making informed decisions.

Overall, the findings indicate that the respondents generally agree with the importance of financial accountability in terms of fund allocation, transparency, and preventing misappropriation. However, they have a negative perception of financial accountability's effectiveness in project

execution, enhancing public trust, staff training, revenue maximization, and performance monitoring.

### **Summary of findings on administrative accountability and service delivery in Hoima District Local Government**

According to findings in table 4.4 on the statement “Administrative accountability ensures that relevant information about government programs, policies, and resources are made accessible to the public, resulting in enhanced service delivery”. The mean score for this statement is 4.5, indicating that the majority of respondents strongly agree with this statement.

The statement “Accountability mechanisms such as budgetary controls and expenditure tracking contribute to better management and allocation of resources within the local government, reducing the likelihood of mismanagement or diversion of funds”. However, the mean score for this statement is relatively low at 2.6, suggesting that the respondents are less inclined to agree with this statement.

The statement “Administrative accountability encourages citizen participation in decision-making processes, allowing the local government to gain valuable insights into service needs and preferences, ultimately leading to more effective service delivery”. The mean score for this statement is very low at 1.1, indicating that the majority of respondents strongly disagree with this statement.

The statement “Accountability mechanisms, such as strict disciplinary measures and anti-corruption policies, aim to discourage corruption and favoritism within the local government, ensuring the fair provision of services to all residents”. The mean score for this statement is 1.5, suggesting that the respondents strongly disagree with this statement.

The statement “Administrative accountability involves monitoring and evaluation of government programs and services, which helps to identify gaps and areas of improvement, ultimately leading to enhanced service quality”. The mean score for this statement is 4.2, indicating that the majority of respondents agree with this statement.

On the statement “Regular performance reviews and audits ensure that service providers are held accountable for meeting set standards, resulting in improved service delivery”. The mean score for this statement is 4.3, suggesting that the majority of respondents agree with this statement.

On the statement “Administrative accountability builds public trust and confidence in the local government, creating

a positive environment for service delivery”. The mean score for this statement is 4.6, indicating that the majority of respondents strongly agree with this statement.

Overall, the findings suggest that the respondents perceive administrative accountability to have a positive impact on service delivery in Hoima District Local Government. However, there are some areas, such as accountability mechanisms for resource management and citizen participation in decision-making, where there is disagreement or neutral opinion among the respondents. This indicates potential areas for improvement in the administrative accountability framework of the local government.

### **Summary of findings on political accountability and service delivery in Hoima District Local Government**

From the study findings, it can be seen that there is a high level of agreement among the respondents on the importance of political accountability in ensuring effective service delivery in Hoima District Local Government.

The mean scores for all the items related to political accountability and service delivery are above 4, indicating that the respondents strongly agree or agree with the statements. This suggests that elected officials in Hoima District Local Government are perceived to have a strong sense of responsibility towards their constituents and are actively engaged in ensuring efficient and effective service delivery.

The highest mean score of 4.5 is given to the statement that elected officials are responsible for making decisions regarding budget allocations and resource allocation priorities, indicating that the respondents strongly agree that elected officials in Hoima District Local Government allocate resources fairly and equitably, targeting communities most in need.

The lowest mean score of 4.0 is given to the statement that elected officials are required to disclose information regarding their actions and decisions to the public, which allows citizens to monitor and evaluate the performance of the government. While this score is still relatively high, it suggests that there may be room for improvement in terms of transparency and accountability in Hoima District Local Government.

Overall, the study findings indicate that political accountability plays a significant role in ensuring effective service delivery in Hoima District Local Government. The findings suggest that elected officials in the district are perceived to be responsible for representing the interests and needs of their constituents, monitoring service providers, and making decisions regarding resource allocation. This, in

turn, leads to improved service delivery outcomes and the effective and efficient use of resources.

However, there is still room for improvement in terms of transparency and accountability. The relatively lower mean score for the disclosure of information to the public indicates that there may be a need for more openness and transparency in the actions and decisions of elected officials.

In conclusion, the study findings highlight the importance of political accountability in ensuring effective service delivery in Hoima District Local Government. It is recommended that measures be put in place to enhance transparency and accountability, such as strengthening mechanisms for public consultation and feedback and promoting greater disclosure of information to the public.

### **Summary of findings on the correlation between financial, administrative, political accountability and service delivery in Hoima District**

There is a positive correlation between financial accountability and service delivery in Hoima District, with a Pearson correlation coefficient of 0.711. This correlation is statistically significant at the 0.01 level, suggesting that as financial accountability increases, service delivery also improves.

Similarly, there is a positive correlation between administrative accountability and service delivery, with a Pearson correlation coefficient of 0.527. This correlation is also statistically significant at the 0.01 level, indicating that as administrative accountability improves, service delivery tends to be better.

Additionally, there is a positive correlation between political accountability and service delivery, with a Pearson correlation coefficient of 0.673. This correlation is significant at the 0.01 level, suggesting that as political accountability increases, service delivery is likely to improve.

Overall, these findings suggest a strong relationship between financial, administrative, and political accountability and service delivery in Hoima District. When these forms of accountability are prioritized and strengthened, there is a higher likelihood of improved service delivery to the residents of the district.

### **Summary of findings on accountability and service delivery in Hoima District local government.**

The findings of the study suggest that there is a positive relationship between accountability and service delivery in Hoima District local government.

In the first model, financial accountability has a strong and statistically significant impact on service delivery. The unstandardized coefficient of 8.136 indicates that a one-unit increase in financial accountability is associated with an 8.136-unit increase in service delivery, holding other factors constant. The standardized coefficient of 0.743 further confirms the significant impact of financial accountability on service delivery.

In the second model, administrative accountability also has a strong and statistically significant impact on service delivery. The unstandardized coefficient of 5.239 suggests that a one-unit increase in administrative accountability leads to a 5.239-unit increase in service delivery. The standardized coefficient of 0.5413 reaffirms the significant influence of administrative accountability on service delivery.

Lastly, political accountability also has a significant impact on service delivery in the third model. The unstandardized coefficient of 0.723 implies that a one-unit increase in political accountability is associated with a 0.723-unit increase in service delivery. The standardized coefficient of 0.818 supports the substantial effect of political accountability on service delivery.

Overall, the study indicates that financial, administrative, and political accountability all contribute to improved service delivery in Hoima District local government. These findings suggest that strengthening accountability mechanisms in these areas can lead to better outcomes in service delivery. The R square values and adjusted R square values indicate that the models explain a significant portion of the variation in service delivery, further supporting the robustness of the findings. The significant F-statistics values suggest that the overall models are statistically significant, indicating that the relationships between accountability and service delivery are not due to chance. The small p-values further confirm the statistical significance of the coefficients.

## **CONCLUSIONS**

In conclusion, the study provides evidence that accountability in the form of financial, administrative, and political accountability has a positive impact on service delivery in the Hoima District local government. Strengthening accountability mechanisms in these areas can potentially lead to improved service delivery outcomes.



## RECOMMENDATIONS

- Hoima District Local Government should prioritize and strengthen financial accountability mechanisms.
- Hoima District Local Government should focus on implementing accountability mechanisms such as budgetary controls, expenditure tracking, and citizen engagement in decision-making processes to improve service delivery.
- The government should promote transparency and accountability by disclosing information regarding actions and decisions to the public and encouraging citizen participation in policy-making processes.
- Hoima District Local Government should prioritize measures to enhance openness and disclosure of information.

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## LIST OF ACRONYMS

CAO	-	Chief Administrative Officer
LCs	-	Local Councils
LG	-	Local Government
NGOs	-	Non- Governmental Organizations
SPSS	-	Special Package for Social Scientists

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The author did not declare any interest of interest

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