



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

BY

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DECLARATION

I, Abubakar Habib, do declare that this dissertation is my original work and that it has not been presented for publication anywhere, or for any award in any university, college, or institution.

Signed.....

Date.....

APPROVAL

This research entitled “Accountability and service delivery in local governments in Uganda. A Case Study of Adjumani district,” was conducted under our supervision and is submitted for examination with our approval.

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DEDICATION

This work is dedicated to Mzee Abubakar Kokoa, Mrs Jamila Kide, Mahdi Ayiko, Aisha Anzoa, Babikiri Amani, Fatima Mindraa Wanda and Subra Igberu for their extensive support, care and sacrifice that enabled me to complete this study successfully and within schedule.

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LIST OF ACRONYMS

AAH:	Action Afrika Helf
ACODE:	Advocates Coalition for Development and Environment
ADLG:	Adjumani District Local Government
CAO:	Chief Administrative Officer
CSO:	Civil Society Organisation
DDP:	District Development Plan
DSC:	District Service Commission
EC:	Electoral Commission
GoU:	Government of Uganda
JARD:	Joint Annual Review of Decentralisation
KFW:	Entwicklungsbank
LPO:	Local Purchase Order
MoES:	Ministry of Education and Sports
MoFPED:	Ministry of Finance, Planning and Economic Development
MoH:	Ministry of Health
MoLG:	Ministry of Local Government
MPS:	Ministry of Public Service
MWE:	Ministry of Water and Environment
NALG:	National Assessment of Local Governments
NARO:	National Agriculture Research Organization
OAG:	Office of Auditor General

UBOS:	Uganda Bureau of Statistics
UCLG:	Uganda Commission of Local Governments
UNDP:	United Nation Development Plan
UNECA:	United Nation Economic for Africa
DED:	German Development Services
DRC:	Danish Refugees Council
LWF:	Lutheran World Federation
NUSAF:	Northern Uganda Social Action Fund
PCR:	Pupil Classroom Ratio
PRDP:	Peace Recovery Development Plan
TPC:	Technical Planning Committee
UNHCR:	United Nation High Commissioner for Refugees

ABSTRACT

This study investigated the effect of accountability on service delivery in Adjumani district local government from 2003 to 2011. Political, managerial and financial accountabilities were identified as the dimensions under Independent Variable that affected service delivery (Dependent Variable), with government policies/regulations as the Moderating Variable. The methods of data collection used in this case study were; questionnaire, interview, focus group discussion and document review. Meanwhile, statistical methods (Spearman Rank Correlation and Coefficient of Determination) were used to analyse data to determine relationships and level of significance respectively. Qualitative data were also triangulated and accordingly interpreted. The study findings are as follows; the level of service delivery is significantly dependent on political accountability, service delivery significantly dependent on managerial accountability, the service delivery also significantly dependent on financial accountability and the level of service delivery is significantly dependent on government policies/regulations. In view of these findings, the researcher recommends that: first, the district council should strengthen civil society organisations; secondly, coordination amongst the different government departments in the district should be strengthened; thirdly, the financial management system should be strengthened; and finally, the line ministries should strengthen inspection of government programmes in the district. The study concludes that, the political accountability has a positive significant effect on the service delivery by 34%, managerial accountability has a positive significant effect on the service delivery by 19% variation, financial accountability has a positive effect on the service delivery by 15% variation and government policies/regulations has a positive significant effect on the service delivery by 23% in Adjumani district local government.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

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

1.1 Background of the Study

1.1.1 Historical Background

In ancient Athens, Roberts (1982) found out that, the line of political accountability ran directly from Assembly to those with delegated authority to carry out the civic function. Meanwhile, more than 1000 years in Medieval England (Joliffe, 1937), managerial or financial accountability was the key characteristic of accountability divorced from any ideas of political democracy. The king was then accountable only to God for his actions; but by the twelfth century, a division of labour and specialization had developed among his servants in a rudimentary system of fiscal accountability. The system created the need for a machinery of control over those charged with carrying out the king's business and makes them answerable for the way in which they perform their tasks. These developments strengthened the issues of accountability in public affairs.

From the sixteenth century onwards, Locke (1947) found out that, the constitutional history of England was largely about whether parliament could substitute itself for God by holding the king or his ministers accountable in a way of asserting its control over expenditure without corruption. In the seventeenth century, Locke had developed contractarian theory of government, in which accountability was the crucial link in the chain between the executive and the legislature in England. By the nineteenth century, John Stuart Mill (1947) had further developed the concept of ministerial accountability, seen as the ability of parliament to call the executive to account for its actions. According to HM Treasury (1986), in 1984/85, expenditure on education was the biggest of all the services directly provided by local authorities in England. Under the Education Act, 1944, local authorities in England were required to execute national policies and used their discretion to ensure high level of accountability and education service delivery.

In Africa on the other hand, the immediate decades following independence were spent in strengthening the executive institutions at the expense of all other agencies of government including the public service (Sallasie, 1974). The resultant concentration of powers in the executive had not only led to bureaucratic weakness, inefficiency and rampant corruption but also undermined the fabric of the state and economy. According to Therkilsden (2001), there was a big challenge of making the public sector efficient and effective in a number of African countries due to poor accountability. However, the current donor driven pressure on good governance has enhanced the level of accountability and delivery of public services in Africa (Economic Commission for Africa, 2003).

In Uganda, the National Resistance Movement (NRM) government in 1993 enacted Resistance Council Statute to implement the decentralization programme. The policy was later enshrined in the Uganda Constitution of 1995, and legalized by the Local Governments Act, 1997. The Act established the district, municipality and town council/sub-county as corporate bodies of the local governments to which it devolved far-reaching powers and responsibilities in such areas as finances, legislation, planning and personnel matters. The main objective of this policy was to enhance accountability through decentralized structures of government for quality service delivery.

Some studies carried out in Uganda after launching the decentralisation policy in 1993 revealed that there was enhanced level of accountability and service delivery in the districts. Ministry of Education and Sports [MoES] (2010) report for instance, revealed that a number of primary schools benefited from classroom construction leading to reduced pupil-classroom ratio. Similarly, in the health sector, the number of health units grew by 8% in 2006 (MoH, 2010). Equally, the Ministry of Water and Environment [MWE] (2008) reported that rural water supply increased by 63% while in urban areas it was 61%. In addition, Ministry of Local Government [MoLG] (2004) found out that most districts conducted technical meetings on monthly basis to enhance service delivery. However, these studies never brought out clearly accountability status of each district in Uganda in relation to service delivery. Meanwhile other studies revealed that there was decline in the level of accountability and service delivery in the districts. According to Namirembe (2005), pupil-classroom ratio in primary schools remained still high at 84:1 against the recommended 40:1 ratio. Another study conducted by ACODE (2009) also

revealed that Amuru district had few health units with a dilapidated status to meet the numerous demand of the community for services. A similar situation was found in the water sector (MWE, 2005) where there was low access (55%) to rural water supply. Importantly, the World Bank (2006) found out that in Uganda, appointment of personnel into district administration was based on ethnicity or residency-status of individuals rather than merit which undermine efficient service delivery. It was also important to note that, the MoLG (2003) found out that most district local governments had low level of local revenue to deliver services for the people. However, these findings could not give the real situation on the ground because the studies were conducted some years ago.

In Adjumani district, since its inception on 17 July 1997 several decentralized services were provided for the people. These services which were enshrined in the Local Governments Act, 1997 included among others, primary education, primary healthcare and water services. However, in the due course of provision of these services, many studies revealed that there was low level of accountability and service delivery. According to the MoH (2005), Adjumani district provided only 62% health services for the communities. This could imply that health services were not adequately provided for the people hence increasing maternal mortality rate. The study was however, specific to only health service delivery. In a study conducted by Adjumani District Local Government [ADLG] in 2006, the findings revealed that the district performance was low in terms of accountability and service delivery; that there were no proper performance reports; and there were also inadequate local revenue and unrealistic budgeting. The study suggested timely preparation of reports, diversification of local revenue sources and

linking budgeting to planning process. However, the situation on the ground might have now changed which caused this study. In another study (ADLG, 2007), there was also low level of accountability and service delivery in Adjumani district. The findings indicated that only 20% of the population (202,000) had never attended primary school while 7% completed primary school.

In the water sector, 48% households accessed water in less than a kilometre and 30% households' accessed water in about one kilometre. This showed that water in Adjumani was difficult to access by many households. These study findings might have been taken up by events considering current government programmes like Peace Recovery Development Plan (PRDP) brought in the district. On the other hand, there was increased level of accountability and service delivery in Adjumani district. Technical meetings were held regularly to encourage more efficient use of existing resources, 82% of budgeted local revenue was realised and proper accounting books were maintained (AD,2008). The study still recommended widening of the local revenue base and maintained the previous good performance records indicated. However, the study fell short to cover social infrastructure which are of political nature. Furthermore, to enhance level of accountability and service delivery, in 2010, Adjumani district council developed a service delivery charter to monitor compliance with service delivery standard and take corrective action against public officers who fail to account to the council for their work.

1.1.2 Conceptual Background

The researcher defined two concepts of this study which was followed by appropriate operationalisation of the variables. One of the concepts was accountability which referred to the obligation of public officers to account for or take responsibility for their actions in both their conduct (by obeying the rules and not abusing their power) and performance or by serving the public interest in an efficient, effective and fair manner (GoU, 2010). The concept had three dimensions for this study which were: political, managerial and financial accountabilities.

Political accountability refers to the mandate that citizens give to politicians who constitute the executive and legislative arms of government to deliver services in respect of their needs (Agere, 2000). This suggested that political accountability had some indicators like construction of schools, health units and water points to fulfil electoral promises in order to keep them in power.

Managerial accountability is an obligation on public officers to execute the assigned and accepted duties within the framework of the authority and resources provided (Agere, 2010). In this study, the officials were allocated a budget by councils and were expected to produce results within the resources allocated to them. Its indicators were: staffing, report and meeting meant to measure public officers' duties in provision of services.

Financial accountability as being the last dimension of accountability focused on correct utilization of funds to ensure that public funds have been used for the purpose for which they were approved and that they have been used economically and efficiently.(Day & Klein,1987; Agere,2000).

Service delivery was the dependent variable where its variance was explained by the three independent variables of political, managerial and financial accountabilities while government policies as moderating variables affected their relationship. Service delivery is a mechanism utilized by local governments to translate development interventions for better services for the recipient communities with the aim of reducing poverty (JARD, 2005). In this study, it had three indicators: education, health and water services delivered by the local governments. Therefore, local governments strived to achieve the intended services for the people with optimal use of resources but with minimum cost. These relationships are illustrated as shown in Figure 1.

1.1.3 Theoretical Background

This study was based on the Decentralisation Theory. The theory explains the transfer of authority and responsibility of public functions from the central government to the subordinate or quasi-independent government organizations and or the private sector (Rondinelli, 1981; Heywood, 1997). In this study, the theory focused on the three dimensions, political, managerial, and financial, of accountability in the district local governments for the provision of better service delivery (MOLG, 1997). Under the political accountability, it was assumed that the councillors of Adjumani district local government fulfill their electoral promises. In the managerial accountability, Adjumani

district administration coordinated its personnel to implement government programmes. Meanwhile, financial accountability allowed Adjumani district local government to execute its local priorities in line with the approved budget estimates. On the other hand, the line ministries issued regulations, policies and standards for better service delivery in Adjumani district. Meanwhile, financial accountability allowed local governments to execute their local priorities in line with the approved budget estimates. However, a study (MoFPED, 2009), under decentralisation policy in Uganda revealed that, there was very low level of service delivery in most district local governments. The above views on the decentralization theory suggested that, high level of accountability would lead to better local government service delivery. Unlike, its view that, low level of accountability would lead to poor service delivery in local governments.

1.1.4 Contextual Background

In an effort to enhance level of accountability and service delivery in the districts, MoES (2010) set standard for pupil-classroom ratio to be 40:1 so that there is adequate space for the pupils to learn. However, in Adjumani district classroom-pupil ratio was high (54:1) which meant that classroom constructed were not enough for already existed primary schools. This undermined efficient service delivery for school pupils. According to MoH (2010) each district was to have health centre¹¹¹ per Sub County while in Adjumani (ADLG, 2011) there were 9 health centre¹¹¹s out of 10 which were recommended for it. Surprisingly, average distance to nearest health unit per Sub County in Adjumani district for a household is 3 km while at national level is 4 km. This meant that there was high level of accountability and health service delivery in Adjumani. A study conducted by

MWE (2010) stated that national average for rural and urban water functionality rate was 88% and 79% respectively but in Adjumani district water functionality rate was 78% and 75% below the national standard. This suggested that the level of accountability and service delivery in Adjumani district was below required national standard.

In another study, government of Uganda said 100% was the acceptable staffing level for districts to realise high level of service delivery (MoLG, 2006). However, Adjumani district had only 44% workforce not enough to provide high level of service delivery. According to Cameron (2004) well documented reports were fundamental to public sector accountability for they could be used to meet compliance requirements unlike in Adjumani district performance reports were not properly prepared to enhance accountability and service delivery (ADLG, 2006). It was also important to note that MoLG (2004) found out that most districts in Uganda held meetings on monthly basis to review government programmes in order to improve accountability and service delivery levels. The same situation was also found in Adjumani (ADLG, 2006) technical planning meetings were held on monthly basis. On the financial sector, Goddard (2004) confirmed that accounting and budgeting were important mechanisms for coordinating and controlling accounts to ensure high level of accountability in any organisation's service delivery likewise OAG (2010) report revealed Adjumani district prepared financial statements according to the financial regulations. The financial statements prepared also indicated that there was budgetary discipline in utilization of council funds for the provision of services to the local people. Again it was noted by OAG (2010) that, Adjumani district used the required laws, policies and guidelines to provide service

delivery to the local people except local revenue collection was far below budget estimates.

1.2 Statement of the Problem

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

Despite this policy of accountability, Adjumani district local government continues to register a surge of debilitating problems of corruptions and unaccounted for funds meant for service delivery (IGG-Report, 2007; OAG-Report, 2010). As a result of this poor accountability, the district has failed to complete a number of government projects meant for service delivery. Moreso, the district has failed to meet national service delivery standards (MoLG, 2008; ADLG, 2008) like pupil-classroom ratio of 55:1, construction of health facility for population within 5 kilometre radius and water supply target of 69%. This could mean that, there is poor accountability in Adjumani district local government, thus high maternal mortality rate. This study therefore, investigated the effect of

accountability on service delivery in Adjumani district and suggested proposals on how accountability could be promoted to ensure better service delivery.

1.3 General Objective

This study was to investigate the effect of accountability on service delivery in Adjumani district and proposed how accountability could be promoted to ensure better service delivery.

1.4 Specific Objectives

This study was aimed at achieving the following objectives:

1. To identify the effect of political accountability on service delivery in Adjumani district.
2. To establish the effect of managerial accountability on service delivery in Adjumani district.
3. To determine the effect of financial accountability on service delivery in Adjumani district.
4. To examine the moderating effect of government policies/regulations on service delivery in Adjumani district.

1.5 Research Questions

The study was guided by the following research questions:

1. What is the effect of political accountability on service delivery in Adjumani district?
2. How does financial accountability affect service delivery in Adjumani district?

3. To what extent does managerial accountability affect service delivery in Adjumani district?
4. How do government policies / regulations affect service delivery in Adjumani district?

1.6 Hypotheses of the study

The study tested the following null hypotheses:

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

1.7 Conceptual framework showing the relationship between accountability and local government service delivery

Independent variable

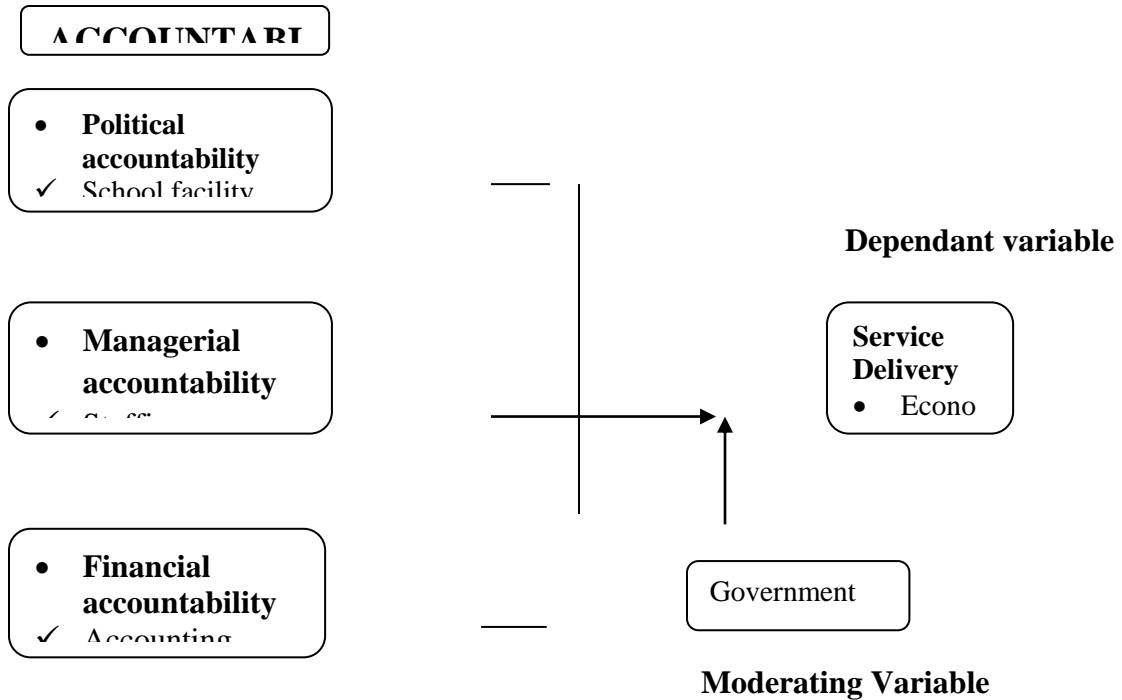


Figure 1.1: Conceptual framework showing relationship between accountability and service delivery in local governments

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

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

government policies/regulations as a moderating variable influenced the relationship between accountability and service delivery in the district local governments.

Research evidence further suggested a relationship between accountability and service delivery in the district local governments. High level of accountability led to high level of service delivery for example, MoES (2008) report suggested that the total number of government aided primary schools increased by 0.1% in FY 2007/08 due to high level of accountability. Similarly, the proportion of the population within 5km radius of a health facility rose by 23% in 2005 through construction of health facilities (GoU, 2005) thereby increasing level of health services in districts. Equally, according to MWE (2008), the rural water supplies increased by 63%, but vary from as low as 12% in Kaabong to over 90% in Kabale district. On the other hand, low level of accountability reduced service delivery. For example, the staffing level in Northern Uganda on average stood at 55% leaving a gap of 45% positions not filled which reduced the level of service delivery for the people (MoLG, 2006)

1.8 Significance of the Study

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

1.9 Justification of the study

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

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

Limited studies were done in these areas of accountability and service delivery in district local governments. More so, the little studies in existence were not specifically undertaken in Adjumani district. Hence, this study has bridged the knowledge gap on the effect of accountability on service delivery in Adjumani district local government.

This study has tested the relevance of decentralisation theory on accountability and service delivery in Adjumani district local government.

1.10 Scope of the Study

This study was conducted in Adjumani district (Figure 1.2) located in the northwestern region of Uganda between latitudes 31°24' and 32°4' East of Greenwich and longitudes 2°53' and 3°37' north of the Equator (DDP, 2010). The district lies on the eastern bank of the Albert Nile which is its border with Moyo district. It borders the districts of Amuru in the south, Arua in the east, Yumbe in the west and Moyo in the north. Adjumani is one of the districts that form the border of Uganda with South Sudan in the north-east. The

total land area of Adjumani district is 3,128km of which 46.8 km square is covered by open water. The area occupied by forest is estimated at 37.44km while the remainder is under cultivation. The population is 331,600 (UBOS, 2010) who access social services from Adjumani district because councillors and civil servants are accountable to the people in executing their constitutional mandate.

At the time of this study, Adjumani district was composed of 9 sub-counties and one town council. These sub-counties included Adropi, Arinyapi, Ciforo, Dzaipi, Itirikwa, Ofua Pachara, Pakele, Ukisijoni and Adjumani town council. Purposive sampling technique was used to select Adjumani district because the district failed to meet service delivery standards for the last three financial years; 2005/2006, 2006/2007 and 2007/2008. Four sub-counties in Adjumani district (Dzaipi, Ofua, Ciforo and Adjumani Town Council) were selected by convenience sampling technique because of easy accessibility.

The subject-matter of the study was limited to political, managerial and financial accountabilities influenced by government policies on service delivery because the concept of accountability was broad to be studied wholly in such a short period of time. The political accountability focused on schools, health and water points. While managerial accountability focused on staffing, report and meeting. Then financial accountability focused on accounting, revenue collection and budgeting in regard to service delivery. Target participants were limited to civil servants, councillors, civil servants, board members, community members, private sector and Civil Society

Organizations (CSO's). Civil servants, councilors and board members were selected because they know the operation systems of local governments very well since they implement government programmes to the local population. Community members were selected because they are the beneficiaries of district services. The private sector was selected because it is the service provider of the district. Meanwhile, CSO's were selected because they are development partners of the district who lobby and advocate for accountability on service delivery for the local population.

The study covered the period between 2003 when the Public Finance and Accountability Act (2003) was enacted and 2011. This period was chosen because it was when district local governments were obliged to adhere to the law for better service delivery.

1.11 Operational definitions of key concepts

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

Economy: This is where Adjumani district local government strives to ensure that, there is value for money for services provided to the people.

Efficiency: It is where Adjumani district local government strives to achieve the intended output/results in terms of quality and quantity in accordance with the approved budget.

Effectiveness: Here Adjumani district ensures that, council objectives are achieved with the available resources including time for the implementation of activities.

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

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Looking critically at the existing research which is significant to the work the researcher is carrying out cannot be underestimated (Kompo and Tromp 2006). It also demonstrates credibility and familiarity of the researcher with the body of existing knowledge (Amin, 2005), and above all it shows the path of prior research and how the current study is linked to it. This chapter therefore, presented the review of the related literature of the effect of accountability on local government service delivery in Adjumani district. It further presented three major theories that guided the study. It also discussed the actual literature review objective by objective especially; political accountability, managerial accountability, financial accountability and government policies/regulations on the local government service delivery. Finally this chapter presented the summary of the literature review, highlighting gaps and lessons learnt.

The researcher reviewed three theories; systems, agency and decentralisation theories for this study. Out of these three theories reviewed, the researcher selected most appropriate one, the decentralisation theory, to study the problem area of political, managerial, and financial accountabilities and government policies on service delivery in Adjumani district. In this chapter, the researcher also reviewed the existing literature that was related to the subject of study. The review was along the major themes of the topic which were in four sections and this included the political accountability, managerial

accountability, financial accountability and, government policies/regulations on local government service delivery.

2.1 Theoretical Review

The researcher reviewed three theories; systems, agency and decentralisation theories for this study. Out of these three theories reviewed, the researcher selected most appropriate one, the decentralisation theory, for this study.

The first was System Theory which was propounded by the eminent biologist, Ludwig Von Bertalanffy (1901-72) that, it is a set of element standing in interaction. It was later on expounded by Webster that a system is a set or arrangement of things related or connected as to form a unity or organic whole. Therefore, the System Theory states that, all social organisations are characterized by inputs meant to produce products and services. In this study, the theory looked at Adjumani district local government as a social organisation for service delivery. Indeed, the Local Governments Act, 1997 mandates Adjumani district to provide primary education, health and safe water services for its population. In the due course of providing these services, Adjumani district is required by this Act to render accountability for the public resources used for the service delivery. However, this theory was culture bound in this study because it was founded in the western world. Thus, the researcher was unable to apply it this to investigate the effect of accountability on service delivery in Adjumani district local government.

The second was Agency Theory which stated that, idea of accountability was most often rendered in terms of principals and agents relationships. Principals delegate authority to agents, who are expected to act on the principals' behalf. In democracies the people (or voters) were the principals, and government officials (politicians and civil servants) were the agents. However, the problem of principal-agent theory is to ensure that agents do what principals have empowered them to do, in order to promote public welfare. In most cases, agents tend to promote their own interests at the expense of the people. In this study, the theory looked at principals as people who demand services while the agent is Adjumani district local government which provide social services like primary education, health and safe water for the people as mandated by the Local Governments Act, 1997. The study therefore found out, how Agency theory investigated the effect of accountability on service delivery in Adjumani district.

Thirdly, this study was based on Decentralisation Theory. The theory explains the transfer of authority and responsibility of public functions from the central government to the subordinate or quasi-independent government organizations and or the private sector (Rondinelli, 1981; Heywood, 1997). In this study, the theory focused on the three dimensions, political, managerial, and financial, of accountability in the district local governments for the provision of better service delivery (MOLG, 1997). Under the political accountability, it was assumed that the councillors of Adjumani district local government fulfill their electoral promises in terms of school, health and water facility constructions. In the managerial accountability, Adjumani district administration coordinated its personnel to implement government programmes through staffing,

performance reports and technical planning meetings. Meanwhile, financial accountability allowed Adjumani district local government to execute its local priorities through accounting, local revenue collection and budgeting. On the other hand, the line ministries issued regulations, policies and standards for better service delivery in Adjumani district. However, a study (MoFPED, 2009), under decentralisation policy in Uganda revealed that, there was very low level of service delivery in most district local governments. The researcher therefore, applied decentralisation theory in this study to investigate the effect of accountability on service delivery in Adjumani district local government. Based on this theory, solutions were suggested to provide better service delivery in Adjumani district.

2.2 Political accountability

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

2.2.1 School Facility

According to MoES (2008) the total number of government aided primary school increased by 0.1% from 11.643 (FY 2006/07) to 11.654 (FY 2007/08). The National average on the number of teachers' houses per school during the years 2001-2005 increased from 18% to 20% in the rural schools (Netherlands Ministry of Foreign Affairs, 2008). On the same note, the number of classrooms increased to 78.403 in 2005 compared to only 25.676 classrooms in 1996 (Namirembe, 2005), but the pupils-

classroom ratio (PCR) was still high at 84:1. However, the three authors never brought out clearly the accountability status of school infrastructure in each district. Therefore, lack of specific details for each district in these three studies made it difficult to determine the level of political accountability in provision of school infrastructure to the electorate.

Meanwhile, some studies revealed improvement in school infrastructure development; Gbadamosi and Adeyeni (2010) found out that there were standard classrooms spacious for pupil population of 40 pupils per class in Nigeria. In Oguni State, the situation was even better in public primary schools, for example less than 40 pupils per class. Equally, GoU (2005) revealed that in Uganda pupil classroom ratio continued to improve, for example primary pupil classroom ratio reduced from 94 per class in 2003 to 79 per class in 2005. Improvement in pupil classroom ratio resulted into quality service delivery. Furthermore, MoES (2010) revealed that under School Facilities Grant a number of public primary schools benefited from classroom construction leading to reduced pupil classroom ratio. These studies revealed that, the number of primary schools and classroom constructions increased in Uganda and Nigeria. However, the three studies were not adequate in explaining relationship between political accountability and service delivery. Therefore, this study was undertaken to establish the effect of accountability on service delivery in Adjumani district.

2.2.2 Health Unit Facility

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

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

2.2.3 Water Facility

Access to clean and safe water leads to improved health and is an essential investment in human capital. However, World Bank (2003) report showed that, developing countries were facing water crisis which undermined their effort in the fight against poverty,

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

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

assess whether the elected leaders are accountable to their electorate for clean and safe water.

2.3 Managerial accountability

2.3.1 Staffing

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

Similarly, Abi Agriculture Institute still had a small human resource base where about 59% of established positions are filled. The recruitment level in scientists and the administrative units fell just above 50% while the technicians section was below average. About 67% and 55% of the established scientific and administrative positions were respectively filled while only 36% of the technicians were currently recruited NARO (n.d.). Such a lean staff undermines organization's ability to meet the demands of its clients. Therefore, these studies revealed that most district local governments in Uganda are understaffed. However, these studies were unfortunately conducted at international,

national and regional levels which did not clearly identify specific issues in the local study area of the researcher.

Contrary to these studies about low level of staffing in local governments, Olowu and Wunsch (2004) found out that in Botswana local government positions were filled with competent personnel to plan, budget and execute government programmes for the people. This study revealed that, local governments in Botswana filled positions with competent personnel to enhance accountability for better service delivery. However, this study was conducted some years ago in African countries and more so not specifically to the local study area of the researcher. The researcher was therefore interested to conduct similar study in Adjumani district to bridge this gap of the local setting.

2.3.2 Reporting

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

Similarly, Cameron (2004) argued that well documented reports were fundamental to public sector accountability for they could be used to meet compliance requirements. This reinforced the perception of managerial accountability.

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

2.3.3 Meetings

The MoLG (2004) report found out that most districts held technical meetings on monthly basis to enhance service delivery. The purpose was to hold local government officials accountable to the council for the utilization of government resources meant for service delivery to the people. This agreed with the meeting held by UCLG (2011) where they discussed and analyzed the priorities of local governments in implementation of decentralisation indicators. These studies revealed that, most district local governments in Uganda held technical planning meetings on monthly basis to ensure accountability for government programmes. However, the Local Governments Act, 2006 and MOLG (2004) guideline for the technical meeting were inadequate about steps to be taken in case

meetings are not held regularly by districts as required. As a result, most districts did not hold technical committee meetings as scheduled affecting adversely service delivery. These two documents are national in nature to explain the specific findings of Adjumani district in regards to meetings. The researcher was therefore compelled to undertake this study in Adjumani district in order to establish the effect of accountability on service delivery.

2.4 Financial accountability

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

2.4.1 Accounting

Accounting enabled recording, classifying and summarising transactions which were meant to interpret the results for accountability purpose (Millichamp, 1997). Goddard (2004) said that accounting was the most important mechanism for communicating and coordinating the accounts and ensuring accountability in organizational service delivery. Similarly, Meigs (1996) concurred that accounting provided a basis for control of scarce resources in any organisation. These studies revealed that, accounting was important mechanism of communicating and coordinating financial accountability for better service delivery. The researcher agreed with the authors on their findings because in Uganda government set standards for districts to prepare financial statements to ensure accountability on service delivery.

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

2.4.2 Local revenue collection

The efforts of local authorities in Uganda to generate their own revenue have a long history Davey (1974). These efforts were redoubled with the inception of new decentralisation policy which provided substantial powers for districts to deliver services like primary education, health, and water for the people GoU (2008). MoLG (2003) report stressed the importance of local revenue collection in local governments to ensure high level of accountability and service delivery. These studies revealed that, there was no concrete evidence to show that local governments generate adequate local revenue to ensure better service delivery.

In Canada and Australia, Dirie (2005) found that Municipal councils expanded local revenue collection to finance their infrastructural development. Municipal towns also explored alternative methods of raising revenue for recurrent and capital expenditure in order to expand urban services. Similarly, according to UNECA (2005) South Africa

provinces were able to collect more local revenue to implement their local priorities like primary education and health services for the people. These two studies revealed that, local governments in Canada, Australia and South Africa generate their own local revenue to finance their local priorities for better service delivery. First of all, the five studies were conducted in a different environment. Secondly, they were conducted some years ago, so their findings could not stand the test of time because of changing environment. It was therefore necessary for the researcher to undertake this study within Adjumani district.

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

2.4.4 Budgeting

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

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

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

2.5 Government policies/ regulations

The researcher reviewed the policies and regulations of political, managerial and financial accountabilities in relation to local government service delivery.

The Education Investment Policy (1998) set targets for classrooms, latrines and teachers houses. The target for the number of classrooms was based on a maximum of 54 pupils in

one classroom. The target for the number of latrines was set by the latrine- pupil ratio to be not higher than 40 pupils per latrine. The target for teachers' houses was set at four per school. The researcher agreed with the policy objective of MoES, but was doubtful whether it was effective on the ground. It was so because there was no specific data to show that district leaders were compliant with the policy in rendering political accountability to the communities. The Local Governments Act, 2008 mandated districts to provide primary education services to people within their jurisdiction. However, the researcher doubted whether this policy was fulfilled by councillors to achieve human development objective for their people considering local revenue base.

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

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

policies; however, he was not certain about their influence on the relationship between political accountability and service delivery in local governments.

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

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

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

The Local Governments Act, 2008 section 86 states that every local government council and administrative unit shall keep proper books of account and shall balance its accounts for that year and produce statements of final accounts in accordance with the Public Finance and Accountability Act, 2003. The researcher doubts if this policy guideline is being followed by local governments. This study being undertaken in Adjumani district is meant to ascertain its practice.

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

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

2.6 Summary of Literature Review

In summary, the above fore gone empirical evidence has suggested that accountability affect service delivery to a greater deal. Therefore, many of the studies above have disagreed with the researchers four hypotheses; political accountability had no significant relationship with service delivery, managerial accountability had no significant relationship with service delivery, financial accountability had no significant relationship with service delivery, and government policies/regulations had no significant relationship with service delivery. The findings of this study are also in agreement with many of the studies in the literature. However, what remains a major gap is that many of these studies on accountability and service delivery were not conducted in the district local government settings. Therefore, this study was investigated in Adjumani district local government.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

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

3.1 Research Design

The study used a case study design and adopted cross sectional survey to find out the opinion, attitudes, preferences and practices of cross section of the population about the subject under investigation (Amin, 2005). The triangulation approach was used because both methods supplemented each other in that qualitative methods provided the in-depth explanations while quantitative methods provided the hard data needed to meet required objectives and test hypothesis. Further still, both methods were used to avoid such bias in that each method used to check the other during the study under investigation. For example, the subjectivity associated with qualitative research was minimized by the objectivity of quantitative research. The findings derived from one approach validated the other. Primary sources of data included: civil servants, councilors, community members and civil society (CSO) members. Elements of correlation were measured. The research was conducted in a normal organizational setting at the district headquarters, sub counties and community facilities like primary schools, health units and water points.

3.2 Study Population

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

The elected representatives (councillors) are people's representatives at the community. This group carried the direct mandate from the people through vote and assumed the final burden of giving satisfactory explanation to the public (people) on the performance of local governments.

The civil society is not part of the government machinery, but provides an important and rather independent interface with local government institutions. They spearheaded demand for accountability and its enforcement in the district. Importantly, they formed part of the community's voice and oft-times rose up against poor administration and bargained for improved services.

The respondents were selected purposively since the researcher had the desire to include specific sections of the study population who had potential in-depth information and understood the basic themes of the study. In total, 65 respondents were interviewed using interview guides for councillors and civil servants and focus group discussion questions for the community and boards members.

Owing to the difficulty in accessing all the public institutions in the district, the researcher chose four sub-counties out of ten plus district headquarters for the study.

3.3 Sample Size and Selection

The researcher sampled 20 councillors, 40 technical officers, 20 board members, 40 community members, 10 private sector and 12 CSO representatives. The sample sizes were arrived at by the use of table for determining sample size for research activities by Krejcie and Morgan (1970). The respondents were selected by purposive and convenience sample techniques because of their in-depth information and understanding of the basic themes of the study.

Table 1: Sample Size and Sampling Technique

Category	Access Population	Sample Size	Sample technique
District Councillors	20	16	Simple random sampling
Technical officers	40	30	Simple random sampling
CSO Officials	12	06	Judgmental sampling
Private Sector	10	05	Convenience sampling
Boards & Commission Members	20	11	Judgmental sampling
Beneficiary members	40	35	Systematic sampling
TOTAL	142	103	

Source: Adjumani District Records Office

3.4 Sampling Technique and Procedure

Six categories were involved in the targeted population of this study. The sample size for the councillors was 16 subjects. These respondents were purposively selected due to the fact that, they had in-depth information about local government accountability and service delivery. Simple random sampling technique was used to select each member of the population independently of the others. The technique was used because of its high generalisability of findings. All members of the targeted population were given numbers that were written on small pieces of paper. The pieces of paper were then folded, put in a bag, carefully shuffled, and then drawn one at a time until the required number of participants (16) was obtained. This sampling technique was used because it gave each member of the targeted population an equal opportunity of being picked at any selection point. The information collected from the councillors included; the effect of political, managerial and financial accountabilities on service delivery in Adjumani district and how government policies/regulations influenced it.

The technical officers are charged with the implementation of the government programmes in the district. They were 40 in number purposively selected due to the fact that they held positions of responsibility in Adjumani district administrative structure. Simple random sampling technique was used to select respondents. This technique was used because of its high generalisability of findings. All members of the targeted population (40) were systematically assigned numbers that were written at equal intervals

on the circumference of a wheel. The wheel was then spun and allowed to stop by itself. The member whose number the pointer pointed to when the wheel stopped was picked. This process was repeated until the required number of participants (30) was realized. The *roulette wheel method* was chosen to select the sample size of the respondents in this category in order to avoid bias. The data collected from them was about information on the effect of political, managerial and financial accountabilities on service delivery in Adjumani district and how government policies/regulations influenced it.

The civil society members were 12 numbers. This category of respondents was included as part of the respondents to get the perception of the independent people about accountability and service delivery in the local government. The respondents here were selected by use of judgmental sampling because it was the only meaningful way to investigate. Two subjects were randomly selected from each civil society organisation to get sample size (6). The researcher used his personal assessment to see civil society members could be of use to this study. The data collected also included information on effect of political, managerial and financial accountabilities on service delivery and how government policies/regulations influenced it.

The private sectors are the service providers of Adjumani district government programmes. This category of respondents was included in the study population due to the role they played in undertaking contractual services in the district. Convenience sampling was used because it was quick, convenient and less expensive to select respondents. In this regard, two subjects were randomly selected from the nearest each

business firm of 10 to get a sample size of 5. The data collected was on the effect of political, managerial and financial accountabilities on service delivery and how government policies/regulations influenced it.

The boards and commission members are entrusted with special council functions to facilitate process of accountability and service delivery in Adjumani district. Judgmental sampling technique was used because it was the only meaningful way to investigate where sample of the participants was based on the basis of knowledge that they knew the information sought. 11 respondents were randomly selected from the boards and commission members (20). The researcher used his personal assessment to see boards and commission members could be of use to this study. The data was collected on the effect of political, managerial and financial accountabilities on service delivery and how government policies/regulations influenced it.

The beneficiary members are the people who receive services offered by Adjumani district. This category of respondents was chosen because as beneficiaries they were in a better position to measure the level of accountability against service delivery in Adjumani district. The researcher used systematic sampling technique for the selection respondents from the targeted population. The technique was easy to use due to the availability of population frame in this category of the respondents. A sampling interval was found based on the sample size and the population size. The researcher picked one participant from every one member of the population ($40/35=1$). From the first group of one participant, the researcher randomly selected one participant whose number was the starting point. Thereafter, every one participant was selected from the listed members of

the population. This sampling technique was used to ensure every element of the sampling population had an equal chance of being included in the sample. The data collected was on the effect of political, managerial and financial accountabilities on service delivery and how government policies/regulations influenced it.

3.5 Data Collection Methods

The researcher used four methods of data collection to achieve the objectives of the study as described below.

Questionnaire

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

Interviews

During the field-work, councillors, civil servants, board members and CSO officials (30) were interviewed on political, managerial and financial accountabilities, government policies/regulations and service delivery. This method was used because the researcher wanted to get complete and detailed understanding of the issues from the respondent through probing and clarifications (Odiya, 2009).

Focus Group Discussion

There were 10 community members for each of the three focus group discussions held. The three groups were; health management committee members, primary school management committee members and water user committee members. In the discussion, the researcher introduced the topic on political accountability of primary school structure, health unit structure and water facility, service delivery and asked open ended questions to participants to obtain all the relevant information. This method was used because it captured real-life data in a social environment (Odiya, 2010).

Document Review

In this study, the researcher reviewed the following documents; government publications, reports, legal and regulatory instruments, published books on accountability and public sector management, published articles in journals, and newspapers. This method was used because it contains credible evidences to justify the researcher's findings (Amin, 2005).

3.6. Data Collection Instruments

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

Questionnaire Form

The researcher collected data from the respondents by the use of questionnaire forms on the effect of political, managerial and financial accountabilities on service delivery and

government policies/regulations. The researcher selected this instrument because of its confidentiality nature, saves time and above all information was collected from a large sample. The researcher developed the questionnaire on a Likert scale with a five response continuum: Strongly agree, Agree, Undecided, Disagree and Strongly disagree. There were 61 questionnaire forms administered to councillors and civil servants to enable the researcher to describe respondents' attitudes to the statements. The responses were weighed from scale 1 to 5. According to Amin (2005), Likert scales are very flexible to be constructed for attitude scales.

Interview Guide

The researcher used interview guide because it is flexible to measure certain characteristics which are not possible by developing scales (Mugenda and Mugenda, 2003). The 35 respondents interviewed included; councillors, civil servants, board members, CSOs, and private sector because they understood the operation of Adjumani district administration as being stakeholders. The data collected from these respondents was on the effect of political, managerial and financial accountabilities on service delivery and how government policies/regulations influenced it.

Focus Group Discussion Guide

The researcher developed topic guide which focused on specific issues of the effect of political, managerial and financial accountabilities on service delivery and influence of government policies/regulations. The respondents were 30 respondents primary school, health and water user committee members because they were in a better position to evaluate these services offered to them. This instrument was used because it allows

flexibility of the members to discuss freely on an issue and provide many possible answers (Odiya, 2009). The researcher was able to use voice recorder device to capture the details of the discussions.

Documentary Checklist

In this study, the researcher reviewed; District Development Plan (DDP), staff meeting minutes, departmental performance reports, government publications and legal documents. This instrument was chosen because relevant documents are reviewed to obtain data which cannot easily be obtained through the other instruments (Denscombe, 2000).

3.7 Quality control

3.7.1 Validity

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

$$\text{Content validity} = \frac{\text{Number of items declared valid}}{\text{Total Number of items}}$$

$$CVI = \frac{29}{35} + \frac{30}{35} = \frac{29.5}{35} = 0.84$$

Therefore, the Validity test was based on the above formula and the results showed a validity figure of 0.8 which was above 0.7. This implied that the tools were valid for data collection.

3.7.2 Reliability

According to Muganda and Muganda (2003), reliability of instrument is tested to measure the degree to which a research instrument yields consistent data after repeated times. To ensure reliability the researcher pretested the questionnaire instrument once on 10 people of the study population. This was intended to determine the internal consistence of the instrument. The scores obtained from the pretest were then correlated using Cronbach’s Coefficient Alpha since multiple response items were involved. The results are as below.

Table 2: Reliability Index for Study Variables

Variables	Reliability Index
Political accountability	0.872
Managerial accountability	0.784
Financial accountability	0.712
Government policies/regulations	0.652
Service delivery	0.672
Overall Reliability	0.7384

Source: Primary data

The overall reliability of the instrument showed Cronbach's Alpha value of 0.7384. According to Hattie et al (1997), Cronbach's Alpha value greater than 0.60 is acceptable. Therefore, the researcher proceeded to collect data using the instrument.

3.8 Data Collection Procedure

The researcher identified two staff in the management department and trained them in techniques of administering questionnaires and conducting interviews. The trained research assistants were needed to meet the large number of respondents, and collect data of high quality with efficiency and effectiveness. Preliminary visits to the field enabled the researcher to identify contact people, participants and seek their consent, and draw programmes for data collection.

The questionnaires were administered by the researcher and research assistants to the respondents personally. All the items of the questionnaire were checked for completion before collecting them. They were given general instructions before to complete the questionnaires individually. The completed questionnaires were collected after two weeks upon confirmation that all the questions were answered.

Unlike the interview guides, the respondents were personally interviewed by the researcher to avoid errors in the course of interview exercise. After the required explanations were given by the researcher, the respondents were requested to complete the interview instruments for collection there and then. In most cases the interview took 45 minutes for each respondent.

The researcher built rapport with the interviewer, and asked the interviewee how best the interview could be handled before the interview exercise. The proceedings of the interviews were voice recorded, but the researcher sought the consent and acceptance of the interviewees first.

3.9 Data Analysis

The raw primary data collected from the primary sources by use of questionnaires was cleaned and the responses (variables) were grouped according to their categories. The data was encoded and entered in SPSS 16 version for analysis. The dependent variables (responses) were entered against the independent variables for analysis. The results were summarized using descriptive statistics and presented using percentages for comparisons. Spearman Rank Correlation was used to test if variations in the opinions of the respondents were significant. For the cases where the $P < 0.05$ then the variations in the views of the respondents were said to be statistically significant and an explanation was given for such variations while for the cases where $P > 0.05$, the differences in the opinions of the respondents were said to be statistically insignificant and conclusion was based on the view of the respondents with the highest percentage.

In qualitative data analysis, the researcher transcribed interviews and focus group discussions. The field notes were typed and reread by the researcher. A general sense of the information on the effect of accountability on service delivery was obtained by the researcher and reflected on its overall meaning. The researcher used direct quotations to

present the findings. The researcher made an interpretation of meaning of the data which involved lessons learnt.

3.10 Measurement of Variables

Measurement of data is very important in studies that are quantitative in nature. In this study, three levels of measurements were used; nominal, ordinal and interval scales (Mugenda and Mugenda, 2003). In nominal scale the researcher grouped subjects into categories especially the background variables to indicate the frequencies in each category. Meanwhile, in ordinal scale the researcher used Likert scale to measure the extent to which a respondent agrees or disagrees with a statement of an attitude on accountability and service delivery in Adjumani district local government. The interval scale was used to compute the mean and the standard deviation of the responses (Sekaran, 2003)

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.0 Introduction

The researcher set out to investigate the effect of accountability on service delivery in Adjumani district local government. Specifically; the study set out to identify the effect of political accountability on service delivery in Adjumani district, to establish the effect of managerial accountability on service delivery in Adjumani district, to determine the effect of financial accountability on service delivery in Adjumani district and to examine the moderating effect of government policies/regulations on service delivery in Adjumani district. In this chapter the researcher presents the findings of the study. The chapter is therefore divided into four parts; part one presents the response rate, part two presents the background information of respondents, part three presents the descriptive statistic and finally part four presents the test of hypotheses.

4.1 Response Rate

The researcher targeted 103 respondents. However, the actual number of respondents who participated in this study was less than this target number. Below is the response rate.

Table 3: Response Rate

Category	Target sample size	Actual Sample Size	Response rate
District Councillors	16	8	50%
Technical officers	30	16	53 %
CSO Officials	06	03	50%
Private Sector	05	03	60%
Boards & Commission Members	11	05	45%
Beneficiary members	35	30	86%
TOTAL	103	65	63%

Source: Primary data

Out of 68 questionnaires sent out, 61 were returned representing 90% response rate. On the other hand, for the interview guides, 35 (51%) of respondents answered out of 68, while the other 33 were not accessed because they were either busy or seemed to evade the researcher. Meanwhile, 3 focus groups were interviewed constituting 30 (86%) of respondents of the beneficiaries of service delivery. Therefore, a total of 126 respondents out of 171 who participated in the three methods used for data collection in this study represented a response rate of 74%. This is considered as an adequate response rate as observed by Mugenda and Mugenda (2003), who argue that a response rate of 50% is adequate.

4.2 Background information of respondents

In this study, the researcher considered; gender, age, level of education, designation and years of service as background information of respondents.

Table 4: Summary of findings from background information

Characteristics of background	Attributes	Frequency	Percentage	Cumulative Frequency
Sex	Male	51	84	84
	Female	10	16	100
Age	25-35	18	30	30
	35-45	30	49	79
	46+	13	21	100
Education	Certificate (UCE,UACE)	3	5	5
	Diploma	22	36	41
	Degree	25	41	82
	Post Graduate	7	12	93
	Others	4	7	100
Designation	Administrative officers	11	18	18
	Technical officers	42	69	87
	Support staffs	1	2	89
	Councillors	7	12	100
Years of service	Less than 4 years	15	25	25
	4-10 years	21	34	59
	11-15 years	18	30	89
	16 + years	7	12	100

Source: Primary data

In the Table 4 above, gender is important because men and women have disparity to exercise full responsibility of accountability in utilisation of public resources for service delivery in Adjumani district. Men are generally in senior managerial positions with authority to enforce accountability in the service delivery than women who are mostly in the middle positions with less authority of making decisions to ensure accountability in the service delivery. In addition, men have more access to the district resources than women in implementing government programmes according to the MPS (2011), the Circular Standing Instruction No.2 on guidelines for gender mainstreaming human resource management.

The researcher also considered age of respondents because different age groups have different contributions for better service delivery. According to the MPS (2011), young people below 25 years are less committed in implementing government programmes due to their private social affairs. The older persons between 26 to 60 years exhibit a lot of commitment to accountability and service delivery since majority of them are married and have children to look after. Therefore, they work hard to protect their jobs in order to earn a living by ensuring high levels of accountability and service delivery. Those aged above 60 years on the other hand have tendency to protect their reputation built for long periods of time by ensuring that high level of accountability and service delivery is achieved.

The educational background was important because education is a prerequisite for better service delivery. Officials with basic education do not offer good accountability for improved service delivery because of limited knowledge of government programmes. Those officials with diplomas and degrees are relatively good in offering accountability for government programmes because they possess wide knowledge and skills (MPS, 2005). Meanwhile, those who possess postgraduate qualifications are very good in offering accountability for the implementation of various government programmes because they have all the necessary knowledge and skills required to execute their duties properly.

The researcher also considered years of service in Adjumani district very important because the more years officers serve, the more experience and well conversant they get

to know the district programmes unlike those with less years of service (ADLG, 2011). He/she can be able to overcome challenges of work without much problem leading to good accountability and service delivery unlike an officer with less years of service in Adjumani district environment.

Designation was also considered necessary in this study because it indicated the categories of officials with different roles and responsibilities they play in ensuring accountability for the implementation of government programmes in the district. Councillors monitor government programmes to ensure accountability for the utilization of district council resources to deliver services to their communities. Administrative officers at various levels of district structure play the role of coordination and supervision of government programmes while technical officers implement them to ensure accountability and service delivery. Meanwhile, support staffs facilitate activities of other officers for smooth accountability and service delivery. Therefore, data on the distribution of respondents by their frequency characteristics are presented in the above Table 4.

The Table 4 also shows that there are 84% male participants and 16% females. This is in agreement with the circular standing Instruction No. 2 of the Ministry of Public Service (2011) on guidelines for gender mainstreaming in human resource management which states that the staffing level indicates that men are at 67% and women are 33% as at March 2011.

The Table 4 further indicates that out of the respondents who provided information, the majority (49%) are in the age bracket of 36-45 followed by 25-35 years (30%) and 46 years above (21%). There is no respondent in the age bracket of below 25 years. This could mean that majority of employees are at middle age; prime for good performance in provision of better service delivery. This above finding is in line with the new job description and person specifications for local governments (2011) which present most of the staff jobs from 20 years to 45 years of age requirement.

In the Table 4, out of 61 respondents, 41% had degrees, 36% diplomas, 11.5% postgraduates, 7% others and 5% certificates of '0' and 'A' levels. This could imply that majority of employees in the study have required knowledge and skills for the provision of better services in Adjumani district. This finding is in line with the staff establishment norm (2005) for local governments which has more traditional posts for degree and diploma holders.

The Table 4 above shows that majority (69%) of the respondents in the study are technical officers followed by the administrative officers (18%), the councillors (12%) and the support staff (2%). This could imply that the majority of employees in the district have technical expertise to provide better service delivery. This finding is in line with the staff establishment norm (2005) for local governments which has more technical posts than others and the number of councillors according to the positions in the Gazette of the Electoral Commission (2011).

Also Table 4 shows that out of the respondents who provided information, majority (34%) served the district between 4-10 years followed by those (30%) who served between 11-15 years. These are followed by respondents (25%) who served the district between less than 4 years and the least are respondents (12%) who served the district are between 16 years and above. This could mean that majority of employees in the study are experienced and knowledgeable about Adjumani district's peculiar problem. Therefore, they are likely to provide good services for the people. This above finding is in line with the district staff list (2011) which indicated majority of the staff had served in the district for more than 10 years and this is the exact period the district started staff recruitment.

4.3 Empirical Research findings

In this part of the chapter the researcher presents the descriptive statistic regarding respondents' opinion on accountability and service delivery as obtained from the self-administered questionnaire and interviews of key informants and the researcher also tests hypotheses to determine the relationship between the independent variables and the dependent variables. Findings were then analyzed, presented and interpreted according to the objectives of the study.

4.3.1 What is the effect of political accountability on service delivery in Adjumani district?

Descriptive statistics on political accountability

The researcher asked several questions on political accountability for the respondents to express their opinions whether they were either in agreement or disagreement with these

statements. The scores obtained in classroom construction, health unit construction and water facility statements were later computed. The results are presented in the Table 5 below.

Table 5: Summary of descriptive statistics on the political accountability

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Classroom pupil ratio in primary schools met	2	3	16	26	9	15	29	48	5	8	3	1
Health centre III per Sub county constructed	21	34	27	44	4	7	5	8	4	7	4	1
Equitable distribution of water facility per village provided	8	13	27	44	10	16	9	15	7	12	3	1

Source: Primary data

From the Table 5 above, when respondents (61) were asked whether Adjumani district local government met the standard classroom-pupil ratio of 1:50 in its primary schools, majority 34 (56%) of respondents disagreed that Adjumani district met the standard classroom-pupil ratio of 1:50 in its primary schools while minority 18 (30%) agreed. Meanwhile, 9 (15%) were non committal. The disagreement of majority (56) of Adjumani district officials in the study could imply that there is poor service delivery.

The Table 5 also shows that, the majority 48 (79%) of respondents agreed that Adjumani district constructed health center 111 per sub county and 9 (15%) disagreed with the statement while 4(7%) were non committal. This could suggest that there is better service delivery in Adjumani district since majority (79%) agreed with the statement that there is health centre 111 in every sub county.

The Table 5 further indicates that the majority 35(57%) of respondents agreed with the statement that Adjumani district provided equitable distribution of water facility per village and 16(26%) disagreed while 10(16%) were non committal. This could suggest that there is good service delivery in Adjumani district.

The interview results further revealed that, classroom constructions were equitable distributed in primary schools with pupil-classroom of 1:20 in rural areas. In contrast, urban schools still have high pupil-classroom ratio. One respondent from Adjumani town council was quoted to have said that: “there are enough classrooms in rural schools but in urban area like Adjumani town classrooms constructed are not enough.”It is therefore easy to believe that majority (56%) of respondents who disagreed with the statement in the questionnaire could have been subjective in their opinions considering findings under the documentary review and interview techniques.

In the health sector, interview findings were in agreement with the questionnaire result. Many respondents reported that, health centre IIIs were constructed in all sub counties except Adjumani town council which has Hospital. One respondent in Adjumani town council was quoted to have said: “In Adjumani district, each sub county has at least one health centre¹¹¹. Adjumani town council has even a big hospital.” However, some respondents expressed mixed feelings about health centres in provision of services. One respondent from the Hospital made the following comment:

It is true; each sub county has one health centre¹¹¹. But some of the health centres are not put to use. For instance, Alere and Ukusijoni health

centres which were formerly run by UNHCR are no longer functional.

This has created problems of accommodation in the hospital for patients.

To make matters worse, both male and female patients are admitted in the same ward. Morally, this is not good.

Meanwhile, a few respondents reported that, health centres are not constructed in all sub counties. The researcher quoted one respondent from Ofua Sub County who had this to express:

You know, we still share our health centre in Ofua Sub County with people of Itirikwa Sub County because they do not have one. They have only, two newly constructed health centres in Ajeri and Zoka which are not functional. Right now, there is inadequate service provision in Ofua health centre III.

Meanwhile in the water sector, the majority of the respondents interviewed reported that safe water coverage in the district is good which corroborated with the questionnaire result. In this regard, a respondent from Ciforo Sub County had this to say: “Sincerely, we have both piped water and boreholes in Ciforo Sub County. Every village in the Sub County has at least one borehole.” However, some respondents said that, water supply is not evenly distributed in the district. A respondent from the district water department had this to say: “In Adjumani district, water supply is not evenly distributed for, some parishes like Adidi, Elegu, Indraini and Ogolo do not have enough boreholes to serve their communities.”

In addition, few respondents expressed concern over failure by the district to construct boreholes in some areas of the Nile belt. One male respondent from Ciforo Sub County was quoted to have said that: “Adjumani district has done nothing to address the plight of people of Sinyanya and Rubangabini villages. You imagine, these people still drink water from unprotected streams which join the river Nile.” The above interview findings of distribution of water supply could suggest that there are some areas in the district which still suffer from acute water shortage. Therefore, there is need for the district to find suitable water technology for such areas in order to provide water services.

The documentary review in Adjumani district development plan (2009), agreed with the finding of questionnaire that Adjumani district has not met the classroom-pupil ratio of 1:50. Therefore, in Adjumani district, between 2000 and 2011, the classroom-pupil ratio was only 1:63. This finding could suggest that, Adjumani district has few classrooms in primary schools to provide better educational services.

The documentary review on health centre111 construction supported the findings of both questionnaire and interview results. According to Adjumani district development plan (2010), the district has 9 health centre111s. The district average distance to health centres is 3 km while at national level is 4 km. 75% of the population in Adjumani live within 5km distance of the first health facility and 40% live within a kilometer radius of health facility. These findings could mean that, there are enough health centre111s constructed to provide better health services in the district.

In the water sector, the documentary review findings are in agreement with the questionnaire results. The review revealed that, safe water coverage in the district stands at 75% compare to the national target of 69% (ADLG, 2011). Similarly, Adjumani district ground water report (2010) indicates that water coverage stands above 75%, but in the western and eastern parts of the district, water coverage per parish is as low as 25% coverage. This could suggest that, many water points have been constructed to provide better water services and accountability in the district.

4.3.1.1 There was no significant relationship between political accountability and service delivery.

The first hypothesis of this study was political accountability and service delivery. A null hypothesis was derived as follows: there was no significant relationship between political accountability and service delivery. The variables of political accountability and service delivery were measured using the Likert scale to see whether there was agreement or disagreement with their statements. The results obtained were computed to establish the relationship between the two variables using Spearman Rank Correlation. The results are presented in the Table 10 below.

Table 10: Summary of correlations between political accountability and service delivery

			Political Accountability	Service Delivery
Spearman's rho	Political Accountability	Correlation Coefficient	1.000	.585**
		Sig. (2-tailed)	.	.000
		N	61	61
	Service Delivery	Correlation Coefficient	.585**	1.000
		Sig. (2-tailed)	.000	.
		N	61	61

The Table 10 above shows that, there is positive significant relationship between political accountability and service delivery. $P=0.000 < P=0.05$ therefore, the political accountability has positive significant effect on the service delivery. To determine the effect of political accountability on service delivery, Coefficient of Determination (r^2) was derived. In this case, the row squared was (.342). This means that, political accountability accounts for 34% variation in the service delivery. Therefore, the null hypothesis that political accountability has no effect on the service delivery was rejected and the research hypothesis that political accountability has significant effect on the service delivery was upheld.

4.3.2 To what extent does managerial accountability affect service delivery in Adjumani district?

Descriptive statistics on managerial accountability

The researcher asked several questions on managerial accountability for the respondents to express their opinions whether they were in agreement or disagreement with these statements. The scores obtained in staffing, performance report and technical meeting were later computed. The results are presented in the Table 6 below.

Table 6: Summary of descriptive statistics of managerial accountability variables

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Qualified applicants interviewed to fill vacant posts	18	29	34	55	7	12	2	3			4	.73
Performance reports had enhanced decision making process in Adjumani district	12	19	36	59	9	14	4	7			4	.78
Technical planning committee meetings held on monthly basis	21	34	30	49	8	13	2	3			4	.77

Source: Primary data

The Table 6 above indicates that out of 61 respondents, 52 (85%) agreed with the statement that qualified applicants were recruited to fill vacant posts compared to 2 (3%) who disagreed while 7 (12%) were non committal. This could probably mean that there was better accountability as far as service delivery was concerned.

The respondents were asked whether performance reports enhanced decision making process in Adjumani district. 48 (79%) of respondents agreed with the statement and 4 (7%) disagreed while 9 (15%) were non committal. This could suggest that majority (79%) of officials in the study provide better services.

In another statement, respondents were asked whether technical planning committee meetings were held on monthly basis. 51(84%) of respondents agreed with the statement and 2(3%) disagreed while 8 (13%) were non committal. This finding could mean that, technical planning meetings are held on monthly to improve service delivery in the district.

The interview results on whether Adjumani district recruits qualified personnel are in line with the questionnaire finding. Many respondents reported recruitment of personnel in the district are based on required qualifications and experience. In support of this finding, the researcher quoted one of the respondents from the district headquarters who explained that:

What I know is that, the DSC recruit personnel base on the requirements set by the Public Service Commission for the positions in the district. Vacant posts are advertised in the national newspaper for the Ugandans to apply. Therefore, there is no nepotism in the district recruitment exercise.

However, some respondents had different opinion that, there is no fairness in the district recruitment of qualified personnel. To substantiate this fact, the researcher quoted a respondent from the district headquarters in saying that:

People of Adjumani district are very bitter for the DSC over mismanagement of recruitment process. In 2009, some disgruntled people petitioned the Resident District Commissioner over shortlist of unqualified persons for senior positions in the district. In return, the Public Service Commission had to conceal the shortlist prepared by the DSC.

In the interview results on whether Adjumani district prepares performance report to enhance decision making is not in line with the questionnaire finding. Many respondents confirmed that heads of departments do not prepare performance reports on time to improve accountability and service delivery. This is backed by a quote from a respondent in the district who said that: “most heads of departments do not produce reports on time. They only prepare these performance reports when reminded by the CAO in writing.” Another respondent from production department added that: “heads of departments back date performance reports to show that they are produced as per schedule.” However, some respondents said that performance reports are produced to enhance decision making. A quotation from one of them said that: “quarterly performance reports are prepared by most heads of departments in order to access releases from the central government.”

In the interview results on whether technical planning meetings are held on monthly basis is in line with the questionnaire finding. Many respondents reported that technical planning committee (TPC) meetings are held on monthly basis by the heads of departments. This is evidenced when the researcher quoted a respondent from the district headquarters who said that: “we have a schedule for holding technical planning meeting at the end of every month. The minutes of these meetings are assessed every year; therefore we can not avoid it.” However, some respondents stated that technical planning committee meetings do not take place at the sub counties as required due to the low level of staffing. The researcher quoted one respondent from Dzaipi Sub County who

explained this situation: “it is difficult to realize quorum for the technical meetings in our sub county because we are understaffed. As a result, these meetings are not held on regular basis.” Meanwhile, a few respondents complained that the technical planning meetings are not properly conducted as required by the law. One respondent from the district headquarters pointed out this irregularity: “the district technical planning meetings held are not useful because most administrative issues are discussed instead of technical issues. I feel that there is no relevancy in holding such meetings.” The above findings could suggest that, the technical meetings held on monthly basis do not provide better services in the district.

The documentary review results revealed that, regulations of recruitment are being followed by DSC to appoint qualified persons in Adjumani district. This is in line with the IGG report (2010) finding on the allege irregularity of recruitment process in Adjumani district. The report revealed that the DSC advertised posts of Principle Personnel Officer and Chief Finance Officer but applicant was shortlisted due to lack of requirements met.

In a documentary review of Adjumani District Report (2008), the finding revealed that there were no departmental performance reports on sector grants to line ministries. This could imply that there was no proper accountability for the public resources used leading to poor service delivery.

In the documentary review, Annual Assessment Report of Adjumani district (2006) revealed that district technical planning meetings were held on monthly basis. Attendance was appropriate and issues discussed in the meetings were relevant to the district council objectives. Likewise, at sub county level, technical planning committee (STPC) met as required. The meetings were attended by all technical staff and issues discussed were also appropriate.

4.3.2.1 There was no significant relationship between managerial accountability and service delivery.

The second hypothesis of this study was managerial accountability and service delivery. A null hypothesis was derived as follows: there was no significant relationship between managerial accountability and service delivery. The variables of managerial accountability and service delivery were measured using the Likert scale to see whether there was agreement or disagreement with their statements. The results obtained were computed to establish the relationship between the two variables using Spearman Rank Correlation. The results are presented in the table 11 below.

Table 11: Summary of correlations between managerial accountability and service delivery

			Managerial Accountability	Service Delivery
Spearman's rho	Managerial Accountability	Correlation Coefficient	1.000	.441**
		Sig. (2-tailed)	.	.000
		N	61	61
	Service Delivery	Correlation Coefficient	.441**	1.000
		Sig. (2-tailed)	.000	.
		N	61	61
**. Correlation is significant at the 0.01 level (2-tailed).				

Source: Primary data

The Table 11 above shows that there is positive significant correlation between managerial accountability and service delivery. $P=0.000 < P=0.05$ therefore, the managerial accountability has positive significant effect on the service delivery. To determine the effect of managerial accountability on service delivery, Coefficient of Determination (r^2) was derived. In this case, the row squared was (.194). This implies that managerial accountability accounts for 19% variation in the service delivery. Therefore, the null hypothesis was rejected and the research hypothesis that managerial accountability has significant effect on the service delivery was upheld.

4.3.3 How does financial accountability affect service delivery in Adjumani district

Descriptive statistics on financial accountability

The researcher asked several questions on financial accountability for the respondents to express their opinions whether they were in agreement or disagreement with these statements. The scores obtained in final accounts, budget approval and issuance of official receipts for revenue collection were later computed. The results are presented in the Table 7 below.

Table 7: Summary of descriptive statistics of financial accountability variables

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Final Accounts produced within three months from the end of each financial year	14	23	33	54	9	15	5	8			4	0.84
District financial year's budget approved at the end of every August	21	34	28	46	7	12	3	5	2	3	4	0.98
Official receipts printed for local revenue collection	31	51	19	31	7	12	3	5	1	2	4	0.96

Source: Primary data

The Table 7 shows responses of the respondents under financial accountability variables. The first question asked was whether Adjumani district Final Accounts were produced within three months from the end of each financial year. 47 (77%) of respondents agreed with the statement and 5 (8%) disagreed while 9 (15%) were non committal. This could mean that the district council provided better services as far as financial accountability was concerned.

In the same Table 7, the respondents were asked about district budget approval. Out of 61 respondents, 49 (80%) of respondents agreed that Adjumani district financial year's budget is approved at the end of every August compared to 5 (8%) who disagreed with the statement while 7 (12%) were non committal. This suggested that, the district was able to enhance financial accountability for better service delivery.

Again, the Table 7 indicates that, out of 61 respondents, 50 (81.9%) of respondents agreed that official receipts are issued for local revenue collection and 4 (6.5%) disagreed with it while 7 (11.5%) were non committal. This could imply that Adjumani district has proper accountability for local revenue collection to provide better service delivery.

The interview results revealed similar findings that Final Accounts are produced within the stipulated time to provide better services in the district. An interviewee from Finance department backed this finding by saying that: “preparation of Final Accounts is mandatory requirement for the district to qualify for government grants. Therefore, each financial year we prepare Final Accounts for onwards submission to the Auditor General Office in Arua.” However, some respondent complained about the quality of the Final Accounts prepared by the district each financial year. A respondent from the production department expressed concern over the quality of Final Accounts and said that: “There is a problem with our Final Accounts because of the queries raised by auditors.” In another development, some respondents complained that the Final Accounts prepared by the district are not given to the council standing committee responsible for finance. In this regard, a councilor interviewed was quoted to have said that: “I find it difficult to belief that Final Accounts are prepared in the district because they are not discussed in the council.” These findings could imply that, the Final Accounts produced do not render better services for the district because they are not scrutinised by the council for remedial actions. Therefore, it is high time; Adjumani district discussed financial reports to protect the interest of the council in provision of better services.

Similarly, the interview results revealed that the budgets are approved in the district council. A respondent from Finance department supported this finding by saying that: “the district for the last three financial years has prepared realistic budget estimates.” On contrary, some respondents reported that approved budgets are not realistic which results into audit queries. One respondent from Adjumani town council had this to say: “approved budget estimates are not always achieved by the district.” Meanwhile, a few respondents said that it is difficult to assess whether or not the district prepares realistic budget estimates because of lack of participation in the process. The researcher caught with one respondent from the health department who observed that: “As councillors, we are not involved in the implementation of approved budget estimates. I do not see any meaning of approved budgets.” The researcher believes that, these findings do not support the government policy of accountability in utilisation of public resources for better service delivery in the district.

The interview finding supported the finding of questionnaire result on whether Adjumani district issued official receipts to sub counties for local revenue collection to enhance accountability for better service delivery. The researcher quoted one respondent from finance department who testified that: “Last financial year, Dzaipi Sub County collected a lot of local revenue because official receipts issued by the district were used for revenue returns.” However, some respondents reported that much as official receipts are issued to the sub counties, there is general decline in local revenue collection. One respondent from the district had this to express: “Pakele and Dzaipi sub counties managed to collect

up to only 50% of the total local revenue estimates for the last financial year, 2010/2011 but the rest performed did not collect to that level.” On the other hand, few respondents reported that there are potential local revenue sources for the district, but there is lack of political commitment. A respondent from the district expressed this concern: “There are a lot of potential local revenue sources but the district authority does not want to utilise this opportunity.” This could mean that the local revenue generated does not provide adequate services in the district.

The documentary review results revealed by Adjumani district report (2006) was in agreement with the questionnaire finding. The district report of annual assessment indicated that financial year 2005/2006 Final Accounts was produced according to the Local Governments Financial and Accounting Regulations, 2007. The report further indicated that all financial statements for 2005/2006 were in place and in line with the prescribed format of Financial Regulations, 2007. The report also indicated that final accounts were submitted to the office of the Auditor General. A letter of submission was in place and acknowledged on 29 September 2006. However, the trend of preparation of Final Accounts changed in 2007/2008 where the district including sub counties failed to meet the national standards of the ministry of local government. All Cash flow statements were not prepared both at district and sub county levels. This could mean that, Adjumani district does not ensure proper accountability for better service delivery.

Results from the documentary review are in line with the questionnaire result on whether Adjumani district approve budget at the end of every financial year. According to the

district annual assessment report (2005), the district budget was approved by the council on 29/06/2005 and endorsed by CAO and District Chairperson on 30/06/2005. It was linked to investment plan and budget framework. At sub county level, budgets were approved on 30/06/2005, 29/06/2005 for Ciforo and Adjumani town respectively. While, Dzaipi, and Ofua sub counties were not assessed according to Adjumani performance report (2005). Similarly, in Adjumani district performance report (2008), reveal that the district budget was laid before council on 13/06/2008 while at sub counties of Adjumani town council, Adropi and Dzaipi, budgets were laid on 13/06/2008, 14/06/2008, and 21/05/2008 respectively. The linkage between the investment plan and budget existed in all these councils mentioned. This could mean that, Adjumani district budgets are approved by council to provide better service delivery.

In a documentary review of ADLG report (2006), the finding revealed that the planned revenue estimates were not realized in financial year 2004/2005. The district only raised 27% and only 9% of the revenue collected was allocated to capital investments. A similar case was at sub county level or even worse. In Ciforo Sub County, only 58% of the planned revenue was collected and 8% was allocated to capital investments but no evidence of execution. Adjumani town council collected only 74.6% of planned revenue and 4% was allocated to capital investments from local revenue. In comparison with Adjumani District Report (2008), the finding revealed that the district performed fairly well as it collected 82% of its budgeted local revenue for the financial year 2007/2008. Similarly, in 2007/2008 Adjumani town council registered significant increase of 23% in

local revenue collection. Equally, Adropi Sub County registered an increase of 96% while local revenue decreased by 35.6% in Dzaipi sub county in 2007/2008.

4.3.3.1 There was no relationship between financial accountability and service delivery.

The third hypothesis of this study was financial accountability and service delivery. A null hypothesis was derived as follows: there was no relationship between financial accountability and service delivery. The variables of financial accountability and service delivery were measured using the Likert scale to see whether there was agreement or disagreement with their statements. The results obtained were computed to establish the relationship between the two variables using Spearman Rank Correlation. The results are presented in the Table 12 below.

Table 12: Summary of correlation between financial accountability and service delivery

			Financial Accountability	Service Delivery
	Financial Accountability		1.000	.389**
		Sig. (2-tailed)	.	.002
		N	61	61
	Service Delivery	Correlation Coefficient	.389**	1.000
		Sig. (2-tailed)	.002	.
		N	61	61

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

Source: Primary data

The Table 12 shows that there is positive significant correlation between financial accountability and service delivery. $P=0.000 < P=0.05$ therefore, the financial

accountability has positive significant effect on the service delivery. To determine the effect of financial accountability on service delivery, Coefficient of Determination (r^2) was derived. In this case, the row squared was (.152). This suggests that financial accountability account for 15% variation in the service delivery. Therefore, the null hypothesis that financial accountability has no effect on the service delivery was rejected and the research hypothesis that financial accountability has significant effect on service delivery was upheld.

4.3.4 How does government policies/regulations affect service delivery in Adjumani district

Descriptive statistics on government policies/regulations

The researcher asked several questions on government policies/regulations for the respondents to express their opinions whether they were in agreement or disagreement with these statements. The scores obtained in compliance with national policies/regulations, Local Governments Act, 1997 and financial regulation, 2007 were later computed. The results are presented in the Table 8 below.

Table 8: Summary of descriptive statistics government policies/regulations variables

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Adjumani district has complied with national policies to provide social services	23	38	31	51	7	12					4	0.66
Compliance with Local Governments Act, 1997 to provide managerial services	23	38	36	59	2	3					4	0.54
Compliance with Financial Regulations, 2007 to provide financial services	12	20	28	46	17	28	4	7			4	0.84

Source: Primary data

In the Table 8 above, out of 61 respondents, 54 (89%) agreed with the statement that Adjumani district has complied with national policies to provide social services while 7 (12%) were non committal. This could suggest that Adjumani district complies with the national policies for better service delivery.

The Table 8 also indicates that, 59 (97%) of the respondents agreed with the statement that, Adjumani district has compliance with Local Governments Act, 1997 in provision of managerial services while 2 (3%) were non committal. This tended to suggest that

Adjumani district complies with the Local Governments Act, 1997 for better service delivery.

In the same Table 8 above, 40 (67%) of respondents agreed that Adjumani district had complied with Financial Regulations, 2007 in provision of financial services and 4 (6.6%) disagreed while 17 (27.9%) were non committal. This could mean that, Adjumani district complies with Financial Regulations, 2007 for better service delivery.

On the interview result, the finding agrees with the statement that Adjumani district meets national standards in service delivery. However, some respondents noted challenges face by Adjumani district in attaining the national standards. One respondent was quoted to have said that: “It is difficult to achieve establishment of health centre 11s in every parish because Adjumani district continue to approve more administrative units despite limited resources to sustain them.” Unlike in education sector, the researcher found a different situation in that Adjumani district has failed to attain the national standard in urban areas only. While in rural areas, the reverse is true. There are many classroom constructed but with few pupils. One interviewee from education department explained this situation in education sector: “In Lewa primary school which is situated in rural area has many classrooms with few pupils. Some classrooms are not even empty without pupils. However in Adjumani town primary schools, pupils are overcrowded in classes.” Meanwhile in water sector, almost all villages have boreholes; there are others with two or three. One respondent from water department was in support of the

attainment of the national standards in water supply. He had this to say: “in some villages, there is more than one borehole.”

4.2.5 Descriptive statistics on service delivery

The researcher asked several questions on service delivery for the respondents to express their opinions whether they were in agreement or disagreement with these statements.

The scores obtained in the service delivery variables were later computed. The results are presented in the Table 9 below.

Table 9: Summary of descriptive statistics of service delivery variables

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Increased enrolment in primary schools	7	12	16	26	20	33	16	26	2	3	3.1	1.1
Improved academic performance in primary schools.	18	30	20	33	6	10	15	25	2	3	3.6	1.2
Immunisation service at health units	5	8	21	34	19	31	14	23	2	3	3.2	1.0
Maternal health care services at health units	15	25	39	64	4	7	3	5			4.1	0.71
Functional safe water sources opened in every parish	4	7	27	44	18	30	12	20			3.4	0.88

Source: Primary data

The Table 9 above shows that, out of 61 respondents, the majority 23 (38%) of respondents agreed with the statement that Adjumani district has increased enrolment in

primary schools and 18 (30%) disagreed while 20 (33%) of the respondents were non committal. This could suggest that, the enrolment of pupils in Adjumani district primary schools has increased for better service delivery.

In the Table 9 above, majority 38 (62%) of respondents agreed that Adjumani district has improved academic performance in primary schools and 17 (28%) disagreed while 6 (10%) were undecided. This could imply that, pupils of primary schools perform well due to improve service delivery in Adjumani district.

In the Table 9 above, majority 26 (43%) of respondents agreed that Adjumani district has provided immunisation services at health units and 16 (26%) disagreed while 19 (31%) were non committal. This could mean that, health units provide good immunisation services for the people in Adjumani district.

The Table 9 above also indicates that, 54 (89%) agreed Adjumani district has provided maternal health care services at health units and 3 (5%) disagreed while 4 (7%) were non committal. This could suggest that, health units provide maternal care services for the people to improve service delivery in the district.

The majority 31 (51%) of respondents agreed with the statement that, Adjumani district has functional safe water sources open in every parish while 12 (20%) disagreed and 18 (30%) were undecided. This could mean that, Adjumani district has functional safe water points in every parish to provide better service delivery.

The interview results reveal that most respondents decried poor primary education services in government aided schools. A respondent in Dzaipi central village was quoted to have said:

It is true there is high enrolment rate in government aided primary schools but the rate of drop out is higher than the enrolment. Dzaipi Central Primary school is one example where there is high enrolment rate but also the dropout rate is equally high. Other schools in Dzaipi Sub County have the worst dropout rate. This shows that there is poor service delivery in government aided primary schools.

While some respondents reported that there is great improvement in primary education service in the district. A respondent in Adjumani town council had this to say about improved primary education services:

Very many children have enrolled now in government aided primary schools because of good services provided by the teachers. The number of pupils who sat for PLE last year doubled. I must say that, there is great improvement of school performance in Adjumani town council.

In contrast, some respondents argued that private schools are performing better than government aided primary schools despite having limited structures and teachers. Also one respondent in Adjumani town had this to say:

You see, schools like Redeemer and Homing Dove which are private perform better than government primary schools. Moreover, these schools do not have enough trained teachers and structures unlike government

primary schools. The problem with government aided primary schools is lack of commitment from teachers and parents. Otherwise, government aided primary schools should have performed better than private schools.

In the health service delivery, many respondents said that there are inadequate health services in the health units. An interviewee from the district headquarters was quoted to have said: “maternal healthcare services are inadequate throughout health units because of few health staff.” Contrary to good health services in health units, some respondents reported that there are adequate services in the health units. In Ciforo Sub County, one respondent whose children were immunised against six killer diseases noted that: “Immunisation services in Adjumani district are good. Health workers move Village by village to immunise children. My three children were immunised last year in October because of this.” There are other respondents who had mix opinions over health service delivery in Adjumani district. One female respondent who was one time admitted in Ofua health centre111 narrated that:

It is good to deliver in health unit to avoid complication during labour period. However, when I went to deliver in Ofua health centre 111, I almost passed away because the midwife who was by then never attended to me. I must say her during my delivery was minimal. She was just looking at me instead of supporting me during that period. My luck came when some patients in the maternity ward told me to take courage to deliver. Otherwise; I would have gone without a baby at home. In my

view, Adjumani has the best Ante-Natal services in Uganda but some health workers are the ones spoiling it (sick).”

In water sector, most respondents interviewed reported that at least each village has a functional borehole and water coverage is good. One respondent in Ofua Central village who benefited from borehole water had this to say: “we do not suffer from water supply because our village Ofua central has a good borehole.” However, some respondents said the functionality of water facility has a lot of challenges. Community members do not contribute much to repair and maintain their boreholes as such many are not functional. A female respondent who is beneficiary of this service says that: “in Agojo parish, about three boreholes are abandoned because community members do not contribute towards the repair and maintenance.” Few respondents complained about unfair water coverage in the district. One interviewee from Dzaipi Sub County expressed concern about this unequal distribution of boreholes in the district: “Our sub county is neglected by the district authority in water supply. Dzaipi is the least covered with water facilities. This is unfair.”

In a documentary review, Adjumani District (2011) indicates that, 77% candidates who registered for Primary Leaving Examination (PLE) 2010 qualified to join secondary education while 8% qualified with weak passes as they failed at least one subject in PLE. On the other hand, 12% candidates were advised to repeat and 3.9% did not sit for PLE 2010. DDP (2008) states that, the enrolment of pupils increased in all primary schools.

In health service delivery, Adjumani district (2011) report indicates that immunisation coverage for children against diseases has improved. The antigens given include: BCG (against tuberculosis) 99% compare to the national standard of 90%, DPT-HepB-Hib (against Diphtheria, Pertusis, Tetanus, Hepatitis B, Heamophilus influenza) 87% compare to the national standard of 90%, Measles (89%) compare to the national standard of 95%, OPV3 (87%) compare to the national average of 89% and HIV Prevalence rates (3%) compare to the national standard of 6%. The same report (ADLG, 2011) reveals that the burden of disease among maternal is high in Adjumani district. The maternal mortality has only declined by 345/100,000 compare to the national figure of 506/100,000. The absolute number of deliveries in health units has improved for the last three years but the proportion of women delivering in health units still remains relatively low at 42%. This could suggest that, Adjumani district has slight improved its health service delivery. However, a lot need to be done by the district to achieve national standard.

Meanwhile, MWE (2010) states that in Adjumani district water functionality rate in urban and rural areas are 78% and 75% compare to national average of 88% and 79% respectively. Adjumani district has 552 domestic water points of which 35 have been non-functional for over 5 years and are considered abandoned. The main water supply technology is the deep borehole. There are three groundwater based pumped piped water supply systems serving approximately 13% of the population while 87% is served by point water sources. However, this finding could suggest that, a good number of people are served with water supply.

The finding of Focus Group Discussion held with Adjumani town council school management committee members on 10 August, 2011 contradicted the questionnaire result. It was found out that, there was poor primary education service across the district. One respondent was quoted to have noted that: “there is high rate of school dropout couple with poor performance of pupils in Primary Leaving Examinations.” Some respondents, however, reported that there is high enrolment rate in primary schools. A respondent observed that: “Cesia primary school is overwhelmed with high enrolment rate.” Meanwhile, few respondents reported mixed feelings about the quality of primary education in Adjumani district. The researcher quoted one respondent who noted that: “whereas, Adjumani district has established good primary school structures, services in schools are wanting.” These findings could suggest that, there is poor service delivery in primary schools in Adjumani district.

In a Focus Group Discussion held with Ofua sub-county health management committee members on 15 July, 2011 was in agreement the interview result. The finding revealed that, there are adequate health services in the health units of Ofua sub-county. A female respondent was quoted to have said that: “health workers are doing commendable work. They immunise children less than five years against six killer diseases.” However, some respondents expressed dissatisfaction with health service delivery in the health units. A respondent of the group expressed this concern: “look! Health workers are not enough in all health centres of Ofua Sub County. As a result, maternal services for women are not adequate.” These findings could imply that, services are general good in health centres but there is need for the district to recruit more staff for better service delivery.

A Focus Group Discussion was held with water users of Ciforo Rural Growth Water Supply on 18 May, 2011. The result corroborated with the findings of the questionnaire and interviews that, there are enough water supplies for the population of Adjumani district. One respondent in the water committee observed that: “there is no longer problem of water supply in Ciforo centre. Almost all households are connected with water pipes.” However, some respondents reported that, water supply was not equitably distributed to every village. One of the respondents noted that: “in Ciforo sub county, along river Nile belt areas like Sinyanya and Maaji Central villages, there are no boreholes to serve the communities living there. People take water from unprotected wells.” On the other hand, few respondents of the focus group discussion observed that, the challenge associated with water points is repair and maintenance. A respondent was quoted to have said that: “every village has at least a borehole, but the major challenge is repair and maintenance.”

Test of hypotheses

From the beginning, the researcher set out to test the hypothesis that there was no significant relationship between accountability and service delivery in Adjumani district local government. To test the hypothesis, the researcher then generated indices to obtain mean responses and standard deviations to show the level of agreement. Therefore, the degree of strength and effect of accountability (independent variable) and service delivery (dependent variable) were determined using Spearman correlation coefficient

technique and determination of coefficient since they are more suitable for measuring cause-effect relationships. The results are presented in Table 4s below.

4.3.4 There was no significant relationship between government policies/regulations and service delivery.

The fourth hypothesis of this study was on government policies/regulations and service delivery. A null hypothesis was derived as follows: there was no significant relationship between government policies/regulations and service delivery. The variables of government policies/ regulations and service delivery were measured using the Likert scale to see whether there was agreement or disagreement with their statements. The results obtained were computed to establish the relationship between the two variables using Spearman Rank Correlation. The results are presented in the Table 13 below.

Table 13: Summary of correlation between government policies/regulations and service delivery

Correlations				
			Gov Policies	Service Delivery
Spearman's rho	Gov Policies	Correlation Coefficient	1.000	.484**
		Sig. (2-tailed)	.	.000
		N	61	61
	Service Delivery	Correlation Coefficient	.484**	1.000
		Sig. (2-tailed)	.000	.
		N	61	61
**. Correlation is significant at the 0.01 level (2-tailed).				

Source: Primary data

The Table 13 shows that there is positive significant correlation between government policies and service delivery. $P=0.000 < P=0.05$ therefore, the government policies has positive significant effect on service delivery. To determine the effect of government policies on service delivery, Coefficient of Determination (r^2) was derived. In this case, the row squared was (.234). This means that government policies account for 23% variation in the service delivery. Therefore, the null hypothesis that government policies have no effect on the service delivery was rejected and the research hypothesis that government policies have significant effect on the service delivery was upheld.

CHAPTER FIVE

SUMMARY, DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

The purpose of the study was to investigate the effect of accountability on service delivery in Adjumani district local government. The researcher conceptualized Accountability as: political accountability, managerial accountability and financial accountability. This study was guided by four objectives namely: to identify the effect of political accountability on service delivery in Adjumani district, to establish the effect of managerial accountability on service delivery in Adjumani district, to determine the effect of financial accountability on service delivery and to examine the moderating effect of government policies/regulations in Adjumani district. In this chapter, the researcher therefore presents the summary of the study; the researcher also discusses the major findings. The researcher has also generated conclusions of the study and recommendations of the study.

5.1 Summary of findings

The study results confirmed that accountability: political accountability, managerial accountability, financial accountability, and government policies/regulations were all critical for better service delivery in Adjumani district local government. Therefore, the findings for the above stated four objectives of this study are as follows: there is positive

significant relationship between political accountability and service delivery, there is also positive relationship between managerial accountability and service delivery, and equally there is positive relationship between financial accountability and service delivery. Lastly, there is positive relationship between government policies/regulations and service delivery. This implies that, political accountability, managerial accountability, financial accountability and government policies/regulations affect service delivery in Adjumani district local government by 34%, 19%, 15% and 23% respectively. In this chapter, the findings are also discussed and recommendations made.

5.2 Discussions

Discussion is organized according to the objectives of the study the researcher set out earlier. In the course of the discussions, attempt is made to cross reference the implications of the findings with the existing literature.

5.2.1 Objective 1: To identify the effect of political accountability on service delivery in Adjumani district.

This study reveals that level of service delivery is significantly dependent on political accountability. This finding is in agreement with World Bank (2003) report on Uganda's decentralisation policies which revealed that, local political leaders fulfill their electoral needs through construction of primary schools, health centres and water facilities for better service delivery. The latter study though did not consider the levels of service delivery. This is because service delivery scores can suggest levels of service delivery.

More closely related to this result are increase school infrastructure development in local governments for service delivery; MoES (2008) finding indicates that the total number of government aided primary schools increase by 0.1% from 2006/2007 to 2007/2008, MOH (2010) finding also shows that the total number of health facilities increase from 1979 in 2004 to 2301 in 2006, and MWE (2005) finding indicates improved access to rural water supplies from 54.9% in 2002 to 61.3% in 2005. However, the difference in the strengths of association can emphasize the importance the elected politicians put on implementing government programmes to ensure service delivery for their electorate. Whereas this study was conducted in an area with low level of political accountability, the other studies took place mostly in urban areas where there is high level of political accountability to fulfil electoral needs.

On the other hand, ACODE (2009) and Namirembe (2005) findings are not consistent with the study finding. ACODE (2009) found out that, there is no political accountability exercised in Amuria district. The existing health units are in sorry state to provide better services for the people in that district. While, Namirembe (2005) found out that in Uganda local governments in Uganda have high classroom pupil ratio which has affected service delivery. However, these two studies were conducted in different environment settings and may not relate to Adjumani's case. Therefore, a stronger association between level of service delivery and accountability is expected when political accountability is higher. Accordingly, it is hereby confirmed that levels of service delivery is associated with accountability.

5.2.2 Objective 2: To establish the effect of managerial accountability on service delivery in Adjumani district.

In this second objective, the study reveals that level of service delivery is significantly dependent on managerial accountability. This finding contradicts World Bank (2006) report which noted that in Uganda there was tendency to appoint personnel in to district local governments on the basis of ethnicity or residence rather than merit which showed low level of managerial accountability and service delivery. Low level of managerial accountability and service delivery was also acknowledged by MoLG (2006) report that, staffing level in northern Uganda districts stood at 55%. Similarly, about 67% and 55% of the established scientific and administrative positions were respectively filled while only 36% of the technicians were currently recruited NARO (n.d.). Such a lean staff undermines organisation's ability to meet the demands of its clients. However, these three studies were unfortunately conducted at international, national and regional levels which did not clearly identify specific issues in the local study area of the researcher. This is so because these three studies did not consider the levels of service delivery. On the other hand, some studies tend to agree with the study findings, Adams (2006) asserted that quality report enhanced managerial accountability by indicating successes and failures of service delivery of government programmes. This is consistent with the finding of Cameron (2004) that well documented performance report is fundamental to managerial accountability and service delivery. Further still, MOLG (2003) report guide lined the operation of district local government technical planning meetings to achieve high level of service delivery. The latter three authors therefore, did not show the levels of service delivery. This is because service delivery scores can suggest levels of service delivery.

However, the difference in the strengths of association can be because of the degree of use of managerial accountability in the study areas. While this study was conducted in an area where very low managerial accountability is applied, the other studies took place in urban settings where very high managerial accountability is practiced for high service delivery. In the event where managerial accountability is high, there will be high level of district local government service delivery for citizens (ACODE, 2010). It is therefore confirmed that level of service delivery is associated with managerial accountability.

5.2.3 Objective 3: To determine the effect of financial accountability on service delivery in Adjumani district.

Finding number three of this study reveals that level of service delivery is significantly dependent on financial accountability. This finding appears to contradict argument by Goddard (2003) who argued that in the public sector there was an increased emphasis on planning, budgeting and financial accountability to ensure level of service delivery in utilisation of public monies. Likewise, Cameron (2004) pointed out that key performance indicator were driven by the budgetary process and linked to the allocation of resources rather than to achieve high level of financial accountability and organizational service delivery. These two studies did not consider the levels of service delivery. This is so because service delivery scores can suggest levels of service delivery. Similarly, MoLG (2006) report indicated that Kampala City Council was able to collect 93% of its local revenue collection to implement its local priority activities to enhance service delivery for the people. The City Council was also able to submit the final accounts for FY 2005/2006

to the Auditor General's Office on time for audit. Importantly, UNECA (2005) study found out that South African Provinces were able to collect more local revenue to implement their local priorities like school and health services. However, the difference in the strengths of association can be because of the degree of use of financial accountability in the study areas. While this study was conducted in an area where very low financial accountability was applied, the other studies; Goddard (2003), Cameron (2004) took place seven years ago outside the country and MoLG (2006) was in a city where very high financial accountability was observed to realize high service delivery. In a situation where financial accountability is very high, local government managers tend to balance the requirements of accountability to the community and to state government (Kloot& Martin, 2001) through proper use of public funds. Therefore, a stronger association between level of service delivery and accountability is expected when financial accountability is higher. Consequently, it is hereby confirmed that levels of service delivery is associated with accountability.

5.2.4 Objective 4: To examine the moderating effect of government policies / regulations on service delivery in Adjumani district.

Finding number four of this study reveals that level of service delivery is significantly dependent on government policies/regulations. This finding appears to contradict with a number of government policies. For instances, MoES(1998)policy sets targets classroom constructions in primary schools based on a maximum of 54 pupils in one classroom (ACODE,2010)which were not attained. Likewise MoH (2009) policy did not achieve its objective to build health units in every administrative unit of sub county and parish

levels. Similarly, ACODE (2010) finding indicated that water facility in rural areas did not improve much despite MWE (1999) policy in place and increased financial resources being disbursed to local governments. In relation, Local Governments Act, 1997 mandate of administrative and financial services were weakened (ACODE, 2009) due to poor enforcement of accountability to improve service delivery. Nevertheless, the difference in the strengths of association can be because of the degree of enforcement of government policies/regulations in the study areas. While this study was conducted in an area where very low government policies are enforced, MoES (1998), MoH (2009) and MWE (1999) policy studies took place at national levels where very high enforcement of policies/regulations were required to be observed by the local governments in Uganda. Therefore, a stronger association between level of service delivery and accountability is expected when government policies/regulations adherence is higher. As a result, it is hereby confirmed that levels of service delivery is associated with adherence of government policies/regulations to ensure accountability.

5.3 Conclusions

5.3.1 What is the effect of political accountability on service delivery in Adjumani district?

There is a positive significant relationship between political accountability and service delivery in Adjumani district. The political accountability has a positive significant effect on the service delivery where it accounts for 34% variation in the service delivery. However, there is challenge of functionality of schools and health units left by the Sudanese refugees. Areas along Nile belt are not suitable for drilling boreholes. These

two issues undermine the relationship between political accountability and service delivery in Adjumani district.

5.3.2 To what extent does managerial accountability affect service delivery in Adjumani district?

There is a positive significant relationship between managerial accountability and service delivery. The managerial accountability has a positive significant effect on the service delivery where it accounts for 19% variation in the service delivery. However, there is manpower shortage at the district which undermines this relationship of managerial accountability and service delivery in Adjumani district.

5.3.4 Is there effect of financial accountability on service delivery in Adjumani district?

There is a positive significant relationship between financial accountability and service delivery in Adjumani district. Therefore, the financial accountability has a positive significant effect on the service delivery where it accounts for 15% variation in the service delivery. However, issues affecting this relationship of financial accountability and service delivery are, decline in local revenue collection and unrealistic budget estimates.

5.3.4 How do government policies/regulations affect service delivery in Adjumani district?

There is a positive significant relationship between government policies/regulations and service delivery in Adjumani district local government. The government policies/regulations have positive significant effect on the service delivery whereby it accounts for 23% variation in the service delivery. The major challenge affecting service delivery is inadequate inspection of district programmes by line ministries.

5.4 Recommendations

5.4.1 Political accountability and service delivery

- Adjumani district council should strengthen civil society organisations through holding regular meetings them. This is to enable civil society organisations have information about government programmes so as to create awareness for the people to demand more accountability from the local politicians.

5.4.2 Managerial accountability and service delivery

- Adjumani district council should strengthen coordination amongst the different government departments through holding monthly technical planning committee meetings to review government programmes to enhance accountability for better service delivery.

5.4.3 Financial accountability and service delivery

- Adjumani district council should strengthen financial management systems through tailor made trainings for finance staff to acquire financial knowledge and skill to enhance financial accountability for better service delivery.

5.4.4 Government policies/regulations and service delivery

The line ministries should strengthen inspection and monitoring of government programmes in the district through regular visits to ensure compliance with the government policies/regulations for accountability and better service delivery.

5.5 Areas for future research

Given time and financial constraints, the researcher could not exhaust everything to do with accountability on service delivery and suggested the following areas for future research.

- A replication of this research could be carried out by use of other attributes of local government accountability such as social, legal and legislative
- Relationship between planning and budget in improving accountability and service delivery.
- Contribution of council statutory bodies (Public Accounts Committee and District Service Commission) towards improving accountability and service delivery in the districts.

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APPENDICES

APPENDIX A

LETTER TO RESPONDENTS

QUESTIONNAIRE ON ACCOUNTABILITY AND LOCAL GOVERNMENT SERVICE DELIVERY FOR CIVIL SERVANTS AND COUNCILLORS

Dear Sir/Madam,

I am a student of UMI pursuing a Masters Degree in Management Studies. As a partial requirement for the award of the said degree, this questionnaire is designed for the purpose of collecting data on accountability and local government service delivery: A case study of Adjumani District.

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

Thank you,

Habib Abubakar

APPENDIX B
QUESTIONNAIRE FOR CIVIL SERVANTS AND COUNCILORS

SECTION A: DEMOGRAPHIC DATA

Please tick or fill in the appropriate answer.

1. Your sex

Male

Female

2. Your age

(a). Below 25

(b). 25 - 35

(c). 35- 45

(d). 46+

3. Your highest level of education

(a). Certificate (UCE, UACE)

(b). Diploma

(c). Degree

(d). Post Graduate

(e). Others (Specify)

4. Your current designation

5. Your years of service in the district

- (a). Less than 4 years
- (b). 4 – 10 years
- (c). 11 – 15 years
- (d). 16 years and above

The following items measure three forms of accountability and service delivery in local governments. Using A five point scale ranging from 1 (for strongly disagree) to 5 (Strongly agree). State to what extend you agree with the statements:

SECTION B: ACCOUNTABILITY

Variables	SA	A	N	DA	SDA
5 = Strongly Agree (SA); 4 = Agree (A); 3 = Neutral (N); 2 = Disagree (DA); 1 = Strongly Disagree (SDA)	5	4	3	2	1
Political Accountability					
6. Adjumani district has met classroom pupil ratio1:50 in primary schools					
7. Adjumani district has constructed four teacher’s houses per primary school					
8. Adjumani district has constructed health centre III per sub county					
9. Adjumani district has constructed health centre II per parish					
10. Adjumani district has provided equitable distribution of water facility per village					
11. Adjumani district has improved water source functionality by 80%					
Managerial Accountability.					
12. Adjumani district has advertised vacant posts for attracting applicants					
13. Adjumani district has provision of funds to fill vacant posts					

14. Adjumani district has interviewed qualified applicants to fill vacant posts					
15. Departmental performance reports have provided information to the public about Adjumani district performance					
16. Departmental performance reports have enhanced decision making process in Adjumani district					
17. Adjumani district technical planning committee meetings have been attended by the heads of departments					
18. Adjumani district technical planning committee has been holding meetings on monthly basis					
19. Adjumani district Chief Executive has executed agreed actions of the technical planning meetings					
Financial Accountability					
20. Adjumani district produces statements of final accounts within three months from the end of each financial year					
21. Adjumani district produces quarterly financial statements in every financial year					
22. Local revenue collected by Adjumani district are banked before their utilization					
23. Adjumani district has used official receipts for local revenue collection					
24. Adjumani district Head of Finance has prepared local revenue distribution returns for the last twelve months					
25. Adjumani district approves its financial year's budget estimates at the end of every August					
26. In Adjumani district, budget estimates have been used to measure council performance					
27. In Adjumani district, budget estimates are executed by heads of departments					

SECTION C: GOVERNMENT POLICIES / REGULATIONS

Variables	SA	A	N	DA	SDA
5 = Strongly Agree (SA); 4 = Agree (A); 3 = Neutral (N); 2 = Disagree (DA); 1 = Strongly Disagree (SDA)	5	4	3	2	1
28. Adjumani district has complied with national education policies/regulations to provide social services					
29. Adjumani district has complied with Local Governments Act,1997 to provide managerial services					
30. There has been compliance with Financial Regulations,2006 to provide financial services in Adjumani district					

SECTION D: SERVICE DELIVERY

Variables	SA	A	N	DA	SDA
5 = Strongly Agree (SA); 4 = Agree (A); 3 = Neutral (N); 2 = Disagree (DA); 1 = Strongly Disagree (SDA)	5	4	3	2	1
31. Adjumani district has increased enrolment in primary schools.					
32. Adjumani district has improved academic performance in primary schools.					
33. Adjumani district has provided immunisation service at health units					
34. Adjumani district has provided maternal health care services at health units					
35. Adjumani district has functional safe water sources opened in every parish					

Additional information:

Please give us any comments that you find interesting on Adjumani district local government ...

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.....

Thank you for sparing time to fill this questionnaire

Any queries can be sent to habradju@gmail.com or 0772543174

APPENDIX C

**INTERVIEW GUIDE FOR ELECTED LEADERS, CIVIL SERVANTS,
COMMUNITY LEADERS AND CSO's OFFICIALS**

SECTION A: DEMOGRAPHIC DATA

1. Date of Interview.....
2. Highest level of education
3. Designation
4. Period served in current designation
5. Sex
6. Age: Below 25 years 26-45 years Above 45 years

SECTION B: ACCOUNTABILITY

7. Comment on the following forms of accountability being practiced in Adjumani district.
 - (a) Political accountability.....
 - (b) Managerial accountability.....
 - (c) Financial accountability.....

8. Can you also comment about service delivery in Adjumani district?
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9. How does political accountability influence service delivery in Adjumani district?
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10. To what extent does managerial accountability affect service delivery in Adjumani district?

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11. How does financial accountability affect service delivery in Adjumani district?

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12. How do government policies/regulations influence service delivery in Adjumani district?

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13. What other factors are affecting service delivery in Adjumani district?

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APPENDIX D

DOCUMENTARY REVIEW CHECKLIST

Particulars of Documents	Themes / Information Collected	Comments
1. Adjumani District Development Plan, 2008/2009-2010/2011	Summary of staffing level	Good
2. Facts and Figures, Adjumani District 2010/2011	Enrolment, staffing and infrastructure by sub county in primary schools, Immunisation coverage, maternal and child health,	Good
3. Adjumani District Groundwater Report, 2010	Water supply coverage	Good
4. Alleged irregularity of Adjumani recruitment process(IGG, 2010)	Requirements for the posts of Heads of Departments	Good
5. Local Revenue Handbook, 2007.	Local Revenue Collection	Good
6. Local Governments Human Resource Management Manual.	Recruitment Procedures	Good
7. Guide lines for Local Government Budget Process under Fiscal Decentralisation Strategy Modality, 2008.	Budgeting in Local Governments	Good
8. Local Governments Assessment Manual.	Minimum conditions performance	Good
9. IGG Reports on Adjumani district.	Alleged malpractice in the short listing of applicants	Good
10. Development Plans, Work plans and Budgets, Adjumani.	Management, Finance, Education, Health and Water Sector Status	Good
11. Technical Planning Committee Minutes, Adjumani.	Sectoral performance reviews	Good
12. Council Minutes.	Sectoral performance resolutions	Good
13. Departmental Reports.	Report on education, health, water, management and finance sectors	Good

APPENDIX E

FOCUS GROUP DISCUSSION GUIDE

TOPICS FOR DISCUSSION GROUPS

1. Comment on how councillors fulfil their promises in undertaking constructions in primary schools, health units and water facilities in Adjumani district?
2. Comment on managerial accountability in terms of information sharing and staffing levels in administrative units.
3. Explain on financial accountability in terms of utilisation of funds for government programmes in your administrative areas.
4. Comment on how Adjumani district officials adhere to government policies/regulations in implementing government programmes?
5. How is the level of service delivery in terms of schools, health units and water facilities in Adjumani district especial in your area?
6. Suggest solutions to improve service delivery in Adjumani district in regards to your community social structures.
7. Any further comments regarding accountability and service delivery in Adjumani district