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THE ROLE OF FINANCIAL ACCOUNTING PRACTICES ON SERVICE DELIVERY IN PUBLIC SECTOR ORGANIZATIONS IN UGANDA

A case of Kampala Capital City Authority (KCCA)

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ABSTRACT

The main aim of this study was to examine the relationship between financial accountability practices and service delivery in the public sector in Uganda, a case of Kampala Capital City Authority (KCCA). The objectives of the study were to; find out the effect of financial reporting practices on service delivery; assess the effect of regulatory practices on service delivery; and find out the relationship between internal auditing practices and service delivery Kampala City Council Authority. The study adopted both descriptive and cross-sectional survey research designs with both qualitative and quantitative methods of data collection and was carried out at KCCA. The study population was 200 out of which a sample of 132 respondents was selected as study sample and it was randomly and purposively selected. Questionnaires and interviews were used as data collection methods. The results of the study revealed a high positive and significant correlation between financial reporting practices and service delivery (r= 0. 688, p=0.000), a high positive relationship between auditing practices and service delivery (r= 0. 650, p=0.000), and a low significant relationship between financial regulatory practices and service delivery (r= 0. 453, p= 0.000) in Kampala Capital City Authority. In conclusion, the findings of the study indicated that financial reporting practices, auditing practices, and regulatory practices are influential factors of service delivery in KCCA since there is a correlational relationship between the variables. The study recommends that; KCCA should prepare plans and budgets with a high level of participation and ownership of the public. This could be done through broad stakeholders' meetings, discussions, and conferences; There should be regular public expenditure review meetings at which expenditures would be discussed widely by the county with donors, civil society organizations, and citizens; and KCCA should strengthen coordination amongst the different government departments through holding monthly technical planning committee meetings to review government programs to enhance accountability for better service delivery.

Keywords: Financial Accountability, Financial Accounting Practices, Local Government, Revenues, Service Delivery

1.0 INTRODUCTION

In the last 30 years, governments all over the world have made fundamental changes to the way they are run (OECD; 2015). Public service financial accountability reforms have been at the heart of this process of modernization. Despite different administrative cultures, political circumstances and priorities, the level of convergence is striking (Karmarck; 2013). This convergence reflects the prevalence of a shared governing philosophy that has underpinned many of the recent reforms.Monitoring and evaluation plan is a guide that explains the goals and objectives of an M&E strategy and its key elements (Scott, 2008), but Caron & Giauque (2009) describes project success as a a project that meets its objectives under budget and under schedule. This evaluation criterion has remained as the most common measure in many industries. But for a development project, success goes beyond meeting schedule and budget goals, it includes delivering the benefits and meeting expectations of beneficiaries, stakeholders, donors or funding agencies (Barney 2012, Bhagatand Black 2012, Abdullah, 2014).

Doherty and Horne (2002:48), argue that the period from 1980-2010 saw changes in patterns of ownership and in the forms of organizational structure and systems in most of the public service of the developed world and the developing ones. It is obvious that every citizen and stake holders in the public sector where public sector reforms took place in one way or the other and at different levels has been deeply implicated by changes in public social service delivery, well-being and economic development. The New Public Management (NPM), which gained popularity in the 1990s, advocates the redefinition of the size, scope and role of the state in society and its relationship with the market alongside reforms for improving competence of public bureaucracy (Pollitt; 2016). It is largely supportive of effective and efficiency public service delivery. Therefore, it has become a major element of governmental attempts to reshape and improve the performance of public institutions in terms of public service delivery for sustained economies.

Financial accountability is the prime objective for all public sectors in Africa due to the need to increase the efficacy, efficiency and transparency of the provision of public services and value for money (Pollitt, 2015). The need for financial accountability all over the world has led to the development of autonomous organizational structures, agencies, the out-sourcing of services (structural reforms and marked-related reforms), development dialogue, leadership training, knowledge or team-based management (cultural managerial tools), performance management, targets, indicators and output objectives, increased emphasis on service quality, standard setting and customer responsiveness which vary depending on the country.

2.0 THEORETICAL FRAMEWORK

The study was based on two theories: agency theory and theory of constraints

2.1 Agency Theory

From the theoretical perspective, financial accountability was discussed in view of the principal-agent theory. The principal, who are the citizens grant some authority to the agents (politicians and civil servants) to act on their behalf (Shah, 2007; Agwor & Akani, 2017; Gailmardy, 2012). The principal-agent theory relates the customer (principal), who pays for services or goods, and the agent. More than often however, the agent least does what the principal expects (Hlavaeek & Hlavaeek, 2016) yet the principal is limited in his ability to monitor and judge the contractor’s input and output (Keil, 2005), which leads to mistrust and can only be avoided under high monitoring costs. In ideal situations, the public empowers government officials to promote public welfare using public resources. But more than often however, government officials serve their own interests, which jeopardize service to the public. According to (Berner & Smith, 2014) accountability is interpreted as the ability of the principals (public) to question the conduct and behavior of the agents, and to impose sanctions where such conduct or behavior falls short of the requirement.

This would be demonstrated in the ballot box on the side of the politicians, but how about the civil servants? In growing democracies, the agents override the principals, thus denying them full participation in their demand for accountability of the actions of the agents (Cabannes, 2005) to the point of denying them full participation through information exchange. Principals only disseminate information to advance their own self-interests and to maximize their own utilities (United Nations, 1999). According to (Birskyte, 2013), the public attempts to demand accountability from politicians and civil servants however, a wider range of principals lack the capacity to hold agents accountable. This research argues that while the public can be involved in demanding accountability from politicians and civil servants, the public is also driven by personal interests, political patronage, resource shortage and foreign backings. In turn, the agents do not consider the targets of the constituent principals. In other words, the principal-agent-theory cannot apply in dynamic situations where power is not directly delegated. As people continue to look to politicians for cash in exchange for their votes, this implies a decrease in their legality to demand accountability (United Nations, 2005). Since resources are in the hands of an elected government, people must be corrupted by accepting bribes for their votes, which constrains effectiveness and delivery of public goods. This theory is applicable to this study since it involves assessing the roles of agents (politicians

2.2 Resource Mobilization Theory

In public sector organizations like KCCA, of all the resources required, a resource in the form of ‘money’ is the most important one. Without this resource we cannot activate the other resources in the agency / community. In the market-oriented economy like ours, it is the monetary resource, which determines the expansion or contraction of other resources. The success of any public sector organisation lies in its ability to raise enough funds (monetary resources), or to convert other resources in such a way that it can be exchanged for the money, or to plan its activities into fundable projects (Tam and Kiang, 1992)

2.3 Purpose of the Study:

The purpose of the study was to examine the role of financial accountability practices on service delivery in public sector organizations in Uganda, a case study of Kampala City Council Authority.

2.4 Objective of the Study

i. To find out the relationship between internal auditing practices and service delivery Kampala City Council Authority.
ii. To find out the effect of financial reporting practices on service delivery in Kampala City Council Authority.
iii. To assess the effect of regulatory practices on service delivery in Kampala City Council Authority.

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3.0 LITERATURE REVIEW

3.1 Financial Accountability practices

Accountability is generally defined as accepting and meeting one's personal responsibilities, being and feeling obligated to another individual as well as oneself, and having to justify one's actions to others (Wilson, Reck, & Kattelus, 2010). Accountability has frequently been presented as rational practice to ensure responsibility by individuals and institutions, which should be implemented in all civil societies, economic institutions and organizations (Agwor & Akani, 2017). He noted that the traditional tools of accountability are often considered by non-profit organizations as unnecessary formal tasks and excessive bureaucracy, which can have important consequences both organizationally and managerially. According to (Onuarah & Appah, 2012), accountability focuses on the extent to which feedback recipients perceive they are responsible for, utilizing feedback information for development. A sound system of public expenditure management needs to take into account the wider values and requirements of society. Accountability, transparency, predictability and participation are important instruments for sound budget management, but also have an intrinsic value, and are generally seen as the four pillars of good governance. If budget managers do not comply with parliament's authorizations, or if public funds are used for private purposes, it is doubtful whether either aggregate fiscal discipline or efficient resource allocation, or both, will be achieved. Financial accountability is about assuring its stakeholders regarding the use of public resources (stewardship) as well as to underpin decision-making about how to allocate scarce resources like time, personnel, space, equipment and money (Doussy & Doussy, 2014). The allocation of resources may affect the entire operation and success of an organization, which often hinges on the quality of its financial management. Thus, public entities have to provide information about financial activities to its stakeholders in order to discharge financial accountability. Financial accountability is a very important component of the public sector financial management process in order to ensure value for money and provision of better services to the local people.

3.2 Service Delivery

A service is an activity or a series of activities of more or less intangible nature that normally, but not necessarily, takes place in interactions between the customer and service employees and/or systems of service providers, which are provided as solutions to customer problems (Bajo, Primorac, & Runtic, 2017). Service delivery can be taken to be an outcome of performance depending on the context in which it is used (Yeo & Neal, 2014). According to (Birskyte, 2013), service can be expressed in terms of capacity to deliver desired services and from which customers get satisfaction. A service delivery gap is that gap between the established delivery standards and the actual service delivered (Goncalves, 2013). It is an inconsistency between service design / quality specifications and the actual service quality by the service delivery system. Effective engagement between citizens, service providers and elected representatives is essential to democratic service delivery.

3.3 Effect of financial reporting practices on Service delivery

Financial reporting plays a major role in fulfilling government's duty to be publicly accountable in a democratic society. Financial reporting is used in assessing accountability by

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comparing actual financial results with the legally adopted budget, assessing financial condition and result of operations, assisting in determining compliance with financial laws and assisting in evaluating efficiency and effectiveness (Wang, 2011).The accounting profession through oversight bodies, developed certain international rules and guidelines on how financial information is treated and communicated so that measurement and presentation are less subjective (Kumar, Langberg, & Sivaramakrishnan, 2012). These guidelines and rules for preparing financial statements are commonly known as Generally Accepted Accounting Principles (GAAP), The International Accounting Standards Board (IASB), the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs). These standards start with a conceptual framework which anchors financial reports to a set of principles such as materiality (the degree to which the transaction is big enough to matter) and verifiability (the degree to which different people agree on how to measure the transaction) (Beyer & Guttman, 2012). The standards establish which resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, when these changes should be recorded, how the recorded assets and liabilities and changes in them should be measured, what information should be disclosed and which financial statements should be prepared (Li, 2005). In other words, the standards prescribe recording and reporting practices that are deemed to be acceptable when reporting on the financial affairs of an entity.

Today, all public institutions in Uganda are adhering to IFRSs to ensure the same understanding of the information by both the preparers and users of that information. The enforcement of accounting standards improves the quality of financial reporting(Auditor General, 2017).Unfortunately, literature recognizes that measuring the quality of financial reports like the financial statements is problematic especially because different users may perceive the usefulness of information very different from each other(Indriasari, 2008; & Rabrenovic, 2018; Hladchenko, 2016).This is associated with the fact that most of the stakeholders will not have the ability or need to analyze the financial statements in detail or test the compliance with accounting standards. Therefore, concentrating on characteristics like understandability, comparability, verifiability and timeliness (Kedia & Philippon, 2016), which enhance faithfulness and representation to citizens, politicians, donors, government and NGOs; is far better. Stakeholders like CSOs and community members could be probably only interested in whether the statements are trust worthy, that no corruption took place, the budget were complied with and that the organization in question is in a position to provide value for money (Graham, Harvey, & Rajgopal, 2016). Therefore, financial statements must be transparent and easy to understand to enable making informed decision.

3.4 Effect of regulatory practices on Service Delivery

Jordaan (2013) notes that the essential purposes of regulatory practices is demonstrating how the government manages its financial resources in terms of revenues, expenditures as well as keeping track of assets and liabilities. An effective regulatory practice is therefore essential as management should receive a timely, reliable flow of information about its financial status. Allen and Tomassi (2001) provide a list of the principles of good regulatory practices as; completeness, legitimacy, user-friendliness, reliability, relevance, consistency, timeliness, comparability and usefulness. Completeness means the information in aggregate should cover all aspects of government's relationships. Legitimacy relates to the form and content of financial reports being appropriate for the intended users while complying with accepted standards. User friendliness implies ease to understand the reports by well informed and interested users while allowing information to be gathered and disseminated easily (International Accounting Standards Board [IASB], 2008).

Pretorius and Pretorius (2018), also note that reliability requires information presented in the reports to be verifiable and unbiased while relevance refers to capability of making a difference in the decisions made by users. Timeliness means having information available to decision makers before it loses its capacity to influence decisions. Comparability relates to ability by users to compare the financial reports of an entity through time in order to identify trends in its financial position and performance. The main focus of usefulness is the provision of useful information in a timely manner for decision-making (Jordaan, 2013). Scott (2017a) emphasizes on the need for accuracy and the ability of the financial reports to provide useful information on ongoing activities in the District Assemblies of Ghana.

3.5 Relationship between internal auditing practices and Service Delivery

Internal auditing departments are set up with the aim of having a positive influence on organizational growth. For an organization to run effectively and efficiently, internal controls have to be put in place and hence calling for strong internal control function within the organization (Reed, S.A., 2002).

If the internal auditing department is functioning well, then in most cases, profits will be high and there will be the value for money in terms of economy, efficiency and effectiveness. The value for money implies that efforts must be made to ensure that the available funds are spent in the provision of goods and services in a way which maximizes the benefits to the users of the services and goods. But if the internal audit department is not functioning well, then in most cases, the profits will be low and there will not be value for money (Reid et al, 1997; 2010).

Sufficient, relevant and reliable information is a pre- requisite for an effective and efficient organizational growth and its internal auditors who review the reliability and integrity of financial and operational information and the means to identify, measure, classify and report such information (Flora, 2016). An organization is said to perform well if it is having a good financial management (Pandely, 1999). This is all supported by the internal audit function. It can be noted that internal audit is intended to overcome the tendencies of corruption, fraud, misappropriations and abuse of office in most organizational growth.

4.0 RESEARCH METHODOLOGY:

The study adopted both descriptive and cross-sectional survey research designs where both qualitative and quantitative approaches were considered to allow triangulation. A descriptive survey was used by looking at particular characteristics of respondents at a particular point in time so as to enable the researcher determine the nature of prevailing conditions without manipulating the subjects. More still, the researcher used a cross sectional survey by recording information about subjects without manipulating the study environment in a specific period of time. This is because cross sectional survey allows collecting data at one point in time hence minimizing costs and time. Qualitative and Quantitative approaches were employed because the blend of both qualitative and quantitative information cements the authenticity of the study findings.

4.1 Data Quality and Analysis:

Data quality control looks at the steps to ensure that the data collected has minimal errors which include validity and reliability. Validity is the extent to which research instruments measure what they are intended to measure (Oso & Onen, 2008). Reliability is the extent to which a research instrument yields consistent results across the various items when it is administered again at a different point in time (Sekaran, 2016).

4.2 Validity

Validity simply means the ability of a research instrument to measure as accurately as possible what it is intended to measure so that meaningful inferences are made from the research results (Mugenda and Mugenda, 1999). To ascertain validity of the instrument, the questions were carefully selected and reviewed by the research supervisor and a few course-mates. The questions that were found to be irrelevant and/or ambiguous was dropped or modified. Subsequently, the instrument will be distributed for pretesting to 5 respondents as judges. The instrument was tested using content validity index (CVI) for relevancy, appropriateness, clarity, coherence and completeness.

CVI = No. of items rated relevant

Total no. of items

CVI = 20/38

=0.789

The results from above indicate that CVI is greater than 0.7(0.789>0.7) and this implied that the questionnaire was valid.

In this study, reliability of the measurement items was completed by running a reliability analysis utilizing SPSS v22 (Statistical Package for the Social Sciences) in order to obtain the Cronbach Alpha for each scale and checking the item to total correlations. The research questionnaire was checked for item consistence basing on Cronbach's alpha test. The results are displayed in the table below.

Table B: Cronbach Alpha Coefficient

Cronbach's Alpha	Number of Items
.789	38

Source: primary data, 2016

According to Amin (2005) if the reliability is 0.7 and above, then the questionnaire is reliable for research. The instrument was deemed reliable since it scored 0.833.

4.3 Research Findings

The study findings are presented in form of tables showing frequencies, percentages, mean scores, correlation and regression analysis.

Table C: Descriptive Statistics on Financial reporting Practices

	N	*Mean*	*Std. Deviation*
The financial reporting process in the authority is inclusive and wide consultations take place	*120*	*4.02*	*1.029*
Citizens participate in the financial reporting process to ensure that important issues are given priority	*120*	*3.42*	*1.105*
Enough resources are allocated to various projects based on clear criteria understood by stakeholders	*120*	*3.55*	*.942*
I am able to calculate my Incomes, credit balances and fees without the help of anyone.	*120*	*3.81*	*1.211*
The financial reporting and planning process is realistic and practical	*120*	*3.95*	*1.158*
Budgets are adhered to when it comes to spending	*120*	*3.67*	*1.087*
Value for money is a key concern in financial reporting process in the authority	*120*	*3.43*	*1.172*
Addressing marginalization and inequalities are key concerns in the financial reporting process	*120*	*3.88*	*1.224*
Financial reports for previous years and their actualizations inform the future years.	*120*	*3.65*	*1.200*
Overall mean and standard deviation		*3.69*	*1.145*

Generally, results of the study as presented in table 3.69 above revealed that respondents agreed to a moderate degree about the statements on financial reporting Practices with an overall mean score of 3.69. An overall standard deviation of 1.145 indicates that, there was no consensus in the responses. This implies that financial reporting influence service delivery in KCCA

4.4 Correlation between Financial reporting Practices and Service delivery

		Financial reporting Practices	Service delivery
Financial reporting Practices	Pearson Correlation	1	.688**
	Sig. (2-tailed)		.000

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	N	120	120
Service delivery	Pearson Correlation	.688**	1
	Sig. (2-tailed)	.000	
	N	120	120
**. Correlation is significant at the 0.01 level (2-tailed).			

Source; Primary Data, 2020

Correlation results in Table 4.2 above show that there is a positive high significant associative relationship between financial reporting Practices and service deliveryin Kampala Capital City Authority, Wandegeya (r = 0.688, Sig= 0.000). The positive high correlation implies that the positive change in financial reporting Practices leads to a positive change in service delivery in KCCA, and vice versa. Therefore, null hypothesis, which stated that "There is a no relationship between Financial reporting Practices and performance of Kampala Capital City Authority", was rejected and the Alternative hypothesis which stated that, "There is a relationship between Financial reporting Practices and service delivery of Kampala Capital City Authority" was accepted.

Table 4. 3: Model summary for financial reporting Practices and Service delivery

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688[a]	.473	.469	.28672
a. Predictors: (Constant), Financial reporting Practices				

Source; Primary Data, 2020

The Regression results as presented in table 4.3 above show the, adjusted R square value 0.469; it implies that 46.9% of finance performance of KCCA, is influenced by financial reporting Practices, the remaining 53.1% of service delivery being explained by other factors. This therefore means that there is a relationship between financial reporting Practices and service delivery in KCCA.

Table 4. 4: ANOVA values for financial reporting Practices and Service delivery

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.716	1	8.716	106.019	.000[b]
	Residual	9.700	118	.082		
	Total	18.416	119			
a. Dependent Variable: Service delivery						
b. Predictors: (Constant), Financial reporting Practices						

Source; Primary Data, 2020

Results of the study in table above indicate that the regression model predicts the dependent variable significantly well. There is a statistical significance of the regression model indicated by F= 106.019 and P=0.000 which is less than 0.05. This is also supported by the regression mean square value of 8.716 compared to the residual mean square of 0.082. This therefore confirms that, there is a relationship between financial reporting Practices and service delivery in Kampala Capital City Authority.

Table 4. 5: Coefficients for Financial reporting Practices and Service delivery

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.671	.222		7.533	.000
	Financial reporting Practices	.615	.060	.688	10.297	.000
a. Dependent Variable: Service delivery						

Source; Primary Data, 2020

Results from table 4.5 give t values and Beta. The t-values test the hypothesis that the coefficient is different from 0. To reject this, you need a t-value greater than 1.96 (for 95% confidence). The t-value for financial reporting Practices is 7.533 which is greater than 1.96. This implies that financial reporting Practices affects the service delivery of KCCA considering a significant factor (Sig =0.000). Also, the standardized beta coefficients of 0.460 imply that an increase one unit of service delivery is caused by 0.688 units increase in financial reporting Practices based on the equation $Y=\beta x + C$ where Y= service delivery (Dependent variable), x = Financial reporting Practices (Independent variable, $\beta = 0.688$ and C= constant. This therefore means that there is a statistical relationship between financial reporting Practices and service delivery in Kampala Capital City Authority.

From the interview one of the respondents revealed that “The Authority’s financial reports all properly prepared and published whereby the elected leaders and citizens can access them freely from time to time without any hindrances from the management of the City”

There exists appropriate financial reports approval and authorization mechanism in the Authority which contributes to financial accountability and service delivery” One of the respondents revealed during interviews.

A respondent from Finance department supported this finding by saying that: “the Authority for the last three financial years has prepared realistic budget estimates and has properly prepared financial reports.” On contrary, some respondents reported that financial reports prepared and published by the Authority are not realistic which results into audit queries. Meanwhile, a few respondents said that it is difficult to assess whether or not the Authority prepares realistic financial reports because of lack of participation in the process. The researcher caught with one respondent from the health department who observed that: "we are not involved in the preparation of the financial reports in the Authority." The researcher believes that, these findings do not support the government policy of accountability in utilization of public resources for better service delivery in the district.

Monitoring implementation progress and reporting on the medium-term action plan and financial reports in the authority is vital to ensure enhanced demand for accountability required to improve delivery of public services. One of the officials of KCCA revealed.

5.0 DISCUSSIONS AND RECOMMENDATIONS

5.1 Financial reporting Practices and Service delivery

Pearson's correlation between financial reporting Practices and Service delivery (table 4.2) illustrates that there is a strong positive relationship between the two variables with $r = 0.688$ and $p = 0.000$. This implies that the positive change in financial reporting practices leads to a positive change in service delivery in KCCA and vice versa. Therefore, we can confirm that there is positive strong statistical relationship between financial reporting Practices and service delivery in KCCA.

In relation to the adjusted R square value (Table 4.3), 46.9% of finance performance of KCCA, Wandegeya influenced by financial reporting Practices, the remaining 53.1% of service delivery being explained by other factors such as lending terms and liquidity ratios. This therefore means that there is a relationship between financial reporting Practices and service delivery in KCCA.

Results of the study in table 4.4 indicated that the regression model predicts the dependent variable significantly well. There is a statistical significance of the regression model indicated by 106.019 and $P=0.000$ which is less than 0.05. This therefore confirms that, there is a relationship between Financial reporting Practices and service delivery in KCCA.

First, it is recommended that KCCA should prepare plans and budgets with high level of participation and ownership of the public. This could be done through broad stakeholders' meetings, discussions and conferences. The counties should also provide information to the public on budgets and plans. The information on budgets could assist the public to understand the obligations of the Authority.

6.0 CONCLUSIONS

The first research objective was stated as, "To determine the effect of Financial reporting Practices on the service delivery of KCCA." and the first research question was stated as, "How does financial reporting Practices affect service delivery in Kampala Capital City Authority?" The study concludes based on the adjusted R Square, that 46.9% of service delivery of KCCA, is influenced by Financial reporting Practices, the remaining 53.1% of service delivery being explained by other factors such as lending terms and liquidity and Financial reporting Practices positive affects the service delivery of KCCA considering Pearson product-moment correlation coefficient of $r = 0.688$. The positive value of (r) implies that a positive change in Financial

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reporting Practices results into corresponding positive change in service delivery and vice-versa. Therefore, research objective one was achieved and research question one was answered

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