



Effect of Financial Releases and Social Accountability Practices on Service Delivery in Mayuge Local Government, Uganda

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Abstract: *Central Government Releases conduct decision making closer to people to improve governance and service delivery. This study was conducted to establish whether financial releases and social accountability practices had a significant effect on service delivery in Mayuge Local government, Uganda. The study adopted both descriptive and explanatory research design to identify, analyze and describe the relationship between variables. The study population was Mayuge Local government officials from all the counties. This study used multiphase sampling technique to select the subjects of study. A pilot test was conducted to detect weaknesses in design and instrumentation. Cronbach's alpha was used to test for internal reliability of each variable used in the study. Data analysis was done using descriptive statistics, correlation, and regression analysis. The findings revealed that government releases had a significant effect on service delivery in Mayuge Local government in Uganda. Specifically, the study found that financial releases and social accountability practices all had positive and significant effect on service delivery. However, social accountability had a significant effect on service delivery independently but not jointly. The study concluded that government releases had a significant effect on service delivery. The study recommends that financial releases and social accountability practices need to be facilitated to improve service delivery in Mayuge Local government in Uganda.*

Keywords: *Financial, Accountability, Service delivery, Local Government, Mayuge, Uganda*

1. Introduction

Globally, service delivery in Microfinance Institutions (MFIs) is a topical issue and a consensus amongst scholars that public service delivery is critical to ensuring the national wellbeing and stimulation of economic development (Shahzad, 2018). This is because on daily basis governments carry out several regulated and unregulated activities to provide citizens with services and at the same time guarantee that these services are in accordance with the rule of law (Greeves, 2017).

Kearse (2016) asserts that in most African countries and countries in the Middle East, better service delivery always begins with better financial records management practices. This is because government departments can only take appropriate action and make correct decisions if they have sufficient information readily available; hence, proper financial management supports

effectiveness in service delivery in a variety of ways (Nyagah, 2018). Service delivery is an essential function in the relationship between government and citizens (Abe & Monisola, 2017). Government performance is measured through service delivery to its people. The best yardstick to measure government performance of good governance is through service delivery to the people. Abe and Monisola (2017) contend that government is expected to deliver better services to its people.

In the devolution process, the participation of local governments and communities has been advocated as powerful means for improving the service delivery mechanism in many developing countries. Pro-decentralization advocates generally argue that it brings decision makers closer to the people that would increase the responsiveness of local officials to needs that may not be served by the central government (Hooda, 2016).

2. Literature review

This section covers literature on financial releases and service delivery as well as the influence of citizen participation on service delivery.

2.1 Financial Releases and Service Delivery

In general, financial releases refer to transfer of competencies, responsibilities and financial resources from the central (state) level to the lower levels of government (Finzgar & Oplotnik, 2018). Financial decentralization is said to exist when sub-national governments have the decision-making power to raise revenues and perform spending activities (Kim, 2017). Alternatively, Akorsu (2015) posits that financial decentralization refers to a set of policies designed to increase the revenues or fiscal autonomy of sub national governments. Fiscal decentralization is the traceable type of decentralization as it is directly linked to budgetary practices. It necessitates the transfer of powers to raise and retain financial resources to fulfil assigned responsibilities to local level political and administrative organizations. It entails the assignment of functions and responsibilities regarding revenue collections and spending to sub-national government institutions (Yusoff., 2018).

Rodríguez-Pose and Krøijer (2019) summarized arguments in favor of fiscal decentralization. They claim it promotes higher efficiency, better public service, greater transparency and eventually, economic growth. It is often argued that decentralization increases economic efficiency because local governments are better positioned than the national government to deliver public services because of proximity and informational advantage. This proximity is particularly important in low-income countries or emerging markets where in absence of market opportunities, vulnerable populations rely heavily on state action for their survival. In the same context, Gemmill, Kneller, and Sanz (2016) investigated whether the efficiency gains accompanying fiscal decentralization generate higher growth in more decentralized economies, applying pooled-mean group techniques to a panel dataset of 23 OECD countries, 1972 – 2005. The study found that spending decentralization tends to be associated with lower economic growth while revenue decentralization is associated with higher growth.

Fiscal decentralization policies can assume different institutional forms. An increase of transfers from the central government, the creation of new sub-national taxes and the delegation of tax authority that was previously national are all examples of fiscal decentralization. Financial decentralization are policies designed to increase the financial autonomy of sub-national governments (Ozmen, 2017). It is an important tool in revenue performance and therefore instrumental in providing services closer to people in large and

densely populated economies (Clegg & Greg, 2016). The theories underpinning financial decentralization include the Souffle theory, Sequential theory of decentralization and the new public management theory.

Devolving financial authority to lower levels of government reduces central government's control over public expenditure. It involves the transfer of power to local authorities to make autonomous decisions about revenue collection strategies and expenditures decisions. With such autonomy comes local responsibility such as that of cost recovery through user charges and property taxes (Stanton, 2017). Fiscal decentralization may confer power on locally elected officials to collect and spend own revenue. In the most fulsome application of fiscal decentralization, local government is awarded substantial taxing powers and the freedom to determine the extent of public service delivery. By distributing authority and responsibility for fiscal management and public service delivery, minorities are given a stake in the system and this helps in conflict management (Ndung'u, 2018).

Halaskova and Halaskova (2016) posits that measurement of fiscal decentralization include expenditures of lower levels of government as a percentage of total expenditures or Gross Domestic Product (GDP). Secondly, it also includes revenues of lower tiers of government as a percentage of total revenues or GDP; division of tax revenues between central and local governments. Lastly, the level and extent of tax authority and share of expenditures in selected public sector areas such as education, health, social security as a share of total expenditures of lower levels of government. The efficiency of a decentralization framework is high when the intergovernmental fiscal framework is welfare enhancing, incorporates incentives to encourage prudent fiscal management at all government levels and responsibilities to tax and spend at the sub – national levels is accompanied by adequate political authority (Ndung'u, 2018). For instance, Shah (2017) identifies matching grants and tax revenue assignments as incentives that may motivate the enhancement of fiscal effort at the sub-national levels of government.

This study focused on four dimensions of financial decentralization namely revenue decision making, expenditure decision making, local revenue generating capacity, and national borrowing. These dimensions were chosen as the study postulated they would have closer relationships with service delivery. There is limited research that has empirically tested the relationship between financial decentralization and service delivery in developing countries. Existing studies have largely been drawn from developed countries and may not be generalized in local context due to different institutional, regulatory, and cultural factors.

2.2 Citizen Participation

Citizen participation is active involvement of the people in all development activities (Mwesigye, 2018). Involving citizens in determining their social affairs enables them rally behind development initiatives. Therefore, inclusive programmes should be designed in a way that every individual in the community feel as being part of the development (Kihehere, 2017). Citizen's participation is required for various reasons; first, it helps strengthen legitimacy and accountability of democratic institutions. Second, it empowers communities and builds social cohesion. Third, this process helps deliver public services to the communities according to their needs. Lastly, it helps enhance citizens' self-esteem by developing their intrinsic skills and knowledge, and makes them politically aware of their roles as active citizens (Brodie, Cowling, & Nissen, 2019). Citizen participation in decision-making has been evaluated as the cause of a variety of socio economic outcomes including significant variance in service delivery outcomes.

However, this variable seems to be ignored in most of the literature that evaluates the impact of decentralization on service delivery (Saavedra, 2017). In this study, the effect of citizen participation on service delivery will be examined based on new public management theory. The theory advocates for citizen participation in the process of evaluating public services, since the new public management principle of customer responsiveness requires that the degree of the user satisfaction be measured. Therefore the relationship between citizen participation, decentralization and service delivery is conditioned by complex political, historical, social, and economic factors which differ in magnitude and importance from country to country.

Despite the support for citizen participation in decentralized service delivery, there is a dearth of data on the resulting influence on service delivery. Robinson (2017) observes that a major problem with available empirical literature is that there is no systematic or comparative evidence on whether increased citizen participation in decentralized local governance generates better outputs in provision of education, health, drinking water and sanitation services. The available evidence draws either on example from single countries and sectors, or is anecdotal, temporally specific, and highly localized, thus rendering the task of generalization problematic. Previous research indicates that when citizens have the necessary information to monitor the providers, and the incentives to demand good quality services, their participation helps to improve the quality of public services (Banerjee, Banerji, Duflo, Glennerster, & Khemani, 2016). This study will focus on four dimensions of citizen's participation. These include attending meeting, lodging complaints, raising voice, and direct contribution. These dimensions were chosen as the study postulated they would have closer relationships with service delivery.

3. Methodology

3.1 Research Design

This study used both descriptive and explanatory research design to help identify, analyze, and describe the relationship between central government releases and service public delivery in local governments in Uganda. Descriptive survey was used to allow for description of central government releases and service delivery variable. An explanatory study design was used because the study seeks to establish the relationship between financial releases, citizen participation, and service delivery. Several previous studies on decentralization and service delivery have used explanatory research design with satisfactory results

3.2 Target Population

Target population refers to the entire group of individuals or objects to which researchers are interested in generalizing the conclusions. In other words, population is the aggregate of all that conforms to a given specification. All items in the field of enquiry constitute a population. According to Burns and Grove (2016) population is all the elements that meet the criteria for inclusion in a study and the target population of this study was Mayuge district Local Government staff.

3.3 Sample Size

Generally, sample sizes larger than 30 and less than 500 are recommended for statistical data analysis. For the purpose of this study, 95 questionnaires were administered to the staff of nine departments and two units of Management, Finance, Statutory Bodies, Production, Health, Education and Sports, Works and Technical Services, Natural Resources, Community Based Services, Planning and Internal Audit. To compute the sample size, the study adopted formula provided by Kothari and Garg (2017).

$$n = \frac{Z^2 pqN}{e^2(N-1) + Z^2 pq}$$

Where:

n is the sample size

Z is the standard normal deviation at the required confidence level. Assuming a 95% confidence level the value of Z is 1.96 $N=2794$

e is the margin of error

P is the proportion in the target population estimated to have characteristics being measured taken as 0.5 $q = 1 - P$

3.4 Sampling Procedure

Burns and Grove (2017) contends that sampling is a process of selecting a group of people, events, or behavior with which to conduct a study. This study used multiphase sampling technique to select the subjects of study.

3.5 Data Collection Instruments

Data was collected through instruments developed by the researcher under the supervision of university supervisors. The choice of data collection instrument is often very crucial to the success of a research and thus when determining an appropriate data collection method, one has to take into account the complexity of the topic, response rate, time and the targeted population. The data collection instruments were questionnaires.

This study used both closed-ended questions and open questions to collect the data. The questions were administered to local government officials. Closed-ended questions were used where respondents were restricted to direct their answers without further explanation while the open-ended questions sought respondent's views on variables being studied. The questionnaire included Likert scale from 5=Strongly Agree, 4=Agree, 3=Neutral, 2= Disagree and 1=Strongly Disagree.

3.6 Validity of Research Instrument

This refers to the accuracy and meaningfulness of inferences based on the research results. Validity exists if the data measure what they are supposed to measure. The study enlisted both face validity and content validity. In order to ascertain face validity, the instruments were constructed and passed over to university supervisors for constructive criticism. Thereafter it was revised according to their insights. The study instrument was also content-validated.

3.7 Reliability of Research Instrument

Reliability refers to the ability of a measurement instrument to produce the same answer in the same circumstances, time after time. In this study, the reliability in the pilot study was tested for internal consistency using the Cronbach alpha coefficient. The rationale for internal consistency is that the individual items should all be measuring the same constructs and thus correlates positively to one another.

Through a pilot study, 35 questionnaires were obtained and tests were conducted. The questionnaire was refined on the basis of the responses and the items which required revision were done to make them more meaningful before the actual collection of data. The revised items that were used to collect data are included in the appendices iii. A summary of Cronbach-alphas for each factor achieved in the pilot study is given in table below.

Table 1: Reliability Coefficients for Study Variables

Aggregated Variable	No. of items	Cronbach's Alpha
Citizen Participation	6	0.646
Financial releases	8	0.732
Service Delivery	21	0.877

3.8 Data Analysis and Presentation

The researcher used SPSS software to analyze the data. The independent variables were tested for their reliability with cronbachs alpha that is a reliability coefficient that indicates how well the items in a set are positively correlated to one another. The data was tabulated to permit interpretation. Qualitative data collected (through the open-ended section of the questionnaire) was coded, and repeated themes (responses) or concepts recorded until saturation was achieved. Descriptive statistics helped to meaningfully describe a distribution of measurements and summarize data.

3.9 Correlation Analysis

This study also conducted inferential statistics through correlation analysis. Correlation is a statistical tool with the help of which relationships between two or more

variables is determined. Pearson correlation coefficient was used for testing associations between the independent and the dependent variables. Correlation usually refers to the degree to which a linear predictive relationship exists between random variables, as measured by a correlation coefficient. Correlation coefficients between independent variables (financial decentralization, administrative decentralization, political decentralization, citizen's participation, and social accountability practices), moderating variables (e-government development), and dependent variable (service delivery) were computed to explore possible strengths and direction of relationships. A correlation coefficient (r) has two characteristics, direction, and strength. Direction of relationship is indicated by how r is to 1, the maximum value possible. r is interpreted as follows; When $r = +1$ it means there is perfect positive correlation between the variables. $r = -1$ it means there is perfect negative correlation between the variables. $r = 0$ it means there is no correlation between the variables, that is the variables are uncorrelated.

Regression Model

This study also conducted inferential statistics through bivariate regression analysis and multiple regression analysis. Using SPSS software, the data was subjected to regression analysis. Simple linear regression analyses for (H₀₁, H₀₂, H₀₃, H₀₄ and H₀₅) and multiple regression analysis were used to establish the nature and the magnitude of the relationship between the dependent and the independent variables and to test the hypothesized relationships.

Statistical Model

The study used both simple regression models and multiple regression model for objectives

a) Simple Regression Models

Objective one: $Y = \beta_0 + \beta_1 X_1 + \epsilon$1.1

Where; Y-Service delivery (Dependent variable)

X₁-Financial releases β_0 -The constant β_1 - The coefficient ϵ -Error term

Objective two: $Y = \beta_0 + \beta_4 X_4 + \epsilon$1.4

Where; Y-Service delivery (Dependent variable)

X₄- Citizen’s participation β_0 -The constant β_4 - The coefficient ϵ -Error term

4. Results and Discussion

4.1 Descriptive Analysis for Service Delivery

Service delivery is an essential function in the relationship between government and citizens (Abe & Monisola, 2017). Government performance is measured by service delivery to the people (Eigema, 2017). This section addresses the various measurements of service delivery in local governments in Uganda. The responses to the service delivery items are tabulated in Table 2.

Table 2: Responses to Service Delivery items (%)

Opinion Statements	SD	D	N	A	SA	M	Std. Dev.
In the last three years, the quality of sewer services rendered by your local government has greatly improved	14.2	21.8	15.3	30.2	18.5	3.17	1.344
In your opinion, the local government provides sewer service in satisfactory manner	13.5	25.5	20	31.6	9.5	2.98	1.222
In your own town, you rarely experience sewage pipe bursts and blockages	21.8	17.5	18.5	28.7	13.5	2.95	1.37
In the last three years, many households in your town has been connected the sewer line	20	17.5	22.2	27.3	13.1	2.96	1.333
The sewer line in your town is regularly repaired as soon as it breaks down	21	17.2	17.6	33	11.2	2.96	1.34
In the last three years the quality of the health services at district health centers has greatly improved	9.5	10.5	15.6	40.4	24	3.59	1.227
Am satisfied with health services provided by district health centers	19.3	24.4	17.5	25.8	13.1	2.89	1.338
Drugs are always provided to patient in the local government health centers	21.5	20.4	13.8	32	12.4	2.93	1.371
Prompt attention is always given to the patient who visits local government health centers or hospitals	21.1	20	13.8	34.2	10.9	2.94	1.351
After devolution most of the health centers became as accessible to the citizens	9.5	13.1	22.2	30.9	24.4	3.48	1.254
Drugs are always provided to the patients in the hospitals or local government health centers	25.5	15.6	19.3	25.5	14.2	2.87	1.41
In the last 3 years, the quality of most district roads has greatly improved	17.1	17.5	13.1	32.4	20	3.21	1.395
My local government maintains county roads in a satisfactory manner	15.6	18.5	20.4	26.9	18.5	3.14	1.345
Most of the rural roads in our district are now accessible after devolution	15.6	13.8	18.5	33.1	18.9	3.26	1.338
Road construction by the local government takes long	16.7	14.5	15.6	28.4	24.7	3.3	1.416
My local government regularly builds new roads in both rural and urban areas	22.2	14.9	17.8	29.5	15.6	3.01	1.401
The quality of water supply in our local has greatly improved in the last 3 years	21.5	14.9	12.7	34.5	16.4	3.09	1.416
I am satisfied with water supply schedule of local government	25.1	22.2	17.5	22.5	12.7	2.76	1.381
The local government supply us with enough clean water on daily basis	21.8	19.3	18.2	25.1	15.6	2.93	1.394
There are frequent unplanned water supply interruptions	19.3	20	17.1	23.6	20	3.05	1.418
In the last 3 years, many households have been connected to water supply	25.1	16.4	20	24.4	14.2	2.86	1.402

Key: SD= strongly disagree, D=disagree, N=neutral, A=agree, SA=strongly agree, M=mean, Std. Dev. =standard deviation

The result in table above shows that all the twenty-one items had standard deviation above 1.0. The highest standard deviation for the items was 1.418 which shows there were extremes in the scoring. On average, the overall score of the responses for this section was neutral at 45.8% indicating that most employees neither agreed nor disagreed with the statements concerning

service delivery in the district. Furthermore, the highest mean was 3.590 while the lowest was 2.76. Out of the 21 items, 10 of them had a mean of above 3.0. This shows the respondents took a neutral position (above 3.0). The general position was that the respondents had no idea about the state of services delivery with service delivery items.

4.2 Descriptive Analysis for Financial releases

The first objective of the study was to establish the effect of financial releases on service delivery in Mayuge local

government - Uganda. Results in Table 4 indicated the highest mean of 4.12 with the lowest being 3.3. This shows that the respondents took a positive position (above 3.0).

Table 3: Responses to Financial Decentralization items

Opinion Statements	SD	D	N	A	SA	M	Std. Dev.
	%	%	%	%	%		
1. The local government has sufficient power to decide on how to raise revenue	4.4	6.7	7	48.9	33	3.99	1.04
2. The local government meet the budget for locally generated revenue in the last financial year	5.9	23	19.7	38.7	13	3.3	1.13
3. The local government has the authority to set the rates and charges for devolved services	0.7	4.1	9.6	53.3	32.2	4.12	0.8
4. The local government has significant power to decide on how to spent the county revenue	3	2.2	11.5	52.6	30.7	4.06	0.88
5. The local government borrows loans from national government	9.7	13	24.9	35.7	16.7	3.37	1.19
6. The national government consults with local government on new taxes affecting counties	5.6	14	26.8	35.3	18.6	3.48	1.11
7. The local government has the authority to incur debt	4.8	6.7	20	45.6	23	3.75	1.04

Key: SD= strongly disagree, D=disagree, N=neutral, A=agree, SA=strongly agree, M=mean, Std. Dev. =standard deviation

All items had a mean of above 3.0. This shows that the general position was that the respondents agreed with the items. The scores for this section indicate that most local government officials agreed that financial releases were a key driver of service delivery in the Mayuge local government - Uganda. This is evidenced by 69% who agreed and strongly agreed on the statements. This information was corroborated by the themes that emerged from the open ended questions where on average informants indicated that financial releases is a key driver of devolution and service delivery.

The findings are consistent with those of Banerjee, Banerji, Duflo, Glennerster, & Khemani (2018) who used descriptive survey design with a sample of 98 respondents in Kimilili to examine effects of devolved funding on socio- economic welfare services. The researchers revealed that that devolved fund (financial releases) played an important role in social economic aspects of the lives of the locals and called on policy

makers to improve on management of the devolved funds. The findings also concur with those in Robinson (2017) who asserts that fiscal releases positively and significantly influence the health care and water provision.

4.3 Descriptive Analysis for Citizen Participation

Citizen participation is the ways in which citizens exercise influence and control over the decisions that affect them. Citizen participation is increasingly becoming a core aspect of decentralization reforms that entails the transfer of authority and responsibility for public functions from the central government to subordinate or quasi-independent government organizations or the private sector (Muriu, 2018). Seven statements, which depicted the influence of citizen participation on service delivery, were subjected to descriptive analysis with percentages, mean, and standard deviation.

Table 4: Responses to Citizen Participation items

Opinion Statements	SD	D	N	A	SA	M	Std. Dev.
	%	%	%	%	%		
The district usually involves the public in selecting development projects and budget making.	10	11	8.5	50.9	19.2	3.58	1.21
The citizens usually attend meetings organized by district to discuss development and service delivery	5.2	8.9	10.7	55.7	19.6	3.76	1.03
The citizens frequently submits proposals for development projects to be prioritized by the district	9.6	8.5	15.1	47.6	19.2	3.58	1.17
Most times the district considers public input in selecting roads, water supply, sewer and health service projects.	15	9.6	11.1	45.8	18.8	3.44	1.31
In the last one year ,citizens have made many general complaints(written or verbal) to the district	1.5	3.7	10	49.8	35.1	4.13	0.85
Most citizens' complaints (written or verbal)relates to service delivery of water supply, health services, roads and sewer services	3.7	2.2	8.2	42.2	43.7	4.2	0.95
The public regularly volunteer ideas to their district on how to improve service delivery.	5.2	7.5	14.9	42.2	30.2	3.85	1.1

Key: n= sample size,SD= strongly disagree, D=disagree, N=neutral, A=agree, SA=strongly agree, M=mean, Std. Dev. =standard deviation

The result in Table 4 indicates that five items had standard deviation of more than 1.0 that shows there were extremes in the scoring. The highest standard deviation for the items was 1.31 with which shows there were extremes in the scoring. All items had a mean of above 3.0. This shows that the general position was that the respondents agreed with the items. On average, the scores of responses for this section indicate that 75% of district officials agreed that citizen participation was a key driver of service delivery in the Mayuge local government - Uganda.

These finding are consistent with Gemmell, Kneller, and Sanz (2016) who examined the effect of people’s participation construct measured by attending meetings, raising voice, lodging complaints, and contributing on public service delivery in India. The study revealed that raising voice and contributing positively influenced service delivery. Mwesigye (2018) also concurred when they found that over thirty cases of citizen engagement had significant impact on service delivery namely health and education.

Correlation Analysis Results for the Study Variables

The researcher used correlation technique to analyze the degree of relationship between two variables with the

Pearson correlation coefficient (r), which yields a statistic that ranges from -1 to 1.

Table 5: Correlation Matrix of the Study Variables

Variable	SD	FR	CP
Financial Release	Pearson Correlation	.278**	
	Sig. (2-tailed)	0.001	
	Sig. (2-tailed)	<0.001	
Community Participation	Pearson Correlation	.275**	.264**
	Sig. (2-tailed)	<0.001	<0.001

Key: SD= Service Delivery,CP= citizen participation, FR=financial releases

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

* Correlation is significant at the 0.05 level (2-tailed).

The results in Table 5 show Pearson product-moment correlation coefficient that is a measure of the strength of the linear association between two variables. The results indicate that relationship between financial releases and service delivery was significant and positively correlated $r(FR, SD) = 0.278, p=0.001$. This means that any positive change in financial releases led to increased service delivery. The results agree with those of Saavedra (2017) who reported that financial releases are positively correlated with service delivery. The results showed that the magnitude of provision of all services increased significantly following financial releases. Finzgar&Oplotnik (2017) who found that fiscal releases were positively correlated with educational service delivery also support these results.

5. Conclusion and Recommendations

5.1 Conclusions

The findings confirm that there is a statistically significant influence of financial decentralization on service delivery in Mayuge Local Government in Uganda. A positive increase in financial decentralization leads to an increase in service delivery in Mayuge Local Government in Uganda. It can be concluded from this study that financial decentralization was statistically significant in explaining service delivery in Mayuge Local Government in Uganda.

Citizen participation is increasingly becoming a core aspect of decentralization reforms that entails the transfer of authority and responsibility for public functions from the central government to subordinate or quasi-independent government organizations or the private sector. The findings confirm that there is a statistically significant positive influence of citizen participation on service delivery in Mayuge Local Government in Uganda. The study thus concluded that there is a positive and significant relationship between citizen participation and service delivery in Mayuge Local Government in Uganda.

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5.2 Recommendations

From the finding of the study, financial decentralization has a positive statically significant relationship on service delivery in Mayuge Local Government in Uganda. The study recommends national and Mayuge Local Government should put in place a set of deliberate and proactive processes, policies, and structures that supports financial decentralization. The national government should review existing policy on financial decentralization with a view of increasing funding to counties.

Additionally, the study recommends that the national government should come up with strategic interventions to promote financial decentralization to enhance service delivery to the citizens.

Further, the study recommends that central government, (executive and parliament) should appreciate the strategic philosophy of financial decentralization by restraining their line ministries from interfering in the management of decentralized services. This will eliminate conflict between the national government and Mayuge Local Government.

From the finding of the study, there were effective citizen participation practices at local authorities. The study also established that citizen participation leads to improved service delivery. The study thus recommends that Mayuge Local Government should improve citizen participation practices to ensure citizen involvement in governance. The study also recommends that the Mayuge Local Government should continue to involve the stakeholders' participation in its operation to ensure quality service delivery to their customers. Specifically, the study recommends the government to encourage the public to attend consultative meeting organized by the government, lodge complaints with the government, and directly contribute on development projects at the counties.

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