LOCAL COUNCIL GOVERNANCE AND SERVICE DELIVERY IN ADJUMANI DISTRICT LOCAL GOVERNMENT, NORTHERN UGANDA

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DECLARATION

This is to declare that this dissertation titled "Local Council Governance and Service Delivery in Adjumani District Local Government" is my personal original work done to the best of my knowledge and that it has not been presented for a degree or any award in any university or institution of higher learning.

Sign---------- Date 19/10/2026

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APPROVAL

This is to declare that this dissertation titled "Local Council Governance and Service Delivery in Adjumani District Local Government" developed by Mr. Obulejo Patrick Bandas was under our supervision and it is hereby submitted for the award of Master degree in Business Administration of Gulu University with our approval.

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DEDICATION

This dissertation is dedicated to my family and many friends. A special feeling of gratitude goes to my loving parents, the late Moze Salvatore Bandasi Vini and Betty Vini, whose words of encouragement and push for tenacity ring in my ears. To my wife, Akandu Christine Dragu, and children: Manzora Marissa Bandas, Leretu Briella Bandas, Raleo Kamsi Banda, and Asisi Leon Bandas, for their love, prayers, and care bestowed upon me. May the Almighty God bless you abundantly.

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LIST OF ABBREVIATIONS AND ACRONYMS

ACFE-	Association of Certified Service Delivery Examiners
ADLG-	Adjumani District Local Government
DPAC-	District Public Accounts Committees F
IGG-	Inspectorate of Government
LCG-	Local Council Governance
OAG-	Office of the Auditor General
UNDP-	United Nations Development Programme

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ABSTRACT

This study focused on the effect of local council Governance and service delivery and was guided by the following specific objectives: to assess the level of local council governance practices, to evaluate the status of service delivery, to examine the influence of local council governance practices on service delivery and to determine the moderating effect of organizational culture on the relationship between local council governance practices and service in Adjumani District Local Government. The study used descriptive and cross-sectional research designs employing both quantitative and qualitative methods of data collection. Data was collected from a sample of 90 employees using questionnaire and an interview guide. Quantitative data was analyzed using descriptive statistics and inferential statistics using correlation and regression while qualitative data was analyzed using thematic analysis. The key findings revealed that local council governance is functional but uneven across areas, accountability and oversight and control are stronger than transparency, leadership accountability is generally strong, with responsive and responsible leaders, Transparency is moderate, with good financial and procurement practices but weak information sharing and stakeholder engagement, Oversight and internal control systems (audits and compliance) are effective, though concerns exist about independence and role separation, Governance practices significantly and positively influence service delivery, Governance factors explain over 53.5% of service delivery performance, and organizational culture significantly strengthens the link between governance and service delivery. The study concludes that, local council governance plays a significant role in influencing service delivery, Service delivery is largely satisfactory, and organizational culture is found to significantly moderate this relationship between LCG and service delivery. The study recommends that Local authorities should prioritize equity in service delivery by adopting inclusive policies that target the underserved and vulnerable population

CHAPTER ONE

INTRODUCTION

1.0. Introduction

Local council governance has increasingly become a central concern for public institutions and local governments, not merely as an abstract concept but as a practical framework that shapes accountability, transparency, and efficiency in administrative and decision-making processes (Cadbury, 2022; Tricker, 2019). At its core, local council governance refers to the systems, principles, and practices through which local councils are directed and managed, balancing the interests of citizens, elected officials, and other stakeholders while ensuring ethical and effective decision-making (OECD, 2025). Although the principles of governance were initially developed in the context of private corporations, they have gradually been adapted and applied to public sector institutions, particularly local government authorities, where their impact on community welfare and service delivery is most directly felt (Amanya, 2019).

Service delivery represents the tangible output of governance and management structures. It encompasses the provision of essential services, such as healthcare, education, infrastructure, water, sanitation, and social welfare, directly impacting the daily lives of citizens. Efficient service delivery reflects an organization's ability to translate resources, policies, and human effort into outcomes that meet community needs (World Bank, 2021). However, across many local governments, particularly in developing countries, service delivery continues to be inconsistent, often hampered by inefficiencies, corruption, weak accountability mechanisms, and limited institutional capacity (Mutsigazi, 2025; Muyomba-Tamale & Cunningham, 2017).

In essence, understanding the link between corporate governance and service delivery is critical for designing policies that not only strengthen institutional capacity but also improve citizen welfare. The researcher intends to explore this nexus, with the goal of providing actionable insights that can inform both policy formulation and practical interventions aimed at enhancing the efficiency, equity, and quality of services delivered by local government institutions.

1.2. Background to Study

Local governance has long been recognized as a critical mechanism for ensuring efficient public administration and service delivery (Shah & Shah, 2016).

1.2.1 Historical background

Historically, the concept of local governance emerged from the need to decentralize authority and improve citizen participation in decision-making (Shah & Shah, 2016). In developed countries, local governments have evolved as instruments for implementing policies, managing public resources, and delivering essential services such as health, education, and infrastructure (OECD, 2025). Over time, the emphasis shifted from mere administrative management to participatory governance, emphasizing accountability, transparency, and citizen engagement as central tenets of effective local administration (Tricker, 2019).

The concept of corporate governance has evolved over time in response to major corporate and public accountability failures. Globally, its relevance became more prominent in the early 2000s after high-profile financial scandals such as Enron and WorldCom led to reforms like the Sarbanes-Oxley Act of 2022 (Tricker, 2019). In Africa, initiatives such as the King Reports in South Africa emphasized ethical leadership and stakeholder-focused governance (King IV, 2016), influencing regional governance norms. Corporate governance is now recognized as a critical framework for reducing inefficiencies in service delivery in the public sector. Research has shown that accountability, ethical leadership, and effective internal controls significantly increase service delivery (Nicolo et al., 2023; Roman et al., 2023).

In Africa, local council governance has roots in both pre-colonial traditional systems and colonial administrative structures. Indigenous communities historically practiced decentralized governance, where elders and community leaders managed local affairs and mediated disputes (Ayee, 2023). However, colonialism introduced centralized systems that often-undermined local decision-making, resulting in governance structures that prioritized control over participation. Post-independence, many African countries embarked on decentralization reforms to restore local authority, improve service delivery, and promote citizen participation (Smoke, 2015). These

reforms have, however, faced challenges, including inadequate funding, limited human capacity, and political interference, which often compromise the effectiveness of local councils.

Corporate governance as a concept gained traction, especially in corporate sectors, following high-profile financial scandals Enron, WorldCom, Tyco, and the like. These crises catalyzed reforms toward transparency, accountability, and oversight mechanisms. Frameworks like the South African King Reports became benchmarks for best practice (King Committee on Corporate Governance, 2016). Yet, when such corporate-oriented governance ideals migrate into the public sector, especially in local government, the translation can be uneven. Across the continent, efforts to strengthen governance even in public institutions have been plural and varied. There's recognition that structures promoting accountability and stakeholder involvement could improve service outcomes. But the application of these standards is patchy, and often influenced by colonial legacies, donor priorities, and varying institutional capacities. Studies frequently emphasize divergence between theory and practice especially in rural areas where oversight institutions may be weak.

In Uganda, key reforms like the Leadership Code Act of 2002 and the establishment of oversight institutions such as the Inspectorate of Government were introduced to address public sector corruption. However, persistent governance weaknesses continue to affect local governments, including Adjumani, despite the presence of institutional safeguards (IGG Report, 2023). In Uganda, though, when local governments were empowered especially after decentralization reforms in the 1990s governance was spotlighted as key to improving services. I recall reading studies from Mbale, Kiboga, and Bukedea where accountability was touted, yet challenges funding shortfalls, limited literacy, and corruption, often compromised delivery (Emuge, 2024; Mutsigazi, 2015). Uganda's decentralization reforms since the 1990s aimed to embed governance norms, accountability, local participation, and transparency to boost local service delivery (Nambalirwa & Sindane, 2012). Over the years, bodies like the Public Accounts Committee, the IGG, and PPDA were established to institutionalize good governance. Empirical evidence suggests that, despite these frameworks, service delivery often remains inconsistent below citizens' expectations. This inconsistency suggests a gap between established governance structures and actual delivery outcomes.

Uganda formally institutionalized local council governance in 1993 through the Local Governments Act**,** following decades of centralized governance that limited local participation (Tumushabe, 2012). The Act established local councils at various levels (LC I to LC V), granting them legal and administrative authority to plan, budget, and deliver services within their jurisdictions. In Northern Uganda, including Adjumani District, local councils were critical in post-conflict reconstruction and development, particularly following the Lord's Resistance Army insurgency. The historical evolution of local councils in Uganda reflects a continuous effort to strengthen decentralization and enhance service delivery to citizens, especially in marginalized regions (Amanya, 2019).

2.2.2 Agency Theory

The theory first proposed by Jensen and Meckling (1976), offers a critical lens for understanding the relationship between principals and agents within organizations. In the context of public administration, citizens act as principals while public officials or local government leaders serve as agents entrusted to act on their behalf. The theory posits that agents may pursue personal interests that conflict with the objectives of the principals, especially when oversight is weak. Such conflicts can manifest as inefficiency, mismanagement, or even poor service delivery, all of which negatively affect the delivery of public services (Eisenhardt, 1989). In local governments, corporate governance mechanisms such as leadership accountability, internal controls, transparency, and organizational culture serve as tools for mitigating agency problems. By establishing clear reporting lines, performance monitoring systems, and public oversight mechanisms, corporate governance helps align the actions of agents (public officials) with the interests of principals (citizens) (Fama & Jensen, 1983).

Effective governance ensures that local governments utilize resources efficiently, distribute services equitably, and respond promptly to citizen needs. When corporate governance is weak, agency problems such as misappropriation of funds, lack of transparency, and poor decision-making can arise, leading to delayed, low-quality, or inequitable service provision (Amanya, 2019; Ajilong, 2024). Conversely, robust governance frameworks reduce information asymmetry, enhance ethical behavior, and strengthen public trust, ultimately improving service accessibility, quality, equity, and responsiveness (World Bank, 2021; Mutsigazi, 2015). In the specific context

of Adjumani District Local Government, Agency Theory helps explain the importance of leadership accountability and transparency in mitigating poor service delivery and inefficiencies. Leaders who are accountable, monitored, and evaluated are less likely to act opportunistically, ensuring that public resources are used effectively for service delivery. Similarly, reducing information asymmetry through transparency and disclosure strengthens citizen oversight and confidence in local governance, leading to improved service outcomes (Fama & Jensen, 1983; Eisenhardt, 1989). Overall, integrating Agency Theory with corporate governance principles provides a conceptual foundation for understanding how governance mechanisms influence the efficiency, equity, and quality of service delivery in local government institutions. This integration highlights the importance of designing governance systems that not only constrain opportunistic behavior but also actively promote accountability, transparency, and citizen-centered service delivery.

1.2.3 Conceptual Background

Governance, in the context of service delivery, is commonly conceptualized as the framework of rules, practices, and processes through which authority is exercised and public resources are managed (Cadbury, 2002; OECD, 2015). Effective local governance is characterized by transparency, accountability, responsiveness, inclusivity, and efficiency (World Bank, 2017). Local councils are thus expected to serve as conduits for translating national policies into tangible outcomes at the community level, ensuring that public services meet the needs and expectations of citizens.

Corporate governance encompasses the policies, procedures, and practices that guide an organization's decision-making and accountability mechanisms (OECD, 2023). Its core principles transparency, responsibility, fairness, and accountability promote ethical behavior and sound management. Corporate governance and service delivery are closely linked concepts in public administration and management research. Conceptually, corporate governance refers to the set of processes, practices, and policies by which organizations are directed and controlled to ensure accountability, transparency, fairness, and ethical decision-making (Tricker, 2019; OECD, 2015). It encompasses mechanisms such as leadership accountability, internal controls, transparency, and organizational culture, which collectively guide how public officials manage resources and

provide services. On the other hand, service delivery represents the tangible outcomes of governance mechanisms and organizational efficiency, including accessibility, quality, equity, timeliness, and responsiveness of services provided to citizens (World Bank, 2021). Concepts like governance structures, leadership, and communication come into sharper relief.

Globally, corporate governance is recognized as a cornerstone of effective public administration. Studies suggest that robust governance frameworks enhance accountability, minimize corruption, and improve public sector efficiency, which in turn positively influences service delivery outcomes (Cadbury, 2002; Eisenhardt, 1989; Fama & Jensen, 1983). For instance, research in OECD countries indicates that clear leadership structures, transparent decision-making processes, and well-enforced internal controls are associated with improved citizen satisfaction and better access to essential services (OECD, 2025; Tricker, 2019; World Bank, 2021). Scholars have argued that without strong corporate governance mechanisms, public institutions often struggle with inefficiencies, mismanagement of resources, and reduced service quality (Kaufmann et al., 2010; Fox & Meyer, 2020). Even in developed countries, gaps in transparency and accountability can affect timeliness and responsiveness, demonstrating that governance and service delivery are inherently interdependent.

In Africa, local council governance is often framed within the context of decentralization**,** which aims to transfer authority from central to local governments to improve service delivery and enhance citizen participation (Ayee, 2013). Conceptually, decentralization is believed to reduce bureaucratic inefficiencies, foster local development planning, and create accountability mechanisms that are closer to the populace (Smoke, 2015). However, the African experience also highlights challenges such as resource constraints, corruption, and limited institutional capacity, which undermine the intended benefits of local governance reforms.

Corporate governance remains a major determinant of service delivery performance in both local and national governments. Many African countries face challenges such as weak oversight, political interference, corruption, and limited capacity, which directly affect the quality and accessibility of services (AfDB, 2019; Mabuza et al., 2021). Empirical studies show that countries with stronger governance frameworks, including clear accountability structures, functional internal controls, and ethical organizational cultures, tend to achieve better service outcomes

(Onyango & Ouma, 2019; Amanya, 2019). For example, in South Africa, improvements in municipal governance practices have been linked to higher citizen satisfaction with healthcare, water, and education services (Mabuza et al., 2021). Conversely, in countries where governance mechanisms are weak, inequitable service distribution and delays in responsiveness are common, reflecting the crucial role of governance in mitigating inefficiencies and enhancing equity (AfDB, 2019).

In Uganda, the decentralization policy of 1995 aimed to bring governance closer to the people, with the expectation that local governments would efficiently deliver essential services (Guloba, 2014; Ministry of Local Government, 2013). Conceptually, corporate governance in the Ugandan public sector emphasizes leadership accountability, transparency, internal control systems, and organizational culture as key mechanisms for enhancing service delivery outcomes (Ouga, 2019; Mutsigazi, 2015). Research indicates that gaps in these mechanisms such as limited oversight, poor financial management, and inadequate citizen engagement have contributed to inefficiencies, inequities, and delays in service delivery at the district level (Amanya, 2019; Ajilong, 2024). For instance, studies in districts like Kiboga and Bukedea show that strengthening leadership accountability and internal controls directly improves the accessibility, quality, and timeliness of public services (Mutsigazi, 2015; Ainebyona et al., 2024). In Adjumani District, similar challenges persist, making the examination of corporate governance mechanisms critical for understanding and enhancing service delivery.

In Uganda, local council governance is conceptually linked to decentralization by devolution**,** which empowers local governments to plan, implement, and monitor development initiatives (Tumushabe, 2012). Service delivery under this model encompasses sectors such as health, education, water, sanitation, and infrastructure. The performance of local councils in service delivery is assessed based on their ability to mobilize resources, engage communities, and implement development plans efficiently (Amanya, 2019). Conceptually, the effectiveness of local councils is intertwined with their governance practices, including leadership quality, transparency, participation, and accountability.

1.2.4 Contextual Background

Globally, the relationship between local governance and service delivery is well documented. Countries with robust local governance structures, such as Sweden, Canada, and Japan, exhibit higher service quality, better public satisfaction, and stronger citizen engagement (OECD, 2025). Key lessons emphasize the importance of decentralization, citizen participation, adequate financing, and institutional capacity in achieving effective service delivery.

In Africa, the link between local council governance and service delivery is more complex. Countries like Kenya, Ghana, and Tanzania have experimented with decentralization reforms, seeking to empower local governments while improving service delivery (Ayee, 2013). However, studies indicate that inadequate funding, political interference, and weak accountability systems often compromise service quality and community trust (Smoke, 2015).

In Uganda, local council governance directly influences the provision of services, particularly in rural and post-conflict districts such as Adjumani. The district, located in Northern Uganda, faces challenges including limited financial resources, inadequate human capacity, and the lingering effects of past conflicts, which affect the efficiency and effectiveness of service delivery (Tumushabe, 2022). Despite these challenges, the district has made significant strides in sectors such as education, health, and water provision through strengthened local council governance and community engagement initiatives (Amanya, 2019). The contextual background thus underscores the importance of assessing local council governance as a determinant of service delivery outcomes in Adjumani District.

Corporate governance frameworks think codes like the South African King Reports offer guidelines for ethical and transparent governance. They influence corporate sectors, but are increasingly referenced in public sector discourse. When exported to developing contexts or local councils the gap between norm and practice becomes more visible. I find myself wondering: do such frameworks assume institutional capacity that isn't always there? So yes, it's globally influential, but context-dependent. Across Africa, governance initiatives vary. The African Governance Architecture, for instance, seeks to harmonize governance standards across the continent but that's at macro level, not necessarily felt in district offices. Meanwhile, examples from Kenya highlight that governance significantly affects service delivery in health sectors

reinforcing the logic, even if outcomes are mixed (Kinyeki et al., n.d.). These broader patterns suggest that while governance ideals are adopted continent-wide, implementation draws lines some stable, some frayed. Here in Uganda, multiple cases show a similar push-and-pull: Bukedea District's accountability mechanisms monthly meetings, financial tracking, engagement did support service delivery, but challenges like corruption and poor community capacity undermined outcomes (Emuge, 2024). In Kiboga, again, accountability tools existed, but service gaps remained due to limited institutional autonomy and resources (Mutsigazi, 2015)

In African public enterprises, governance continues to be challenged by weak structures, donor dependence, uneven leadership capacity, and coordination failures. For example, studies involving public universities and health centers illustrate that governance and communication frameworks often lack teeth on the ground in Uganda (Mukasa & Kibukamusoke, 2024). Uganda is home to several governance-for-delivery initiatives. The Local Government Councils Scorecard Initiative, launched in 2009, is a social accountability mechanism aiming to bridge citizen voice and local government response but its impact is uneven, depending on local uptake and system responsiveness (Muyomba-Tamale & Cunningham, 2017). Other empirical research (e.g., Amanya, 2019) reveals that Mbarara District's governance improvements like independent audits, transparent budgets, citizen complaint mechanisms have supported more effective service delivery

1.3 Problem Statement

Local council's governance has emerged as a significant issue for public institutions and local authorities, functioning not just as a theoretical idea but as a concrete framework that influences accountability, transparency, and the effectiveness of administrative and decision-making processes (Cadbury, 2022; Tricker, 2019). In Uganda, several corporate governance pitfalls significantly undermine service delivery, particularly at the local government level. Corruption and misappropriation of funds remain pervasive, with public resources often diverted through embezzlement, bribery, and patronage, reducing the availability and quality of essential services such as health, education, and infrastructure (Madu, A.Y. 2023). Local governments also suffer from limited financial autonomy due to over-dependence on conditional grants from the central government, which constrains their ability to prioritize local development needs effectively. Weak institutional and administrative capacity further hampers service delivery, as many council

officials lack technical skills, adequate planning expertise, and effective monitoring mechanisms. Accountability structures exist but frequently fail due to political interference, ineffective audits, and elite capture, where decisions favor politically connected groups over broader community interests. Additionally, poor strategic planning, inadequate citizen participation, and high politicization of recruitment weaken the responsiveness and efficiency of local councils. These governance challenges collectively lead to inefficient resource utilization, diminished public trust, and suboptimal service delivery outcomes, highlighting the critical need for strengthened governance reforms to enhance transparency, accountability, and performance in Uganda's local governments. Against this background, the study aims at assessing the influence of local council governance on service delivery in Adjumani District Local Government.

1.4 Purpose of the Study.

To examine the influence of local council governance service delivery in Adjumani District Local Government.

1.4.1 Objectives of the Study

i. To assess the level of local council governance practices in Adjumani District Local Government.
ii. To evaluate the status of service delivery in Adjumani District Local Government.
iii. To examine the influence of local council governance practices on service delivery in Adjumani District Local Government.
iv. To determine the moderating effect of organizational culture on the relationship between local council governance practices and service in Adjumani District Local Government.

1.4.2 Research Questions.

i. What is the level of local council governance practices in Adjumani District Local Government?
ii. What is the status of service delivery in Adjumani District Local Government.?
iii. What is the influence of local council governance practices on service delivery in Adjumani District Local Government?

iv. What is the moderating effect of organizational culture on the relationship between local council governance practices and service in Adjumani District Local Government?

1.5 Scope of the Study

The study covered three major components: content scope, geographical scope, and time scope.

1.6.1 Content Scope

This study focused on assessing the influence of local council governance practices on service delivery in local government systems. Specifically, the study examined key components of corporate governance such as accountability, transparency, internal audit effectiveness, and oversight mechanisms, and how these influence service deliveries in Adjumani District Local Government.

1.6.2 Geographical Scope

The study was conducted in Adjumani District**,** located in the West Nile sub-region of Northern Uganda. Adjumani is a rural district that serves both host and refugee populations and is one of the districts implementing Uganda's decentralized local government system. The district was selected due to its notable service delivery challenges as highlighted in various government audit and performance reports.

1.6.3 Time Scope

The study covered the period from 2019 to 2024**.** This five-year period was selected because it represents a critical timeframe during which significant reforms in public service delivery were implemented within Uganda's local governments, including Adjumani District. It also reflects the most recent period for which performance data are available for analysis.

1.7 Significance of the Study

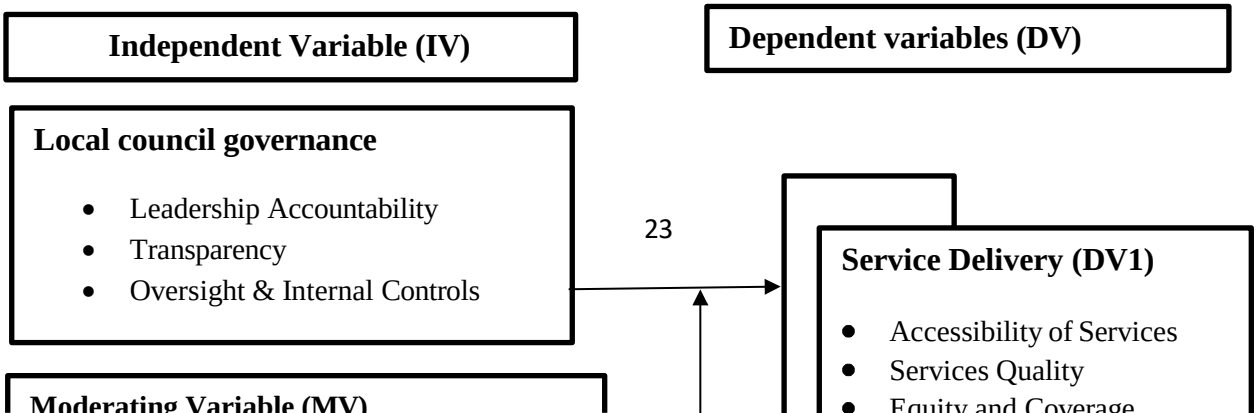
The findings are expected to provide district leaders and technocrats with evidence on how governance structures, internal controls and stakeholder participation actually shape the quality of services reaching communities. This might help the District Council identify which practices

improve efficiency, responsiveness or equity and which ones unintentionally hinder them. In other words, the study can serve as a mirror, reflecting back to the district how its systems are working, but also where the cracks are forming

This research is expected to offer fresh, localized data from a district that carries the added complexity of hosting refugees and managing rapid demographic shifts. Policymakers could use these findings to fine-tune resource allocation criteria, strengthen monitoring frameworks and promote governance practices that genuinely enhance service delivery

Academic work on local council governance in Uganda has been disproportionately focused on the private sector, state-owned enterprises, or central agencies. Studies linking local council governance principles directly to service delivery outcomes at district level remain scarce (Ajilong, 2024; Muyomba-Tamale & Cunningham, 2017). By situating Adjumani's experience within this gap, the study is expected to contribute new empirical evidence that future researchers can build on, perhaps through comparative studies across districts or longitudinal analyses of governance reforms.

1.9. Conceptual framework



Adopted from Salihu, I. (2022) with modification by the researcher.

Figure 1.1: Conceptual Framework

From the conceptual framework structure represented in Figure 1.1, service delivery is the dependent variables of the study. The study dimensions of service delivery are accessibility of services, quality of services, equity and coverage, and timeliness and responsiveness. These components are essential in assessing the integrity, accountability, and efficiency of financial management practices in local government institutions. The independent variable of the study is corporate governance, which is measured through three key dimensions: leadership accountability, transparency, and oversight/internal controls while organization culture is the moderating variable measure by ethical value and norms and openness and communication.

1.10 Operational Definition of Key Terms

Governance**;** is the processes, structures, and practices through which authority is exercised, decisions are made, and public resources are managed within an institution. In this study, governance focuses on leadership accountability, transparency, and oversight/internal controls coordinate, and supervise activities to ensure efficient and accountable service delivery to the community.

Transparency; Transparency refers to the openness and accessibility of information regarding government operations, decisions, and financial management. In this study, transparency is

understood as the extent to which Adjumani District Local Government makes information such as budgets, procurement processes, and development plans available to citizens and stakeholders.

Accountability; Accountability refers to the obligation of leaders and public officials to explain and justify their decisions, actions, and use of resources to stakeholders and the public. In this study, accountability focuses on how local council officials in Adjumani District report on their performance, respond to public concerns, and adhere to regulations governing public service.

Service Delivery; service delivery refers to the provision of public services by government institutions to meet the social, economic, and developmental needs of citizens. In this study, service delivery relates to the effectiveness, accessibility, Responsiveness, quality, and timeliness of essential services such as health, education, water, and infrastructure provided by Adjumani District Local Government.

Internal Controls**;** Internal controls refer to the policies, procedures, and systems established within an organization to ensure proper management of resources, prevent fraud and misuse of funds, and promote compliance with regulations. In this study, internal controls relate to financial management practices, auditing procedures, and monitoring mechanisms implemented within Adjumani District Local Government.

Organizational Culture**;** Organizational culture refers to the shared values, beliefs, and norms that influence the behavior and attitudes of employees within an institution. In this study, organizational culture refers to the ethical standards, communication practices, and work attitudes that shape how staff within Adjumani District Local Government perform their duties and interact with the public.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Local council governance and service delivery are two interlinked concepts that have received increasing attention in both academic and policy circles. Local council governance, broadly understood, refers to the systems, principles, and processes through which organizations are directed and controlled to ensure accountability, transparency, and ethical decision-making (Cadbury, 2002; OECD, 2025). In public sector institutions, particularly local governments, effective corporate governance is essential because it directly affects how resources are allocated, managed, and utilized to meet the needs of citizens (Tricker, 2019; Amanya, 2019). Poor governance, on the other hand, has been widely associated with inefficiency, mismanagement, and, in extreme cases, corruption, all of which can severely undermine service delivery outcomes (Ajilong, 2024; Emuge, 2024).

Service delivery, in this context, refers to the tangible outputs of local government activities that impact citizens' welfare, including access to education, healthcare, infrastructure, water, sanitation, and other social services (World Bank, 2021). Efficient service delivery is not simply about providing services but ensuring that they are accessible, of high quality, equitable, and responsive to citizens' needs (Mutsigazi, 2015; Muyomba-Tamale & Cunningham, 2017). This makes corporate governance a critical determinant of local government performance, as governance structures and processes can either facilitate or impede the effective delivery of services (Amanya, 2019). Globally, numerous studies have explored the connection between governance mechanisms such as leadership accountability, transparency, internal controls, and organizational culture and service delivery outcomes (OECD, 2025; Tricker, 2019). Evidence suggests that strong governance frameworks reduce opportunities for inefficiency enhance accountability, and improve public trust, which in turn positively affects service delivery (Cadbury, 2002; Emuge, 2024). In Africa, research highlights similar dynamics, noting that governance deficits ranging from weak oversight to opaque decision-making often exacerbate problems in service delivery, particularly in resource-constrained environments (AfDB, 2019;

Mabuza et al., 2021). In Uganda, where decentralization has placed significant responsibility for service delivery at the district level, the quality and accessibility of services remain uneven. Studies indicate that governance weaknesses, including limited leadership accountability, inadequate transparency, and weak internal controls, often hinder the ability of local governments to deliver essential services effectively (Guloba, 2014; Ouga, 2019). This makes Uganda, and districts such as Adjumani in particular, a compelling context for examining how corporate governance practices influence the effectiveness, equity, and timeliness of service delivery.

2.1 Theoretical Review

Key theories include agency theory and stewardship theory, each offering a different perspective on how to align interests and manage potential conflicts within a company. Theories in governance, accountability, and organizational behavior offer valuable perspectives for interpreting how leadership practices, transparency, and internal controls function to reduce vulnerability to service delivery and strengthen the effectiveness of service delivery prevention mechanisms. Each theory provides a distinct yet complementary lens for analyzing the interaction between the independent variable's leadership accountability, transparency, and internal controls and the dependent variables service delivery.

These theories are particularly applicable in the public sector context of Uganda, where issues of mismanagement, weak oversight, and limited transparency are persistent concerns in local governments. The use of multiple theories helps to enrich the analysis by addressing both behavioral motivations for service delivery and the institutional mechanisms necessary to prevent it.

2.1.1 Agency Theory

Agency Theory, originally advanced by Jensen and Meckling (1976), provides a foundational framework for understanding the relationship between public officials (agents) and citizens (principals) in local government. The theory posits that agents, entrusted to act on behalf of principals, may pursue personal interests that conflict with those of the principals, especially when oversight is weak. This divergence of interests can result in opportunistic behavior, including service delivery and mismanagement.

Agency theory rests on a few core assumptions. Primarily, it assumes that principals and agents have conflicting goals and that agents have more information than principals. This information asymmetry can lead to a "principal-agent problem" where the agent may act in their own self-interest, potentially harming the principal's goals. Additionally, agency theory assumes that both principals and agents are self-interested and seek to maximize their own utility.

Agency theory, while offering a framework for understanding relationships where one party acts on behalf of another, has several limitations. It often simplifies human behavior by assuming agents are solely motivated by self-interest and ignores the complexities of organizational conflict. Additionally, the theory's focus on shareholder interests may neglect the needs of other stakeholders and can lead to ethical concerns.

In the context of Adjumani District Local Government, Agency Theory is particularly relevant to examining the role of leadership accountability in mitigating service delivery. When leaders lack clear accountability mechanisms, they may exploit their positions for personal gain, increasing the quality-of-service delivery. Conversely, effective leadership accountability structures, such as performance evaluations, clear reporting lines, and public scrutiny, can reduce agency costs by aligning the actions of leaders with the interests of the public (Eisenhardt, 1989). Agency Theory also criticize the importance of information asymmetry. In many local governments, limited transparency and restricted access to information create conditions that enable service delivery. Thus, leadership accountability, when combined with enhanced information disclosure, helps minimize these asymmetries and promotes trust in governance systems (Fama & Jensen, 1983).

Overall, Agency Theory supports the first objective of this study by demonstrating that improving leadership accountability is a key strategy in reducing service delivery in local government institutions.

2.1.2 Stewardship Theory

Stewardship theory provides a useful lens for understanding ethical behavior in public administration, particularly in environments that emphasize transparency and accountability. Unlike Agency Theory, which assumes that managers and public officials are primarily self-interested actors requiring monitoring, Stewardship Theory suggests that these individuals can act

as trustworthy stewards who are motivated to act in the best interest of the organization or the public they serve (Davis, Schoorman, & Donaldson, 1997). This theory is highly relevant to local government settings, such as Adjumani District, where public officials are entrusted with managing resources and delivering essential services. When transparent systems are in place, such as clear reporting mechanisms, open access to budget information, and participatory oversight, officials are more likely to demonstrate behavior aligned with public interest. Transparency, in this sense, fosters trust and reinforces the belief that leaders are acting as stewards of the community rather than self-serving agents (Donaldson & Davis, 1991).

Stewardship Theory, initially advanced by Donaldson and Davis (1991), offers an alternative perspective to Agency Theory, emphasizing that managers or public officials (stewards) are motivated to act in the best interests of the organization and its stakeholders rather than pursuing self-interest. Unlike Agency Theory, which assumes that agents may act opportunistically due to self-interest and information asymmetry, Stewardship Theory argues that individuals derive satisfaction and utility from organizational success and are inherently committed to collective goals (Davis, Schoorman, & Donaldson, 1997).

In the context of corporate governance in public institutions, Stewardship Theory contributes by highlighting the role of trust, intrinsic motivation, and ethical responsibility among public officials. When local government leaders are treated as stewards, governance structures can be designed to empower rather than control excessively. This means creating clear policies, supportive organizational cultures, and participatory decision-making processes that encourage responsible behavior and enhance accountability indirectly (Davis et al., 1997; Donaldson & Davis, 1991). Service delivery is directly influenced by the stewardship behavior of public officials. Stewards are likely to prioritize citizen welfare, equitable access, and the timely provision of services because their actions are aligned with organizational and societal goals. For instance, in districts where leaders are intrinsically motivated to serve the public good, services such as healthcare, education, water, and infrastructure tend to be delivered more efficiently and fairly (Oluoch & K'Obonyo, 2014; Amanya, 2019). Moreover, stewardship encourages collaboration, ethical behavior, and proactive problem-solving, which can reduce delays, improve quality, and enhance citizen satisfaction with services (Mutsigazi, 2015). From a corporate governance perspective, Stewardship Theory suggests that mechanisms such as transparency, participatory leadership, and

clear role definitions can reinforce stewardship behavior. Unlike strict control-oriented systems, governance structures informed by stewardship principles focus on trust-building, empowerment, and accountability through shared objectives rather than merely monitoring for compliance (Donaldson & Davis, 2021). This approach can be particularly effective in public institutions, where motivation and commitment of officials are as important as formal oversight mechanisms in ensuring efficient and equitable service delivery. In Uganda and other similar developing countries, Stewardship Theory is valuable for explaining why certain local government leaders perform effectively even in resource-constrained environments. Evidence indicates that districts with leaders who embrace stewardship values often report higher citizen satisfaction, better responsiveness, and improved quality of public services compared to areas dominated by purely control-based governance systems (Amanya, 2019; Ouga, 2019).

Overall, Stewardship Theory contributes to corporate governance and service delivery in public institutions by emphasizing intrinsic motivation, ethical leadership, trust, and alignment of individual and organizational objectives. It complements traditional governance frameworks by providing a behavioral and relational dimension, highlighting that effective service delivery depends not only on rules, policies, and oversight but also on the commitment and stewardship orientation of public officials.

2.2 Local council Governance

Corporate governance is increasingly recognized as a vital element in enhancing organizational integrity, minimizing service delivery, and strengthening internal control systems. It provides the guiding structure through which institutions are managed, emphasizing principles like accountability in leadership, openness in operations, and effective oversight. These components are especially critical in public institutions, where the misuse of resources can lead to loss of public confidence and poor service delivery (OECD, 2025). According to Cadbury (1992), corporate governance entails a system comprising rules, processes, and practices used to direct and control an organization. It aims to ensure that the interests of all stakeholder's management, employees, and the public are well balanced through mechanisms that foster responsibility, ethical behavior, and transparency (Tricker, 2019).

In public administration, and more specifically at the local government level, effective governance structures are essential for ensuring integrity and service efficiency (Morse, 2016). These systems help monitor public finances and curb opportunities for misuse of funds (Beasley et al., 2000). Local governments must manage public resources with accountability and openness to meet citizens' expectations (UNDP, 2016). Key elements such as leadership accountability, internal controls, and transparent practices serve as vital safeguards against corruption (Solomon, 2017). Accountable leadership contributes to ethical governance by making public officials answerable for their actions (Brown & Treviño, 2016), while transparent systems promote openness that exposes malpractice (Taplin et al., 2014). Internal controls provide structured procedures for risk management and service delivery detection (COSO, 2013). This study investigates how these components influence service delivery in Adjumani District Local Government, addressing the limited research available on corporate governance in Uganda's decentralized governance setting

2.2.1 Leadership Accountability

Leadership accountability refers to the duty of those in charge to justify their actions and decisions. It requires leaders to demonstrate ethical behavior, operate within legal frameworks, and remain responsible to both internal and external stakeholders (Maak, 2017). It is widely accepted as a cornerstone of sound governance and a deterrent to service delivery. As noted by the OECD (2025), responsible leadership entails transparency, ethical conduct, and responsiveness, factors that strengthen governance structures. Leaders who embrace accountability establish environments that prioritize honesty and reinforce institutional oversight. In the public sector, particularly within local governments, holding leaders accountable is essential for improving service delivery. It shapes a culture where ethical standards are not only encouraged but also enforced. Leaders set the tone for the rest of the organization, reinforcing rules, promoting transparency, and ensuring compliance (Brown & Treviño, 2016).

Empirical studies have consistently found a negative correlation between poor leadership accountability and increased service delivery. For example, Bass (2024) suggests that accountable leadership fosters ethical behavior across organizations. Walumbwa et al. (2021) also noted that when leaders are answerable for their actions, internal control systems function more effectively, reducing opportunities for financial misconduct. In African contexts, governance failures have

often been traced back to weak accountability among public officials. Agyemang et al. (2022) observed that many African public institutions suffer from weak enforcement of standards, political favoritism, and a lack of performance monitoring all contributing to poor service outcomes. In Uganda, particularly at the district level, leadership shortcomings such as political interference and ineffective sanction mechanisms have been associated with increased service delivery (Kiggundu, 2014).

Although Uganda has enacted frameworks such as the Leadership Code Act (2002) and the Public Finance Management Act (2015) to improve leadership accountability, actual enforcement remains inconsistent. The Auditor General's reports have repeatedly highlighted leadership failures to act on audit recommendations, especially concerning procurement and budgeting irregularities (OAG, 2023). In Adjumani District, reports reveal inadequate oversight and a reluctance to enforce disciplinary measures, particularly in financial governance. Accountability at the leadership level is essential in cultivating a culture of compliance and integrity, which influences the behavior of employees and public trust (Vance, 2010). For this study, leadership accountability is examined as a key factor in determining service delivery and control effectiveness within Adjumani's local government structures. In Africa, many public sector governance failures have been attributed to weak leadership accountability. According to Agyemang et al. (2022), a significant number of African countries suffer from governance lapses due to the failure of public officials to adhere to accountability standards. Leadership impunity, political patronage, and lack of performance evaluations are common, leading to inefficient service delivery and rampant financial irregularities. In Ugandan local governments, leadership accountability challenges, including political interference and weak enforcement of ethical standards, have been linked to increased service delivery (Kiggundu, 2014). This study, therefore, investigates how leadership accountability within Adjumani District Local Government influences service delivery, seeking to understand the mechanisms through which accountable leadership can reduce service delivery lent behaviors and enhance governance effectiveness.

In Uganda, leadership accountability is enshrined in governance frameworks such as the Leadership Code Act (2002) and the Public Finance Management Act (2015). However, enforcement remains a major challenge. According to the Office of the Auditor General (OAG, 2023), district-level leadership often fails to act on audit recommendations or to report on

irregularities within departments, particularly in procurement and budgeting processes. In Adjumani District, audit reports have frequently cited the district leadership's failure to respond to financial anomalies, highlighting weaknesses in oversight and the enforcement of sanctions. In the context of local government, leadership accountability is critical to ensure that public officials manage resources prudently and in alignment with legal and ethical standards (Morse, 2016). When leaders are held accountable, they set the "tone at the top," which influences organizational culture and employee behavior, reducing poor service delivery activities (Vance, 2020). Empirical studies have demonstrated that effective leadership accountability enhances service delivery prevention by promoting clear roles, responsibilities, and consequences for misconduct (Walumbwa et al., 2021). Conversely, weak accountability mechanisms foster an environment where unethical behavior and corruption can thrive, undermining governance outcomes and eroding public confidence (Kiggundu, 2024). For this study, leadership accountability is examined as a key independent variable impacting service delivery within Adjumani District Local Government.

2.2.2 Transparency

Globally, transparency in governance ensures that decisions, actions, and the use of resources are visible and accessible to stakeholders. Transparent institutions are more likely to be trusted and less prone to corruption. The International Monetary Fund (IMF, 2022) emphasizes that transparency in budgeting, procurement, and reporting reduces opportunities for service delivery and mismanagement. The lack of transparency in public governance is a persistent issue. Research by Kuranchie and Mensah (2021) shows that many African governments perform poorly in disclosure of public financial information, which hinders accountability. For instance, in several African countries, public procurement processes are often opaque, with limited citizen access to decision-making information, leading to systemic corruption.

Transparency refers to the openness with which institutions conduct their activities, including the accessibility and clarity of information provided to stakeholders. In governance, it enables public scrutiny of decisions and financial activities, helping to reduce corruption and build public confidence. The IMF (2022) asserts that transparent systems in budgeting, procurement, and financial reporting can significantly limit the potential for mismanagement. Yet, many African

governments still struggle with poor disclosure of public financial information, creating an environment conducive to service delivery (Kuranchie & Mensah, 2021). Often, procurement procedures are carried out without public oversight, allowing misconduct to flourish.

In Uganda, various initiatives have been introduced to promote transparency, such as the Integrated Financial Management System (IFMS), the e-Government Procurement platform (e-GP), and the Open Budget Portal. However, uptake at the local government level remains insufficient. The IGG (2023) notes that many districts, including Adjumani, fail to share key financial data in a timely manner, thereby weakening citizen engagement and enabling irregular spending. Transparency is a vital component of good governance, ensuring that organizational actions and resource use are visible and understandable (Taplin et al., 2014). When institutions openly communicate financial information and decisions, it becomes easier for the public and oversight bodies to hold them accountable (Simons, 2025). In the context of local governments, transparency reduces information gaps and gives stakeholders the tools to detect unethical practices. This openness also encourages civic participation and boosts public confidence in government institutions (Fox, 2017; Bauhr & Grimes, 2024). For this research, transparency is considered a critical dimension influencing both the likelihood of service delivery and the strength of internal controls in Adjumani District.

The government has implemented several initiatives to improve transparency, including the Integrated Financial Management System (IFMS), Electronic Government Procurement (e-GP), and the Open Budget Portal. However, implementation at the local government level remains limited. The Inspectorate of Government (IGG, 2023) notes that many local governments, including Adjumani District, delay publishing procurement and financial information, making it difficult for citizens and oversight bodies to scrutinize public expenditure. Transparency gaps continue to facilitate irregular spending and underreporting of public funds. Transparency is a crucial component of corporate governance that involves the clear, timely, and accurate disclosure of information by organizations to their stakeholders (Taplin et al., 2024). It ensures that decision-making processes, financial reporting, and organizational activities are open to scrutiny, thereby fostering trust and accountability (Simons, 2025).

In local government settings, transparency plays a pivotal role in combating service delivery by making it difficult for corrupt practices to go unnoticed (Hope & Thomas, 2018). When government actions and financial transactions are visible and accessible, stakeholders, including citizens, auditors, and oversight bodies, can hold officials accountable and deter potential service deliveryulent behavior (Wanyama, 2016). Research has shown that transparency reduces information asymmetry between the government and the public, thereby enhancing the ability to detect and prevent corruption and service delivery (Bauhr & Grimes, 2024). Moreover, transparent governance processes encourage citizen participation and reinforce the legitimacy of public institutions (Fox, 2007). Within the framework of this study, transparency is treated as an independent variable expected to influence both service delivery in the Adjumani District Local Government.

2.2.3 Internal Controls

Globally, oversight and internal control systems are key instruments for managing risk, ensuring compliance, and detecting service delivery. The Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2022) defines internal control as a process designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance. Effective internal controls include independent internal audits, regular financial reporting, and segregation of duties. Internal controls refer to the policies, procedures, and systems implemented within an organization to ensure operational efficiency, accurate financial reporting, and compliance with applicable laws and regulations (COSO, 2023). They serve as a critical mechanism for preventing, detecting, and mitigating service delivery by establishing checks and balances that safeguard organizational assets.

Internal controls are systems and processes that organizations use to safeguard assets, ensure accurate reporting, and maintain legal and regulatory compliance. According to COSO (2017), internal controls offer reasonable assurance that institutional goals related to operations, compliance, and reporting will be met. Key features include proper documentation, segregation of duties, authorization protocols, and independent audits all of which help detect and prevent service delivery. In the public sector, strong internal controls are critical for reducing risks associated with mismanagement and misuse of funds for service delivery (AICPA, 2024; Jensen & Meckling, 2023). These mechanisms not only deter unethical practices but also enhance the reliability of financial systems. In local governments, where accountability gaps are often larger,

controls such as regular audits and approval workflows are essential in managing public resources responsibly (UNDP, 2016). Research by Okoye & Akamobi (2019) shows that institutions with strong control frameworks experience fewer incidents of service delivery. Controls contribute to building a culture of ethical compliance and act as safeguards that expose and prevent irregular behavior (COSO, 2023).

In Uganda, internal control systems are mandated by public financial regulations and supported through entities like the Internal Audit Function and Local Government Public Accounts Committees (LGPACs). However, as noted by ULGA (2022), many districts face serious implementation challenges. Inadequate staffing, insufficient training, and limited independence of audit units often weaken internal controls. In Adjumani District, the Auditor General (2023) has repeatedly documented mismanagement and procedural violations linked to ineffective control systems. Internal audits are either ignored or poorly implemented, reducing their deterrent value. In sub-Saharan Africa more broadly, Enekwe et al. (2022) highlight challenges such as political interference and poor enforcement, which prevent internal controls from functioning as intended. For this study, internal controls are evaluated as a core independent variable shaping service delivery, prevention and the operational integrity of Adjumani District Local Government.

In the context of local governments, effective internal controls are essential for minimizing opportunities for service delivery-related activities, enhancing transparency, and ensuring accountability in the management of public resources (AICPA, 2024). Key internal control components include segregation of duties, authorization and approval processes, regular audits, and clear documentation (Jensen & Meckling, 2023). Transparency refers to the openness and clarity with which organizational processes, decisions, and financial activities are communicated to stakeholders. It plays a pivotal role in reducing service delivery (Taplin et al., 2024). Transparent organizations disclose accurate, timely, and accessible information, which diminishes the opportunities for service delivery lent behavior by increasing the likelihood that irregularities will be detected (Simons, 2025). Transparency creates a deterrent effect, as the visibility of processes discourages unethical conduct and fosters a culture of trust (Hope & Thomas, 2023).

Research indicates that enhanced transparency is strongly associated with reduced service delivery in local governments and other public institutions. For example, Wanyama (2016) found that transparency mechanisms such as open financial reporting and stakeholder engagement improve

oversight and reduce corrupt practices in Ugandan local governments. Similarly, Heald (2019) argues that transparency in governance promotes public confidence and strengthens institutional integrity, which is critical for effective service delivery prevention. However, challenges such as limited access to information, political manipulation, and weak enforcement of disclosure requirements can undermine transparency efforts in many local governments (Kiggundu, 2024). Therefore, this study seeks to examine how transparency within Adjumani District Local Government affects service delivery, focusing on how openness in governance processes can mitigate service delivery and enhance public trust.

Studies indicate that robust internal control systems significantly reduce service delivery limiting unauthorized access to resources and improving the accuracy and reliability of financial information (Okoye & Akamobi, 2019). Furthermore, internal controls contribute to the overall control environment that promotes ethical behavior and deters misconduct (COSO, 2023). This study regards internal controls as an independent variable influencing both service delivery within Adjumani District Local Government, with the expectation that stronger controls will lead to reduced service delivery and enhanced governance outcomes. Internal controls consist of the policies, procedures, and mechanisms established within an organization to ensure operational efficiency, reliable financial reporting, and compliance with laws and regulations (COSO, 2023). Effective internal controls, such as segregation of duties, regular audits, and approval hierarchies, create a robust defense against poor service delivery by reducing vulnerabilities within organizational processes (Jensen & Meckling, 1976).

In local government contexts, internal controls are particularly critical because public resources must be safeguarded to maintain public trust and ensure accountability (UNDP, 2016). Studies such as Okoye and Akamobi (2019) have demonstrated that the presence of strong internal control systems significantly lowers the incidence of service delivery by instituting checks and balances that deter service delivery lent acts. Moreover, internal controls foster transparency and accountability by enforcing adherence to established procedures, reducing the likelihood of misappropriation of funds and corruption. Despite their importance, many local governments face challenges in implementing effective internal controls due to inadequate resources, lack of expertise, and political interference (Kiggundu, 2024). This study will assess how internal controls in Adjumani District Local Government contribute to reducing quality service delivery, focusing

on their design, implementation, and effectiveness as preventive mechanisms against service delivery.

In Africa, many countries struggle with implementing effective internal controls. Enekwe et al. (2022) note that weak internal audit functions, lack of trained personnel, and poor enforcement mechanisms undermine public sector governance across sub-Saharan Africa. In many cases, internal audits are undermined by a lack of independence from executive management and political interference. In Uganda, internal controls are a mandated part of public financial management, with structures such as the internal audit function and Local Government Public Accounts Committees (LGPACs) expected to provide oversight. However, the Uganda Local Governments Association (ULGA, 2022) highlights that many districts lack adequately trained auditors, and internal audit departments are often underfunded and sidelined in decision-making. The OAG (2023) has reported recurring cases of misappropriation of funds and irregular procurement in Adjumani District, citing poor implementation of control measures and inadequate follow-up of internal audit findings.

2.3 Service Delivery (DV)

Service delivery in local government is usually read through a practical lens: what people can access, the quality they receive, whether services are fairly distributed, and how quickly offices respond when things go wrong.

2.3.1 Accessibility of Services

Globally, accessibility to public services is a critical component of effective governance. The World Bank's Service Delivery Indicators (SDI) surveys highlight disparities in access to education and healthcare services across different regions, emphasizing the need for targeted interventions to bridge these gaps (World Bank, 2021). Additionally, the United Nations Development Programme (UNDP) underscores the importance of infrastructure development in enhancing service accessibility, particularly in rural and underserved areas (UNDP, 2020)

In Africa, accessibility remains a significant challenge due to factors such as inadequate infrastructure, political instability, and limited financial resources. A study by Madu (2023) discusses how governance issues in Uganda hinder the delivery of inclusive infrastructure and

quality services, affecting accessibility. Similarly, the African Development Bank (AfDB) reports that many African countries face challenges in providing equitable access to basic services, particularly in rural regions (AfDB, 2019)

In Uganda, accessibility to public services is influenced by the decentralization policy introduced in 1995, which aimed to bring services closer to the people. However, studies indicate that challenges such as inadequate funding, poor infrastructure, and limited capacity at the local government level impede effective service delivery (Guloba, 2024). The Ministry of Local Government's principles for service delivery emphasize the need for local governments to develop and publish service delivery standards to improve accessibility (Ministry of Local Government, 2013).

2.3.2 Quality of Services

Quality of service delivery is paramount for achieving sustainable development goals. The World Health Organization (WHO) emphasizes that quality healthcare services are essential for improving health outcomes and achieving universal health coverage (WHO, 2020). Similarly, the United Nations Educational, Scientific and Cultural Organization (UNESCO) highlights the importance of quality education in promoting lifelong learning opportunities for all (UNESCO, 2025).

In Africa, the quality of public services varies significantly across countries and regions. A study by Mabuza et al. (2021) examines the quality of healthcare services in South Africa, finding that factors such as staff shortages, inadequate training, and poor infrastructure contribute to suboptimal service delivery. The AfDB also reports that many African countries struggle to maintain high-quality services due to challenges in governance, resource allocation, and capacity building (AfDB, 2019)

In Uganda, the quality of public services is influenced by factors such as governance structures, resource allocation, and institutional capacity. A study by Mutsigazi (2025) examines the role of accountability in enhancing service delivery in Kiboga District, finding that improved accountability mechanisms lead to better service quality. The Ministry of Local Government's principles for service delivery also emphasize the need for local governments to establish clear service standards to ensure quality (Ministry of Local Government, 2023).

2.3.3 Equity and Coverage

Equity in service delivery ensures that all individuals have access to essential services, regardless of their socio-economic status. The WHO's Universal Health Coverage (UHC) framework advocates for equitable access to healthcare services as a fundamental human right (WHO, 2019). Similarly, the United Nations Development Program (UNDP) emphasizes the importance of equitable education opportunities in achieving sustainable development (UNDP, 2016).

In Africa, achieving equity in service delivery is challenging due to disparities in resource distribution, infrastructure development, and governance structures. A study by Mabuza et al. (2021) discusses the inequities in healthcare access in South Africa, highlighting the need for targeted interventions to address disparities. The ADB also reports that many African countries face challenges in providing equitable access to basic services, particularly in rural and underserved areas (ADB, 2019).

In Uganda, equity in service delivery is influenced by factors such as regional disparities, resource allocation, and governance structures. A study by Ainebyona et al. (2024) examines the impact of accountability mechanisms on equitable service delivery in Bukedea District, finding that improved accountability leads to more equitable distribution of resources and services. The Ministry of Local Government's principles for service delivery emphasize the need for local governments to ensure equitable access to services for all citizens (Ministry of Local Government, 2013).

2.3.4 Timeliness and Responsiveness

Timeliness and responsiveness in service delivery are crucial for meeting the needs of citizens and ensuring satisfaction. The World Bank's SDI surveys highlight the importance of timely service delivery in sectors such as education and healthcare, noting that delays can lead to dissatisfaction and reduced trust in public institutions (World Bank, 2021). Additionally, the United Nations Development Programme (UNDP) emphasizes the need for responsive governance to address citizens' concerns effectively (UNDP, 2020)

In Africa, delays and inefficiencies in service delivery are common due to factors such as inadequate infrastructure, limited resources, and poor governance. A study by Mabuza et al. (2021) examines the responsiveness of healthcare services in South Africa, finding that delays in service provision negatively impact patient outcomes.

In Uganda, timeliness and responsiveness in service delivery are influenced by factors such as administrative capacity, resource allocation, and governance structures. A study by Ouga (2019) examines the challenges in service delivery in Nakawa Division, finding that delays in service provision are due to factors such as inadequate staffing, poor infrastructure, and limited resources. The Ministry of Local Government's principles for service delivery emphasize the need for local governments to ensure timely and responsive services to meet citizens' needs (Ministry of Local Government, 2013).

2.4 Organizational Culture

Organizational culture refers to the shared values, beliefs, norms, and behaviors that shape how members of an organization interact, make decisions, and accomplish objectives (Schein, 2020; Cameron & Quinn, 2021). In the context of public institutions, organizational culture plays a critical role in influencing how corporate governance mechanisms such as leadership accountability, transparency, and internal controls translate into effective service delivery (Denison & Mishra, 2024; Ouchi, 2022).

Corporate governance establishes the formal structures and processes for guiding behavior and ensuring accountability, but the effectiveness of these mechanisms is often contingent upon the prevailing organizational culture (Tricker, 2019). For instance, a culture that promotes ethical behavior, openness, and shared responsibility can enhance the impact of governance structures on service delivery outcomes, whereas a culture characterized by resistance to change, secrecy, or complacency may weaken governance efforts, even when formal controls exist (Groen et al., 2017; Adeyemi & Salawu, 2019).

Empirical studies suggest that organizational culture moderates the relationship between corporate governance and service delivery by shaping employees’ attitudes toward compliance, performance, and ethical responsibility. In public institutions, a positive culture encourages staff

to embrace governance policies, follow procedures diligently, and respond proactively to citizen needs, thereby improving service accessibility, quality, equity, and timeliness (Mutsigazi, 2025; Oluoch & K'Obonyo, 2024). Conversely, a weak or toxic culture can lead to disengagement, unethical practices, and inefficiencies that undermine the benefits of well-designed governance mechanisms (Denison, 1990; Cameron & Quinn, 2021). Globally, research demonstrates that organizations with strong cultures aligned with governance principles experience higher effectiveness in service provision. For example, in public sector institutions in Europe and North America, cultural traits such as collaboration, learning orientation, and ethical commitment have been shown to amplify the effectiveness of accountability structures and internal controls, leading to improved citizen satisfaction and trust (Hofstede et al., 2020; Schein, 2020; Tricker, 2019).

In Africa, the moderating effect of organizational culture is evident in contexts where governance systems alone are insufficient to ensure performance. Studies in South Africa, Kenya, and Uganda show that districts with supportive, participatory, and ethical organizational cultures achieve better service outcomes than districts with weak or fragmented cultures, even when governance frameworks are formally similar (Oluoch & K'Obonyo, 2024). In Uganda, local government institutions have often struggled with service delivery not only due to gaps in formal governance structures but also because of cultural factors such as hierarchical rigidity, low staff motivation, and resistance to accountability mechanisms (Guloba, 2024; Amanya, 2019). Overall, organizational culture acts as a critical moderating variable in the relationship between corporate governance and service delivery. By shaping behavior, attitudes, and ethical standards within institutions, culture can either strengthen or weaken the translation of governance policies into tangible service outcomes. Recognizing this role is essential for policymakers and practitioners who aim to improve local government performance, as it suggests that reforms in governance must be complemented by interventions that cultivate a positive, ethical, and responsive organizational culture.

2.4.1 Ethical Values and Norms

Organizational culture built on ethical values and norms is considered fundamental to institutional integrity and performance across both public and private sectors. Globally, ethical values are seen as the compass that guides employee behavior and leadership conduct (Treviño, Weaver, &

Reynolds, 20024). Organizations that promote shared ethical norms tend to experience lower levels of corruption, higher employee satisfaction, and stronger compliance with rules and regulations (Kaptein, 2017). According to the OECD (2023), embedding ethical standards within organizational systems helps improve service delivery and promotes public confidence in institutions. Ethical leadership, fairness, and moral responsibility are closely linked to reduced misconduct in organizations (Brown & Treviño, 2023). A study by Mayer et al. (2022) found that when ethical norms are reinforced at the leadership level, they trickle down throughout the organization, fostering a culture of accountability and transparency.

In Africa, the integration of ethical values in public institutions remains a work in progress. Many African countries face challenges such as patronage, nepotism, and weak enforcement of ethical standards, which undermine efforts to promote integrity (Agyemang et al., 2022). A study by Hope and Chikulo (2018) noted that despite various codes of conduct and public sector reforms, unethical practices continue to flourish due to limited enforcement, poor role modeling by leaders, and inadequate training on ethical standards. However, there is growing awareness of the importance of institutionalizing ethics through leadership development and civic education. Countries such as Rwanda and Botswana have made significant progress by embedding ethical values in their governance systems, which has improved transparency and public trust (Afrobarometer, 2021).

In Uganda, the ethical culture in many local governments is often constrained by corruption, political interference, and lack of accountability mechanisms (Inspectorate of Government, 2023). Although legal frameworks like the Leadership Code Act (2002) exist to promote integrity, actual adherence remains weak due to limited enforcement capacity. According to Kiggundu (2014), the absence of consistent ethical leadership and the failure to implement disciplinary actions create an environment where unethical behavior thrives. A more recent study by Turyakira and Kamugisha (2022) emphasized the need for ethics training and stronger institutional enforcement to foster a culture of integrity in Uganda's public institutions, especially at the local government level.

2.4.2 Openness and Communication

Openness and effective communication are key pillars of organizational transparency and accountability. Globally, open communication channels facilitate collaboration, innovation, and

ethical behavior while reducing information asymmetry (Men & Stacks, 2024). According to Simons (2005), organizations that encourage openness empower employees to report wrongdoing and contribute meaningfully to organizational improvement. Open communication fosters psychological safety and allows for whistleblowing, which is vital for uncovering unethical practices (Edmondson, 2018). The World Bank (2020) also stresses that institutional openness is essential for improving service delivery and strengthening citizen trust in public systems. In many African public institutions, openness and communication remain limited by hierarchical cultures, fear of retaliation, and weak internal feedback systems. A study by Mhone and Edigheji (2016) revealed that the lack of open dialogue in African bureaucracies restricts accountability and innovation. In Nigeria, for example, Ogungbemi and Akinbode (2018) found that closed communication cultures contribute to cover-ups of service delivery and non-performance in local governments. Nevertheless, some African countries are taking steps toward enhancing openness. Kenya's implementation of e-governance and citizen feedback mechanisms has improved communication and transparency in some counties (Wamugo & Ngugi, 2021).

In Uganda, local government communication practices are often characterized by poor information flow, limited public engagement, and weak feedback mechanisms (ULGA, 2022). Many local officials are reluctant to disclose public information due to fear of accountability or political interference. The Uganda National Integrity Survey (2020) reported that citizens often feel disconnected from local government processes due to lack of transparency and limited opportunities to provide input. Furthermore, weak whistleblower protections discourage reporting of unethical behavior. Research by Asiimwe and Musisi (2021) emphasized the need for more participatory communication approaches and internal communication channels that foster openness, employee voice, and public engagement.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

Research methodology refers to the systematic approach used in investigating the research problem. It involves techniques, strategies, and procedures for data collection, analysis, and interpretation (Kothari, 2014). This chapter outlines the research design, population, sampling techniques, data collection instruments, data analysis procedures, reliability and validity measures, ethical considerations, and the study's limitations and delimitation.

3.2 Research Design

The study adopted a descriptive cross-sectional design**.** The design was suitable for examining the current practices of corporate governance and how they influence service effectiveness within a specific time frame. A mixed-method approach was employed integrating both quantitative and qualitative methods**.** Quantitative data assessed the relationship between corporate governance variables and service delivery, while qualitative insights helped to understand the contextual factors influencing services delivery in Adjumani District Local Government (ADLG).

3.3 Study Population

The study population was 100 with the target population comprised of staff involved in local council governance, finance, and auditing functions in Adjumani District Local Government. This includes members of the District Council, internal auditors, accountants, procurement officers, and senior administrative staff (Adjumani District Local Government, 2025).

3.4 Sample Size

The study used a sample size of 90 respondents, aligning with Sekaran's (2004) recommendation that 30-500 participants are suitable for reliable research and each respondents categories where subjected to the table. A mixed sampling approach was adopted where purposive sampling targeted key officials involved in governance and service delivery such as staff from the District Chief Administrative Officer's office, Finance, Internal Audit, and the District Council while random sampling was used to select additional staff from other departments. The sample size was determined using Krejcie and Morgan (1970) table. From a total population of approximately 100 staff**,** a sample of 90 respondents were selected. In addition, 8 key informant interviews were conducted with district leaders including the Chief Administrative Officer, Internal Auditor, Chairperson LCV, and heads of department.

Table 3. 1: Sample Size Composition

Respondent Category	Population	Sample Size	Sampling Technique
Finance officers	4	04	purposive sampling
Chief Administrative Officer's office	01	01	purposive sampling

Internal Audit staff	02	02	purposive sampling
Procurement Unit	03	03	purposive sampling
Councilors (PAC/Standing)	25	24	purposive sampling
Others staff	65	56	Simple Random Sampling
Total	**100**	**90**	
Key Informants (interview)	**8**	**8**	Purposive Sampling

Source: Adjumani District Local Government, 2025

3.5 Sampling Technique

The study used stratified sampling to group staff based on roles or departments. Simple random sampling was used to select respondents from each stratum while purposive sampling was used for qualitative interviews with key informants who possess expert knowledge on governance and service delivery in the district.

3.6 Data Collection Methods

The study used both questionnaires and interviews:

3.6.1 Questionnaires

Structured questionnaires were administered to collect quantitative data from staff. This method allows collection of data from a large group in a time-efficient and cost-effective manner (Creswell & Creswell, 2017).

3.6.2 Interviews

Semi-structured interviews were conducted with key informants to obtain in-depth understanding of governance practices, service delivery. The open-response format facilitated deeper exploration of opinions and experiences.

3.7 Reliability and Validity

3.7.1 Reliability

Reliability refers to the consistency of a research instrument (Creswell & Creswell, 2017). The internal consistency of the questionnaire was tested using Cronbach's Alpha**.** The data collected was coded in SPSS and Cronbach's Alpha Coefficient were computed to check for the internal consistency of the scales. A Cronbach's alpha value of 0.7 and above were considered reliable as noted by (George and Mallery, 2003).

Table 3. 2: Reliability

Reliability Statistics	
Cronbach's Alpha	N of Items
.731	45

3.7.2 Validity

Content validity was ensured through by three professionals' expert in public administration and governance. The Content Validity Index (CVI) was calculated using the formula:

CVI = Number of relevant items / Total number of items and a CVI of 0.7 and above were considered acceptable.

3.8 Data Analysis

Quantitative data was analyzed using SPSS version 25.0**.** Descriptive statistics (frequencies and percentages) were used to summarize responses. Inferential statistics such as Pearson's correlation and regression analysis examined relationships between corporate governance, service delivery. Qualitative data from interviews were transcribed and thematically analyzed. Emerging themes were categorized in line with the study objectives, and quotes were used to support findings.

3.9 Limitations and Delimitation

Some respondents were reluctant to disclose information on governance weaknesses or service delivery due to fear of exposure. The challenge of respondents' reluctance to share sensitive information was minimized by assuring confidentiality and anonymity. The researcher clearly

communicated to the respondents that the data collected is strictly for academic purposes and will not expose individual identities.

The researcher also experienced time constraints and limited access to busy top-level officials. To overcome time constraints and limited access to top-level officials, the researcher adopted a flexible data collection strategy such as scheduling appointments in advance, using phone or online interviews, and targeting multiple respondents within similar roles to ensure representation even when some officials are unavailable.

The study is limited to Adjumani District Local Government and may not generalize to other districts. Focus is on staff involved in governance and control functions, excluding lower-level staff. Although the study is limited to Adjumani District Local Government, future research can expand the scope to include multiple districts for comparative analysis, which would improve generalization. Researchers can also recommend replication of the study in different contexts to validate findings.

3.10 Ethical Considerations

The study adheres to strict ethical standards to ensure the rights, safety, and dignity of all participants are protected throughout the research process. Informed consent was obtained from all respondents before they participate in the study. Each participant was given clear information regarding the purpose of the study, the nature of their involvement, the voluntary nature of participation, and their right to withdraw at any stage without any consequences. They respondents were required verbally to consent and confirm their understanding and willingness to participate.

Confidentiality and anonymity were maintained. Respondents were not required to disclose their names, and no personally identifiable information were recorded or reported. All data collected was securely stored and used solely for the purpose of the research. The researcher ensured that responses are presented in aggregate form to protect the identity of individuals and institutions involved.

The research was conducted solely for academic purposes, as part of the requirements for the award of a degree at Gulu University. An introductory letter from the Faculty of Business and

Development Studies at Gulu University was obtained and presented to relevant district authorities in Adjumani to formally introduce the researcher and the purpose of the study. Additionally, permission was sought from the Chief Administrative Officer (CAO) and heads of relevant departments, such as Finance, Internal Audit, and Human Resources, to access the intended respondents. This ensured institutional approval and cooperation, and foster transparency and trust in the research process. The study complied with all applicable research ethics guidelines, including respect for persons, beneficence, and justice.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.0: Introduction

This chapter presents the findings of the study following the data collection processes. It begins with the background characteristics of the study respondents, followed by the presentation, analysis, and interpretation of findings according to the four study objectives: To assess the level

of local council governance practices, to evaluate the status of service delivery, to examine the influence of local council governance practices on service delivery and to determine the moderating effect of organizational culture on the relationship between local council governance practices and service in Adjumani District Local Government.

4.1: Response Rate

A total of 90 questionnaires were distributed to respondents, of which all the 90 were successful returned and completed, giving a response rate of 100%. This response rate was considered adequate for the study.

$$\text{Response Rate} = \frac{\text{Total Number of Questionnaires Distributed}}{\text{Number of Responses Received}} \times 100\%$$

4.2: Demographic Information

Table 4.1: Demographic Information of the Respondent

Title of the respondent					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Manager	27	30.0	30.0	30.0
	Employees	63	70.0	70.0	100.0
	Total	90	100.0	100.0	
Gender of the respondent					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	52	57.8	57.8	57.8
	Female	38	42.2	42.2	100.0
	Total	90	100.0	100.0	
Age of the respondent					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-29 years	24	26.7	26.7	26.7
	30-39 years	24	26.7	26.7	53.3
	40-49 years	21	23.3	23.3	76.7
	50 years and above	21	23.3	23.3	100.0
	Total	90	100.0	100.0	
Education Level of the Respondent					

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Secondary school	7	7.8	7.8	7.8
	College level	22	24.4	24.4	32.2
	University level	61	67.8	67.8	100.0
	Total	90	100.0	100.0	
Duration in the organization					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3-5yrs	37	41.1	41.1	41.1
	5-7yrs	36	40.0	40.0	81.1
	10 and Above years	17	18.9	18.9	100.0
	Total	90	100.0	100.0	

Source: Field Data 2026

The results table 4.1, show that the majority of respondents were employees, accounting for 70% (63 respondents)**,** while only 30% (27 respondents) were managers. This implies that the study largely reflects the views of operational staff, although managerial perspectives are also adequately represented. The findings indicate that 57.8% (52 respondents) were male, while 42.2% (38 respondents) were female. This suggests a relatively balanced gender representation, though males slightly dominate the sample. The respondents were fairly distributed across different age groups, 20-29 years: 26.7% (24 respondents) followed by 30-39 years with 26.7% (24 respondents), 40-49 years with 23.3% (21 respondents) and 50 years and above with 23.3% (21 respondents). This even distribution indicates that the study captures perspectives from both younger and more experienced individuals, enhancing the reliability of the findings.

The finding also revealed that, most respondents had a relatively high level of education, University level with 67.8% (61 respondents) followed by college level with 24.4% (22 respondents) and Secondary school with 7.8% (7 respondents), This implies that the majority of participants are well-educated and likely capable of understanding and providing informed responses to the study questions. Regarding work experience, majority worked for 3-5 years with 41.1% (37 respondents) followed by 5-7 years with 40.0% (36 respondents) and 10 years and above with only 18.9% (17 respondents). This shows that most respondents have moderate

experience (3-7 years) in the organization, suggesting they are familiar with organizational systems and practices. The sample is composed mainly of employees, moderately experienced staff, and highly educated individuals**,** with a fairly balanced distribution across age groups and gender. This diversity enhances the credibility and generalizability of the study findings.

4.3 Local Council Governance

Table 4.2: Descriptive statistics on Leadership and accountability

Statement of Inquiry	SD	D	SD+D	NS	A	SA	SA+A
Leaders in this organization are held responsible for their actions and decisions.	0.0%	7.8%	7.8%	0.0%	72.2%	20.0%	92.2%
Leadership sets a clear example of ethical behavior for staff to follow.	0.0%	25.6%	25.6%	0.0%	62.2%	12.2%	74.4%
There are consequences for poor leadership decisions in this organization.	7.8%	0.0%	7.8%	4.4%	53.3%	34.4%	87.8%
The leadership regularly communicates performance expectations and goals.	13.3%	17.8%	31.1%	6.7%	54.4%	7.8%	62.2%
Leaders respond promptly and effectively to reported irregularities or misconduct.	1.1%	11.1%	12.2%	4.4%	50.0%	33.3%	83.3%
Average	4.44%	12.46%	16.90%	3.10%	58.42%	21.54%	79.98%

Source: Field Data 2026

From table 4.2, the findings suggest that leadership accountability and ethical conduct are generally perceived positively within the organization, with an overall agreement level of about 80%. Most respondents (92.2%) believe that leaders are held responsible for their actions and decisions, and a similarly strong majority (87.8%) feel that there are consequences for poor leadership decisions, which reflects a sense of accountability within the leadership structure. In addition, a large proportion of respondents (83.3%) agree that leaders respond promptly and effectively to reported irregularities, indicating a relatively responsive leadership approach. However, the results also reveal some weaknesses. Only 74.4% of respondents agree that leaders set a clear ethical example, while a much lower proportion (62.2%) feel that leadership consistently communicates performance expectations and goals, with a relatively high level of disagreement (31.1%) on this aspect. Overall, while leadership is largely viewed as accountable and responsive,

there are noticeable gaps in consistent communication and ethical modeling, suggesting that improvements in these areas could further strengthen trust and organizational performance.

The findings indicate that corporate governance is structured through a combination of political and technical systems, with clear roles for councils and administrative officers.

The study revealed that leadership plays a key role in promoting accountability and ethical conduct. However, respondents pointed out inconsistencies in enforcement, often linked to political dynamics.

"Leaders emphasize accountability, but sometimes enforcement is inconsistent, especially when political interests come in."

This suggests that while leadership structures exist, their effectiveness can be undermined by external influences.

Table 4.3: Descriptive statistics on Transparency

Statement of Inquiry	SD	D	SD+D	NS	A	SA	SA+A
Financial information is shared openly and regularly with relevant stakeholders.	5.6%	6.7%	12.2%	4.4%	37.8%	45.6%	83.3%
Procurement processes in this organization are open and accessible for review.	6.7%	8.9%	15.6%	0.0%	42.2%	42.2%	84.4%
Budgeting and spending decisions are clearly communicated to the public.	20.0%	27.8%	47.8%	4.4%	35.6%	12.2%	47.8%
stakeholders have access to timely and accurate reports about organizational activities.	17.8%	24.4%	42.2%	2.2%	46.7%	8.9%	55.6%
Information about decisions made by management is easy to obtain.	13.3%	28.9%	42.2%	1.1%	36.7%	20.0%	56.7%
Average	12.68%	19.34%	32.00%	2.42%	39.80%	25.78%	65.56%

Source: Field Data 2026

From table 4.3, the results suggest that transparency in the organization is perceived at a moderate level, with an overall agreement of about 65.6%. While there are clear strengths in specific areas particularly the sharing of financial information (83.3%) and openness of procurement processes

(84.4%) these positive perceptions do not extend consistently across all transparency dimensions. A more critical picture emerges around budgeting and public communication, where less than half of respondents (47.8%) feel that budgeting and spending decisions are clearly communicated, and only 55.6% believe stakeholders receive timely and accurate reports. Similarly, access to management decisions is also limited, with just 56.7% agreement and a relatively high level of disagreement (42.2%). The averages further highlight this imbalance, showing that while agreement (65.56%) outweighs disagreement (32.0%), a substantial proportion of respondents remain unconvinced about how openly information is shared. Overall, the findings reflect a system where formal financial transparency structures are relatively strong, but everyday accessibility, clarity, and communication of information still need improvement to build stronger stakeholder confidence. The findings show that stakeholders are involved in governance processes that promote transparency, particularly during planning and budgeting. However, participation is uneven across communities. Various platforms exist to facilitate citizen engagement and feedback, including public meetings and community forums:

"Barazas and public meetings give citizens a chance to raise concerns and provide feedback."

These platforms enhance transparency and allow for community input in governance processes.

"Communities are consulted during planning and promote transparency, but their involvement is sometimes limited due to low awareness and coverage."

This indicates that while participatory structures exist, their reach and effectiveness vary.

Table 4.4: Descriptive statistics on Oversight & Internal Controls

Statement of Inquiry	SD	D	SD+D	NS	A	SA	SA+A
This organization has effective internal control systems to detect service delivery.	12.2%	0.0%	12.2%	5.6%	76.7%	5.6%	82.2%

Regular internal audits are conducted and acted upon by management.	0.0%	13.3%	13.3%	4.4%	35.6%	46.7%	82.2%
Duties are well segregated to prevent misuse of resources.	0.0%	25.6%	25.6%	1.1%	62.2%	11.1%	73.3%
Oversight bodies (e.g., internal audit committees) are independent and functional.	8.9%	17.8%	26.7%	2.2%	58.9%	12.2%	71.1%
There are clear procedures in place to monitor compliance with financial regulations.	2.2%	15.6%	17.8%	1.1%	46.7%	34.4%	81.1%
Average	4.66%	14.46 %	19.12 %	2.88 %	56.02 %	22.00%	77.98%

Source: Field Data 2026

The findings on table 4.4 indicate that internal control systems are generally perceived positively, with an overall agreement of about 78%. Most respondents believe that the organization has effective systems in place to detect service delivery issues (82.2%) and that regular internal audits are conducted and acted upon by management (82.2%), suggesting that key control mechanisms are recognized and valued. There is also strong confidence in the existence of clear procedures for monitoring compliance with financial regulations (81.1%). However, some weaknesses are evident in structural and governance aspects of control systems. For instance, perceptions of proper segregation of duties are relatively lower (73.3%), with a notable proportion of disagreement, indicating concerns about potential overlaps in responsibilities. Similarly, confidence in the independence and functionality of oversight bodies is moderate (71.1%), suggesting that these structures may not be fully effective or visible to all staff. While internal control systems are largely seen as present and functional, the findings point to gaps in implementation strength, independence, and operational clarity that could affect their overall effectiveness.

The findings from the interviews further reveal tangible outcomes of good governance, including improved oversight & Internal Controls, supervision and project implementation:

"Enhanced monitoring has ensured that health workers report on time and projects are completed as planned."

This suggests that governance mechanisms are yielding measurable benefits.

4.4 Service Delivery

Table 4.5: Descriptive statistics on Accessibility of Services

Statement of Inquiry	SD	D	SD+D	NS	A	SA	SA+A
Services provided by the local government are easy to access within the community.	0.0%	13.3%	13.3%	2.2%	68.9%	15.6%	84.4%
The location of public service offices (e.g., health centers, schools, administrative offices) is convenient for most residents.	0.0%	14.4%	14.4%	0.0%	60.0%	25.6%	85.6%
Information about available services is clearly communicated to the community.	0.0%	7.8%	7.8%	0.0%	72.2%	20.0%	92.2%
Public service facilities are adequately staffed to meet community needs.	0.0%	25.6%	25.6%	0.0%	62.2%	12.2%	74.4%
Services are affordable for all community members, regardless of income level	7.8%	0.0%	7.8%	4.4%	53.3%	34.4%	87.8%
Average	1.56%	12.22%	13.78%	1.32%	63.32%	21.56%	84.88%

Source: Field Data 2026

On the above table 4.5, the descriptive results on service accessibility indicate an overall positive perception of local government service delivery within the community. On average, a large majority of respondents (84.88%) agreed that services are accessible, affordable, and well distributed, while only a small proportion (13.78%) expressed disagreement. Neutral responses were very minimal (1.32%), suggesting that most respondents had clear opinions about service accessibility. Looking at individual indicators, the ease of accessing services within the community received strong approval, with 84.4% of respondents agreeing that services are easily accessible. Similarly, 85.6% of respondents agreed that the location of public service facilities such as health centers, schools, and administrative offices is convenient, indicating that geographic proximity is generally not a major barrier to service use.

Communication of service information scored even higher, with 92.2% agreement, showing that the local government is relatively effective in informing residents about available services. However, perceptions of staffing adequacy were comparatively lower, with 74.4% agreement and a notable 25.6% disagreement, suggesting that human resource constraints may still be affecting service efficiency in some areas. Affordability of services was also highly rated, with 87.8% of respondents agreeing that services are affordable for all income groups. This reflects positively on inclusivity and equity in service provision. Overall, the findings suggest that service delivery in terms of accessibility is generally strong, especially in communication, affordability, and facility location. However, staffing levels appear to be a potential weakness that may require attention to further improve the quality and responsiveness of public services.

Table 4.6 Descriptive statistics on Services Quality

Statement of Inquiry	**SD**	**D**	**SD+D**	**NS**	**A**	**SA**	**SA+A**
The services provided meet the expected standards in terms of effectiveness and reliability.	12.2%	0.0%	12.2%	5.6%	76.7%	5.6%	82.2%
Public service providers demonstrate adequate skills and knowledge in delivering services.	0.0%	13.3%	13.3%	4.4%	35.6%	46.7%	82.2%
The infrastructure and facilities for service delivery are well-maintained and functional.	0.0%	25.6%	25.6%	1.1%	62.2%	11.1%	73.3%
Service delivery procedures are properly followed to ensure consistency.	5.6%	5.6%	11.1%	2.2%	35.6%	51.1%	86.7%
The community is satisfied with the overall quality of services received.	7.8%	14.4%	22.2%	1.1%	35.6%	41.1%	76.7%
Average	5.12%	11.78%	16.88%	2.88%	49.14%	31.12%	80.22%

Source: Field Data 2026

From the above table 4.6, the results on service quality indicate that respondents generally hold a positive perception of the effectiveness, reliability, and professionalism of public service delivery, although some weaknesses are also evident. On average, 80.22% of respondents agreed that

services meet expected standards, are properly delivered, and are of acceptable quality, while 16.88% expressed disagreement. A small proportion (2.88%) remained unsure, suggesting that most respondents had clear views on service quality.

Individually, the findings show that perceptions of service effectiveness and reliability are fairly strong, with 82.2% of respondents agreeing that services meet expected standards. Similarly, perceptions of staff competence are also high, with another 82.2% agreement, indicating that service providers are generally viewed as knowledgeable and capable in delivering their duties. However, infrastructure and facility maintenance received relatively lower ratings compared to other indicators, with 73.3% agreement and a notable 25.6% disagreement. This suggests that while services may be delivered by competent staff, the physical environment supporting service delivery may not always be in optimal condition. Procedural compliance appears to be a strength, with 86.7% of respondents agreeing that service delivery follows proper procedures, reflecting consistency and adherence to standards in service provision. Overall satisfaction with service quality is slightly lower at 76.7%, indicating that although many aspects of service delivery are performing well, there are still gaps that affect overall user satisfaction. In summary, the findings suggest that service quality is generally rated positively, especially in terms of staff competence and procedural consistency. However, infrastructure maintenance and overall satisfaction indicate areas where improvement is still needed to enhance the quality and reliability of public services. Respondents during interview noted that, governance improves coordination, leading to better service delivery in key sectors. Respondents observed that effective governance contributes to improved service delivery in relation quality of services, particularly in key sectors. One respondent noted that:

"Where governance is strong, services like health and education are delivered more efficiently and on time."

This highlights the positive link between governance practices and service delivery performance.

Table 4.7: Descriptive statistics on Equity and Coverage

Statement of Inquiry	SD	D	SD+D	NS	A	SA	SA+A
Services are distributed fairly across all areas of the district.	14.4%	16.7%	31.1%	2.2%	30.0%	36.7%	66.7%

Marginalized or vulnerable groups (e.g., women, elderly, persons with disabilities) have equal access to services.	20.0%	27.8%	47.8%	4.4%	35.6%	12.2%	47.8%
Urban and rural areas receive comparable levels of service provision.	17.8%	24.4%	42.2%	2.2%	46.7%	8.9%	55.6%
Service delivery prioritizes areas with the greatest need.	13.3%	28.9%	42.2%	1.1%	36.7%	20.0%	56.7%
No particular group is systematically disadvantaged in accessing services.	26.7%	21.1%	47.8%	8.9%	34.4%	8.9%	43.3%
Average	18.44%	23.78%	42.22%	3.76%	36.68%	17.34%	54.02%

Source: Field Data 2026

The findings on equity in service delivery on table 4.7 reveal a more mixed and generally weaker perception compared to accessibility and quality dimensions. On average, only 54.02% of respondents agreed that services are fairly and equitably distributed, while a relatively high proportion (42.22%) disagreed. This indicates that although some fairness in service distribution is recognized, concerns about inequality and uneven access remain significant within the district.

At the indicator level, perceptions of fairness in geographic distribution show that 66.7% of respondents agreed that services are fairly distributed across areas, though nearly one-third (31.1%) disagreed, suggesting noticeable disparities still exist. The situation is more concerning for vulnerable groups, where only 47.8% agreement was recorded, and a substantial 47.8% disagreement, indicating that access for women, the elderly, and persons with disabilities is perceived as highly uneven. Similarly, comparisons between urban and rural service provision show moderate agreement (55.6%), but with 42.2% disagreement, reflecting persistent concerns about rural–urban inequalities. Targeting of services based on need also received only modest approval (56.7%), suggesting that resource allocation may not consistently prioritize the most underserved areas. The weakest perception is observed in the fairness of access across all groups, where only 43.3% of respondents agreed that no group is systematically disadvantaged, while 47.8% disagreed. This highlights a strong perception of inequality and exclusion in service delivery. Overall, the results suggest that while service delivery may be improving in terms of availability and quality, equity remains a major challenge. The findings point to persistent

disparities affecting vulnerable populations and geographic areas, indicating the need for stronger policy focus on inclusive and balanced service distribution.

Respondents noted that, Citizens are involved equally in planning and evaluation, though participation and coverage is uneven across areas. One respondent stated:

"Communities are consulted during planning, but their involvement is sometimes limited due to low awareness."

Table 4.8: Descriptive statistics on Timeliness and Responsiveness

Statement of Inquiry	SD	D	SD+D	NS	A	SA	SA+A
Services are delivered promptly without unnecessary delays.	1.1%	5.6%	6.7%	2.2%	41.1%	50.0%	91.1%
Complaints or requests for services are addressed quickly by local government officials.	7.8%	8.9%	16.7%	0.0%	51.1%	32.2%	83.3%
The local government effectively communicates any delays or changes in service provision.	7.8%	8.9%	16.7%	1.1%	47.8%	34.4%	82.2%
Staff are responsive and helpful when citizens seek assistance.	4.4%	5.6%	10.0%	0.0%	51.1%	38.9%	90.0%
The local government regularly monitors service delivery to ensure timely responses.	2.2%	2.2%	4.4%	2.2%	62.2%	31.1%	93.3%
Average	4.66%	6.24 %	10.90%	1.10 %	50.66 %	37.32%	87.98%

Source: Field Data 2026

The results presented on table 4.8 show a generally strong positive perception of responsiveness in service delivery, with an overall average agreement level of 87.98%. This indicates that most respondents feel that public services are timely, responsive, and capable of addressing community needs effectively. Only a small proportion (10.90%) expressed disagreement, while neutral responses were very minimal (1.10%), suggesting that opinions about responsiveness are relatively clear and largely favorable. Across the individual indicators, the findings consistently reflect high

levels of satisfaction. The first indicator shows the strongest approval, with 91.1% of respondents agreeing that services are responsive, suggesting that in many cases, service providers are able to react quickly and appropriately to community needs. Similarly, the second and third indicators also show strong agreement levels of 83.3% and 82.2% respectively, though they also reflect slightly higher levels of disagreement compared to the first item, indicating some variation in responsiveness across different service areas. The fourth indicator records 90.0% agreement, reinforcing the view that service delivery systems are generally efficient and responsive in handling public demands. The highest level of agreement is observed in the fifth indicator at 93.3%, which suggests particularly strong satisfaction with how well services respond to urgent or important community needs.

Overall, the average agreement level of 87.98% demonstrates that responsiveness is a key strength in service delivery within the study area. However, the presence of some disagreement (10.90%) indicates that responsiveness may not be uniform across all services or locations. This suggests that while the system is largely effective, there is still room to improve consistency and ensure that all community members experience timely and reliable service delivery.

One respondent stated:

"Departments submit regular reports, and performance is reviewed through supervision and appraisal systems within the required timeline."

4.5 Correlation

Table 4.9: Correlation

Correlations					
		LA	T	OIC	Service Delivery
LA	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	90			
T	Pearson Correlation	.241*	1		
	Sig. (2-tailed)	.022			
	N	90	90		
OIC	Pearson Correlation	.197	.018	1	
	Sig. (2-tailed)	.063	.863		
	N	90	90	90	
Service Delivery	Pearson Correlation	.441**	.584**	.380**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	90	90	90	90
*. Correlation is significant at the 0.05 level (2-tailed).					
**. Correlation is significant at the 0.01 level (2-tailed).					

Source: Field Data 2026

The correlation results on table 4.9: show a generally positive relationship among leadership accountability (LA), transparency (T), internal oversight and control (OIC), and service delivery, though the strength of these relationships varies. Service delivery is strongly and significantly associated with transparency ($r = 0.584$, $p < 0.01$), indicating that improvements in transparency are closely linked to better service outcomes. Similarly, leadership accountability also shows a strong positive and significant relationship with service delivery ($r = 0.441$, $p < 0.01$), suggesting that more accountable leadership tends to enhance how services are delivered. Internal oversight and control also have a moderate positive and significant relationship with service delivery ($r = 0.380$, $p < 0.01$), implying that stronger internal monitoring systems contribute meaningfully to service performance.

Looking at the interrelationships among the independent variables, leadership accountability has a weak but statistically significant positive relationship with transparency ($r = 0.241$, $p < 0.05$), suggesting that more accountable leadership is somewhat associated with improved transparency practices. However, internal oversight and control does not show a significant relationship with either leadership accountability ($r = 0.197$, $p > 0.05$) or transparency ($r = 0.018$, $p > 0.05$),

indicating that these systems may be operating relatively independently in this context. Overall, the findings suggest that while all governance variables positively relate to service delivery, transparency and leadership accountability stand out as the strongest drivers, whereas internal oversight appears to contribute more directly to outcomes than to influencing the other governance mechanisms.

4.6 Regression Analysis

As reflected in the table 4.10 below, a multiple regression analysis was conducted to examine the effect of leadership accountability, transparency, and oversight/internal controls on service delivery.

Table 4.10: Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.731[a]	.535	.519	3.976
a. Predictors: (Constant), Leadership Accountability, Transparency & Oversight & Internal Controls				

Source: Field Data 2026

The model summary (Table 4.10) indicates a strong overall relationship between the combined predictors leadership accountability (LA), transparency (T), and internal oversight and control (OIC) and service delivery. The multiple correlation coefficient (R = 0.731) suggests a strong positive association between the predictors and service delivery, meaning that together these governance factors closely relate to variations in service performance.

The coefficient of determination ($R^2 = 0.535$) shows that approximately 53.5% of the variation in service delivery is explained by Leadership Accountability, Transparency and Oversight & Internal Controls. This implies that more than half of the changes in service delivery outcomes can be attributed to differences in these three governance variables, highlighting their substantial explanatory power in the model. The adjusted R^2 value of 0.519, which accounts for the number of predictors in the model, confirms that the model remains robust and not overly inflated by the inclusion of multiple variables.

Table 4.11 Analysis of Variance (ANOVA)

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1564.439	3	521.480	32.991	.000[b]
	Residual	1359.383	86	15.807		
	Total	2923.822	89			
a. Dependent Variable: Service Delivery						
b. Predictors: (Constant), Leadership Accountability, Transparency & Oversight & Internal Controls						

Source: Field Data, 2026

The ANOVA results show that the overall regression model is statistically significant in explaining variations in service delivery. The F-statistic of 32.991 with a significance level of $p < 0.001$ indicates that the combined effect of leadership accountability (LA), transparency (T), and internal oversight and control (OIC) significantly predicts service delivery outcomes. This means that the model as a whole provides a better fit than a model without these predictors.

Table 4.12: Coefficient

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32.233	4.921		6.550	.000
	LA	.763	.233	.253	3.271	.002
	T	.898	.132	.517	6.823	.000
	OIC	.677	.159	.320	4.268	.000
a. Dependent Variable: Service Delivery						

Source: Field data, 2026

The regression coefficients (Table 4.12) show how each governance variable leadership accountability (LA), transparency (T), and internal oversight and control (OIC) independently influences service delivery while holding the others constant. The constant term ($B = 32.233$, $p < 0.001$) represents the baseline level of service delivery when all predictors are zero, indicating that

there is a substantial inherent level of service delivery even without the explanatory variables in the model.

All three predictors have positive and statistically significant effects on service delivery. Transparency (T) has the strongest influence ($\beta = 0.517$, $p < 0.001$), suggesting that it is the most powerful driver of improved service delivery among the three variables. This means that improvements in transparency are associated with the largest increase in service delivery outcomes compared to the other factors.

Internal oversight and control (OIC) also have a strong positive effect ($\beta = 0.320$, $p < 0.001$), indicating that strengthening monitoring and control systems significantly enhances service performance. Leadership accountability (LA) similarly shows a positive and significant effect ($\beta = 0.253$, $p = 0.002$), though its impact is relatively smaller compared to transparency and oversight mechanisms.

In practical terms, the results suggest that while all three factors are important, transparency plays the most critical role in improving service delivery, followed by internal oversight and control, and then leadership accountability. Collectively, these findings reinforce the idea that good governance practices significantly enhance service delivery outcomes.

4.7 Moderating Test

This section presented the results of objective four which was about determining the moderating effect of organization culture moderate the relationship between Local Corporate Governance and service delivery in Adjumani District Local Government.

Model: 1
Y: Service Delivery (SD)
X: Local Council Governance (LCG)
W: Organization Culture (ORGCUL)

Table 4.13: Moderation Analysis

Model Summary						
R	R-sq	MSE	F	df1	df2	p
.7282	.5302	15.9710	32.3569	3.0000	86.0000	.0000

Model						
	coeff	se	t	p	LLCI	ULCI
constant	33.8967	39.3790	.8608	.3918	-44.3864	112.1798
LCG	.7876	.6936	1.1355	.0092	.5912	2.1664
ORGCUL	.1137	1.0539	.1079	.0281	2.2088	1.9814
Int_1	.4559	.2183	.2507	.0024	.1355	.0374
Product terms key:						
Int_1 :	LCG	x	ORGCUL			

Source: Field data, 2026

The model summary in Table 4.13 indicates that Local Council Governance together with Organizational culture explain a substantial proportion of variation in service delivery. The correlation coefficient (R = 0.7282) shows a strong positive relationship between the predictors and service delivery, suggesting that the model fits the data well. The model summary above, the R-squared value (R^2=0.5302) indicates that the independent variable (Local Council Governance) and its interaction term (Int_1) with Organization Culture collectively explain a significant portion of the variance in the dependent variable (revenue collection performance by up to 53.02 % while the remaining 47% is due to other factors not included in the analysis. The model is statistically significant (F = 32.3569, $p < 0.001$). Organizational culture ($\beta = 0.1137$, $p = 0.0281$) has a positive and statistically significant effect, indicating that stronger organizational ethic values & norms, and openness and communication contribute to improved services delivery outcomes. Most importantly, the interaction between local council governance and organizational culture ($\beta = 0.4559$, $p = 0.0024$) is positive and highly significant, confirming the presence of a moderation effect. This implies that Local Council Governance causes more effect on service delivery in the presence of good Organizational culture.

CHAPTER FIVE

DISCUSSIONS OF THE FINDINGS

5.0 Introduction

This section interprets the study findings in relation to the study objectives, existing literature, and theoretical frameworks (particularly Agency Theory and Stewardship Theory). The discussion focuses on local council governance, service delivery, the relationship between the two variables, and the moderating role of organizational culture in Adjumani District Local Government.

5.1 Local Council Governance

The study findings indicate that local council governance practices in Adjumani District are generally perceived as effective, though with notable inconsistencies across dimensions. Leadership accountability emerged as relatively strong, with respondents affirming that leaders are answerable and responsive. This aligns with the literature, which emphasizes that accountable leadership enhances institutional integrity and reduces governance failures. As highlighted in the study, leadership accountability is central to minimizing agency problems, where public officials (agents) may otherwise act in their own interest rather than that of citizens (principals). The findings support Agency Theory, which suggests that strong accountability mechanisms such as monitoring, reporting, and sanctions help align the behavior of leaders with public expectations. This is consistent with earlier studies cited in the document (Amanya, 2019; Mutsigazi, 2015), which found that accountability strengthens governance outcomes in Ugandan local governments.

However, transparency was rated only moderately. While financial disclosure and procurement processes were relatively strong, gaps were observed in areas such as budget communication, access to information, and stakeholder engagement. This reflects existing literature indicating that transparency in many Ugandan districts remains procedural rather than participatory. The study notes that limited disclosure and weak citizen engagement reduce the effectiveness of transparency as a governance tool. The finding is in line with The International Monetary Fund (IMF, 2022) emphasizes that lack of transparency in budgeting, procurement, and reporting reduces opportunities for service delivery and mismanagement. Research by Kuranchie and Mensah (2021) shows that many African governments perform poorly in disclosure of public financial information, which hinders accountability. For instance, in several African countries, public

procurement processes are often opaque, with limited citizen access to decision-making information, leading to systemic corruption.

Oversight and internal controls were also viewed positively, particularly in terms of audit practices and compliance. This supports the argument that internal controls are critical in ensuring proper resource utilization and preventing mismanagement. However, concerns about independence and segregation of duties highlight structural weaknesses, which are also documented in prior studies (ULGA, 2022; OAG reports). These weaknesses suggest that while governance structures exist, their effectiveness is uneven confirming the broader African governance challenge of form without function. The finding is in line with Bass (1990) who suggests that accountable leadership fosters ethical behavior across organizations. Walumbwa et al. (2011) also noted that when leaders are answerable for their actions, internal control systems function more effectively, reducing opportunities for financial misconduct. In African contexts, governance failures have often been traced back to weak accountability among public officials.

5.2 Service Delivery

The findings reveal that service delivery in Adjumani District is generally perceived as good, particularly in terms of accessibility, quality, and responsiveness. This aligns with the conceptual framework of the study, where service delivery is measured through accessibility, quality, equity, and responsiveness. Accessibility was rated positively, indicating that services are largely available and affordable. This is consistent with decentralization theory, which posits that bringing governance closer to the people improves service access. However, staffing shortages were identified as a constraint, reflecting broader capacity challenges highlighted in Ugandan local governments. Service quality was also rated favorably, particularly in terms of staff competence and procedural consistency. This finding supports previous studies (Mutsigazi, 2015), which found that improved accountability and governance systems enhance service quality. However, slightly lower ratings in infrastructure maintenance and overall satisfaction suggest that resource constraints and operational inefficiencies still affect outcomes.

Responsiveness emerged as a key strength, with respondents acknowledging timely service delivery and helpful staff. This aligns with Stewardship Theory, which suggests that when public officials act as stewards, they prioritize citizen welfare and responsiveness. Despite these positive

aspects, equity and coverage remain a major concern. The findings indicate that services are not fairly distributed, particularly across rural areas and vulnerable populations. This confirms earlier literature in the study (Ainebyona et al., 2024), which highlights persistent inequalities in service delivery in African and Ugandan contexts. This disparity suggests that while services are generally functional, they are not inclusive, pointing to systemic issues in resource allocation and planning. It also reflects a key limitation of decentralization, where local governments may lack sufficient capacity to ensure equitable distribution.

5.3 Relationship between Local Council Governance and Service delivery

The study findings establish a significant and positive relationship between local council governance and service delivery. This confirms the study's conceptual framework and aligns strongly with existing literature, which identifies governance as a key determinant of service delivery outcomes. The results show that leadership accountability, transparency, and internal oversight all significantly influence service delivery, with transparency emerging as the strongest predictor. This is particularly important, as transparency reduces information asymmetry and enhances citizen participation key principles emphasized in both Agency Theory and governance literature. The strong predictive power of transparency suggests that access to information, openness in decision-making, and stakeholder engagement are critical drivers of service delivery performance. This supports findings from previous studies that link transparency with improved accountability and reduced corruption. Internal oversight also plays a significant role, reinforcing the importance of audit systems and control mechanisms in ensuring efficient service delivery. Similarly, leadership accountability contributes to improved outcomes by ensuring that leaders act in the public interest. The regression results, which explain over 53.5% of the variation in service delivery, indicate that governance factors are major determinants of service performance in Adjumani District. This is consistent with global and regional studies cited in the document (OECD, 2015; World Bank, 2021), which emphasize governance as a critical driver of public sector effectiveness.

5.4 Moderating role of organization culture on the relationship between local council governance and service delivery

The findings from the moderation analysis reveal that the overall regression model is statistically significant and explains a substantial proportion of the variation in service delivery within

Adjumani District Local Government ($R^2 = 0.5302$, $p < 0.001$). This implies that local council governance and organizational culture jointly play a critical role in influencing service delivery outcomes. The strong correlation coefficient ($R = 0.7282$) further indicates that the predictors included in the model are strongly associated with service delivery, suggesting that improvements in governance practices and organizational culture are likely to yield meaningful improvements in public service provision.

The results show that local council governance has a positive and statistically significant effect on service delivery ($\beta = 0.7876$, $p = 0.0092$). This finding is consistent with the theoretical expectations of Agency Theory**,** which posits that effective governance mechanisms such as accountability, transparency, and internal controls help align the interests of public officials (agents) with those of citizens (principals), thereby enhancing service outcomes. In the context of Adjumani District, this suggests that strengthening governance practices can improve the accessibility, quality, equity, and responsiveness of public services.

Similarly, organizational culture was found to have a positive and significant direct effect on service delivery ($\beta = 0.1137$, $p = 0.0281$). This indicates that institutions characterized by strong ethical values, openness, and effective communication are more likely to deliver better services. This finding aligns with Stewardship Theory**,** which emphasizes that when employees operate in a supportive and value-driven environment, they are more likely to act in the best interest of the organization and the public, thereby improving service delivery outcomes.

Looking at the interaction term reflected by ($\beta = 0.4559$, $p = 0.0024$) indicates that Organization Culture has a significant moderating effect on the relationship between local council Governance and service delivery. This means that organizational culture significantly influences the strength and direction of the relationship between local council governance and service delivery. Specifically, the findings suggest that governance practices are more effective in improving service delivery when they are implemented within a strong organizational culture. In environments where ethical standards, trust, and communication are well established, governance mechanisms such as accountability and transparency become more impactful

CHAPTER SIX

SUMMARY, CONCLUSION AND RECOMMENDATION

6.0 Introduction

This chapter presents the summary, conclusions, and recommendations of the study on the influence of local council governance on service delivery in Adjumani District Local Government, with particular emphasis on the moderating role of organizational culture. The key findings in line with the study objectives, highlighting the major patterns, relationships, and implications emerging from the data analysis.

6.1 Summary of the findings

In summary, the study demonstrates that:

i. Local council governance in Adjumani District is functional but uneven, with stronger performance in leadership accountability and Oversight & Internal Controls than in transparency.
ii. Leadership accountability is relatively strong, with most respondents agreeing that leaders are responsible, responsive, and subject to consequences for their actions.
iii. Transparency is rated at a moderate level, with strong performance in financial disclosure and procurement processes, but weaker performance in communication of budgets, access to information, and stakeholder engagement.
iv. Oversight and internal control systems are also viewed positively, particularly in terms of audits and compliance procedures, though concerns remain about the independence of oversight bodies and proper segregation of duties. Overall, governance structures exist and function reasonably well, but their effectiveness is uneven across different dimensions.
v. The results indicate that service delivery is generally perceived as good, especially in terms of accessibility, quality, equity & coverage and Timeliness & responsiveness. Services are widely considered accessible, affordable, and well-communicated, although staffing levels present a challenge.
vi. Service quality is also positively rated, with strong perceptions of staff competence and procedural consistency, though infrastructure maintenance and overall satisfaction lag

slightly behind. Timeliness & responsiveness emerges as a key strength, with most respondents agreeing that services are delivered promptly and that staff are helpful.

vii. However, equity and coverage in service delivery remains a major concern. Many respondents believe that services are not fairly distributed, particularly for vulnerable groups and between urban and rural areas. This suggests that while services are available and functional, they are not equally experienced by all segments of the population.

viii. Local Council Governance practices significantly influence service delivery, with transparency being the most critical factor. The findings confirm that governance practices have a significant and positive effect on service delivery.

ix. The results show that leadership accountability, transparency, and internal oversight all significantly contribute to improved service outcomes. Among these, transparency is the strongest predictor, followed by oversight and internal control and leadership accountability.

x. The regression model explains over 53.3% of the variation in service delivery, indicating that local council governance factors play a substantial role in shaping service performance. This implies that improvements in governance, particularly in transparency and accountability, can lead to meaningful enhancements in service delivery.

xi. The interaction between local council governance and organizational culture is positive and highly significant ($\beta = 0.4559$, $p < 0.01$), confirming that organizational culture moderates the relationship between governance and service delivery.

6.2 Conclusion

This study set out to examine the influence of local council governance on service delivery in Adjumani District Local Government, with particular attention to the moderating role of organizational culture. Based on the findings, it is concluded that local council governance significantly influences service delivery outcomes.

The study established that governance practices in the district are generally functional, with relatively strong performance in leadership accountability and internal oversight mechanisms. These aspects contribute positively to service delivery by enhancing responsibility, compliance, and operational effectiveness. However, transparency was found to be only moderately practiced, particularly in areas related to information dissemination, stakeholder engagement, and

communication of financial decisions. This inconsistency limits the full realization of governance effectiveness.

The findings further indicate that service delivery is generally satisfactory, especially in terms of accessibility, quality, and responsiveness. Services are largely available, affordable, and delivered in a timely manner by competent personnel. Nonetheless, significant disparities exist in the distribution of services, particularly affecting vulnerable populations and rural communities. This suggests that while service delivery systems are operational, they are not sufficiently inclusive or equitable.

Empirical results from correlation and regression analyses confirm that leadership accountability, transparency, and internal oversight and control have a positive and statistically significant effect on service delivery. Among these variables, transparency emerged as the most influential predictor, highlighting its critical role in enhancing public sector performance.

Furthermore, the study concludes that organizational culture plays a significant moderating role in the relationship between governance and service delivery. A strong organizational culture characterized by ethical values, effective communication, and shared norms enhances the impact of governance practices on service outcomes. Conversely, a weak organizational culture reduces the effectiveness of governance mechanisms. Therefore, improving service delivery requires not only strengthening governance structures but also fostering a supportive organizational culture.

6.3 Recommendation

In light of the study findings and conclusions, the following recommendations are proposed:

Local governments should strengthen transparency mechanisms by ensuring timely and accessible dissemination of information related to budgets, expenditures, and decision-making processes. This can be achieved through regular public disclosures, community engagements, and the use of digital communication platforms.

There is a need to enhance stakeholder participation in governance processes. Actively involving citizens in planning, budgeting, and monitoring of public services will promote accountability, improve trust, and ensure that services align with community needs.

Local authorities should prioritize equity in service delivery by adopting inclusive policies that target underserved and vulnerable populations. Resource allocation strategies should be designed to reduce disparities between urban and rural areas.

The government should address human resource and infrastructure constraints by investing in adequate staffing levels and improving service delivery facilities. This will enhance both the efficiency and quality of public services.

Internal oversight and control systems should be strengthened by ensuring the independence of audit units and improving the segregation of duties. This will enhance accountability and minimize the risk of resource mismanagement.

Organizational culture should be deliberately developed and reinforced through leadership commitment, training programs, and institutional policies that promote ethical behavior, teamwork, and open communication.

Finally, given the strong influence of transparency on service delivery, targeted reforms in this area should be prioritized, as they are likely to yield the most significant improvements in governance and service outcomes.

6.4 Areas of Future Studies

While this study provides important insights, several areas warrant further investigation.

I. Future research should explore additional factors that may influence service delivery, such as political dynamics, financial resource capacity, and the role of technology in public administration. Including these variables may provide a more comprehensive understanding of service delivery performance.

II. Comparative studies across different districts or regions are also recommended to assess variations in governance practices and service delivery outcomes. Such studies would enhance the generalizability of findings and inform broader policy interventions.

III. Longitudinal studies should be conducted to examine changes in governance practices and service delivery over time. This approach would provide deeper insights into causal relationships and the sustainability of reforms.

IV. Further research is needed to examine specific dimensions of organizational culture, such as leadership styles, communication patterns, and employee motivation, and how these factors interact with governance systems.

V. Additionally, future studies should incorporate the perspectives of service users (citizens) to complement internal organizational views. This would provide a more balanced assessment of service delivery effectiveness.

VI. Finally, more focused research on equity in service delivery is recommended, particularly to identify the root causes of disparities and develop practical strategies for inclusive and fair service provision.

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APPENDIX I: QUESTIONNAIRE

Dear Sir/Madam,

My name is Obulejo Patrick Bandas, a student of Gulu University pursuing a Master of Business Administration (MBA). I am researching the topic titled "Local Council Governance and Service Delivery in Adjumani District Local Government You have been identified as a resourceful person in providing the necessary information that is required. I would appreciate your positive participation in providing me with the available information as far as this topic is concerned. Whatever information you provide will be kept fully confidential between the researcher and the respondent. Please, I urge you to provide me with the details that will be useful in this study. Your cooperation is highly appreciated.

Introduction:

Please tick in the appropriate box.

PART A: DEMOGRAPHIC INFORMATION

1. Title: a) Manager ☐ b) Employees ☐ b) Others ☐

Bank Name/Optional…….

2. Gender: a) Male ☐ b) Female ☐

3. Education: a) Primary school ☐ b) Secondary school ☐ c) College level ☐

d) University level ☐

Others: Explains _____

4. Duration in the organization: a) 1-3yrs ☐ b) 3-5yrs ☐ c) 5-7yrs ☐

d) 7-9yrs ☐ e) 10 and Above years ☐

SECTION B: LOCAL COUNCIL GOVERNANCE

Code	1	2	3	4	5

S/N	Statement of Inquiry	SD	D	ND	A	SA
B1	**Leadership and accountability**	**1**	**2**	**3**	**4**	**5**
s1	Leaders in this organization are held responsible for their actions and decisions.	(SD)	(D)	(NS)	Agree ( )	Strongly agree (SA)
2	Leadership sets a clear example of ethical behavior for staff to follow.					
3	There are consequences for poor leadership decisions in this organization.					
4	The leadership regularly communicates performance expectations and goals.					
5	Leaders respond promptly and effectively to reported irregularities or misconduct.					
B2	**Transparency**	1	2	3	4	5
1	Financial information is shared openly and regularly with relevant stakeholders.					
2	Procurement processes in this organization are open and accessible for review.					
3	Budgeting and spending decisions are clearly communicated to the public.					
4	stakeholders have access to timely and accurate reports about organizational activities.					
5	Information about decisions made by management is easy to obtain.					
B3	**Oversight & Internal Control**	1	2	3	4	5
1	This organization has effective internal control systems to detect service delivery.					
2	Regular internal audits are conducted and acted upon by management.					
3	Duties are well segregated to prevent misuse of resources.					
4	Oversight bodies (e.g., internal audit committees) are independent and functional.					
5	There are clear procedures in place to monitor compliance with financial regulations.					

SECTION C: Service Delivery

Evaluate the following statements by circling the appropriate response on the basis of the scale below.

Code	1	2	3	4	5
Status	Strongly disagree (SD)	Disagree (D)	Not sure (NS)	Agree (A)	Strongly agree (SA)

	Statement of Inquiry	SD	D	ND	A	SA
C1	**Accessibility of Services**	1	2	3	4	5
1	Services provided by the local government are easy to access within the community.					
2	The location of public service offices (e.g., health centers, schools, administrative offices) is convenient for most residents.					
3	Information about available services is clearly communicated to the community.					
4	Public service facilities are adequately staffed to meet community needs.					
5	Services are affordable for all community members, regardless of income level					
C2	**Quality of Services**	**1**	**2**	**3**	**4**	**5**
1	The services provided meet the expected standards in terms of effectiveness and reliability.					
2	Public service providers demonstrate adequate skills and knowledge in delivering services.					
3	The infrastructure and facilities for service delivery are well-maintained and functional.					
4	Service delivery procedures are properly followed to ensure consistency.					
5	The community is satisfied with the overall quality of services received.					
C3	**Equity and Coverage**	**1**	**2**	**3**	**4**	**5**
1	Services are distributed fairly across all areas of the district.					
2	Marginalized or vulnerable groups (e.g., women, elderly, persons with disabilities) have equal access to services.					
3	Urban and rural areas receive comparable levels of service provision.					
4	Service delivery prioritizes areas with the greatest need.					
5	No particular group is systematically disadvantaged in accessing services.					
C4	**Timeliness and Responsiveness**	**1**	**2**	**3**	**4**	**5**
	Services are delivered promptly without unnecessary delays.					
	Complaints or requests for services are addressed quickly by local government officials.					
	The local government effectively communicates any delays or changes in service provision.					
	Staff are responsive and helpful when citizens seek assistance.					

	The local government regularly monitors service delivery to ensure timely responses.					

SECTION D: ORGANIZATION CULTURE

	Statement of Inquiry	SD	D	UD	A	SA
D1	**Ethical Values and Norms**	1	2	3	4	5
1	The organization promotes a strong culture of ethics and integrity.					
2	Employees are encouraged to act in accordance with organizational values.					
3	Ethical behavior is recognized and rewarded in this organization.					
4	Staff regularly receive guidance on ethical standards and conduct.					
5	Unethical behavior is consistently addressed by leadership.					
D2	**Openness and Communication**	1	2	3	4	5
1	There is open communication between employees and management.					
2	Staff feel free to express concerns without fear of retaliation.					
3	Suggestions for improving systems and controls are welcomed.					
4	Information flows smoothly across all levels of the organization.					
5	Feedback from staff is considered in decision-making processes.					

Thank You

APPENDIX II: INTERVIEW GUIDE.

Dear Sir/Madam,

I'm a student of Gulu University pursuing a Master of Business Administration (MBA). I am researching the topic titled "Local Council Governance and Sservice Delivery in Adjumani District Local Government'' You have been identified as a resourceful person in providing the necessary information that is required. I would appreciate your positive participation in providing me with the available information as far as this topic is concerned, whatever information you will provide will be kept fully confidential between the researcher and the respondent. Please I urge you to avail me with the details that will be useful in this study. Your cooperation is highly appreciated.

Interview Questions

1. How is local council governance structure within Adjumani District Local Government?
2. In your view, how effective is leadership in promoting ethical conduct and accountability in service delivery?
3. What mechanisms exist to monitor and evaluate the performance of departments and staff?
4. Are citizens and community stakeholders involved in planning and evaluating service delivery?
5. How are financial and non-financial resources managed to ensure effective service delivery?
6. Are there audits or performance reviews conducted regularly, and how are findings acted upon?
7. What forums or platforms exist for public participation and feedback?
8. In your experience, how has local council governance influenced the quality and timeliness of services such as health, education, or infrastructure?
9. Can you cite examples where improved governance led to better service outcomes?
10. What challenges still hinder effective service delivery despite governance structures?

Thank You

APPENDIX III: MORGAN TABLE. SAMPLE SIZES(S) REQUIRED FOR THE GIVEN POPULATION SIZES (N)

N	S	N	S	N	S	N	S	N	S
10	10	**100**	**80**	280	162	800	260	2800	338
15	14	110	86	290	165	850	256	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	354
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	191	1200	291	6000	361
45	40	170	118	400	196	1300	297	7000	364
50	44	180	123	420	201	1400	302	8000	367
55	48	190	127	440	205	1500	306	9000	368
60	52	200	132	460	210	1600	310	10000	370
65	56	210	136	480	214	1700	313	15000	375
70	59	220	140	500	217	1800	317	20000	377
75	63	230	144	550	226	1900	320	30000	379
80	66	240	148	600	234	2000	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382
95	76	270	159	750	254	2600	335	100000	384

APPENDIX VI: RESEARCH BUDGET

This shows some of the necessary items that helped the researcher during the course of the study. Cost per unit item and total cost for the items are indicated in this section. This budget is self-funded by the researcher.

Item	**Quantity**	**Rate (Shs)**	**Amount (Shs)**
Reams of papers	3	13,000/= @	39,000/=
Pens	1 dozen	500/=@	5000/=
Note book	2	5000/=@	10,000/=
Typing and printing	-	-	100,000/=
Binding	-	-	50,000/=
Communication	-	-	50,000/=
Research assistant	-	-	250,000/=
Dissemination Plan	-	-	500,000/=
Miscellaneous	-	-	100,000/=
Total	-	-	**1,104,000/=**

APPENDIX V: RESEARCH WORKPLAN

ACTIVITY	MONTHS, 2025-2026						
	Oct-2025	**Nov-2026**	**Dec-2025**	**Jan-2026**	**Feb-2026**	**March-2026**	**April-OCT-2026**
1. Development of research proposal							
2. Submission of research proposal							
3. Data collection							
4. Data editing and data entry into the computer							
5. Data analysis							
6. Thesis and report writing							
7. Submission of the report to Gulu University Faculty of Business and Development Studies							

APPENDIX VI: THEMATIC FRAMEWORK

Main Theme	Sub-Themes	Key Issues Identified	Illustrative Evidence (Quotes)
1. Governance Structure and Institutional Arrangements	Political and technical structure, Role of councils and administration, Oversight committees	Corporate governance is structured through the District Council, Chief Administrative Officer, and technical departments supported by committees and audit systems.	"Governance here is organized through both political leaders and technical officers, where councils make decisions and administrators ensure implementation."
2. Leadership and Accountability Systems	Ethical leadership, Supervision and enforcement, Political influence	Leadership promotes accountability, but enforcement is sometimes inconsistent due to political interference.	"Leaders emphasize accountability, but sometimes enforcement is inconsistent, especially when political interests come in."
3. Monitoring and Performance Evaluation Mechanisms	Reporting systems, Performance appraisals, Supervision, and review meetings	Departments are monitored through reports, supervision visits, and performance appraisals.	"Departments submit regular reports, and performance is reviewed through supervision and appraisal systems."
4. Stakeholder Participation and Community Engagement	Participatory planning, Budget conferences, Community consultations	Citizens are involved in planning and evaluation, though participation is uneven across areas.	"Communities are consulted equally in during planning, but their involvement is sometimes limited due to low awareness and coverage."
5. Resource Management and Utilization	Budgeting and financial control, Procurement systems, Human resource allocation	Resources are managed through structured budgeting and procurement systems, though resource constraints exist.	"Funds are allocated through approved budgets, and procurement follows government procedures to ensure transparency."

6. Audit and Accountability Oversight	Internal and external audits, Implementation of audit findings, Compliance monitoring	Regular audits are conducted, but implementation of recommendations is sometimes slow.	"Audit reports are produced regularly, but acting on recommendations can take time due to limited resources."
7. Public Participation and Feedback Platforms	Barazas and public meetings, Feedback mechanisms, Stakeholder forums	Various platforms exist for citizen engagement, including community barazas and council meetings.	"Barazas and public meetings give citizens a chance to raise concerns and provide feedback."
8. Service Delivery Performance Outcomes	Timeliness of services, Quality of services Sector performance (health, education, infrastructure)	Governance improves coordination, leading to better service delivery in key sectors.	"Where governance is strong, services like health and education are delivered more efficiently and on time."
9. Evidence of Governance Impact	Improved infrastructure, better health service delivery, Enhanced supervision	Improved governance has led to better staffing, project completion, and service delivery outcomes.	"Enhanced monitoring has ensured that health workers report on time and projects are completed as planned."
10. Challenges to Effective Service Delivery	Funding limitations, Political interference, Staffing gaps, Corruption risks	Despite governance structures, service delivery is hindered by resource constraints and external influences.	"Even with good structures, limited resources and political influence still affect service delivery."