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Financial Management and Service Delivery in Public Institutions: A Case Study of Wakiso District Local Government.

The study was conducted in Wakiso District Local Government. The main purpose was to investigate the relationship between financial management and service delivery in public institutions. Specific objectives were: to establish the relationship between budgeting and service delivery in public institutions; to assess the relationship between financial records and service delivery in public institutions and to examine the relationship between financial reporting and service delivery in public institutions. Financial management was looked at from various dimensions including budgeting, financial records and financial reporting, while service delivery was determined by reliability, assurance, responsiveness, tangibility and empathy.

The research design was a case study based on both quantitative and qualitative approaches in relation to cross section, correlation and regression as research designs. The methods used for data collection were questionnaires and interviews. The sample study involved Administration and Heads of departments, District Finance, and Sub-county & Town Council Finance Departments, Internal Audit, District Public Accounts Committee, Resident Auditors, District Executive, Subcounty & Town Council Executive with a population of 111 and a sample of 103 respondents. Data was analysed through the use of the Statistical Package for the Social Sciences (SPSS) version 20 for quantitative purposes and grouped into categories and themes for qualitative analysis. The conclusions were drawn from tables. Based on the data and research findings, there was a positive relationship between budgeting, financial records, financial reporting and service delivery in public institutions. The study established a positive relationship between financial management and service delivery in public institutions. Hence, it made recommendations such as; Leaders and managers of Local Governments should ensure that there is effective financial management to facilitate realistic budgets, up-to-date records on finances that could be traced in service areas and they should facilitate regular financial reporting and follow-ups in Local governments so as to identify areas that they could address and ensure that services related to the reports are verifiable. The study, therefore, concludes with a call to the stakeholders in Wakiso District Local Government to enhance financial management in form of budgeting, financial records and financial reporting since it enhances service delivery.

Key Words: Financial Management, Service Delivery, Public Institutions, Wakiso District Local Government