



ACCOUNTABILITY, SERVICE DELIVERY AND VALUE FOR MONEY IN LOCAL GOVERNMENTS A CASE OF JINJA MUNICIPAL COUNCIL

ABSTRACT

The purpose of this study was to investigate the relationship between accountability, service delivery and value for money in Jinja Municipal Council. The study was guided by the following research objectives; examine the relationship between accountability and service delivery, establish the relationship between service delivery and value for money and the effect of accountability, service delivery on value for money in Jinja Municipal Council.

The research was initiated due to the low levels of value for money despite increased government and donor resource allocation towards accountability and service delivery.

A cross sectional quantitative research design and a total of 110 fully filled questionnaires were returned, giving a response rate of 76%, the self-administered questionnaires sought responses on accountability, service delivery and value for money as research instrument.

Pearson's correlation coefficient (r) revealed that service delivery proved a stronger positive association and predictor effect than accountability with regard to value for money. In addition, a multiple regression test showed a joint positive impact of 34.1 percent by both accountability and service delivery to predict value for money in Jinja Municipal Council.

Basing on the findings, various recommendations were suggested among which included the shift from measures of activities and costs, to measures of outputs and outcomes and from a focus on efficiency to a “balanced score card” approach to monitoring and measuring Performance that for council to release value for money then emphasis should be put on outcome or end product rather than cost through accountability evidenced by service delivery