

Financial accountability and service delivery in Regional Referral Hospitals in Uganda: A case of Lira Regional Referral Hospital

Geroge Abdul

Robert Oguti Etengu

Dr. Mary Ejang

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This study sought to assess the effect of financial accountability on service delivery in referral hospitals of Uganda focusing on Lira Regional Referral Hospital as a case study. The objectives of the study were: To establish the effects of budgeting practices on service delivery in Lira Regional Referral Hospitals; To determine the effect of financial reporting on service delivery in Lira Regional Referral Hospital; and to examine the effect of auditing practices on service delivery in Lira Regional Referral Hospital. The study used the agency theory. In order to provide an understanding of the research problems, the study used a cross-sectional survey design and applied quantitative approach methods. The study population was 160 respondents comprising of employees and a few selected patients. Data for the study was obtained essentially from primary sources (questionnaire and interview findings). The result from the quantitative analysis informs of descriptive statistics, correlation analysis and regression analysis were used to confirm the findings and enhance the interpretation of the results from the quantitative analysis. The findings revealed that budgeting practices and financial reporting are not significant predictors of service delivery; suggesting that these practices are perhaps critical in the delivery of services at the regional referral Hospital.

However, auditing practices was significant in explaining the level of service delivery in the regional referral hospital. The study recommends for a deliberate government policy to encourage civil servants in the health sector to take issues of budgeting and financial reporting very seriously and where need be there capacity should be developed so as to ensure health services are delivered efficiently and effectively.

