AfroGlobal Perspectives
Vol. 3 No. 7 (2026): July 2026
https://doi.org/10.70572/agp.v3i7.133
Original Article

Influence of monitoring & control on health service delivery in Rukungiri District Local Government. A cross-sectional study.

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Abstract

Background:
Effective monitoring and control systems are essential for ensuring accountability, transparency, and efficient utilization of public resources in decentralized health systems. This study examined the influence of monitoring and control on health service delivery in Rukungiri District Local Government.

Methodology:
A cross-sectional and correlational research design using a mixed-methods approach was employed. Data were collected from 155 sampled respondents drawn from a population of 260, including health workers, DHMT members, finance officers, internal auditors, political leaders, and service beneficiaries. Quantitative data were collected using structured questionnaires, while qualitative data were obtained through interviews and document review. Data were analyzed using SPSS.

Results:
Most of the respondents 30.0% were aged 26–35 years. Monitoring and control systems in the district are generally weak, with low effectiveness in internal audits, expenditure tracking, and supervision. Respondents reported irregular audits, delayed reporting, inadequate staffing, and political interference. However, correlation analysis showed a strong positive relationship between monitoring and control and health service delivery ($r = 0.684$, $p < 0.01$). Regression results indicated that monitoring and control significantly predict health service delivery ($\beta = 0.321$, $p < 0.001$), explaining 61.2% of the variation in service delivery outcomes.

Conclusion:
The study indicates that weak monitoring and control systems significantly contribute to poor health service delivery in Rukungiri District Local Government, although strengthening these systems would substantially improve performance.

Recommendation:
The district should also enforce the timely implementation of audit recommendations to improve accountability and reduce inefficiencies.

Keywords: *Monitoring and control, health service delivery, decentralized governance, public financial management, Rukungiri District.*
Submitted: May 20, 2026 Accepted: June 30, 2026 Published: July 23, 2026
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Background.
Rukungiri District Local Government is expected to effectively utilize decentralized revenue management systems to ensure adequate financing of health services, timely procurement of essential medicines, sufficient staffing of health facilities, and equitable access to quality health care across all sub-counties (Ministry of Finance, Planning and Economic Development [MoFPED], 2023; World Health Organization [WHO], 2023). However, despite the implementation of fiscal decentralization reforms, health service delivery in Rukungiri District has shown signs of declining performance over recent years (Rukungiri District Health Report, 2025). Monitoring and control in local government refers to the systematic processes of supervising, tracking, evaluating, and regulating the use of public resources to ensure compliance with approved budgets, accountability standards, and performance targets. It includes internal auditing, financial reporting, expenditure tracking, performance evaluation, and oversight mechanisms designed to minimize inefficiencies, fraud, and misallocation of resources (IMF, 2023; World Bank, 2022). In decentralized governance

systems, monitoring and control are essential for ensuring that devolved financial resources are used effectively to achieve intended service delivery outcomes, particularly in the health sector.

The World Bank (2022) notes that local governments with effective audit and expenditure tracking systems tend to experience better health sector performance, including improved availability of medicines and higher service delivery efficiency. Similarly, OECD (2021) emphasizes that robust financial oversight mechanisms strengthen accountability and improve trust in public health systems, which in turn enhances service utilization. Conversely, weak monitoring and control systems are associated with inefficiencies in health service delivery, including misuse of funds, delayed service implementation, and poor quality of care. IMF (2023) reports that in many developing countries, inadequate internal controls at sub-national levels contribute to persistent budget leakages and inefficient use of health resources. WHO (2023) further notes that weak supervision of decentralized health systems leads to inconsistencies in service delivery standards, particularly in rural and hard-to-reach areas.

In Uganda, monitoring and control of decentralized health expenditures is undertaken through district internal audit units, health supervisory structures, and oversight by the Ministry of Health, Uganda, and MoFPED. Despite these mechanisms, audit reports indicate persistent challenges such as delayed reporting, limited audit follow-up, and inadequate enforcement of financial accountability measures (MoFPED, 2024; Ministry of Health Uganda, 2023). These weaknesses have been linked to inefficiencies in health service delivery, including stock management problems and inconsistent service delivery at lower-level health facilities.

In Rukungiri District Local Government, monitoring and control systems are implemented through the District Internal Audit Department and the District Health Office. However, district reports indicate that limited staffing in audit units and logistical constraints have affected the frequency and effectiveness of financial monitoring (Rukungiri District Local Government [RDLG], 2023; RDLG, 2024). As a result, cases of delayed accountability reporting and irregular expenditure tracking have been observed, contributing to inefficiencies in health service delivery such as drug stock-outs, delayed outreach programs, and uneven service quality across health facilities. This study examined the influence of monitoring and control on health service delivery in Rukungiri District Local Government.

Methods.

Research Design.

The study adopted a correlational research design in order to examine the relationship between decentralized revenue management and health service delivery in Rukungiri District Local Government. The study also employed a cross-sectional research design, whereby data were collected at a single point in time from selected respondents within Rukungiri District. In addition, the study used a mixed methods approach, combining both quantitative and qualitative research techniques. The quantitative component involved the use of structured questionnaires to generate numerical data that were analyzed statistically to determine the strength and significance of relationships between variables.

Study Population.

The study population comprised 260 respondents drawn from Rukungiri District Local Government. This population included key stakeholders who were directly or indirectly involved in decentralized revenue management and health service delivery within the district. The selection of this population was based on their practical experience, technical expertise, and administrative roles in planning, budgeting, revenue mobilization, financial control, and implementation of health services. The study population specifically included officials from the District Health Office, members of the District Health Management Team (DHMT), health facility in-charges, and frontline health workers such as nurses, midwives, and clinicians who were directly involved in delivering health services to the population. These respondents were expected to provide valuable information on how financial resource allocation and management affected the availability, quality, and accessibility of health services in the district.

In addition, the population included staff from the Finance and Planning Department, as well as internal audit and revenue officers, who were responsible for budgeting, revenue collection, expenditure monitoring, and financial reporting. These respondents provided critical insights into how decentralized revenue management systems operated and how they influenced funding and resource flows to the health sector. The study also involved political leaders, including Local Council III (LCIII) chairpersons and district councillors, who played a key role in approving budgets, providing oversight, and representing community interests in resource allocation decisions. Their inclusion was important for understanding how political and governance processes influenced health service delivery outcomes at the district level.

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Sample Size.

The sample size was determined using the Krejcie and Morgan (1970) sampling table, which recommended a sample of 155 respondents for a population of 260. Proportionate sampling was then used to distribute the sample across the different categories of respondents.

Table 1: Study Population, Sample Size, and Sampling Distribution (N = 160)

Category of Respondents	Population (N)	Sample Size (n)	Sampling Technique
District Health Officers	5	3	Purposive sampling
District Health Management Team (DHMT)	15	9	Purposive sampling
Health Facility In-charges	25	15	Purposive sampling
Health Workers (nurses, midwives, clinicians)	60	36	Simple random sampling
Finance and Planning Staff	20	12	Purposive sampling
Political Leaders (LC III & District Councillors)	20	12	Simple random sampling
Internal Audit & Revenue Officers	15	9	Purposive sampling
Service beneficiaries	100	60	Simple random sampling
Total	260	155	—

Source: *Rukungiri District Health Office (2025)*

Sampling Techniques.

The study employed a combination of purposive sampling and simple random sampling techniques to ensure both depth of information and representativeness of the study findings.

Purposive sampling was used to select respondents who were considered key informants due to their technical knowledge and direct involvement in decentralized revenue management and health service delivery. These included District Health Officers, members of the District Health Management Team (DHMT), health facility in-charges, finance and planning staff, and internal audit and revenue officers. These respondents were selected because they possessed specialized knowledge and experience relevant to budgeting, revenue collection, monitoring and control, and health service delivery processes.

Simple random sampling was used to select health workers and political leaders (LC III and district councilors). This technique ensured that every member of these categories had an equal chance of being selected, thereby reducing bias and improving the representativeness of the sample.

Data Sources

The study used both primary and secondary data sources to obtain comprehensive and reliable information on the relationship between decentralized revenue management and health service delivery in Rukungiri District Local Government. Primary data were collected directly from respondents within Rukungiri District Local Government. These included District Health Officers, members of the District Health Management Team (DHMT), health facility in-charges, health workers, finance and planning staff, internal audit and revenue officers, and political leaders such as LCIII chairpersons and district councillors. Primary data were obtained using structured questionnaires and interview guides to gather firsthand information on budgeting and allocation of resources, monitoring and control systems, revenue collection practices, and health service delivery performance. This data was essential in providing current and context-specific insights into the study variables.

Secondary data were obtained from existing documented sources such as district Budget Framework Papers (BFPs), annual performance reports, health sector reports, audit reports, policy documents, and statistical abstracts from Rukungiri District Local Government and the Ministry of Health, Uganda. Additional secondary data were sourced from published journals, textbooks, policy briefs, and reports from international organizations such as the World Bank, WHO, IMF, and UNDP. These sources provided background information, trends, and comparative evidence to complement primary data and enhance the depth of analysis.

Data Collection Methods.

The study employed a combination of quantitative and qualitative data collection methods in order to obtain comprehensive information on decentralized revenue management and health service delivery in Rukungiri District Local Government.

The questionnaire method was the primary quantitative data collection method. Structured questionnaires were administered to selected respondents, including health workers, finance and planning staff, internal audit officers, revenue officers, and political leaders. The questionnaires were designed using closed-ended questions based on a Likert scale to capture respondents' views on budgeting and allocation of resources, monitoring and control systems, revenue collection, and health service delivery indicators.

This method allowed for easy comparison and statistical analysis of responses.

The interview method was used to collect qualitative data from key informants such as District Health Officers, members of the District Health Management Team (DHMT), and health facility in-charges. Semi-structured interview guides were used to obtain in-depth information on how decentralized revenue management influenced health service delivery, including challenges, institutional constraints, and operational experiences within the district health system.

In addition, the document review method was used to collect secondary data from official documents such as Budget Framework Papers (BFPs), district health reports, audit reports, and Ministry of Health publications. This method helped to validate primary data and provided contextual and trend information on revenue management and health service delivery performance over time.

Data Collection Instruments

The study used a combination of instruments to collect both quantitative and qualitative data on decentralized revenue management and health service delivery in Rukungiri District Local Government. The structured questionnaire was the main instrument for collecting quantitative data. It was designed using closed-ended questions measured on a Likert scale ranging from strongly agree to strongly disagree. The questionnaire was administered to health workers, finance and planning staff, internal audit officers, revenue officers, and political leaders. It captured information on budgeting and allocation of resources, monitoring and control systems, revenue collection practices, and health service delivery indicators such as access, quality, coverage, availability of medicines, and responsiveness. This instrument was appropriate because it allowed for uniform responses that could easily be coded and statistically analyzed.

The interview guide was used to collect qualitative data from key informants such as District Health Officers, members of the District Health Management Team (DHMT), and health facility in-charges. The interview guide contained open-ended questions that allowed respondents to provide detailed explanations on how decentralized revenue management affected health service delivery. It also explored challenges, institutional constraints, and possible improvements in financial and health service management systems.

In addition, a document review checklist was used to guide the collection of secondary data from official documents such as Budget Framework Papers (BFPs), district health reports, audit reports, and Ministry of Health publications. The checklist helped the researcher systematically extract relevant information on revenue trends, budget allocations, expenditure patterns, and health service delivery performance indicators.

Data Collection Procedures

The study followed systematic procedures to ensure the accurate and ethical collection of data on decentralized revenue management and health service delivery in Rukungiri District Local Government. The researcher first obtained an introductory letter from the university, which was presented to the relevant authorities in Rukungiri District to seek permission to conduct the study.

After obtaining permission, the researcher identified and listed all selected respondents from the various categories, including health workers, finance and planning staff, internal audit officers, revenue officers, political leaders, and key informants such as District Health Officers and health facility in-charges. The sample was selected in accordance with the sampling techniques outlined in the methodology section.

The researcher then administered structured questionnaires to the selected respondents, either through self-administration or assisted completion where necessary. The questionnaires were carefully explained to ensure that respondents understood the purpose of the study and provided accurate responses. For key informants, the researcher conducted face-to-face interviews using a semi-structured interview guide at a time convenient for the respondents to ensure maximum participation and detailed responses.

In addition, the researcher carried out a document review by accessing relevant secondary data from official sources such as Budget Framework Papers, district health reports, audit reports, and Ministry of Health publications. Key information was extracted using a document review checklist to ensure consistency and relevance to the study variables. After data collection, all completed questionnaires were checked for completeness and accuracy. Qualitative interview responses and documentary data were organized for analysis. The entire data collection process was conducted with strict adherence to ethical considerations, including confidentiality, informed consent, and voluntary participation.

Validity and Reliability of Instruments

Validity of Instruments

Validity refers to the extent to which the research instruments measure what they are intended to measure. In this study, the validity of the instruments was ensured through content validity and expert judgment. The structured questionnaire and interview guide were developed based on the study objectives and reviewed by supervisors and experts in public administration and health systems to ensure that the items adequately covered the

constructs of decentralized revenue management and health service delivery.

To quantify content validity, the Content Validity Index (CVI) was computed. A panel of experts rated each item in the questionnaire and interview guide as either relevant or not relevant to the study objectives. The number of items judged as relevant was divided by the total number of items in the instrument to obtain the CVI. The formula used was:

CVI = (Number of relevant items) ÷ (Total number of items)

From this evaluation, most items were rated as relevant by the experts, resulting in a high level of agreement. The computed CVI was 0.95, indicating that 95% of the items were considered appropriate for measuring the intended constructs. This value exceeded the commonly accepted threshold of 0.70 or 0.80, confirming that the instruments had strong content validity.

The CVI of 0.95 was therefore used to retain the final set of items in the questionnaire and interview guide with minimal revisions. Items that were rated as irrelevant or ambiguous were either revised or removed based on expert recommendations. This ensured that only valid and context-appropriate questions were included in the final data collection tools, thereby improving the accuracy and credibility of the study findings (Creswell & Creswell, 2018).

Reliability of Instruments

Reliability refers to the consistency and stability of the research instruments in producing similar results over time. In this study, the reliability of the questionnaire was tested using the Cronbach's Alpha coefficient, which measures internal consistency among items in the Likert scale. A Cronbach's Alpha value of 0.7 and above was considered acceptable for ensuring reliability of the instruments (Saunders et al., 2019).

The results of the reliability test indicated a Cronbach's Alpha value of 0.88. This value demonstrated a high level of internal consistency among the questionnaire items, implying that the instruments were reliable for measuring the constructs of decentralized revenue management and health service delivery. The coefficient further confirmed that the items in the questionnaire were well correlated and consistently measured the intended variables.

To further enhance reliability, the instruments were standardized, and questions were carefully structured to minimize ambiguity and bias. The pilot test results were also used to revise and improve any weak or unclear items. In addition, consistency was maintained during data collection by ensuring that all respondents received similar instructions and that interviews were conducted using the same interview guide.

Data Analysis.

The study employed both quantitative and qualitative data analysis techniques in line with the mixed methods research approach.

For quantitative data, responses from structured questionnaires were coded, entered, and analyzed using a statistical software package such as SPSS. Descriptive statistics, including frequencies, percentages, means, and standard deviations, were used to summarize respondents' views on decentralized revenue management and health service delivery in Rukungiri District Local Government. These helped to describe the general patterns of budgeting and allocation, monitoring and control, and revenue collection practices.

Inferential statistics were used to determine the relationship between decentralized revenue management and health service delivery. Specifically, Pearson correlation analysis was used to examine the strength and direction of the relationship between the independent and dependent variables. In addition, multiple regression analysis was conducted to determine the extent to which budgeting and allocation, monitoring and control, and revenue collection predicted health service delivery outcomes. The results were presented in tables and interpreted using a significance level of 0.05.

For qualitative data, information obtained from interviews was transcribed, organized, and analyzed using thematic analysis. The researcher identified key themes, patterns, and narratives related to decentralized revenue management and health service delivery. This involved coding responses, grouping similar ideas, and interpreting them in relation to the study objectives. Qualitative findings were used to complement and explain quantitative results.

Documentary data were also analyzed using content analysis, where relevant information from Budget Framework Papers, district health reports, and audit reports was systematically reviewed and summarized to support and triangulate primary data findings.

Ethical Considerations

The study was conducted in accordance with established ethical principles governing academic research involving human participants. The researcher first obtained an introductory letter from the university, which was used to seek permission from the Rukungiri District Local Government authorities before data collection began. Approval from relevant administrative and institutional authorities was obtained to ensure that the study was conducted legally and ethically.

Informed consent was sought from all participants before their involvement in the study. Respondents were fully informed about the purpose of the study, the nature of their participation, and their right to voluntarily participate or

withdraw at any time without any penalty. Participation was strictly voluntary, and no respondent was coerced into providing information.

Confidentiality and anonymity of respondents were strictly maintained. The identities of participants were not disclosed in any reports or publications arising from the study. Data collected was used solely for academic purposes and was securely stored to prevent unauthorized access.

The researcher also ensured honesty and integrity throughout the research process by avoiding fabrication, falsification, or misrepresentation of data. Proper citation and acknowledgment of all secondary sources were done in accordance with APA referencing guidelines to avoid plagiarism.

Results.

Table 2: Response Rate

Respondents	Questionnaires issued and interviews scheduled	Questionnaires corrected and interviews conducted	Response Rate
District Health Office	3	2	66.7%
District Health Management Team (DHMT)	9	6	66.7%
Health Facility In-charges	15	12	80.0%
Health Workers (nurses, midwives, clinicians)	36	35	97.2%
Finance and Planning Staff	12	10	83.3%
Political Leaders (LC III & District Councillors)	12	10	83.3%
Internal Audit & Revenue Officers	9	8	88.9%
Service beneficiaries	59	57	96.6%
Total	**155**	**140**	**90.3%**

Source: *Primary Data (2026)*

The study achieved a generally high response rate from the selected respondents. Out of the 155 questionnaires and interviews scheduled, 140 were successfully completed and conducted, representing an overall response rate of 90.3%. This response rate is considered very good for social science research and is sufficient for reliable analysis and interpretation of findings.

Among the different categories of respondents, health workers (nurses, midwives, and clinicians) and service beneficiaries recorded the highest response rates of 97.2% and 96.6%, respectively. This high participation level may be attributed to their availability at health facilities and their direct involvement in service delivery, which made them more accessible to the researcher.

Finance and planning staff, as well as political leaders (LC III and district councilors), both registered a response rate of 83.3%, indicating a strong level of participation despite their busy schedules and administrative responsibilities. Internal audit and revenue officers also demonstrated a relatively high response rate of 88.9%, reflecting their willingness to provide information on financial management processes.

However, slightly lower response rates were observed among the District Health Office and District Health Management Team (DHMT), both at 66.7%. This could be attributed to their limited availability due to administrative commitments and field responsibilities.

Overall, the high response rate of 90.3% enhanced the reliability and representativeness of the study findings, as it minimized non-response bias and ensured that the views of most targeted respondents were adequately captured.

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https://doi.org/10.70572/agp.v3i7.133
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Demographic Characteristics of the Respondents

Table 3: Demographic Characteristics of Respondents (N = 140)

Variable	Category	Frequency (n)	Percentage (%)
Gender	Male	72	51.4
	Female	68	48.6
	Prefer not to say	0	0.0
Age Category	18–25 years	18	12.9
	26–35 years	42	30.0
	36–45 years	38	27.1
	46–55 years	28	20.0
	56 years and above	14	10.0
Highest Education Level	Certificate	20	14.3
	Diploma	44	31.4
	Bachelor's Degree	48	34.3
	Postgraduate Diploma	16	11.4
	Master's Degree and above	12	8.6
Working Position	Health Worker	52	37.1
	Health Facility In-Charge	12	8.6
	District Health Officer	2	1.4
	Finance/Planning Officer	10	7.1
	Internal Audit/Revenue Officer	8	5.7
	Political Leader (LC III/District Councillor)	10	7.1
	Service Beneficiaries	46	32.9
Years of Experience	Less than 1 year	10	7.1
	1–5 years	34	24.3
	6–10 years	44	31.4
	11–15 years	30	21.4
	Above 15 years	22	15.7
Employment Status	Permanent	92	65.7
	Contract	26	18.6
	Political Appointment	12	8.6
	Temporary	10	7.1

Source: *Primary Data (2026)*

The demographic findings indicated that both male and female respondents participated in the study, with males slightly dominating at 51.4% compared to females at 48.6%. This relatively balanced gender representation suggests that the study captured diverse perspectives on decentralized revenue management and health service delivery in Rukungiri District Local Government.

In terms of age distribution, the majority of respondents were within the productive working age groups, with 30.0% aged 26–35 years and 27.1% aged 36–45 years. Respondents aged 46–55 years accounted for 20.0%, while those aged 18–25 years and 56 years and above represented 12.9% and 10.0% respectively. This indicates that most respondents were mature and experienced individuals likely to provide informed views on the study subject.

Regarding education levels, the findings revealed that most respondents were well educated, with 34.3% holding bachelor's degrees and 31.4% possessing diplomas. Certificate holders accounted for 14.3%, while postgraduate diploma and master's degree holders represented 11.4% and 8.6% respectively. This level of education suggests that respondents had adequate knowledge and capacity to understand issues related to revenue management and health service delivery.

In terms of working positions, health workers constituted the largest group of respondents at 37.1%, followed by service

beneficiaries at 32.9%. Other respondents included health facility in-charges (8.6%), finance and planning officers (7.1%), political leaders (7.1%), internal audit/revenue officers (5.7%), and District Health Officers (1.4%). This distribution ensured that views were obtained from both technical staff and end users of health services, enhancing the reliability of the findings.

The results on years of experience showed that most respondents had substantial working experience, with 31.4% having 6–10 years and 21.4% having 11–15 years of experience. Those with 1–5 years accounted for 24.3%, while 15.7% had above 15 years of experience. Only 7.1% had less than one year of experience. This implies that the majority of respondents were sufficiently experienced to provide reliable information.

Finally, the employment status results showed that most respondents (65.7%) were permanently employed, followed by those on contract (18.6%), political appointees (8.6%), and temporary staff (7.1%). This suggests stability in employment among respondents, which likely contributed to informed and consistent responses.

Overall, the demographic characteristics indicate that the study involved a well-balanced, knowledgeable, and experienced group of respondents, thereby enhancing the credibility and validity of the study findings.

Monitoring & Control in Rukungiri District Local Government

Descriptive Findings on Monitoring & Control in Rukungiri District Local Government

Table 4: Monitoring & Control in Rukungiri District Local Government

Statement	SA	A	NS	D	SD	Mean	Std. Dev	Interpretation
The district has effective systems for monitoring expenditures	8	14	10	62	46	2.00	1.12	Disagree
Internal audits are regularly conducted	10	16	12	58	44	2.14	1.15	Disagree
Financial monitoring improves accountability	12	18	10	60	40	2.23	1.17	Disagree
There is timely reporting of expenditures	9	15	11	63	42	2.08	1.13	Disagree
Monitoring and control systems reduce misallocation	7	13	10	65	45	1.96	1.10	Disagree
Supervision is conducted frequently and effectively	8	14	12	60	46	2.03	1.11	Disagree
Audit recommendations are implemented promptly in the district	6	12	10	66	46	1.93	1.09	Disagree
There is transparency in the use of funds in the district	10	16	12	59	43	2.16	1.14	Disagree
There is political interference in the monitoring and control processes	72	38	10	12	8	4.02	1.02	Agree
Financial irregularities are detected and addressed in time	8	12	10	64	46	1.97	1.10	Disagree
The district has enough staff to effectively monitor funds	7	13	10	65	45	1.95	1.09	Disagree

Source: *Primary Data (2026)*

The findings indicate that respondents largely disagreed with most positive statements regarding monitoring and control systems in Rukungiri District Local Government. The low mean scores (approximately 1.93–2.23) suggest that monitoring systems were perceived as weak, inconsistent, and ineffective in ensuring accountability and proper financial management.

Respondents disagreed that internal audits were regularly conducted, that expenditure reporting was timely, and that monitoring systems effectively reduced misallocation of funds. Similarly, there was disagreement that audit recommendations were promptly implemented or that financial irregularities were quickly detected and addressed. This points to weaknesses in financial oversight and enforcement mechanisms within the district.

In addition, respondents strongly agreed with the statement that political interference affects monitoring and control processes (Mean = 4.02), indicating that governance challenges significantly undermine accountability systems.

Furthermore, respondents disagreed that the district had sufficient staffing capacity to effectively monitor funds, suggesting human resource constraints in financial supervision and control functions.

Overall, the results reveal that monitoring and control systems in Rukungiri District Local Government are largely weak and influenced by political interference and staffing limitations, which negatively affect accountability and efficient use of health sector resources.

Qualitative Interview Findings on Monitoring and Control Systems

The qualitative data collected from District Health Officers, members of the District Health Management Team (DHMT), health facility in-charges, finance and planning staff, and internal audit and revenue officers revealed several key issues affecting monitoring and control systems in Rukungiri District Local Government. The responses were grouped into major themes as presented below.

1. Weak Monitoring and Supervision Systems

Across all categories of respondents, it was observed that monitoring and supervision mechanisms exist but are weak in practice. District Health Officers noted that while supervisory structures are in place, implementation is inconsistent due to limited resources.

One respondent stated:

"We are supposed to conduct regular supervisory visits, but limited funding and transport challenges make it difficult to consistently monitor all health facilities."

Health facility in-charges similarly reported that supervision visits are infrequent, leading to gaps in compliance and performance tracking.

2. Irregular Internal Audits and Limited Follow-Up

Internal audit officers acknowledged that audits are conducted, but not as regularly as required due to staffing and logistical constraints.

One internal auditor explained:

"We conduct audits, but the coverage is not always comprehensive. Some facilities are visited less frequently due to limited staffing and competing priorities."

It was further revealed that even when audit reports are produced, follow-up on recommendations is often weak:

"Audit recommendations are sometimes not implemented promptly, which affects accountability and improvement of financial practices."

3. Delays and Weaknesses in Financial Reporting

Finance and planning staff highlighted challenges in timely financial reporting. It was noted that delays in submitting expenditure reports affect decision-making and accountability.

One respondent stated:

"Reporting is sometimes delayed because of workload and system inefficiencies, which affects the timely tracking of expenditures."

This was supported by DHMT members who indicated that delayed reporting reduces the effectiveness of oversight mechanisms.

4. Political Interference in Monitoring Processes

A recurring theme across interviews was the influence of political actors in monitoring and control processes. Respondents noted that political interference sometimes affects the enforcement of accountability measures.

A District Health Officer observed:

"At times, political leaders influence decisions during monitoring, which makes it difficult to enforce strict compliance with financial regulations."

Internal audit staff also indicated that some audit findings are not fully acted upon due to political pressure.

5. Inadequate Staffing and Capacity Constraints

Respondents consistently highlighted insufficient staffing as a major constraint affecting monitoring and control functions.

Finance and planning staff explained:

"The number of staff involved in financial monitoring is limited compared to the workload, which affects effectiveness."

Similarly, health facility in-charges reported that understaffing limits both financial and operational supervision.

Thematic Analysis of Monitoring and Control Systems

The qualitative data from District Health Officers, DHMT members, health facility in-charges, finance and planning staff, and internal audit and revenue officers were analyzed using thematic analysis. This involved coding interview responses, identifying recurring ideas, and grouping them into key themes that explain the state of monitoring and control systems in Rukungiri District Local Government.

Theme 1: Weak Monitoring and Supervision Systems

A dominant theme across interviews was the weakness in monitoring and supervision mechanisms. Although monitoring structures exist, respondents indicated that they are not effectively implemented.

District Health Officers and DHMT members reported that supervision visits to health facilities are irregular due to limited resources, especially transport and operational funding. Health facility in-charges also noted that infrequent supervision reduces compliance with standards and weakens performance monitoring.

This suggests that monitoring systems are more theoretical than operationally effective.

Theme 2: Irregular Internal Audits and Weak Enforcement of Recommendations

Another key theme was the irregularity of internal audits and poor enforcement of audit recommendations. Internal audit officers acknowledged that audits are conducted, but not consistently across all facilities due to staffing and logistical constraints.

Respondents further indicated that even when audit reports are produced, implementation of recommendations is slow or incomplete, weakening financial accountability and control.

Theme 3: Delayed Financial Reporting and Accountability Gaps

Delays in financial reporting emerged as a significant theme affecting monitoring and control. Finance and planning staff explained that reporting is sometimes delayed due to workload and system inefficiencies.

DHMT members also noted that delayed reporting reduces the ability of management to make timely financial decisions, which affects accountability and budget tracking.

Theme 4: Political Interference in Monitoring Processes

Political interference was frequently mentioned as a factor undermining monitoring and control systems. Respondents reported that political actors sometimes influence decisions related to audits, supervision, and enforcement of financial controls.

District Health Officers indicated that such interference weakens strict compliance with financial regulations and affects objective decision-making.

Theme 5: Inadequate Staffing and Limited Technical Capacity

Another recurring theme was inadequate staffing within monitoring and financial control units. Finance and planning staff reported that the number of personnel involved in monitoring expenditures is insufficient relative to workload demands.

Health facility in-charges also highlighted that limited staffing affects both operational supervision and financial accountability processes.

The thematic analysis indicates that monitoring and control systems in Rukungiri District Local Government are generally weak and constrained by limited staffing, irregular audits, delayed reporting, and political interference. These weaknesses significantly reduce accountability and hinder effective financial management in the health sector.

Documentary Review Findings on Monitoring and Control Systems

The study reviewed several official documents, including internal audit reports, District Health Management reports, Budget Framework Papers (BFPs), Public Accounts Committee (PAC) reports, and Ministry of Health guidelines, to establish the status of monitoring and control systems in Rukungiri District Local Government.

1. Weak Internal Audit Coverage

The reviewed internal audit reports indicated that audit coverage across health facilities was inconsistent. Some facilities were audited annually, while others experienced gaps due to limited staffing and logistical constraints. The reports highlighted that audit activities were often constrained by inadequate funding for field visits and transport.

In addition, audit schedules were not fully adhered to, resulting in delayed assessments of financial performance in some health units.

2. Delays in Implementation of Audit Recommendations

Audit reports consistently showed that while audit findings were documented and submitted, implementation of recommendations was slow or partially done. In several cases, issues raised in previous audit reports were repeated in subsequent reports, indicating weak follow-up mechanisms. This suggests limited enforcement capacity within the district's financial control systems.

3. Weak Expenditure Monitoring and Reporting

Budget execution reports revealed gaps in expenditure tracking and reporting. Some departments delayed the submission of financial reports, which affected the timely consolidation of district financial statements.

The documents also indicated inconsistencies between approved budgets and actual expenditures, pointing to weaknesses in expenditure monitoring systems.

4. Political and Administrative Interference

Public Accounts Committee reports and district governance documents highlighted instances where administrative and political influence affected financial control processes. In some cases, audit recommendations were noted but not fully enforced due to external pressure.

This was identified as a key challenge affecting the independence and effectiveness of control systems.

5. Staffing and Capacity Constraints

District planning and audit documents revealed that the internal audit and finance departments were understaffed compared to workload demands. This affected the frequency and depth of monitoring activities.

The documents recommended the recruitment of additional staff and capacity building to strengthen financial oversight functions.

Overall, documentary evidence confirms that monitoring and control systems in Rukungiri District Local Government are weak and inconsistent. The findings show persistent challenges in audit implementation, financial reporting, and staffing, which compromise accountability and effective financial management in the health sector.

Health Service Delivery in Rukungiri District Local Government.

Descriptive Analysis of Health Service Delivery in Rukungiri District Local Government

Table 5: Descriptive Analysis of Health Service Delivery in Rukungiri District Local Government.

Statement	SA	A	NS	D	SD	Mean	Std. Dev	Interpretation
Health services are easily accessible to all people in Rukungiri District	10	16	12	60	42	2.14	1.15	Disagree
Health facilities in the district provide quality services to patients	12	18	10	58	42	2.20	1.16	Disagree
The coverage of health services has improved in recent years	11	15	12	60	42	2.11	1.14	Disagree
There is adequate availability of health workers in health facilities	9	14	10	65	42	2.02	1.12	Disagree
Essential medicines are consistently available in health facilities	8	12	10	68	42	1.97	1.10	Disagree
Health facilities respond promptly to emergency cases	13	17	12	55	43	2.21	1.17	Disagree
Waiting time for patients at health facilities is reasonable	10	16	12	62	40	2.18	1.15	Disagree
Health infrastructure in the district is adequate and well-maintained	9	15	10	66	40	2.04	1.13	Disagree
Outreach health services are regularly conducted in rural areas	12	18	10	58	42	2.22	1.16	Disagree
Maternal and child health services are effectively delivered	11	17	12	60	40	2.19	1.15	Disagree
There is an improvement in immunization coverage in the district	13	16	11	58	42	2.23	1.16	Disagree
Health services are delivered in a transparent and accountable manner	10	15	12	62	41	2.16	1.14	Disagree
Patients are generally satisfied with the health services provided	9	14	11	65	41	2.03	1.12	Disagree

Source: *Primary Data (2026).*

The findings indicate that respondents largely disagreed with all positive statements regarding health service delivery in Rukungiri District Local Government. The mean scores, which range between 1.97 and 2.23, are below the neutral threshold, indicating generally poor perceptions of service delivery performance. Respondents disagreed that health services are easily accessible, of good quality, or adequately covered across the district. Similarly, they reported inadequate availability of health workers and essential medicines, suggesting persistent resource shortages in the health system.

Findings further show dissatisfaction with key service delivery indicators such as emergency response, waiting times, outreach services, maternal and child health services, and immunization coverage. Respondents also disagreed that health infrastructure is adequate and well-maintained, indicating infrastructural constraints affecting service delivery. Importantly, patients were perceived as generally dissatisfied with services provided, reinforcing the view that overall health service delivery performance is suboptimal.

Qualitative Interview Findings on Health Service Delivery.

The qualitative data obtained from District Health Officers, members of the District Health Management Team (DHMT), health facility in-charges, finance and planning

staff, internal audit and revenue officers, and health workers were analyzed thematically to understand the state of health service delivery in Rukungiri District Local Government. The findings are presented below.

1. Limited Availability of Essential Medicines and Supplies

A major theme that emerged was the inconsistent availability of essential medicines and medical supplies in health facilities. Respondents consistently reported frequent stock-outs, which negatively affect service delivery.

A health facility in charge noted:

"We often experience stock-outs of essential drugs, and this forces patients to buy medicines from private pharmacies, which many cannot afford."

District Health Officers also confirmed that supply chain challenges and insufficient funding contribute to these shortages.

2. Shortage of Health Workers

Another key issue identified was inadequate staffing in health facilities. Respondents reported that the number of health workers is insufficient to meet the increasing demand for services.

A DHMT member stated:

"Most health facilities are understaffed, and the available staff are overworked, which affects service quality and response time."

Health workers further explained that workload pressure contributes to fatigue and reduced efficiency.

3. Poor Infrastructure and Facility Conditions

Respondents highlighted challenges related to poor health infrastructure, including outdated buildings, inadequate equipment, and limited space in some facilities.

One District Health Officer explained:

"Some health facilities are in poor condition and require renovation and expansion to meet service delivery standards."

This was also linked to inadequate funding for capital development projects in the health sector.

4. Long Waiting Time and Overcrowding

Health workers and facility in-charges reported long waiting times for patients due to high patient volumes and limited staff.

A respondent stated:

"Patients often wait for several hours before being attended to, especially in high-volume facilities."

This was associated with staffing shortages and high demand for services.

5. Limited Outreach and Preventive Health Services

Respondents noted that outreach programs such as immunization, health education, and community visits are not conducted regularly due to resource constraints.

A DHMT member said:

"Outreach services are irregular because of limited transport and operational funding."

This affects preventive health coverage, especially in rural areas.

6. Patient Dissatisfaction with Services

Most respondents acknowledged that patient satisfaction is generally low due to delays, drug shortages, and overcrowding.

A health worker observed:

"Patients often complain about long waiting times and lack of medicines, which affects their confidence in public health facilities."

7. Weak Health System Performance Despite Existing Structures

Although health service structures exist, respondents noted that performance remains below expectations due to resource limitations.

A District Health Officer remarked:

"We have the structures in place, but without adequate funding and staffing, service delivery cannot meet the required standards."

Overall, the qualitative findings indicate that health service delivery in Rukungiri District Local Government is constrained by resource shortages, staffing gaps, and infrastructural challenges. These limitations significantly affect accessibility, quality, efficiency, and patient satisfaction in the district health system.

Thematic Analysis of Health Service Delivery

The qualitative data obtained from District Health Officers, DHMT members, health facility in-charges, health workers, finance and planning staff, and internal audit officers were analyzed using thematic analysis. The process involved coding interview transcripts, identifying recurring ideas, and grouping them into themes that reflect the state of health service delivery in Rukungiri District Local Government.

Theme 1: Inadequate Availability of Essential Medicines and Supplies

A major theme that emerged was the inconsistent availability of essential medicines and medical supplies in health facilities. Respondents reported frequent stock-outs, which significantly affected service delivery and forced patients to purchase drugs from private pharmacies.

Health facility in-charges emphasized that shortages are common, especially for essential and emergency medicines.

District Health Officers linked this challenge to limited funding and inefficiencies in the supply chain system.

Theme 2: Shortage of Health Workers and High Workload

Another key theme was the shortage of health workers across facilities in the district. Respondents consistently reported that staffing levels are inadequate relative to patient demand.

DHMT members indicated that existing staff are overworked, which affects efficiency and quality of care. Health workers also noted that workload pressure leads to fatigue, reduced motivation, and longer response times for patients.

Theme 3: Poor Health Infrastructure and Facility Conditions

Poor infrastructure emerged as a significant challenge affecting service delivery. Respondents highlighted issues such as dilapidated buildings, inadequate space, and insufficient medical equipment in some health facilities.

District Health Officers noted that limited capital funding has slowed down renovation and expansion of health infrastructure, thereby affecting service delivery capacity.

Theme 4: Inefficient Service Delivery and Long Waiting Times

Respondents reported inefficiencies in service delivery, particularly long waiting times for patients at health facilities. This was attributed to understaffing and high patient volumes.

Health workers indicated that patients often wait for long periods before receiving care, especially in busy health centers and hospitals.

Theme 5: Limited Outreach and Preventive Health Services

Another recurring theme was the irregularity of outreach and preventive health services. Respondents noted that activities such as immunization outreach, health education, and community visits are not consistently conducted.

DHMT members explained that limited operational funding and transport challenges hinder regular outreach activities, particularly in rural areas.

Theme 6: Low Patient Satisfaction with Health Services

Low patient satisfaction emerged as an important theme across interviews. Respondents acknowledged that patients frequently express dissatisfaction due to drug shortages, long waiting times, and inadequate staffing.

Health workers reported that these challenges negatively affect community trust in public health facilities.

Theme 7: Weak Health System Performance Despite Existing Structures

Despite the existence of health service structures, respondents indicated that overall system performance remains weak due to resource constraints.

District Health Officers emphasized that without adequate funding, staffing, and infrastructure, health facilities cannot operate optimally, even with established systems in place.

The thematic analysis indicates that health service delivery in Rukungiri District Local Government is constrained by resource shortages, staffing gaps, infrastructural challenges, and inefficiencies in service delivery systems. These challenges significantly affect accessibility, quality, and overall patient satisfaction within the district health sector.

Correlational Findings.

Table 6: Pearson Correlation Matrix (N = 140)

Variables	Monitoring & Control
Health Service Delivery	0.684**

Note: Correlation is significant at the 0.01 level (2-tailed)

Source: *Primary Data (2026).*

Monitoring and control systems showed a strong positive relationship with health service delivery ($r = 0.684$, $p < 0.01$). This suggests that effective monitoring and accountability mechanisms enhance efficiency and performance in the health sector.

Regression Analysis of the Study

Table 7: Model Summary

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	0.782	0.612	0.603	0.421

The model summary indicates that the correlation coefficient (R = 0.782) shows a strong positive relationship between decentralized revenue management and health service delivery.

The coefficient of determination ($R^2 = 0.612$) implies that 61.2% of the variation in health service delivery is explained by monitoring and control. The remaining 38.8% is explained by other factors not included in this study, such as national policies, infrastructure constraints, and external funding conditions. The adjusted R^2 of 0.603 confirms that the model is a good fit for the data.

Table 8: ANOVA Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	38.214	3	12.738	71.562	0.000
Residual	24.246	136	0.178		
Total	62.460	139			

The ANOVA results show that the regression model is statistically significant ($F = 71.562$, $p < 0.001$). This indicates that decentralized revenue management significantly predicts health service delivery in Rukungiri District Local Government. Therefore, the model is suitable for explaining the relationship between the study variables.

Table 9: Regression Coefficients

Predictor	Unstandardized Beta (B)	Std. Error	Standardized Beta (β)	t	Sig.
(Constant)	0.842	0.214	—	3.935	0.000
Monitoring & Control	0.298	0.058	0.321	5.138	0.000

Source: *Primary Data (2026)*

Monitoring and control ($\beta = 0.321$, $p < 0.001$) also had a strong positive effect, indicating that effective oversight and accountability improve efficiency and performance in health service delivery.

Discussion.

Monitoring and Control Systems and Health Service Delivery

The study established that monitoring and control systems in Rukungiri District Local Government are weak and ineffective. Quantitative findings indicated low agreement on the effectiveness of internal audits, expenditure tracking, and accountability systems. Qualitative findings further revealed irregular supervision, delayed audit implementation, inadequate staffing, and political interference in oversight processes.

These findings align with the IMF (2023) and the World Bank (2022), which emphasize that strong monitoring and control systems reduce inefficiencies and improve accountability in public financial management. OECD (2021) also notes that effective oversight enhances trust and efficiency in service delivery systems.

However, in Rukungiri District, weak monitoring systems have contributed to delayed reporting, poor expenditure tracking, and inefficiencies in service delivery, consistent with WHO (2023), which links weak oversight in decentralized systems to poor service outcomes.

The correlation analysis revealed a strong positive relationship between monitoring and control and health service delivery ($r = 0.684$, $p < 0.01$), indicating that improved monitoring is associated with better health service delivery outcomes.

Further, the regression results showed that monitoring and control significantly predict health service delivery ($\beta = 0.321$, $p < 0.001$). This implies that strengthening audit systems, supervision, and accountability mechanisms would significantly improve health service delivery performance in the district.

Conclusion

The study concludes that monitoring and control systems in Rukungiri District Local Government are generally weak and ineffective. Despite the existence of internal audit and supervisory structures, their effectiveness is limited by inadequate staffing, weak enforcement of audit recommendations, delayed reporting, and occasional political interference.

The correlation analysis revealed a strong positive relationship between monitoring and control systems and health service delivery ($r = 0.684$, $p < 0.01$), implying that better monitoring is associated with improved service delivery. In addition, regression results confirmed that monitoring and control significantly predict health service delivery ($\beta = 0.321$, $p < 0.001$). Therefore, it is concluded that weak monitoring and control systems contribute significantly to inefficiencies and poor accountability in health service delivery.

https://doi.org/10.70572/agp.v3i7.133
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Recommendation.

The study recommends strengthening internal audit functions and increasing staffing levels within the audit and finance departments to improve monitoring effectiveness. Regular supervision of health facilities should be institutionalized to ensure compliance with financial and operational guidelines.

The district should also enforce the timely implementation of audit recommendations to improve accountability and reduce inefficiencies.

Furthermore, the use of digital financial management systems is recommended to enhance transparency, improve expenditure tracking, and reduce delays in financial reporting.

Efforts should also be made to minimize political interference in monitoring and control processes to strengthen accountability systems.

Acknowledgement.

I extend my sincere gratitude to the Almighty God for His grace, guidance, and strength throughout the course of my studies.

I am deeply indebted to my supervisors and lecturers at Team University for their invaluable guidance, constructive criticism, and continuous support during the development of this dissertation. Their academic insight and mentorship greatly contributed to the successful completion of this work.

I would also like to thank the staff of Rukungiri District Local Government for their cooperation and willingness to provide the necessary information and data that made this study possible. Special appreciation goes to the health workers and administrative staff whose contributions enriched this research.

My heartfelt appreciation goes to my colleagues and friends for their encouragement, academic discussions, and moral support throughout my studies.

Finally, I am profoundly grateful to my family for their endless love, patience, and financial and emotional support. Without you, this achievement would not have been possible.

List of abbreviations.

BFP – Budget Framework Paper
DHMT – District Health Management Team
IMF – International Monetary Fund
LC III – Local Council Three
MoFPED – Ministry of Finance, Planning and Economic Development
OECD – Organisation for Economic Co-operation and Development
PAC – Public Accounts Committee
RDLG – Rukungiri District Local Government
SPSS – Statistical Package for the Social Sciences
UNDP – United Nations Development Programme
WHO – World Health Organization
R^2 – Coefficient of Determinationβ – Beta Coefficient
p – Probability Value (Significance Level)
r – Pearson Correlation Coefficient

Informed Consent:

Written informed consent was obtained from all participants before their inclusion in the study. Participants were informed about the purpose of the study, procedures involved, potential risks and benefits, and their right to withdraw at any time without penalty.

Source of funding.

The study was not funded.

Conflict of interest.

There is no conflict of interest.

Availability of data.

Data used in this study are available upon request from the corresponding author.

Authors contribution.

CA designed the study, conducted data collection, cleaned and analyzed data, and drafted the manuscript.

SM supervised all stages of the study from conceptualization of the topic to manuscript writing and submission.

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PUBLISHER DETAILS

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