

**ACCOUNTABILITY AND PERFORMANCE OF LOCAL GOVERNMENTS IN  
UGANDA: A CASE OF KABALE DISTRICT LOCAL GOVERNMENT**

**BY**

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## **DECLARATION**

I, Mizero Conforte, declare that this dissertation is a result of my own effort and has never been submitted to any institution of higher learning leading to any award.

Sign ..... Date.....

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## **APPROVAL**

This is to certify that this dissertation by MIZERO CONFORTE on Accountability and Performance Local Governments in Uganda has been prepared under our supervision and is now ready for submission.

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## **DEDICATION**

I would like to dedicate this dissertation to my parents, Mr. Damien Munyanziza and Mrs Jacqueline Mukeshimana.

## **ACKNOWLEDGEMENTS**

The success of this work depended on the support of several people to whom I owe acknowledgement. First, I acknowledge and give the entire honour to God who has been the pillar.

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## **LIST OF ABBREVIATIONS**

ANOVA	Analysis of Variance
CAO	Chief Accounting Officer
CFO	Chief Financial Officer
IPSAs	International Public Accounting Standards
KDLG	Kabale District Local Government
LG	Local Government
LGAs	Local Government Areas
NGOs	Non-Governmental Organizations
OLS	Ordinally Least Squares
SCOPA	Standing Committee on Public Accounts
SPSS	Statistical Package for Social Sciences
UBOS	Uganda Bureau of Statistics
UI	User-Interface

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## **ABSTRACT**

This study was about accountability and performance of local governments in Uganda, A case of Kabale District Local Government. Objectives of the study were to: examine how financial accountability affects performance of Kabale District Local Government; find out how administrative accountability affects performance of Kabale District Local Government; assess how citizen participation enhances performance of Kabale District Local Government. The study was conducted using descriptive research design and cross-sectional research design. The study had a target sample of 234 respondents though 195 actually participated in it. The study found out that several Financial Accountability practices such as seeking official authentication of the payments as per budget allocations, reporting, proper staffing and adherence to the required financial standards by government were key to effective accountability. Basically, the study established a strong positive relationship between Financial Accountability and Performance of Kabale District Local Government ( $r = .640$ ,  $n=195$ ,  $p < .01$ ); a very strong positive correlation ( $r = .816$ ,  $n=195$ ,  $p < .01$ ) between Administrative Accountability and Performance of Kabale District Local Government; and a significant relationship between Citizen Participation and Performance of Kabale District Local Government depicted by correlation ( $r = .814$ ,  $n=195$ ,  $p < .05$ ). Therefore, null hypotheses in all hypotheses were rejected. The study concluded that Financial Accountability, Administrative Accountability and Citizen Participation are all pillars of performance of Kabale District Local Government, although performance results show that it was still below desired standards.

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0. Introduction**

This chapter presents the background of the study, statement of the problem, purpose of the study, research objectives, research questions, scope, and significance of the study. Accountability is the principal indicator of local government entities' performance since it guarantees the principles and procedures for a sound fiscal policy and macroeconomic management which lead to transparency, credible and predictable annual budget to guide the government (Johnson, 2014). It entails a state of being held responsible, by both its people, appointed and elected bodies for its choices and actions for transparency and accountability to deliver quality services in Local government entities.

### **1.1. Back ground to the study**

#### **1.1.1 Historical background**

The origins of the current local governance in Uganda can be explained by the history of public administration and politics in Uganda, which date back to the colonial times. At independence, the newly independent nation states inherited centralized systems of governance from their former colonizers (Lubanga, 1996) However, with the Structural Adjustment Programmes that set in, a new wave of events unfolded. Bringing services closer to the people became the agitation of many nations not only in the West, but in the developing countries as well

Scholars have argued that decentralization under the 1997 Local Governments Act has led to more responsive, efficient and accountable local governance in Uganda. The concept of accountability entails a relationship between two parties in which one party (the accountor) has a duty to explain and to justify his or her actions to the other (accountee); the accountee can ask questions and pass verdict, and the accountor can be sanctioned. This definition focuses on the important aspects of accountability, as it highlights the significance of a relation between accountor and the accountee, stressing the role obligation and sanctions in case of deviation.

For over two decades, the Government of Uganda has pursued wide-ranging political, economic and social reforms. On the socio-economic front, Uganda has witnessed one of the longest sustained economic growth records since 1962, the year of independence (Dunne, 2013).

Key socio-economic indicators such as GDP growth, infant and maternal mortality, life expectancy, school enrolment and many others have consistently recorded positive trends. In the political sphere, the promulgation of the new constitution in 1995 heralded a new dispensation that espouses good governance, political accountability and citizen responsibility. The reconstitution of key state institutions such as the presidency, the legislature, the judiciary, and other accountability and governance institutions under the 1995 Constitution created a new sense of optimism on Uganda's growth and democratization trajectory (Molly, 2005).

While seeking to strengthen state institutions at local level, the decentralization framework established under the 1995 constitution sought to found a democracy built on the foundation of strong local governments. The sub-county and the district were created as local governance structures around which planning and development activities would be organized and implemented. By bringing government closer to the citizens, it was assumed that local leaders would be held to account for the manner in which they conduct public affairs, and local governments would be in full control of their affairs at the least cost and to the satisfaction of the majority. Citizens' pressure for local government performance would be channelled upwards to create vertical and horizontal spiral of demand for greater accountability, efficiency and effectiveness in the delivery of public goods and services (Gasper, 2015).

Indeed, progress has been made in enhancing service delivery with major investments made by both government and development partners in strengthening governance and accountability institutions at the central and local government level. However, this investment on the supply side of democracy has not been matched by similar investment on the demand side to ensure that citizens become active defenders of democracy. This has resulted in an overwhelming imbalance of power in favour of the executive arm of

the state. The development and governance model pursued until now is built on the mindset that development and governance are supplied by strong institutions at the centre, yet this is in itself recentralization (Wells, 2003).

It is therefore argued that if Uganda is to remain on a positive democratization and economic growth trajectory where the citizens reap the dividends of that growth, there is need to activate new power centres that can create new checks and balances in the current configuration of state power in Uganda. This is important because citizens and local governments remain the potential bulwarks against possible emergence of undemocratic tendencies in the country and major instruments for local government performance and associated accountability (Nyamori, 2009).

In recent years, the idea of accountability has risen to the top of the political agenda in Europe, Asia and Africa at large (Diamond, 1994). Partly because of its newly presumed link with development, donors and scholars devote to it an increasing amount of concern. But it is also an idea that seems capable of drawing support not just from developmentalists, but from across the ideological spectrum: accounting for one's actions to oneself and one's peers, seems a part of what it is to be human; most people would agree that a good society was one in which leaders were accountable to those they led (Williams and Young, 1994).

Given this pre-occupation with accountability, it is perhaps surprising how little candid discussion there has been in African studies on the question of what sort of organizational performance are linked to accountability in the administrative and economic sphere (Polit, 2015).

The argument of this research, then, is that serious discussion of the issue of accountability is occluded in African studies because of an inadequate attention to the way in which the self is fabricated in social relations. It attempts to demonstrate these points by critiquing the work of a selection of scholars taken as emblems of Right and Left scholarship on Africa. It then presents an analytical argument sketching the relationship of the self to social relations, the relationship of the self to collective action, and the relationship of collective action to political accountability. It ends by suggesting

some avenues for future research.

Liberal Africanists more sociologically attuned than Bates are today committed to transforming Africans (Diamond, 1994; Hyden, 1997; Landell-Mills, 1992; Moore, 1993). Their vehicle is «Governance», and it aims at constructing the markets and those necessary appendages that neo-liberals wished only to unleash (Williams and Young, 1994). In reality, a recrudescence of modernization theory, Governance seeks to re-work Africa and Africans in order that they might slot into an appropriate space in the international capitalist economy. Old-school modernization theorists, for their part, were pre-occupied with the relations between economic and cultural structures and «personality». At the centre of social change stood the self, which formed the relay between the inputs, or hardware of modernity, and the outputs or modes of behaviour appropriate to a modernized society (Inkeles & Smith, 1974; Lerner, 1964). In this perspective, either the self changed, shaping itself into a medium for these processes, or society would not. Conveniently, large-scale survey research suggested that the self could indeed be expected to respond in fairly predictable ways to developmental inputs such as cooperative societies, factories, and organs of the mass media: modern inputs created modern selves that acted to institutionalize the modern outputs. As we now know, the model of the self here deployed was much too behaviouristic. In reality, inputs interacted with selves complexly, and could be appropriated in all manner of subversive ways, resulting in outputs quite unintended by the planners (Bendix, 1973).

Accountability is the prime objective for all public sectors due to the need to increase the efficacy, efficiency and transparency of the provision of public services and value for money (Polit, 2015). The need for accountability all over the world has led to the development of autonomous organizational structures, agencies, the out-sourcing of services (structural reforms and market-related reforms), development dialogue, leadership training, knowledge or team-based management (cultural managerial tools), performance management, targets, indicators and output objectives, increased emphasis on service quality, standard setting and customer responsiveness which vary depending on the country (Samara & Christensen, 2012). Wright (2011) argued that public participation accelerates trust in local governments which induce more accountability

from public officials. Parr and Gates (2010) contend that the push is a response to demands from citizens for an authentic role in improving service delivery in their communities.

Armstrong (2004) defines performance as simply the record of outcomes achieved. He adds that on an individual basis, it is a record of a person's achievements. It is also the degree of effective and efficient achievement of certain effort or undertaking in a specified time frame at an effective cost relating to the prescribed goals or objectives of the project parameters. Simply put, it is the realization of key outputs in line with the objectives of the organization. Performance has been broken down into four dependent variables: efficiency, economy, timeliness and effectiveness.

The performance of Public Institutions is also based on the way they report on the use of resources to the district council. The UN (1999) explains that financial reporting has been the main focus of accounting. In this scenario, financial statements are used to provide tangible evidence of good accountability in local governments. This argument is supported by the World Bank (2004) that auditing in financial management in Public Institutions helps a local government hold itself accountable and traditionally focuses on basic financial controls and financial flows. In this case, accounting should move from the traditional annual reports which only allow the legislatures to verify budget execution (Collins 2007, Mark and Ryan 2007). The researcher agrees that the auditing process should not only examine expenditure performance of Public Institutions but also look out for conformance. This will enable the legislatures to hold the public institutions accountable for the delivery of set outputs.

### **1.1.2 Theoretical Background**

The study was guided by the principal-agent theory.

#### **1.1.2.1 The Principal-Agent Model**

Originating from disciplines such as law, finance, accounting, and economics, the model has become the basis for an extensive set of studies relating bureaucracy to elected officials (Waterman and Meier, 1998:173).

Howlwett, Ramesh and Perl (2009) look at such principal-agent relationship that exists between politicians and their counterparts, the bureaucrats. They cite cases where changes in social conditions may affect the interpretation of a policy problem, necessitating the adjustment of such policies, thus altering implementation, or stifling it altogether. Here, implementation may change without necessarily change in the policy itself; therefore the bureaucrats resort to selective application of the law at their discretion. Such occurrences happen because it is the agents, the bureaucrats, who have the necessary information at their disposal, therefore becoming a breeding ground for conflicts between the principal (s) and the agent(s).

The Agency Model has two major assumptions: First, that there is a conflict of goals between the principal and the agent. This assumption is based on the premise that principals and agents have competing interests. Kiewitt and McCubbins, in Eckardt (2008) observe that the only restriction on agents (who are seen as self-seekers) is their relationship with their principals.

The second assumption is that agents have more information than their principals, which results in unevenness of information between them. The implication of this is that agents will always try to exploit this information to their advantage to satisfy their own self-seeking behaviours. The insinuation of this supposition with accountability is that although there may be an accountability framework, agents will take advantage of this to hide information and use it for their personal benefits.

### **Limitations of the Principal-Agent Model**

One major agency problem identified by researchers is the tendency for the agents to identify more with the needs of those who are regulated than with the interests of the principals (Howlwett et al., 2009). Bernstein (1995) in (ibid) sees this as one of the factors that trigger the demise of the regulatory structure, thus creating breeding grounds for policy failures. This complexity has also given rise to new insight into policy designs that take into consideration offering better chances for policy success, thus avoiding the pitfalls of distortion of policy outcomes. The question that we need to ask is whether such

relationships exist at all times between the principals and their agents, but that is not the main focus of this study.

We consequently saw through the agency model lens in order to observe some of the factors responsible for accountability performance variation in Uganda's Local Governments. This formed the foundation of our research analysis.

### **Application of the Model**

In the light of this model, citizens who are the principal would be expected to hold their leaders (appointed and elected bureaucratic and political leaders) to account. This model was therefore used to analyse accountability and Performance of local governments in Uganda with major emphasis of Kabale District Local Government.

Accountability is a key concept in the in public sector management and administrative reforms which have placed it at the centre of democratic reforms. The World Development Report (2004) places emphasis on accountability as a fundamental concept in the performance of Local Governments (Eckardt, 2008:29). The report gives a framework to analyse accountability relations in the public performance domain.

### **1.1.3 Conceptual Background**

Accountability improves service delivery in local governments which bolster their functional independence, a virtue that is very important for institutions such as the revenue administrations (Kloot, 2009). Various concepts regarding accountability in local governments have been written, among which include: Administrative accountability, Financial accountability, and Political accountability (Cohen, 2010).

#### **1.1.3.1 Administrative Accountability**

Administrative accountability may be defined as the evolution of appointed career employees and officials in terms of whether their actions are within or outside the bounds of their authority (Kanyinga & Mitullah, 2007). The concept has exhibited varying concerns and emphases over the years. Four variants of accountability may be distinguished on the following dimensions: who is considered accountable, to whom he is accountable, the standards or values he is accountable for, and the means by which he is accountable. These are: traditional accountability which focuses on the regularity of fiscal

transactions and faithful compliance as well as adherence to legal requirements and administrative policies; managerial accountability which is concerned with efficiency and economy in the use of funds, property, manpower and other resources; programme accountability which pays attention to the results of government operations; and process accountability which empathizes procedures and methods of operation. Relating accountability with Public Administration theory, a congruence of concerns is found in the types of accountability and the varieties of Public Administration. Accountability may be promoted through the imposition of external controls and through the inculcation of self-regulating values. The use of power, discretion, the processes of employee behaviour regulation such as control, supervision, influence and management and other extra-bureaucratic values bear upon accountability. There is an increasing reliance on programme content and participatory procedures, and stress on negotiation and even self-determination of standards of accountability. Despite these changes, however, problems of graft and corruption and the incongruence of official actions with public interest remain (Zimbelman, 2004).

#### **1.1.3.1 Financial accountability**

Financial Accountability tells you what policies your board should adopt or has adopted to meet their responsibility for ensuring that the organization they govern is financially sound. They would then hold those who manage the organization accountable for implementing these policies. Policy areas covered: Finances, Budgets, Asset Protection and Major Risks.

Viswesvaran (2006) refers to financial accountability as the requirement to provide information to parties both inside and outside the organization. It is the process of identifying, measuring and communicating economic information to permit informed and rational decisions to be made. Accountability refers to the final responsibility for the success or failures of an organization. This final responsibility is usually with the governing body, which delegates this function to the Chief Executive. Accountability is a key requirement of good governance. Not only governmental institutions but also the private sector and civil society organizations must be accountable to the public and to their institutional stakeholders. An organization or an institution is accountable to those

who will be affected by its decisions or actions. Since NGOs get most of their funding from donors, accountability for NGOs is usually to the donors, the beneficiaries, the employees and other stakeholders (Wells, 2003).

Lin et al. (2003) state that fiscal or financial accountability is about making sure that funds have been spent as agreed and according to appropriate rules and regulations. Harrison et al. (2011) state that financial accounting is financial responsibility or operational transparency that requires demonstrating how donations to your organization have been used and how effective your organization is in achieving its goals. Koh and Woo (2008) contend that financial accountability is the fiscal or financial honesty and avoidance of fraud that makes sure that money is spent and recorded as agreed and according to appropriate rules and that accurate reports are given to stakeholders in a timely manner. Financial accountability is made by preparing and circulating financial statements or reports to stakeholders. According to Fremont-Smith (2004), financial accountability gives NGOs legitimacy and credibility, contributes to their reputation and adds to their sustainability. Good financial accountability limits fraud and mismanagement. It also empowers beneficiaries and other stakeholders since information is power.

Also regarding the 2010 Constitution, Violet Akala (Kenya) highlighted new citizen participation in budgeting and in monitoring the implementation of public-funded projects, programmes, and activities. Buchere added that in order to avoid the coalition of business and politics, strong NGOs and media are necessary to act as a balance, yet the latter is often weak in some African countries. Nonetheless, accountability in Kenya still faces challenges, according to Kefa Omoti and Alexander Kiptanui (Kenya), since the media and civil society are not very empowered and this hinders their ability to exert oversight of the government.

#### **1.1.4 Contextual Background**

Vance, Lowry, and Eggett (2015; 2013) uniquely contextualized accountability theory to the context of organizational security administratively and financially; namely for

dealing with access policy violations. Access-policy violations are a growing problem with substantial costs for organizations. Although training programmes and sanctions have been suggested as a means of improving organizational performance, it is imperative to identify additional ways to improve organizational performance by discouraging access-policy violations, especially for systems providing broad access to data. They used accountability theory to develop four User-Interface (UI) design artifacts that raise users' accountability perceptions within systems and in turn decrease access-policy violations. To test their new accountability model, they uniquely applied the scenario-based factorial survey method to various graphical manipulations of a records system containing sensitive information at a large organization with over 300 end-users who use the system daily. They showed that the UI design artifacts corresponding to four sub manipulations of accountability can raise accountability and reduce access policy violation intentions. Importantly, this approach increases accountability without harsh policies (e.g., threats through sanctions) or disruption intervention (e.g., training).

Previous studies indicate various explanations of variances in accountability of Local Government Areas (LGAs), for example external auditing (Mzenzi and Gasper, 2015), the audit trinity (Porter, 2009), systems of accounting (Nyamori, 2009), governance (Dunne, 2013; Della, 2012). The more likely factors hindering public financial management and accountability include: the high turnover rate of accounting officers, ineffective parliamentary committees such as the Standing Committee on Public Accounts (SCOPA) which has failed to detect victims of fraudulent public officers and a lack of political will. Although Uganda has suitable oversight bodies, policies, procedures and Legal framework, the poor state of financial management in government departments is demonstrated by the low number of clean unqualified audits which show that the requirements of the Public Finance Management Act 2015, the legislative oversight bodies, and the wider legal framework governing public finances have been flouted which necessitates the holistic evaluation of accountability determinants which have not yet been identified in Kabale District.

In Uganda, accountability is not a matter of choice to those in charge of implementing

public budgets, but one of the fundamental obligations they must perform (Public Finance Management Act, 2015). The Public Finance Management Act, 2015 clearly lays down procedures of accountability practices expected from anybody in charge of public budget spending. Contrary to this, many local government officials tend to deviate from legally prescribed practices and resort to their own practices such as creative accounting, failure to adapt International Public Accounting Standards (IPSAs). Those fraudulent practices have led to loss of public resources a situation that has compromised quality and quantity of service delivered to the public. Public sector offices are part of the public body, which is partly or wholly financed by central government budget in form of conditional, unconditional and equalization grants. All this is concerned with providing basic government services to the whole society (Ministry of Finance and Economic Development (2004). Local governments (LG) in Uganda are a subject of repeated controversy over the unending reported cases of poor financial accountability with emphasis on abuse of public authority and resources (see reports: Office of Auditor General 2014, Inspector General of Government, 2015). The compositions of the public sectors are important by their function and purposes, but in most cases, they are designed to influence economic growth and development.

Despite some reports conducted by Advocates Coalition for Development and Environment (ACODE) in partnership with the Ministry of Local Government (MoLG) about performance of Local Governments in Uganda which indicate a slight improvement in performance, there still exists continued poor performance from previous records and reports (MoLG, Annual National Assessment Report 2017 and 2018). For instance, The Auditor General's Report 2016 indicated that Kabale District incurred overpayments of salary to staff amounting to UGX.103, 894,344, contrary to Section B (7) of the Uganda Public Standing Orders, 2010 which requires correct payment of salary. There were irregularly salary payments totalling to UGX.58,912,157 to staff who had been earmarked for deletion as a result of either retirement, transfer of service or death, unsupported Pension Payments. UGX.155,740,590, irregular Award of Framework Contracts UGX.214,253,253 and the amount was irregularly included in the financial statements without supporting evidence at all, indicating ineffective accountability (MoLG, 2018). This research therefore digested more too critically how various

dimensions of accountability (Administrative and Financial accountability) affect performance of Kabale District.

## **1.2. Statement of the Problem**

Uganda, like many other developing countries, embarked on decentralization for a democratic, participatory, decentralized local government system that could sustain development and deliver services efficiently and effectively to the people (MOLG, 2012). Challenges are reported in the Ugandan media of how service delivery in many parts of the country is in a poor state. For instance, Kabale Municipal Council failed to provide essential services such as garbage collection (Ssalongo, 2011). Despite decentralization's promise for more accountable government, results have been mixed at best. Kabale District Local government is mandated to make accountability in accordance with the Public Finance Management Act, 2015, Local Government Financial and Accounting Manual, 2007 (as amended) of the Laws of Uganda. The literature on decentralization contains many examples where decentralization has not led to greater accountability (Venugopal & Yilmaz, 2010:1). Citizen participation plays a crucial role in achieving any organization's efficiency. At Kabale District Local Government, a few citizens are always seen participating in district budget meetings, plans, and monitoring monthly and annual performance (KDLG, 2014). No research has been carried out to establish the effect which citizen participation has on performance of a local government. In Uganda, some districts are reported to be performing better than others in terms of efficiency, effectiveness and timely delivery of government services to the public. Gulu and Luweero districts were, for instance, reported to be the best performing districts; while others including Kabale District Local Government performed poorly (*Daily Monitor*, 2011). This could be attributed to various accountability mechanisms put or not put in place by such local governments. No one had attempted this. This is the gap which the study addressed given that all the local governments in Uganda receive conditional and unconditional grants.

### **1.3. General objective**

The general objective of this study was to examine the effect of accountability on performance of Kabale District.

#### **1.3.1. Specific Objectives**

The study was guided by the following specific objectives:

- i. To examine how financial accountability affects performance of Kabale District Local Government;
- ii. To find out how administrative accountability affects performance of Kabale District Local Government;
- iii. To assess how citizen participation enhance Performance of Kabale District Local Government.

### **1.4. Hypotheses**

- i. **H0<sub>1</sub>** Financial Accountability does not affect performance of Kabale District Local Government.
- ii. **H0<sub>2</sub>** Administrative Accountability does not affect performance of Kabale District Local Government.
- iii. **H0<sub>3</sub>** Citizen Participation does not enhance performance of Kabale District Local Government.

### **1.5. Scope of the study**

#### **1.5.1. Content scope**

The study was based on information about accountability and performance of Local Governments.

#### **1.5.2. Geographical scope**

The study was limited to Kabale District Local Government. Kabale District is a district in Western Uganda. Kabale District Local Government is where the district headquarters are located and it is where the researcher collected data for the study.

#### **1.5.3. Time Scope**

The study period was limited to literature reviewed from 2015 to 2019. The period was

chosen because the researcher believed it was sufficient to get data for writing of the report.

### **1.6. Significance of the study**

The study will be of benefit to the following:

**To the Local Governments:** Kabale District will obtain an independent evaluation on the impact of accountability and proposed strategy for improvement.

The study will benefit the Government of Uganda on ways of encouraging efficient accountability among public officials. The government may adopt some of proposed strategies to induce the accountability in public sectors.

**To the Public:** The findings of the study will help members of the public to become aware of the ways to evaluate public officers on accountability matters.

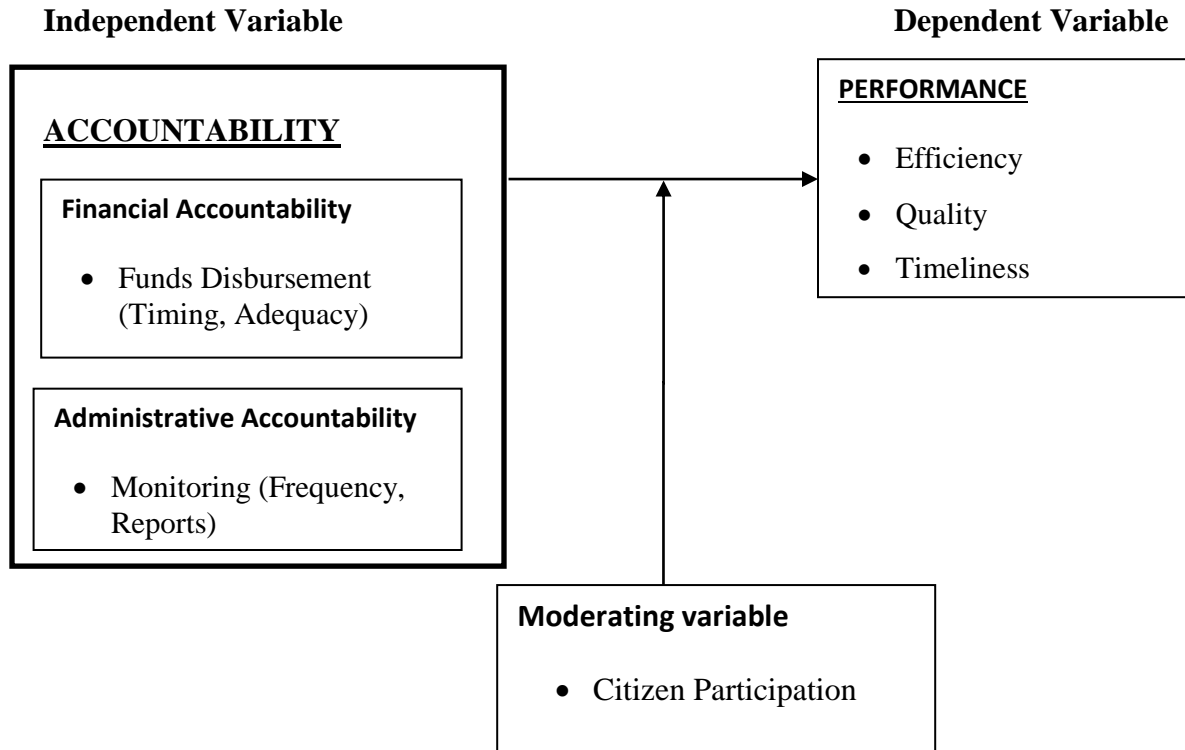
**To the Scholars:** In addition, scholars and researchers will find this study useful if they wish to use the findings as a basis for current and further research on the subject especially in the literature review.

### **1.7. Justification of the study**

It is apparent that frameworks of Local Governance exist in Uganda, that is to say: effective participation observed in decentralization policy, promotion of financial accountability and administrative accountability through the Public Accounts Committee (PAC), the Public Procurement and Disposal of Public Assets Authority (PPDA), and the Inspectorate of Government (IGG), among others. However, in spite of the existence of these frameworks of Local Governance, performance of Local governments remains somewhat uneven, and below citizens' expectations in a number of Local Governments especially in Kabale District. This study complemented the existing empirical literature on performance of local governments in Uganda drawing reference from Kabale District Local Government.

## 1.8. Conceptual framework

Fig.1.1 Conceptual Framework



Source: Judge et al. (2002). Modified by researcher, 2021

This conceptual framework is developed from the organizational improvement models of Judge et al. (2002). It concurs that with adequate and timely funding, proper monitoring and accountability systems, performance of local government is likely to significantly improve. According to Albrecht et al. (2001), effective and continuous monitoring of activities guarantee optimal utilization of resources through effective accountability while ensuring effective sharing of correct and timely information and the identification and resolution of conflicts.

**Accountability** “is a process in which a person has a potential obligation to explain his/her actions to another party who has the right to pass judgement on those actions and to administer potential positive or negative consequences in response to them” (Vance, Lowry, 2015).

**Administrative accountability** may be defined as the evolution of appointed career employees and officials in terms of whether their actions are within or outside the bounds of their authority (Kanyinga, 2007).

**Financial Accountability** is the process of identifying, measuring and communicating economic information to permit informed and rational decisions to be made (Viswesvaran, 2006).

**Performance** comprises the actual output or results of an organization as measured against its intended outputs (or goals and objectives). Specialists in many fields are concerned with organizational performance including strategic planners, operations, finance, legal, and organizational development (Michel, (1995).

Accountability plays a pivotal role in the enhancement of Performance of local governments. Therefore, the study attempted to establish the relationship between Accountability and Performance of Local Governments in Uganda. The key factors related to performance of Local Governments are synthesized to form this presented conceptual framework. The dependent variable is Performance characterized by quality of services rendered by the local government, efficiency, and timely delivery of the services to the public, whereas, the independent variables comprise Administrative Accountability and Financial Accountability. Performance of Local Governments is the variable of interest in which the variance is attempted to be explained by the above two independent variables. Therefore, the study attempted to establish how the identified accountability dimensions affect performance in local governments with citizen intervention playing as a moderating factor.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0. Introduction**

This chapter reviews theoretical and empirical literature on key study variables with the aim of identifying research gaps. This was guided by the research objectives: to examine how financial accountability affects performance of Kabale District; to find out how Administrative accountability affects performance of Kabale District; and, to examine how citizen participation affects performance of Kabale District. The specific areas covered here are: Literature survey, theoretical review, empirical review and synthesis of review.

#### **2.1. Theoretical Review**

##### **2.1.1 The Principal-Agent Model**

Originating from disciplines such as law, finance, accounting, and economics, the model has become the basis for an extensive set of studies relating bureaucracy to elected officials (Waterman and Meier, 1998).

Howlwett, Ramesh and Perl (2009) look at such principal-agent relationship that exists between politicians and their counterparts, the bureaucrats. They cite cases where changes in social conditions may affect the interpretation of a policy problem, necessitating the adjustment of such policies, thus altering implementation or stifling it altogether. Here, implementation may change without necessarily change in the policy itself; therefore the bureaucrats resort to selective application of the law at their discretion. Such occurrences happen because it is the agents, the bureaucrats, who have the necessary information at their disposal, therefore becoming a breeding ground for conflicts between the principal (s) and the agent(s).

The Agency Model has two major assumptions: First, that there is a conflict of goals between the principal and the agent. This assumption is based on the premise that principals and agents each have competing interests. Kiewitt and McCubbins, in Eckardt

(2008), observe that the only restriction on agents (who are seen as self-seekers) is their relationship with their principals.

The second assumption is that agents have more information than their principals, which results in unevenness of information between them. The implication of this is that agents will always try to exploit this information to their advantage to satisfy their own self-seeking behaviours. The insinuation of this supposition with accountability is that although there may be an accountability framework, agents will take advantage of this to hide information and use it for their personal benefits.

### **2.1.2 Limitations of the Principal-Agent Model**

One major agency problem identified by researchers is the tendency for the agents to identify more with the needs of those who are regulated than with the interests of the principals (Howlwett et al., 2009). Bernstein (1995) in (ibid) sees this as one of the factors that trigger the demise of the regulatory structure, thus creating breeding grounds for policy failures. This complexity has also given rise to new insight into policy designs that take into consideration offering better chances for policy success, thus avoiding the pitfalls of distortion of policy outcomes. The question that we need to ask is whether such relationships exist at all times between the principals and their agents, but that is not the main focus of this study.

We consequently saw through the agency model lens in order to observe some of the factors responsible for accountability performance variation in Uganda's Local Governments. This formed the foundation of our research analysis.

### **2.1.3 Application of the Model**

In the light of this model, citizens who are the principal would be expected to hold their leaders (appointed and elected bureaucratic and political leaders) to account. This model was therefore used to analyse accountability and Performance of local governments in Uganda with major emphasis of Kabale District Local Government.

Accountability is a key concept in public sector management and administrative reforms which have placed it at the centre of democratic reforms. The World Development Report (2004) places emphasis on accountability as a fundamental concept in the performance of

Local Governments (Eckardt, 2008). The report gives a framework to analyse accountability relations in the public performance domain.

## **2.2. Empirical Review**

There have been prior studies conducted which aimed at examining the effects of financial accountability on the performance of local governments in Uganda. This study fits into the framework of these studies and contributes to extant literature. For the purposes of this study, it is useful to categorize them in relation to their concept, scope, approach and findings.

Koornhof and Du Plessis (2000) took an empirical approach to assessing the usefulness of the annual report as a mechanism of accountability. Koornhof and Du Plessis (2000) analysed the annual report of the Chief Constable for 22 years and found out that for the annual report to be the principal means by which an authority is held to account, it must contain improved measures of performance. Earlier in 1991, Kanyinga and Mitullah (2007) surveyed three user groups to find out what they wanted in financial reports. Their study showed that the inclusion of performance information (five or ten-year trend) was desirable and would shed more light on the performance of NGO sector organizations. Moyes and Hasan (1996) also echoed this view when they used the content analysis technique to analyse 18 government agencies' annual reports. Their study revealed that the disclosure for accountability in terms of evidence of reporting to stakeholders on performance purposes appeared to be lacking. The above results were also supported by Ones and Viswesvaran (1996) when they verified that performance information, apart from financial statements, was of more importance.

Saucier and Goldberg (1996) studied the annual reports of Italian local governments by using a checklist developed on the basis of literature on disclosure and accountability indices. Later, Ugrin and Odom (2010) extended their study to include federal government and 10 analysed the annual reports of 56 government departments using the content analysis technique and a disclosure index. Their study revealed that there were lower levels of mandatory disclosures than voluntary.

Similarly, Mack and Ryan (2007) also studied local government departments but extended their study to include government-owned corporations. In their study, a survey instrument was used to find out the actual users of annual reports and their information needs. They found out that the annual report was not the most important source of information. Tooley and Hooks (2009) analysed the annual report of 37 schools in Queensland. In their study, they found that the annual report, though useful, had an overemphasized role as a source of information in discharging accountability. They also found that accountability may be discharged more effectively through other media than the annual report since respondents relied on alternative media such as newsletters and other forms of discussion and interviews. While the above-related research on the role and usefulness of the annual report in discharging accountability has been international in focus, there has been little evidence from Non-Governmental Organizations (NGOs) in developed and developing countries especially those in the Sub-Saharan region.

This analysis was intended to cushion the main explanatory variable from other factors that could offer rivalling explanations for variation in performance of accountability in the selected local governments.

Aware of the great discrepancies in the availability of fiscal resources between local governments in Uganda in that the affluent districts, Kabale District Local Government inclusive, spend more than ten times the per capita of the underprivileged districts, controlling for Available Fiscal Resources is important because it could have a bearing on the way services are provided and consequently how accountable local government is. This is because people perceive service provision as a form of accountability. However of interest was the share of Local Government budget generated locally as people could look at central government transfers as ‘other people’s money’ and hence concern themselves less with how it is used.

### **2.3. Financial Accountability and Performance**

According to Lee and Ali (2008), financial accountability influences financial performance. The goal of financial accountability is to improve performance, not to place blame and deliver punishments. Systems of budget reporting have been established with the accounting for organization expenditures and the provision of information on

performance for use by implementers, managers and politicians. The mismanagement and embezzlement of funds by the officials of the government entities have contributed to poor financial performance. Jones (2009) argues that for financial accountability to be effective, action should be taken upon institutions which render inadequate financial accountability. There may be a functioning financial system, but due to information asymmetries or social polarization, the outcomes may still be biased against the poor.

Humphrey (1993) cites an example of contracts and financial accountability in developing nations where the local community has the authority to verify work done before payments are effected on every phase completed. This has ensured quality work done and reduced 'Ghost' contractors. The wide range of cost estimates itself hints at an insufficient level of financial accountability in these programmes, while also provoking the important question of what society is receiving as a return on its substantial investment in the regions. Effective financial accountability to non-governmental organizations requires that NGO staff support their departments through their actions, advice and information (Baron et al., 2007). Effective and useful financial accountability measures must be unambiguous, either monotonically increasing or decreasing measures of either costs or benefits.

Because of the above, local governments' performance in Uganda is still a question of doubt that needs attention, which the study tried to investigate.

To ensure financial accountability, the compliance model requires that every step of the non-governmental organizations financial process is thoroughly documented (Batley, 2006).

Formulators and overseers of policy are "principals" who delegate the task of actual implementation of policy to subordinates, or "agents." Principals and their agents are assumed to have more or less diverse, even divergent preferences and goals for policy implementation. At the extreme, some rational-choice theorists contend that agents will tend to "shirk" the implementation work, "subvert" the policy goals of their principals in order to further the agents' own purposes, and even "steal" whatever programme resources they can. To solve this "agency problem," the designers and overseers of

policy need to operate a financial accountability system that will mitigate the supposed tendency of subordinates to shirk, subvert, and steal. The “agency problem” is essentially a financial accountability problem (Bosch, 2002). The operators who actually deliver financials to people might not do so in the proper way if left to their own devices; therefore non-governmental organizations must design a system to compel their proper behaviour or force them to account for improper behaviour (Gibelman and Gelman, 2002).

According to Moyes et al. (2006), financial reports must exhibit certain qualities that make them useful to the stakeholders and these include relevance, reliability, understandability and timeliness. The Australian Accounting Research Foundation (1990) stated that it is important for financial reports to be relevant. They must have value in terms in making and evaluating decisions about the allocation of scarce resources and in assessing the rendering of accountability by the providers. The reports must also be reliable because users use them for decision making. Reliability means that information is reasonably free from error and bias and faithfully represents what it purports to represent. Understandability is the ability of users to understand the financial reports. This will depend in part on their own capabilities and in part on the way the information is displayed. Timeliness of financial reports is very crucial because reports which are relevant and reliable may be rendered irrelevant if there is undue delay in presenting them. According to Borman (1991), poor quality of financial reports greatly diminishes the quality of NGOs. Quality information is one that is readable, reliable, comparable, consistent, complete, timely, decision useful, accessible and cost effective. The integrity of the non-profit sector is served best if NGOs are accountable.

Although both agency and stewardship theories offer a lens for understanding financial accountability, they are based on fundamentally different assumptions about human behaviour. Green and Calderon (1996) have pointed out, ultimately, that if one wishes to complete the performance information loop, one must not only demonstrate good results, but also that they are the result of what non-governmental organizations are doing. Financial accountability measures are an attempt to assert more direct NGO control over the financial projects. They are primarily concerned with resource allocation and fiscal

efficiency.

#### **2.4. Administrative accountability and performance**

Local governments deliver public goods and services through Public institutions (World Bank, 2007) and these institutions are required to report on their performance to the district council (Broadbent and Guthrie 2008). The study looks at these public institutions to include Local governments that are supposed to monitor their resources and workers through the district council to fully perform its accountability role. It has to take into consideration performance of these public institutions that account to it.

The New Public Management (NPM) perspective that emerged later in the 1980s and 90s combines the business and the classical theories and proposes the adoption of business management principles and values in public sector management. Glynne and Murphy (2006) note that NPM attempts to make management of public services more accountable for efficient and effective use of public resources by moving from the traditional notion of accountability in the public sector and emphasizing management accountability. This implies that accountability shifts from line-item expenditure to specifying outputs and linking them to delivery of broader local government policy outcomes.

The performance of Public Institutions is also based on the way they report on the use of resources to the district council. The UN (1999) explains that financial reporting has been the main focus of accounting. In this scenario, financial statements are used to provide tangible evidence of good accountability in local governments. This argument is supported by the World Bank (2004) that auditing in financial management in Public Institutions helps local government to hold itself accountable and traditionally focuses on basic financial controls and financial flows. In this case, accounting should move from the traditional annual reports which only allow the legislatures to verify budget execution (Collins 2007, Mark and Ryan 2007). The researcher agrees that the auditing process should not only examine expenditure performance of Public Institutions but also look out for conformance. This will enable the legislatures to hold the public institutions accountable for the delivery of set outputs.

Accountability challenges in public institutions have also been attributed to accounting

systems that emerging economies have adopted from developed Western economies. These systems do not meet the information needs of the emerging economies. It is also observed that accounting requirements are imposed by international agencies like IMF and World Bank which the least developed countries depend on. The adopted accounting systems are criticized for not considering the differing socio-political factors or the local contextual elements. When this is combined with political persuasion and corruption, it provides a foundation for undesirable consequences (Tyrrall et al., 2007). This study notes that these systems are imposed systems and are enough to ensure proper accountability of resources. Ensuring that the reporting requirements are fully understood by the personnel in Public Institutions and the legislators may pose a challenge.

Local governments are considered to be the closest provider of public services (Shah 2005) and are a means to achieve good governance, public participation, and accountability of the use of public resources for poverty alleviation. However, there seems to be more insufficient accountability of public funds at the local level in spite of the adoption of NPM and the use of the new reporting methods that were introduced to improve accountability. Various reports of the Auditor General and IGG have continued to document evidence of fraud and misuse of public funds at the local local government level (Ministry of Gender, Labour and Social Development (2006). This leads to the belief that corruption has been decentralized.

According to the UNCDF (2006), information on local governments' activities and resources is essential in informing local constituents and encouraging meaningful public participation; thus proper record keeping is considered to be at the heart of verification for resources at the local government level. However, as observed by UNCDF (2006), organizations and local governments rarely see the connection between records management and prevention of corruption. According to UNCDF, good records management facilitates proper financial management and ensures the Public sector ability to function effectively. Providing documentary evidence is a cornerstone in ensuring accountable and transparent local governments.

Invariably, it is not enough for Public Institutions to provide accountability without being

accountable. Raga (2002) observes that public accountability rests both on giving an account and being held accountable. This double-barrelled approach is at the core of responsive service delivery and is a key measure of performance of the public servant and public institutions. Raga (2002) also concluded that it is through Public sector accountability that citizens are kept aware of the performance of Public institutions.

From the above analysis, it can be said that the performance of Public Institutions can positively or negatively affect the performance of district councils in performing their accountability role. Public Institutions can only reinforce the role of district councils only when they have kept proper records, used a clear and universally accepted and simple accounting system and have a results-oriented reporting system that clearly shows outputs achieved against budgets. As also argued above, the focus has to go beyond vertical accountability that is within an institution to horizontal accountability across sectors.

## **2.5. Citizen Participation and performance**

Citizen Participation is seen in this study to have a moderating effect on the performance of the district council to promote accountability and is vital in creating a sense of legitimacy for the district council. As Kutz (1997) contends, the district council business may be jeopardized if citizens remain ignorant of the legislative process. The South African Batho Pele principle (meaning people first) can be a good description of citizen participation. It emphasizes consultation with the citizens, advertisement of service standards, access to services by citizens, Courtesy in treatment of the citizens, Information, openness and transparency and redress and handling of complaints (Raga and Taylor, 2002). Article 17 (1) of the 1995 Uganda Constitution also emphasizes Citizen Participation and empowerment.

Citizen participation plays a crucial role in achieving efficiency. It is also assumed that with decentralization, people are likely to participate in decision making and demand responsive service delivery (Johnson and Nakamura, 1999). However, as noted by Collins (2007), Citizens are largely ignorant of the opportunities offered by decentralization and cannot demand appropriate conduct and satisfactory services from the public agencies. (Armstrong, 2005; Transparency International, 2006). Paul (2004),

however, says that it is possible for citizens to monitor service delivery through the use of citizens' report card. Citizens can rate service access and quality and report on general concerns, grievances and corruption. The results on the score card can be used by the district council to lobby for greater accountability and improved resource management.

On the other hand, Schacter (2001) observed that horizontal accountability of local governments through its institutions can only yield results where citizens can apprehend defaulters. If this is impracticable, then strong vertical accountability must be emphasized through electoral processes, the media and concerted civic action. This experience affirms the need to empower citizens as they play a crucial role in demanding for accountability from the state and thus facilitates the district council's work in holding local governments to account.

Citizens' voice and client power are seen as a complementary approach to local governments' monitoring of public sector performance. Due to the closeness to the citizens, the CSOs can play a positive factor in subjecting local governments and policies to public scrutiny. Reinika et al. (2006) further state that the CSOs empower citizens to demand certain standards, to monitor service quality and to challenge abuses by officials with whom they interact. This analysis is true but in reality, only a few civil society organizations are organized enough to hold the state to account in developing countries like Uganda, Kabale included.

The above analysis shows how citizen participation is a moderating factor in the performance of the district council in promoting accountability. When there is a high level of citizen participation in monitoring service delivery and holding public officials to account, then the district council's work in holding local governments to account is greatly enhanced. As shown above, scholars stress that having an active citizenry involved in the budget formulation process; monitoring service delivery through participatory approaches like citizen's report card enhances the promotion of accountability of the state to the people. Citizen participation is also facilitated by an active Civil Society and media that link citizens to their local governments and to the

district council. In this way, citizens are empowered and can hold local governments to account; therefore facilitating the role of the district council in holding local governments to account. However, the reverse is true. An ignorant citizenry with weak media and civil society that does not monitor service delivery hinders the role of the district council and leads to poor accountability for service provision. It can therefore be said that citizen participation can strengthen or weaken the relationship between the district council and the promotion of accountability.

Active citizen participation can also complement the work of oversight institutions, ensure that public institutions deliver and account for public resources used thereby ensuring that the bottlenecks that affect the district councils' performance are eliminated.

## **2.6. Synthesis of Review**

Basing on the above literature reviewed, there was need to carry out the research study with an intention of tracing the loopholes in Accountability in relation to the performance in Local Governments, Kabale District Local Government in particular. So the local people should be satisfied with the importance of paying taxes, management (specifically political) interference, tax linkage benefits and capacity and required skills in the urban councils, especially in KDLG, so the local community should express desire for how their taxes are accounted for.

The chapter has presented the research paradigm assumptions, a review on the literature on determinants of accountability, challenges and relationship between fiscal compliance and performance of local governments.

## **CHAPTER THREE**

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.0. Introduction**

This chapter outlines how the research study was carried out. It covers the methods used to do the research in terms of research procedures, the target population and sample size, the data collection methods applied and how data was analysed.

#### **3.1. Research Design**

The study was conducted basing on cross-sectional research design with both quantitative and qualitative approaches. Oso and Onen (2008) “present an oriented methodology used to investigate population by selecting samples to analyze and discover occurrences”. The reason for the choice of the above research design was that it allowed the researcher to compare different variables (Accountability and Performance) at the same time with no additional cost.

#### **3.2. Study Population**

The study population included 600 adults (above 18 years) who involved 101 administrative staff and 499 clients visiting Kabale District Local Government.

#### **3.3. Study Sample and Sampling Procedure**

##### **3.3.1. Sample Size**

A sample size of 234 respondents was determined by adopting Morgan and Krejcie’s table of sample size selection approach as indicated in Appendix IV.

##### **3.3.2. Sampling Techniques**

The sampling techniques used were based on purposive sampling and simple random sampling where key individuals were randomly sampled from the target population. The respondents were randomly selected by use of probabilistic sampling where every individual had an equal chance of being selected.

**Table 3.1 showing sampling techniques**

<b>Respondents category</b>	<b>Population</b>	<b>Sample size</b>	<b>Sampling Technique</b>
Administrative staff	101	101	Purposive Sampling
Clients	499	133	Simple Random Sampling
<b>Total</b>	<b>600</b>	<b>234</b>	

*Source: Researcher, 2021*

### **3.4. Data Sources**

Data was obtained from primary sources. Primary data was solicited from the respondents, which was collected using both questionnaires and interview guide. Here stakeholders of Kabale District Local Government were availed questionnaires that consisted of only unstructured questions. Then the interview guide was used to collect data for triangulation purposes. Primary data is factual and first-hand (Yin, 2009), so highly considered reliable and relevant to explain the position of the study variables.

### **3.5. Data sources**

**Table 3.2 Showing data sources**

<b>Data type</b>	<b>Data source</b>
Primary data	Respondents from Kabale district Local government, and clients of Kabale District Local Government
Secondary data	Journals, textbooks, reports

*Source: Primary data, 2021*

The source of data was from both primary and secondary sources.

#### **3.5.1. Primary data source**

The source of primary data was from the field by the researcher. Primary source of data was adopted in order to obtain reliable data to help achieve the stated objectives of this study. Primary data was collected using Self-Administered Questionnaire and Interview guide. These helped the research to gain in-depth understanding of the current problem at hand (Grazianno, 2010).

### **3.5.2. Secondary data source**

Source of secondary data was from journals, textbooks, previous research publications, reports and newspapers.

## **3.6. Data Collection Methods**

Data collection is gathering empirical evidence in order to gain new insights about a situation and answer questions that prompt undertaking of the research (Kothari, 2004).

This study used both secondary and primary data collection methods as described below:

### **3.6.1. Secondary data collection methods**

The study obtained data from different secondary sources such as textbooks, magazines, journals, internet, and dissertations on the issue at hand at affordable cost.

### **3.6.2. Primary data collection methods**

Due to normal shortcomings of secondary sources such as outdatedness and inadequacy in terms of coverage, the study went beyond secondary sources and contacted respondents for reliable data using self-administered questionnaires (SAQs). This approach enabled the researcher to cover a large population quickly and at affordable cost; further SAQs were very suitable for the target respondents on account of their knowledge in English (Saunders et al, 2003). Structured interviews were applied to administrators since they were few, and were able to give in-depth information which could be left in SAQs. Observation and documentary review methods were used to obtain additional and vital information which could not be accessed through SAQs and interview.

## **3.7. Data collection Instruments**

### **3.7.1. Self-Administered Questionnaires**

SAQs were directed to selected clients at Kabale District Local Government. All questions in the instrument were close-ended, to allow respondents freely express their opinions as they keep focus of research objectives. The close-ended questions with predetermined multiple responses measured against a Likert scale were used to collect quantitative data (Creswell, 2003). The study used this instrument because it helped cover

a large number of respondents in a relatively short time, it was easy to guarantee the respondents' confidentiality and could generate reliable data as respondents could answer questions in their own mood without being affected by the researcher's presence.

### **3.7.2. Interview guide**

Interview guide was used to collect qualitative data from key informants. These included administrative staff of Kabale District Local Government, an interview guide was used to collect data from them, and questions were limited to Accountability and Performance of Local Governments in Uganda (Appendix D).

## **3.8. Validity and Reliability Testing**

### **3.8.1. Validity**

Validity helps to indicate the degree by which an instrument measures what it is supposed to measure (Nielsen, 2014). The questionnaires were structured to ensure that they remained focused, accurate and consistent in the course of the study. Content validity index was performed

$$CVI = \frac{\text{Total number of items rated as valid}}{\text{Total number of items on the instrument}}$$

$$\begin{array}{r} 19 \\ \hline 22 \\ \hline = .863 \end{array}$$

19 items out of a total of 22 items on the research instrument were rated valid thus giving a C.V.I of 0.863. This is greater than the recommended 0.70. Thus the instruments were considered valid (Golafmani, 2003; Beebwa, 2007).

### **3.8.2. Reliability**

Reliability refers to the consistency, stability and repeatability of a data collection instrument (Hair et al., 2010). Reliability of the data collection instrument was tested using the Cronbach's alpha coefficient. Validity, which is the extent to which a set of measures is representative of the study concepts, was measured in terms of both internal

validity and external validity. The Cronbach alpha measures whether the scale consistently reflects the construct it is measuring (Olowu, 2004).

**Table 3.3 Reliability analysis**

CATEGORY	ALPHA VALUE
Performance	.783
Financial accountability	.902
Administrative accountability	.864
Citizen participation	.807

*Source: Primary data, 2021*

Coefficient of 0.6 to 0.7 was accepted. Reliability of 0.8 or higher indicates good reliability (Mugenda, 2008). This was done after the pilot survey that consisted of at least 10 respondents who formed a sample outside the target population to establish its reliability.

### **3.9. Ethical Considerations**

The researcher obtained an introductory letter from the Postgraduate office showing that she had been cleared to go to the field to collect data, and it is this letter which the researcher took to the Kabale District Local Government offices from where she was given permission to go ahead and administer questionnaires. A copy of the same introductory letter was presented to the participants requesting their consent to participate. The questionnaire had brief introductions about the researcher and clearly stated that all the information got were kept confidential by the researcher and used strictly for Academic purposes.

### **3.10. Data Analysis**

Data analysis process involved screening and performing various statistical tests that are relevant in explaining the study variables. Before the data was analysed, it was cleaned by checking for errors and completeness, edited, coded, transcribed and entered into the SPSS software.

The quantitative data was analysed through descriptive statistics which comprised frequency tables, mean and standard deviation. The data was presented using tables for ease of comparison and understanding.

Qualitative data was coded, analysed using content analysis techniques and coded for entering into SPSS software.

### **3.10.1. Univariate/ Descriptive analysis**

The individual characteristics analysed using Elementary statistical inferential techniques were applied such as frequency tables, mean, standard deviation, variance and other descriptive statistics. Various measures of central tendency were applied to an ungrouped set of data to include the mean, and median.

### **3.10.2. Bi-variate Analysis**

This is the simultaneous analysis of two variables (attributes). It helped to explore the concept of relationship between two variables, whether there existed an association and the strength of this association, or whether there were differences between two variables and the significance of these differences. Pearson's correlation analysis was carried out to establish the degree or direction of relationship between accountability and performance of local governments in Uganda.

### **3.10.3. Multivariate Analysis**

Ordinary least squares (OLS) were utilized for the multivariate regression models to analyse the data. This ensured a comprehensive analysis of the relationships between the dependent and independent variables. Therefore, multivariate regression analysis was conducted to establish the relationship between Accountability and Performance.

## **3.11. Model Specification and Estimation**

### **3.11.1. Model specification**

This study adopted a multiple regression model

$$Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \dots + \beta_n X_n + \varepsilon$$

Where

Y= Dependent variable is (Performance)

X= Independent variable (Accountability) whereby as measured by the various indicators of Accountability, i.e, Financial Accountability, Administrative Accountability, and Citizen Participation)

X1=Team input,

X2= Executing defined duties,

X3= Meeting deadlines,

$\beta_0$ = Constant term

$\beta X_n$ = Gradient or Slope of the regression measuring the amount of the change in Y associated with a unit change in X

$\epsilon$ = Error term within a confidence interval of 5%

### **3.11.2. Justification of the Variables**

From the model, Performance is the dependent variable and this was measured by the percentage of the respondents' performance (team input, executing defined duties, and meeting deadlines). Accountability is the independent variable and this was measured by the parameters of Financial Accountability, Administrative Accountability and Citizen Participation.

## CHAPTER FOUR

### PRESENTATION, ANALYSIS, AND INTERPRETATION OF THE FINDINGS

#### 4.0. Introduction

This chapter presents the findings that were obtained from Kabale District Local Government in relation to study objectives. The findings were on Accountability and Performance of Kabale District Local Government. The chapter presents demographic information of the respondents and included in the study, descriptive statics of the research variables, and inferential findings based on the specific objectives of the study.

#### 4.1. Response rate

**Table 4.1: Response rate**

<b>Respondents category</b>	<b>Target sample size</b>	<b>Sample size actually involved</b>	<b>Response rate (%)</b>
Administrative staff	101	80	79.2
Clients	133	115	86.4
<b>Total</b>	<b>234</b>	<b>195</b>	<b>83.3</b>

*Source: Primary data, 2021*

As presented in the table above, a total number of 234 respondents were expected to participate in the study, but 195 respondents actually participated to make a response rate of 83.3%. Others did not participate in interviews citing reasons for being busy some were reported out of their duties. This response rate is above the 60-70% response rate as recommended by the Guttmacher Institute (2006) for a study to be considered as one with satisfactory results.

##### 4.1.1. Gender of Respondents

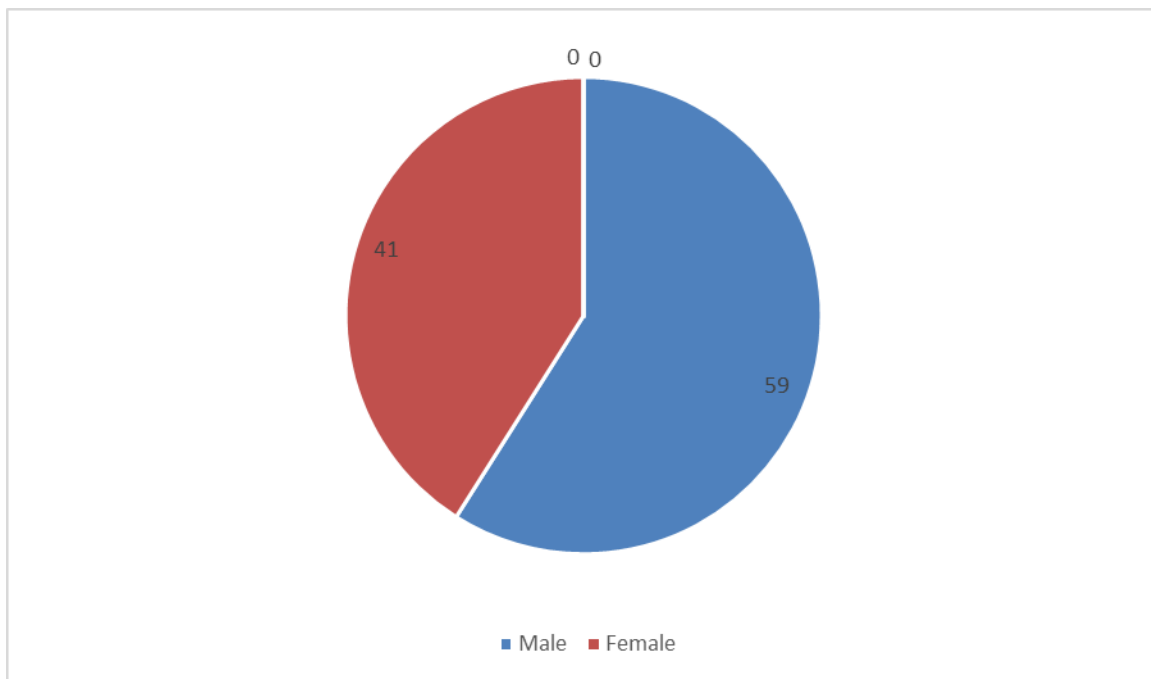
The proportion of respondents basing on their gender was established as in graph below

**Table 4.2: Gender of the respondents**

Gender	Frequency	Percentage
Male	115	59
Female	80	41
<b>Total</b>	<b>195</b>	<b>100</b>

*Source: Primary data, 2021*

**Figure 4.1: Demographic representation of respondents by Gender**



*Source: Field Data May 2021*

The findings as shown in Figure 4.1 revealed that the majority of the respondents were male (59%) while the females were 41%. This also indicates that there is gender balance at Kabale District Local Government.

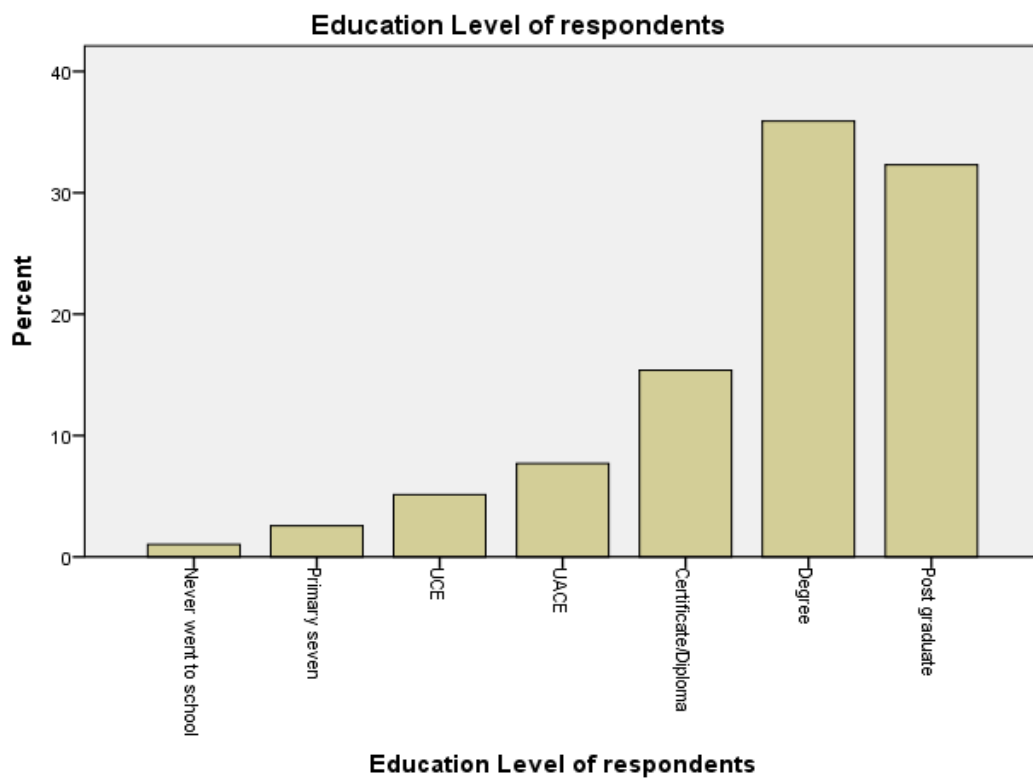
**Table 4.3 Education Level of respondents**

	Frequency	Percent	Valid Percent	Cumulative Percent
Never went to school	2	1.0	1.0	1.0
Primary seven	5	2.6	2.6	3.6
UCE	10	5.1	5.1	8.7
UACE	15	7.7	7.7	16.4
Certificate/Diploma	30	15.4	15.4	31.8
Degree	70	35.9	35.9	67.7
Post graduate	63	32.3	32.3	100.0
Total	195	100.0	100.0	

Source: Primary data, 2021

### Table Interpretation

**Figure 4.1.3 Education Level of Respondents**



Source: Primary data, 2021

Table 4.3 and Figure 4.3 show that the majority of the respondents (35.9%) were degree holders. This was followed by 32.3% who had qualifications equivalent to postgraduate, 7.7% of the respondents had UACE, 5.1% had UCE, then the least respondents (2.6%) and (1%) had either reached primary 7 or had never gone to school at all. The researcher therefore interpreted the above data that the majority of the respondents had at least gone to school and hence they were able to clearly respond to the questions asked.

#### 4.2. What role does Financial Accountability play on performance of Kabale District?

**Table 4.4: What role does Financial Accountability play on performance of Kabale District?**

Statements	SD F (%)	D F (%)	N F (%)	A F (%)	SA F (%)	M	Std. Dev
I'm always financially accountable to the public	15 (7.7%)	22 (11.3%)	10 (5.1%)	72 (36.9%)	76 (39.0%)	3.88	1.257
Being financially accountable has helped to achieve the district goals	05 (2.6%)	09 (4.6%)	22 (11.3%)	89 (45.6%)	70 (35.9%)	4.08	.941
KDLG produces accurate financial reports for the benefit of its stakeholders )	35 (17.9%)	20 (10.3%)	50 (25.6%)	58 (29.7%)	32 (16.4%)	3.16	1.325
The management of KDLG regularly produces cash flow statements to show the organization's projected cash inflows and outflows	18 (9.2%)	10 (5.1%)	62 (31.8%)	28 (14.4%)	77 (39.5%)	3.70	1.291
Every one should be financially accountable in	01 (0.5%)	05 (2.6%)	02 (1.0%)	120 (61.5%)	67 (34.4%)	4.27	.659

their respective offices							
Being accountable possibly minimizes costs and increases profitability	10 (5.1%)	03 (1.5%)	20 (10.3%)	90 (46.3%)	72 (36.9%)	.071	.997

*Source: Field data (2021)*

**N= 195**

Key: F = Frequency, SD= Strongly Disagree, D = Disagree, N= Neutral, A = Agree, SA = Strongly Agree, M = mean and Std. Dev = Standard Deviation.

When respondents were asked about whether they were financially accountable to the public, the majority (39%) strongly agreed that with the statement. This was followed by 36.9% of respondents who agreed, then 11.3% disagreed, 7.7% strongly disagreed, and lastly, 5.1% who were not sure. This was supported by a slight higher mean of 3.88 and standard deviation of 1.257.

When respondents were asked whether being accountable had helped to achieve the district goals, the majority (45.6%) agreed with the statement. This was followed by 35.9% who agreed with the statement. The rest 11.3% were not sure about the statement. This was followed by 4.6% and 2.6% of respondents who disagreed with the statement and strongly disagreed respectively that being financially accountable had helped to achieve the district goals. The statements were supported by a mean of 4.08 and standard deviation of 0.941.

Respondents' views on whether Kabale District Local Government produces accurate financial reports for the benefit of its stakeholders were: the majority (29.7%) agreed with the statement, 25.6% were not sure with the statement, while 17.9% strongly disagreed. The rest 16.4% and 10.3% strongly agreed and disagreed respectively. This was represented by mean of 3.16 and standard deviation of 1.325.

When respondents were asked whether Kabale District Local Government produces cashflow statements to show the organization's projected cash inflows and cash outflows, a biggest percentage (39.5%) of them strongly agreed with the statement, 31.8% were not

sure about the statement, 21.8% strongly agreed with the statement, 10.3% disagreed, and lastly 9% of respondents strongly disagreed with the statement. This was supported by mean of 3.8 and standard deviation of 0.812.

From table above, when respondents were asked whether everyone should be financially accountable in their respective offices; the majority (61.5%) agreed with the statement. This was followed by 34.4% of the respondents who strongly agreed; 2.6% of them disagreed with the statement while 1% were not sure about the statement. The rest of respondents (0.5%) strongly disagreed with the statement. This was represented by highest mean of 4.27 and standard deviation of 0.659.

When respondents were asked whether being accountable minimises costs and increases profitability, a biggest percentage (46.3%) agreed with the statement, 36.9% also strongly agreed, 10.3% were not sure, 5.1% strongly disagreed, and lastly 1.5% disagreed with the statement. This was supported by mean of 0.071 and standard deviation of 0.997.

Therefore, basing on the above findings, researcher can clearly interpret the above data that at least the majority of the people in Kabale District acknowledge that everyone should be financially accountable in their respective offices which implies that they should show how finances at Kabale District Local Government are handled in a transparent manner (mean=4.8). Research also interpreted the above findings in the table that the majority of people having been financially accountable had helped to achieve the Kabale District goals transactions (mean=3.8).

This agreed with the findings of Anyanwu (2010) who argued that formulation and following up of the approval annual or medium-term budget are the core determinants of financial accountability within the local governments.

Interviewees 1, 2, 17 & 20 asserted that *‘.....all public officers are perceived as being corrupt, fraudsters, embezzlers, window dressers, not transparency and like ... they believethat financial statement are presented with material misstatements, thus forcing the public not to rely on them even if they are independently reviewed and acknowledged with unqualified opinion.*

Interviewees 18,20,23,24, & 26: ‘.... all accounting officers have local government framework manual 2007 as a mended and ministerial directive as issued by ministry of finance towards effective use of funds through budget formulation and follow up to enhance financial accountability to influence quality service delivery and economic development.... This perspective concurs with Appah (2009) who pointed out that in Uganda Local government framework manual 2007, budget formulation involves the articulation of the fiscal, monetary, political, economic, and social welfare objectives of the government all of which requires financial accountability.

#### **4.3. Does Administrative Accountability affect performance of Kabale District Local Government?**

**Table 4.5: Descriptive statistics showing whether administrative accountability affect performance of Kabale District Local Government**

<b>Statements</b>	<b>SD F (%)</b>	<b>D F (%)</b>	<b>N F (%)</b>	<b>A F (%)</b>	<b>SA F (%)</b>	<b>M</b>	<b>Std. Dev</b>
Kabale District employs the most qualified and competent workforce	30 (15.4%)	22 (11.3%)	40 (20.5%)	61 (31.3%)	42 (21.5%)	3.32	1.344
I have used various evaluation methods to determine performance of my local government	10 (5.1%)	31 (15.9%)	15 (7.7%)	69 (35.4%)	70 (35.9%)	3.81	1.227
Evaluation can be determined by policy implementation effectiveness	04 (2.1%)	14 (7.2%)	30 (15.4%)	75 (38.5%)	72 (36.9%)	4.01	1.000
The public can realize responsive performance when there is satisfaction and goal congruence	15 (7.7%)	17 (8.7%)	50 (25.6%)	42 (21.5%)	71 (36.4%)	3.70	1.257
There is high level of	02	06	10	89	88	4.31	.792

service provision which is a performance measurement	(1.0%)	(3.1%)	(5.1%)	(45.6%)	(45.1%)		
I have used bank account of KDLG to transfer money to my account without the consent of other district administrators	10 (5.1%)	06 (3.1%)	08 (4.1%)	110 (56.4%)	61 (31.3%)	4.06	.970
The officials concerned with funds of the KDLG are trustworthy	60 (30.8%)	48 (24.6%)	30 (15.4%)	35 (17.9%)	22 (11.3%)	2.54	1.382

*Source: Primary data, 2021*

**N= 195**

Key: F = Frequency, SD= Strongly Disagree, D = Disagree, N= Neutral, A = Agree, SA = Strongly Agree, M = mean and Std. Dev = Standard Deviation

From the table above, when respondents were asked whether Kabale District employs the most qualified and competent workforce. The majority (31.3%) agreed with the statement, 21.5% strongly agreed, 20.5% were not sure about the statement, 15.4% strongly disagreed with the statement, and lastly the least of respondents 11.3% disagreed with the statement. This was supported by mean and standard deviation of 3.32 and 1.344 respectively.

On the respondents' views on whether they had used various evaluation methods to determine performance of my local government, the majority (35.9%) strongly agreed with the statement, followed 35.4% who stated that they agreed with the statement, 15.9% of them disagreed with the statement, 5.1% of the respondents strongly disagreed. This was also represented by mean of 3.81 and standard deviation of 1.227.

When asked whether respondents had any clue on whether evaluation could be

determined by policy implementation effectiveness, the biggest percentage (38.5%) agreed with the statement, followed by 36.9% who strongly agreed with the statement. However, 15.4% of the respondents were not sure, 7.2% disagreed, and the rest 2.1% strongly disagreed. This was supported by mean of 4.01 and standard deviation of 1.000. On the question of whether the public could realize responsive performance when there was satisfaction and goal congruence, respondents had this to say: the majority (36.4%) strongly agreed with the statement, 25.6% of them were not sure about the statement, while 21.5% agreed. The rest 8.7% of respondents disagreed with the statement, while 7.7% strongly disagreed. Mean was 3.70 and standard deviation 1.257.

Respondents' views on whether there was high level of service provision which was performance, the majority (45.6%) of them agreed with the statement, followed by 45.1% who strongly agreed with the statement, then 5.1% who were not sure, 3.1% disagreed, and lastly 1.0% strongly disagreed. Mean for the above statement was 4.31 and standard deviation 0.792.

When asked whether respondents had used their bank accounts to transfer money to their accounts without the consent of other district administrators, they had this to say: the majority (56.4%) agreed with the statement, 31.3% strongly agreed, 5.1% strongly disagreed, 4.1% were not sure, and lastly 3.1% disagreed with the statement. Mean was 4.04 and standard deviation 0.970.

Data collected from the field on whether officials concerned with funds of KDLG were trustworthy, the majority (30.8%) strongly disagreed. This was followed by 24.6% who disagreed with the statement, 17.9% agreed with the statement. The rest 15.4% were not sure and 11.3% strongly agreed. This was supported by mean of 2.54 and standard deviation of 1.382.

Therefore research can interpret the above data findings that the majority of people in Kabale district have witnessed high level of service provision which is a performance measurement (Mean=4.31), and the majority of officials at Kabale District Local Government concerned with funds of the district are trustworthy (Mean=2.54).

Interviewees 4, 15, 16,17,19,20 in their opinions asserted that ‘.....the district has ineffective budgetary control systems which led to adverse variance without clear expenditure accountability schedule from the concerned officers,.....this is the vice at the district which led to recent termination of C.A.O and others “names withheld”.....due to excessive budget deficit which poses a challenges on administrative accountability. Interviewees agreed with Neely (2009) who postulated that weak budgetary controls adversely affect financial accountability in the public sector. Neely’s finding maintained twelve cited weaknesses of budgetary control systems which posed challenges on financial accountability. Interviewee No.23 asserted that ‘.... Budgets are for formality and adds little value especially given the time required to prepare them’. Furthermore, the department issues policies and guidelines which form the basis of circulars to Ministries/Departments requesting for inputs and their needs for the ensuring fiscal periods. Accounting officers of responsibility units are required to obtain and collate the needs of their units. Accounting officers of ministries, in this case the permanent Secretaries, are required to collate these proposals, which would be defended by unit heads before the supervising minister.

Prendergust (2008) claimed that failure to follow up budgets as planning and control tools by administrators within a government entity impose problems on the achievement of set objectives, hence challenging on administrative accountability.

#### **4.4. Does citizen participation affect performance of Kabale District Local Government?**

**Table 4.6: Descriptive statistics showing whether citizen participation affects performance of Kabale District Local Government**

<b>Statements</b>	<b>SD F (%)</b>	<b>D F (%)</b>	<b>N F (%)</b>	<b>A F (%)</b>	<b>SA F (%)</b>	<b>M</b>	<b>Std. Dev</b>
Intervention of parliament and other government bodies influences non-financial and financial performance of KDLG	04 (2.1%)	11 (5.6%)	20 (10.3%)	89 (45.6%)	71 (36.4%)	4.0 9	.935

KDLG works with anti-corruption agencies to ensure smooth running of its activities	10 (5.1%)	05 (2.6%)	11 (5.6%)	120 (61.5%)	49 (25.1%)	3.9 9	.936
Political parties play a big role in running district activities	00 (00%)	03 (1.5%)	06 (3.1%)	130 (66.7%)	56 (28.7%)	4.2 3	.575
KDLG budgets are influenced by central government	01 (0.5%)	07 (3.6%)	10 (5.1%)	95 (48.7%)	82 (42.1%)	4.2 8	.765
In their reporting to stakeholders, the management of KDLG supplements the financial reports with other non-financial reports	07 (3.6%)	03 (3.1%)	17 (8.7%)	101 (51.8%)	67 (34.4%)	4.1 2	.898
Participants through cultural or institutional factors are more important when explaining deficits in horizontal accountability at KDLG	02 (1.0%)	10 (5.1%)	00 (00%)	125 (64.1%)	58 (29.7%)	4.1 6	.756
Independent media and increasing civil society capacities are some of cultural factors influencing accountability	10 (5.1%)	17 (8.7%)	03 (1.5%)	80 (41%)	85 (43.6%)	4.0 9	1.12 2
Parliamentary and presidential systems of government determine whether they deliver different outcomes in terms of financial accountability at KDLG	04 (2.1%)	05 (2.6%)	00 (00%)	130 (66.7%)	56 (28.7%)	4.1 7	.739
Constraints to effective accountability include; weak parliamentary power vis-a-vis the uncontrolled and unlimited executive powers of the presidency	40 (20.5%)	25 (12.8%)	10 (5.1%)	39 (20%)	81 (41.5%)	3.4 9	1.60 7

*Source: Primary data, 2021*

**N= 195**

Key: F = Frequency, SD= Strongly Disagree, D = Disagree, N= Neutral, A = Agree, SA = Strongly Agree, M = mean and Std. Dev = Standard Deviation

From the table above, when respondents were asked whether intervention of parliament and other government bodies influences non-financial and financial performance at Kabale District Local Government. The majority (45.6%) agreed with the statement, 36.4% strongly agreed, 10.3% were not sure with the statement, 5.6% disagreed with the statement, and lastly the least percentage of respondents 2.1% strongly disagreed with the statement. This was supported by mean and standard deviation of 4.09 and 0.935 respectively.

On the respondents' views on whether KDLG works with anti-corruption agencies to ensure smooth running of its activities, the majority (61.5%) agreed with the statement, followed by 25.1% who stated that they strongly agreed with the statement. 5.6% were not sure with the statement, 5.1% strongly disagreed. This was also represented by mean of 3.99 and standard deviation of 0.936.

When asked whether respondents had any idea on whether political parties play a big role in running district activities, a biggest percentage (66.7%) agreed with the statement, followed by 28.7% who strongly agreed with the statement. However, 3.1% of the respondents were not sure, 1.5% disagreed, and none of the respondents strongly disagreed. This was supported by mean of 4.23 and standard deviation of 0.575.

On the question of whether in their reporting to stakeholders, the management of KDLG supplements the financial reports with other non-financial reports, respondents had this to say: the majority (51.8%) of them agreed with the statement, 34.4% strongly agreed with the statement while 8.7% were not sure. The rest 3.6% strongly disagreed with the statement, while 3.1% of them disagreed. Mean was 4.12 and standard deviation 0.898.

Respondents' views on whether participants through cultural or institutional factors were more important when explaining deficits in horizontal accountability at KDLG, The majority (64.1%) agreed with the statement, followed by 29.7% who strongly agreed with

the statement, then 5.1% who disagreed, 1% strongly disagreed, and lastly none of them were not sure with the statement. Mean for the above statement was 4.16 and standard deviation 0.756.

When asked whether respondents whether independent media and increasing civil society capabilities were some of cultural factors influencing accountability, they had this to say: the majority (43.6%) strongly agreed with the statement, 41% agreed, 8.7% disagreed, 5.1% strongly disagreed, and lastly 1.5% were not sure about the statement. Mean was 4.09 and standard deviation 1.122.

Regarding data collected from the field on the question about whether parliamentary and presidential systems of government determine whether they deliver different outcomes in terms of financial accountability at KDLG, the majority (66.7%) agreed. This was followed by 28.7% who strongly agreed with the statement, 2.6% disagreed with the statement. The rest 2.1% strongly disagreed. This was supported by mean of 4.17 and standard deviation of 0.739.

Data collected from the field on the question about whether constraints to effective accountability include: weak parliamentary power vis-à-vis the uncontrolled and unlimited executive powers of the presidency, the majority (41.5%) strongly agreed. This was followed by 20.5% who strongly disagreed with the statement, 20% agreed with the statement. The rest 12.8% disagreed and lastly 5.1% were not sure about the statement. This was supported by mean of 3.49 and standard deviation of 1.607.

Therefore the researcher can interpret the above data findings that citizen participation plays a big role in performance of Kabale District Local Government whereby they have witnessed high level of service provision which is a performance measurement. (Mean=4.31), and the majority of officials at Kabale District Local Government concerned with funds of the district are trustworthy. (Mean=2.54).

Interviewee 3, 5, 6, 7, 9, 10, 11, 12, 17, 19, 22, 23 & 25 asserted that

*‘...the partisan politics at the district has induced selfishness where accountable officers swindle resources to the benefit of their political wing benefits other than the local*

*government suggested programs, thus indicate poor financial accountability. ‘.... the district funding is inadequate to meet its budget which lead to poor financial accountability, delay the service delivery as resources are misallocated to suit immediate district needs and led to. The major source of local governments funding are conditional grants from the central government which constitute approximately 90% of the total annual funds.*

This agreed with Drucker (2011) who argued that intervention of citizens in a government setting has a very big impact on performance. For instance; inadequate funding of local government sector hampers effective and efficient accountability. But citizens within a country can pressurize the officers within the government to disclose their performance. Employees working in the interests of their political parties or their decisions are influenced by their political affiliations.

#### **4.5. Descriptive statistics on performance of Kabale district Local Government**

<b>Statements</b>	<b>SD F (%)</b>	<b>D F (%)</b>	<b>N F (%)</b>	<b>A F (%)</b>	<b>SA F (%)</b>	<b>M</b>	<b>Std. Dev</b>
We ensure accountability for all utilized resources	15 (7.7%)	17 (8.7%)	50 (25.6%)	42 (21.5%)	71 (36.4%)	2.65	0.693
We complete our work within set targets	02 (1.0%)	06 (3.1%)	10 (5.1%)	89 (45.6%)	88 (45.1%)	3.48	1.398
There is no waste of time and effort in performing our duties	04 (2.1%)	14 (7.2%)	30 (15.4%)	75 (38.5%)	72 (36.9%)	4.67	1.316
We are highly capable of meeting stakeholders' expectations	40 (20.5%)	25 (12.8%)	10 (5.1%)	39 (20%)	81 (41.5%)	2.64	0.604
We ensure that outcome of investments is effective and that there is minimum waste and expense	02 (1.0%)	06 (3.1%)	10 (5.1%)	89 (45.6%)	88 (45.1%)	4.31	.792

Kabale District Local Government has at least appeared in the top 100 best performing districts in the last 4 years	10 (5.1%)	06 (3.1%)	08 (4.1%)	110 (56.4%)	61 (31.3%)	4.04	0.970
Kabale District Local Government has full time employees to ensure efficient service delivery to the public )	60 (30.8%)	48 (24.6%)	30 (15.4%)	35 (17.9%)	22 (11.3%)	3.25	0.562
The Government uses its staff and machinery to improve the condition of the service delivery	02 (1.0%)	06 (3.1%)	10 (5.1%)	89 (45.6%)	88 (45.1%)		0.172
Kabale District Local Government always meets deadlines in submitting reports and publishing public information	10 (5.1%)	06 (3.1%)	08 (4.1%)	110 (56.4%)	61 (31.3%)	2.54	0.693

*Source: Primary data, 2021*

Key: F = Frequency, SD= Strongly Disagree, D = Disagree, N= Neutral, A = Agree, SA = Strongly Agree, M = mean and Std. Dev = Standard Deviation

From the table above, when respondents were asked whether Kabale District employees ensure accountability for all utilized resources, respondents had this to say: the majority (36.4%) strongly agreed with the statement, 25.6% were not sure with the statement while 21.5% agreed with the statement. The rest 8.7% of respondents disagreed with the statement, while 7.7% strongly disagreed. Mean was 2.65 and standard deviation 0.693.

On respondents' views on whether they complete their work within set targets, the majority (45.6%) of them agreed with the statement, followed by 45.1% who strongly agreed with the statement, then 5.1% who were not sure, 3.1% disagreed, and lastly 1.0%

strongly disagreed. Mean for the above statement was 3.48 and standard deviation 1.398. When asked whether respondents had any clue on whether there was no waste of time and effort in performing their duties, the biggest percentage (38.5%) agreed with the statement, followed by 36.9% who strongly agreed with the statement. However, 15.4% of the respondents were not sure, 7.2% disagreed, and the rest 2.1% strongly disagreed. This was supported by mean of 4.67 and standard deviation of 1.316.

On data collected from the field on the question about whether Kabale District Local Government is highly capable of meeting stakeholders' expectations, the majority (41.5%) strongly agreed. This was followed by 20.5% who strongly disagreed with the statement, 20% agreed with the statement. The rest 12.8% disagreed and lastly 5.1% were not sure. This was supported by mean of 4.31 and standard deviation of 0.792.

Respondents' views on whether Kabale District Local Government had at least appeared in the top 100 best performing districts in the last 4 years, the majority (56.4%) agreed with the statement, 31.3% strongly agreed, 5.1% strongly disagreed, 4.1% were not sure, and lastly 3.1% disagreed. Mean was 4.04 and standard deviation 0.970.

On data collected from the field on the question about whether Kabale District Local Government always meets deadlines in submitting reports and publishing public information, the majority (56.4%) agreed. This was followed by 31.3% who strongly agreed with the statement, 5.1% strongly disagreed with the statement. The rest 4.1% were not sure and 11.3% strongly agreed and strongly agreed respectively. This was supported by mean of 2.54 and standard deviation of 0.693.

Therefore research can interpret the above data findings that the majority of people in Kabale district have witnessed high level of service provision which is a performance measurement (Mean=4.31), and the majority officials at Kabale District Local Government concerned with funds of the district are trustworthy. (Mean=2.54).

One of the interviewees was on record as she said:

*"We cannot say... we have done much as Kabale District Local Government...."*

*but all I know and can say is.. We have tried our best. For example at least each village is accessible with a road, and our people can go on with their business, movements along our roads”*

In a related perspective, interviewee 2, 3, and 7, also added that: *‘The district offices are now open from Monday to Friday and there is delegation of duties purposely to improve performance of the district’.*

While pointing out some areas of weakness and for improvement, other interviews revealed that:

*“Indeed, there are some areas we need to focus on.... for Instance, education system, and health are still lacking, a factor that has made our district to be among the poor performing districts in Uganda...”*

*“There is a lot more we can do.... have the best people involved the local people and all sectors will be improved”.*

From the above perspective, it can be indicated clearly that the organizational Performance is yet to be better at Kabale District Local Government. There have been efforts in place, but more effort is desirable.

## **4.6. Inferential Statistics**

### **4.6.1. Correlational Analysis**

To establish the relationship between variables, and hence forth address the study objectives and hypotheses, the correlations were computed. Results regarding the correlations between financial accountability and performance of Kabale District Local Government, Administrative Accountability and Performance of Kabale District Local Government, as well as the relationship between Citizen participation and Performance of Kabale District Local Government were focused on. A Pearson correlation was used and findings were as presented in Table 4.7 below.

**Table 4.7: Pearson’s Correlation for study variables**

<b>Variables</b>	<b>FA</b>	<b>AA</b>	<b>CP</b>	<b>P</b>
------------------	-----------	-----------	-----------	----------

Financial Accountability (FA)	1			
Administrative Accountability (AA)	.000	1		
Citizen Participation (CP)	.603**	.621**	1	
Performance (P)	.640**	.816**	.814*	1

*\*Correlation is significant at 0.05 level (2-tailed), \*\*Correlation is significant at 0.01 level (2-tailed)*

Results in table 4.7 above show the results from the correlations computed. The findings show that there was a strong positive correlation ( $r = .640$ ,  $n = 195$ ,  $p < .01$ ) between Financial Accountability and performance of Kabale district. This implies that any improvements made in the quality of performance for instance team input, Executing defined duties, and Meeting deadlines can be associated positively with the level of Financial Accountability attained in the Local Governance structure of Kabale District Local Government. The results are significant and hence the H1: “Financial Accountability does not Performance of Kabale District Local Government” was not supported.

A very strong positive correlation ( $r = .816$ ,  $n = 195$ ,  $p < .01$ ) was obtained regarding the relationship between administrative accountability and Performance of Kabale District Local Government. This implies that with improved administrative accountability levels in Local Governance, performance of Kabale District Local Government is also prone to improve. This also reveals that poor performance may also be associated with the low levels of administrative accountability in Local Governance. The findings were significant, and therefore the H2 which states, “Administrative Accountability does not affect performance of Kabale District Local Government” was not supported.

Table 4.7 further reveals that there is very strong positive correlation ( $r = .814$ ,  $n = 195$ ,  $p < .05$ ) between Citizen Participation and performance of Kabale District Local Government. This suggests that Performance is highly associated with the involvement of different citizens, for instance stakeholders in the district. High quality performance is highly associated with the citizens’ involvement. The study established significant

results, and hence the H3 which states, “*Citizen Participation does not affect performance of Kabale District Local government*” was not supported.

#### 4.6.2. Regression Analysis

In order to derive the co-efficient of determination and appreciate the predictive power of Accountability and performance of Kabale District Local Government, a Multiple Linear Regression Analysis (MLRA) was adopted. The findings are presented below.

**Table 4.8: Regression Analysis results for the relationship between Accountability and Performance of Kabale District Local Government**

Model	R		R Square	Adjusted R Square	Std. Error of the Estimate	
1		.891 <sup>a</sup>	.793	.786	.54258	
		<b>ANOVA<sup>a</sup></b>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1 Regression		102.723	3	34.241	116.310	.000 <sup>b</sup>
Residual		26.790	91	.294		
Total		129.512	94			
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	.562	.215			2.608	.001
Financial Accountability	.134	.065	.129		2.066	.002
Administrative	.650	.081	.506		7.983	.000

Accountability						
Citizen Participation	.416	.072	.384	5.792		.000

*a. Dependent Variable: Performance*

Table 4.8 shows the results of the regression analysis between Accountability (independent variable) and Performance of Kabale District Local Government (dependent variable). The results show that the predictors of the independent variable -- Accountability (Financial Accountability, Administrative Accountability, and Citizen Participation) positively predict the variation in the changes of the dependent variable -- performance. Results in Table 4.8 reveal that the Performance at Kabale District Local Government can be predicted by 78.6% (adjusted R square = .786) by proper accountability.

Basing on F-value = 116.30 with statistical P-Value = .000 which is typically ( $P < .05$ ) signifies that the model using the predictors did a good job of predicting the outcome variable and that there is a significant relationship between the set of predictors (Financial Accountability, Administrative Accountability and Citizen participation) and the dependent variable (Performance), therefore, there is a relationship between Accountability and Performance.

More so, results show that all the predictors were significant ( $p < .05$ ) and as such the model was the best fit. The study established that Administrative Accountability was the most desirable predictor of Good Accountability ( $\beta = .506$ ), followed by Citizen participation ( $\beta = .384$ ), and Financial Accountability was the least noted with  $\beta = .129$ . Overall the Accountability practices positively related with performance of Kabale District Local Government.

## **CHAPTER FIVE**

### **DISCUSSION OF THE FINDINGS, SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS**

#### **5.0. Introduction**

This study sought to examine how Accountability affects Performance of Local Governments in Uganda, using a case study of Kabale District Local Government. In the previous chapter, findings were established, presented and interpreted. This chapter presents the discussion of these findings. It also generates conclusions related to the findings and makes recommendations about the study.

#### **5.1. Summary of findings**

This part presents the summarized results of the study. The summary is in accordance with the study objectives.

##### **5.1.1. To examine how financial accountability, affect performance of Kabale District Local Government**

The study found out that Financial Accountability is one of the key pillars of performance of Kabale District Local Government, although results show that it was still below desired standards. The study found out that several Financial Accountability practices such as seeking official authentication of the payments as per budget allocations, reporting, proper staffing and adherence to the required financial standards by government were pointed out. Basically, the study found out a strong positive relationship Financial Accountability and Performance of Kabale District Local Government ( $r = .640$ ,  $n = 195$ ,  $p < .01$ ). Better financial Accounting as a Local Government practice was significantly associated with both non-financial and financial performance offered by Kabale District Local Government. The set null hypothesis was also rejected basing on this study finding.

##### **5.1.2. To find out how administrative accountability affects performance of Kabale District Local Government**

Regarding the administrative accountability, results show that to large extent there were minimal levels of administrative accountability at Kabale District Local Government. A few areas of Good Administrative Accountability practices were identified, in efforts to communicate to the local leaders and masses, use of the notice boards to communicate, proper selection of contractors among others. Less investment was done on engaging local people, training local human resources, and most often employees were hired by the district to offer public services on education, health, and road works among others. Overall, a very strong positive correlation ( $r = .816$ ,  $n = 195$ ,  $p < .01$ ) was as a relationship indicator between Administrative Accountability and Performance of Kabale District Local Government. Hence, high levels of Administrative accountability among local leaders were highly associated with the Performance delivered by the administrators in their respective offices. In the same context, the null hypothesis that was set was rejected.

#### **5.1.3. Relationship between Citizen Participation and Performance of Kabale District Local Government**

Citizens in a country or district of any setting are core elements in assessing the accountability of any local government. Results in this study show that to some extent Kabale District Local Government undertook some form of citizen participation in providing performance appraisals. Notable instances according to results include involving citizens to guard against vandalization of bridges, culverts, and to some extent to listen to their views, complains and comments on the district's performance. However, citizens' views were less considered at the time of decision making and on publishing performance reports. The study also established that there was a significant relationship between Citizen Participation and Performance of Kabale District Local Government depicted by correlation ( $r = .814$ ,  $n = 195$ ,  $p < .05$ ). Therefore, the higher the level of engagement and involvement of different citizens, stakeholders and clients, the better the performance of Kabale District Local Government. A null hypothesis that was set in regard to this objective was rejected.

### **5.2. Discussion of the findings**

The study examined the relationship between Accountability and performance of Kabale District Local Government. More specifically, it focused on Financial Accountability,

Administrative Accountability, Citizen Participation and Performance of Kabale District Local Government.

### **5.2.1. Financial Accountability and performance of Kabale District Local Government**

Results of the study (Table 4.2) showed that Financial accountability was a key in Accountability practices mainly done through pinning detail of the various financial votes done on public service notice boards, ensuring that contract return value for money by doing and completing the projects in time, as per given costs, and ensuring that the district accounts for financial support provided from the Kabale District Local Government was well accounted for. Several times this influenced the quality of roads done, health facilities, education, security, mining, tourism among others. Hence for better and quality services, proper financial accountability is ideal. This finding agrees with the earlier view held by Wales (2017) that when leaders are aware that they are to be held accountable for the resources used or held, they tend to do the right and better quality of work. Nevertheless, not all leaders were giving desirable Financial Accountability and this could be a reason to account why the performance was still on average.

Other forms of financial accountability were revealed through the fact that the Local Government officials were required to submit reports, and adhere to budget estimates and projections, These however were not well followed which showed laxity in Financial Accountability of local leaders and this agrees with the OECD (2018) which reported that the relevance of high levels of accountability for better public service is key, but the extent to which all core benchmark areas are implemented is rather low.

The study results also show that in other instances financial accountability required Local Government units to provide financial expenditure made on workers who rehabilitate roads, schools, hospitals, tourist centres but several times, these were not hired from the sub county but from the district. In ideal, the overall financial accountability was still poor and this agrees with the Government of Uganda Audit

report (2019) where it was noted that though public accountability is an ideal ingredient for successful service delivery, a few local governments were doing this mandate properly.

The study findings showed that there is a high and significant positive relation between Financial Accountability and Performance of Kabale District Local Government (Table 4.7). More so, financial Accountability when well implemented predicted 12.9% of the overall provision of credible and quality transport services to the people in Kabale District Local Government (Table 4.8). This positive association between Financial Accountability and Quality of Transport Service Delivery relates closely with the earlier findings in the World Bank (2018) report, where it was revealed that Service delivery and accountability are key for Citizens and their proper implementation and provision helps leaders to practice well their mandate, and citizens to reap a lot out of their leaders.

#### **5.2.2. Administrative Accountability and Performance of Kabale District Local Government**

Administrative accountability is also a core element in local governance in most local government units as it is for the central government. This narrative also points close to Saada's (2017) perspective that good governance is good when there is a high moral level of administrative accountability. The study findings showed that as part of its mandate to ensure better and transparent service delivery, District officers sign contracts before allowing them to begin construction works, report to the local leaders any changes in the district public service budgets, for instance health budget, roads' budget, schools budgets, among others and ensure that all district officials consider improving public service network by way of declaring accountability reports.

This means of ensuring high level of administrative accountability for instance transparency improves and ensures quality performance and vice versa, done by various officials and citizens at various points at Kabale District Local Government. This subsequently allows proper flow of instructions, information and control mechanisms from leaders to the led. These findings agree with the earlier view of Graham (2003) who revealed that Administrative accountability allows the leaders to give detailed

information to those concerned in the manner they can understand so as to help them take part in assessment of the projects at hand.

The study findings also revealed that administrative accountability was being done on costs of using Team input, Executing defined duties, Meeting deadlines. The local government had significant checks and balances to ensure that performance agreements were being met. The study hence ensured that the public access this information through their local leaders, users' associations, and public notice board. This made it easy to facilitate administrative accountability levels at Kabale District Local Government. This finding agrees with World Bank and OECD (2018) who in their studies cited that administrative accountability is a core aspect and engine of quality performance in any organization.

From the findings of the study, it was established that, in most instances, decisions are made by leaders without holding comprehensive stakeholders engagement, and in most cases the views of the local public may not be considered. This to a great extent constrained the level of administrative accountability in decision making, and subsequent appraisal of performance. It contravenes the expectations of Local Governance administrative accountability practice. This finding contravenes what was pointed out in Ling and Dawn (2014) who reported that administrative accountability initiates goodwill, proper resource utilization, and results into better sharing of information and ideas.

The study noted that there was a strong, significant and positive relationship between administrative accountability and performance of Kabale District Local Government (Table 4.7). It was further established that, overall, transparency accounts for 50.6% of the performance scorecard in Kabale District Local Government. This indicated that if high levels of administrative accountability are upheld by local government leaders, the quality of public services are more likely to improve by more than a half its initial status. These findings agree with Ling and Dawn (2014) who reported that administrative accountability and its relevance are key for better service delivery (performance). In this instance, both the study done by Ling and Dawn (2014) in Tanzania and this currently done in Uganda share common findings and give closely related insights.

### **5.2.3. Citizen Participation and performance of Kabale District Local Government**

The study explored the relationship between Citizen Participation and performance of Kabale District Local Government which was evidently undertaken. Results show that as part of their mandate, citizens have a role to play in enhancing coordination of activities in the performance of Kabale District Local Government and reducing poor performance as means of social responsibility (Table 4.4). This shows that although the locals were not actively engaged in decision making, their participation was found to be a noble cause for better transport services in the area. These agree with Odi (2010), who revealed that stakeholder participation concentrates on the way natives participate in formulation and implementation of political and administrative decisions concerning their wellbeing, regardless of race, gender, political affiliation, or tribe. This involvement contributes both in ideas, proper use and retention of the social service facilities for the current and future generations.

Ideas from the public are not well valued, although their relevance is key in ensuring better accountability services. For example, there was need to have better ideas from the people in Kabale District about how their leaders account for the services which the district offers. The study results rather show that a few of the local people are involved in support creating performance appraisals yet they could demand the district officials to display their performance reports. More so, the public views are not largely considered in performance, and in most cases the leaders at Kabale District Local Government were not concerned with most complaints of people regarding accountability of various sectors. These findings differ from Godenhjelm and Jan-Erik (2013) in their paper where they reported that the relevance of citizen involvement in public activities is highly emphasized and is pointed out as a key ingredient in performance.

From findings, it was established that involving citizens enhances negotiation for priorities and participation improves planning for specific areas of responsibility. Findings were in agreement with Lodorfos (2015) who revealed that citizen participation and performance are key when the level of citizen participation and involvement of various stakeholders in various tasks within the framework is emphasized. More so,

there was a significant, and very high positive relationship established between citizen participation and performance of Kabale District Local Government (Table 4.7). Citizen Participation also predicted 38.4% of the overall performance at Kabale District Local Government (Table 4.8). All these are a reflection that better and inclusive involvement of citizens in accountability by local leaders is vital. These findings also agree with Glushko & Saxenian (2012) who recounted that engagements by local leaders without citizen participation is weak and may not yield substantive outcomes in the short and long run. Better Local Governance ought to focus on Citizen participation as encouraged in earlier study by Lodorfos (2015).

The study established that Accountability practices (Financial accountability, Administrative Accountability and Citizen Participation) were found to have a significant relationship with the Performance of Kabale District Local Government, (Table 4.8). This indicates that the better the LGPs, the better and high level of performance provided at Kabale District Local Government. This perspective agrees with the earlier perspective of Saada (2017) who reported that good accountability is good for effective performance and contributes to smother implementation of public services in most countries.

### **5.3. Conclusion**

In the light with the above findings, the study makes the following conclusions:

There is a strong positive correlation between Financial Accountability and performance of Kabale District Local Government. Financial accountability done relates with the quality of performance of Kabale District Local Government by 12.9 per cent. Administrative Accountability is very key for better performance at Kabale District Local Government.

Citizen participation is the highest Local Governance accountability attribute that affects the performance in Kabale District Local Government by close to 50.6 per cent.

There is a very strong positive correlation between Citizen participation and performance

of Kabale District Local Government. Although the status of Citizen Participation is still low in most of the performance practices at Kabale District Local Government, it accounts for 38.4 per cent of the performance.

#### **5.4. Recommendations of the study**

Basing on the findings and conclusions above, the following recommendations are made:

##### **5.4.1. To examine how financial accountability affects performance of Kabale District Local Government**

There is need to emphasise proper financial accountability, this can be done through, and submission of financial reports on performance. The Inspector General of Government also needs to use strong monitoring mechanism on Local Government and Lower Local Governments to account properly for better and performance.

##### **5.4.2. To find out how administrative accountability affects performance of Kabale District Local Government**

There is also a need to enhance administrative accountability and this can be done through strengthening the policy guidelines that regulate the conduct and working of various employees such as the Financial Standards, and a requirement for the employees to file their audit reports periodically. This was being done at minimal levels and ought to be improved and local leaders need to take into account decisions after involving several local leaders in consultative meetings.

##### **5.4.3. To assess how citizen participation enhances Performance of Kabale District Local Government**

Citizen participation also needs to be enhanced through engaging the stakeholders at all levels of planning and service delivery process, as these stakeholders contribute a lot in coordination and monitoring of the various projects. An activity where stakeholders participate may be long-lasting and facilities protected.

### **5.5. Areas for Further Research**

In future, a study needs to be done on Citizen Participation in Local Government Service Delivery Processes in Kabale District

Other academicians should also get interested in studying the effect of accountability on performance of local governments at lower levels in order to come up with general findings.

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## APPENDICES

### Appendix I: Questionnaire

I am MIZERO CONFORTE, a student of Kabale University conducting a study on *Accountability and Performance of Kabale District Local Government*. This study is a requirement for the award of Master's degree in Public Administration and Management of Kabale University. Please note that the findings of this research are solely meant for Academic purposes and all the responses will be treated with utmost confidentiality.

#### SECTION A: BACKGROUND INFORMATION

Tick in the appropriate box,

1. Please indicate your gender
  - a. Male ☐
  - b. Female ☐
2. Indicate your highest level of education.
  - a. Never went to school..... ☐
  - b. Primary 7..... ☐
  - c. UCE..... ☐
  - d. UACE..... ☐
  - e. Certificate/Diploma..... ☐
  - f. Degree..... ☐
  - g. Post graduate..... ☐
  - h. PHD..... ☐
  - i. Others..... ☐

**SECTION B: WHAT ROLE DOES FINANCIAL ACCOUNTABILITY PLAY TO THE PERFORMANCE OF KABALE DISTRICT.**

Please tick according to your level of agreement or disagreement with the statements below.

		<b>SD-Strongly Disagree</b>	<b>D-Disagree</b>	<b>NS-Not sure</b>	<b>A-Agree</b>	<b>SA-Strongly Agree</b>			
<b>CODE</b>	<b>Statement</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>Agree</b>	<b>SA</b>			
							<b>e</b>		
FA1	I'm always financially accountable to the public.	1	2	3	4	5			
FA2	Being financially accountable has helped to achieve the district goals.	1	2	3	4	5			
FA3	Everyone should be financially accountable in their respective offices.	1	2	3	4	5			
FA4	Being accountable possibly minimizes costs and increases profitability.	1	2	3	4	5			
FA5	KDLG produces accurate financial reports for the benefit of its stakeholders.	1	2	3	4	5			
FA6	The management of KDLG regularly produces cash flow statements to show the organization's projected cash inflows and outflows	1	2	3	4	5			

**SECTION C: HOW DOES ADMINISTRATIVE ACCOUNTABILITY AFFECT PERFORMANCE OF KABALE DISTRICT?**

Please tick according to your level of agreement or disagreement with the statements below.

		<b>SD-Strongly Disagree</b>	<b>D-Disagree</b>	<b>NS-Not sure</b>	<b>A-Agree</b>	<b>SA-Strongly Agree</b>				
<b>COD</b>	<b>Statement</b>	<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>				

<b>E</b>	<b>(For the past 12 months)</b>	<b>S</b>				
AA1	Kabale district employs the most qualified and competent workforce	1	2	3	4	5
AA2	I have used various evaluation methods to determine performance of my local government.	1	2	3	4	5
AA3	Evaluation can be determined by policy implementation effectiveness.	1	2	3	4	5
AA4	The public can realize Responsive Performance: when there is satisfaction and goalcongruence.	1	2	3	4	5
AA5	There is high Level of Service Provision which is a Performance Measurement.	1	2	3	4	5
AA6	I have used my bank account to transfer money.	1	2	3	4	5
AA7	The officials concerned with funds of the KDLG are trustworthy	1	2	3	4	5

#### **SECTION D: HOW DOES CITIZEN PARTICIPATION INFLUENCE PERFORMANCE OF KABALE DISTRICT Local government?**

Please tick according to your level of agreement or disagreement with the statements below.

**SD-Strongly Disagree    D-Disagree    NS-Not sure    A-Agree    SA-Strongly Agree**

<b>CODE</b>	<b>Statement</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>
RH1	Intervention of parliament and other government bodies influences non-financial and financial performance of KDLG.	1	2	3	4	5
RH2	KDLG works with anti-corruption agencies to ensure smooth running of its daily activities.	1	2	3	4	5
RH3	Political parties play a big role in running district activities	1	2	3	4	5
RH4	KDLG Budgets are influenced by central government	1	2	3	4	5
RH5	In their reporting to stakeholders the management of KDLG supplements the financial reports with other non-financial reports.	1	2	3	4	5
RH6	Participants thought cultural or institutional factors are more important when explaining deficits in horizontal accountability at KDLG.	1	2	3	4	5
RH7	independent media and increasing civil society capacities are some of cultural	1	2	3	4	5

factors for influencing financial accountability

RH8	Parliamentary and presidential systems of government determine whether they deliver different outcomes in terms of financial accountability at KDLG.	1	2	3	4	5
RH9	Constraints to effective accountability include: weak parliamentary power vis-a-vis the uncontrolled and unlimited executive powers of the presidency.	1	2	3	4	5

## **SECTION E: PERFORMANCE OF KABALE DISTRICT LOCAL GOVERNMENT**

**SD-Strongly Disagree   D-Disagree   NS-Not sure   A-Agree   SA-Strongly Agree**

<b>CODE</b>	<b>Statement</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>
PK1	We ensure accountability for all utilized resources.	1	2	3	4	5
PK2	We complete our work within set targets.	1	2	3	4	5
PK3	Political parties play a big role in running district activities	1	2	3	4	5
RH4	There is no waste of time and effort in performing our duties	1	2	3	4	5
RH5	We are highly capable of meeting stakeholders' expectations reports with other non-financial reports.	1	2	3	4	5
RH6	We ensure that outcome of investments is effective and that there is minimum waste and expense	1	2	3	4	5
RH7	Kabale District Local Government has at least appeared in the top 100 best performing districts in the last 4 years	1	2	3	4	5
RH8	Kabale District Local Government has full time employees to ensure efficient service delivery to the public	1	2	3	4	5
RH9	Kabale District Local Government always meets deadlines in submitting reports and publishing public information	1	2	3	4	5

**Thank you for your time.**

### **Appendix III: Interview Guide.**

1. What are the factors contributing to good accountability in the district?
2. What are the factors contributing to poor accountability in the district?
3. How often do you give the accountability to the public?
4. In case yes, what is the relevance of communication of accountability?
5. How is the public perception about accountability at the district?
6. What are the challenges affecting administrative accountability in your district?
7. How can the district improve accountability at the district?
8. Explain how citizen participation can influence performance amongst the district staff?

*Thank you very much for participation in the study*

**Appendix III. Table for Determining Sample Size from a Given Population**

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	<b>600</b>	<b>234</b>	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381

200	132	1000	278	75000	382
210	136	1100	285	1000000	384

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Note.—N is population size.

S is sample size.

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### DIRECTORATE OF POSTGRADUATE TRAINING

December 2<sup>nd</sup>, 2020

To whom it may concern

This is to certify that *Ms. Conforte Mizero* Reg. No: 2018/ MAPAM/1621/W is a postgraduate student of Kabale University studying for a *Masters of Arts in Public Administration and Management* in the department of *Governance*.

She has successfully defended her Research Proposal for a study entitled,

*"Accountability and performance of local governments in Uganda.  
A case of Kabale District Local Government."*

The student is now ready for field work to collect data for her study. Please give the student any assistance you can to enable her accomplish the task.

Thanking you for your assistance.

Yours sincerely,

  
Dr. Sekiwa Denis  
DIRECTOR OF POSTGRADUATE TRAINING  
P.O. BOX 317, KABALE



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## **DIRECTORATE OF RESEARCH AND PUBLICATIONS**

### **RISK MANAGEMENT PLAN FOR CONDUCTING RESEARCH IN THE CONTEXT OF COVID-19**

Covid-19 is a serious challenge for researchers and research participants not only as individuals, but also as communities. It is therefore important that research institutions and researchers adopt risk management protocols that can prevent the spread of Covid-19. In this regard, the Directorate of Research and Publications (DR&P) at Kabale University has put in place risk management measures to prevent infection of researchers and research participants by Covid-19 during the research process. These measures also apply to staff and students involved in community engagement activities. These measures include the following:

1. Researcher teams shall ensure that participants are given sufficient information about Covid-19. Research teams shall distribute paper-based Covid-19 sensitization materials or hang these materials on notice boards or doors for the public to read. These materials shall be in English and the local languages spoken in the community where research is being conducted.
2. Research teams shall be made aware of the common signs of Covid-19 infections such as sneezing, coughing, difficulty breathing and fever. Research teams shall quickly facilitate the isolation and referral of any researcher or research participant having a temperature of 38°C for medical assessment and management.
3. Researchers and research participants shall be required to observe the minimum Ministry of Health guidelines. These include:
  - a. Wearing of cloth-based face masks during interview, Focus Groups Discussions (FDG) and community engagement activities.

b. Researchers shall ensure hand hygiene is practiced by both researchers and research participants. This shall include washing of hands with soap and clean water or sanitizing hands or wearing of gloves. Clean water, soaps and hand sanitizers shall be provided by researcher teams during research activities.

c. Temperature guns must be taken to research sites and ensure all participants have their temperature taken before the research activity commences. Temperature

guns will be provided by the DR&P.

Temperature guns shall be returned to the DR&P after data collection.

d. Research participants shall be sensitised on the importance of social distance. Researchers and research participants will maintain a social distance of at least 2 meters.

e. In the case of FDGs or community engagement, meetings shall be conducted in the open-air environment or a large room that ensures spatial proximity requirements of two meters between participants.

f. Avoidance of shaking hands and/or any form of physical contacts shall be adhered to during research activities.

g. Research teams shall ensure that all surfaces that could facilitate infection through contact shall be disinfected by alcohol-based disinfectants after every use. Research teams shall be required to avail alcohol-based disinfectants at all research sites.

4. Active communication and outreach to engage with participants about the importance of these services, and their availability under the physical distancing period, and reassure them of their safety should they need to seek care during research activities.

The above risk management measures shall be followed alongside all other Standard Operating Procedures (SOP) recommended by the Ministry of Health to ensure the safety of researchers and research communities.