

# Examining the effect of financial decentralization on rural roads maintenance and accountability in Kanungu District

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**Abstract:** This study sought to examine the effect of financial decentralization on rural roads maintenance and accountability in Kanungu District. The study adopted a cross-sectional design using both quantitative and qualitative research approaches on a sample of 104 respondents. Quantitative data involved the use of descriptive statistics particularly frequencies, percentages and the mean. Inferential analysis methods were correlation and regression. The main findings of the study were that financial decentralisation had a positive influence on rural feeder roads maintenance and accountability in Kanungu District. Therefore, it was concluded that financial decentralisation is a necessary requirement for rural feeder roads maintenance. Thus, it was recommended that financial decentralisation should be made a priority in implementation of rural feeder roads maintenance by making sure that financial needs of specific areas, making road projects fit specificities of the local conditions, get people's input, attract teamwork and win legitimacy and approval of projects by the stakeholders.

**Key words:** financial decentralization, rural roads maintenance and accountability.

## I. INTRODUCTION

Roads play a significant role in development where majority of the population depends on farm production (Suisheng, 2019). Rural road maintenance is extremely important for the survival of the economy especially in rural areas and this can be best achieved through decentralization (Mejia & Tillin, 2019). Indeed, the provision of a high quality road maintenance system is a pre-condition for the full participation of remote communities in the benefit of national development (Olamigoke & Adebayo, 2013). Financial Decentralization as one type of decentralization under local governance is mandated to be a mechanism to increase this service delivery (Zhang, Miehlung & Başar, 2019). Therefore this research was carried out to find out if this is the case in Kanungu District, Uganda

## II. THEORETICAL REVIEW

The study was guided by Fallet's theory of sequential decentralization which emerged in 2004. This theory states that decentralization should be defined by three main characteristics. (a) As a process, (b) territorial interests of bargaining actors and, (c) by incorporating policy feedback effects. It provides a dynamic account of institutional evolution. Fallet says that decentralization should allow

maintenance of rural feeder roads to be completed sooner by giving local managers greater discretion in decision making so as to enable them to cut through the "red tape" and the ponderous procedures often associated with over centralized administrations. This theory guided this study by considering financial form of decentralization and how it has affected the maintenance of rural feeder roads. (Fallet 2004).

## III. REVIEW OF RELATED LITERATURE

Arends, (2020) examined the Dangers of Fiscal Decentralization and Public Service Delivery and the findings indicate that when decentralizing public services, reformers should know the specificities of the public service, the local context, and the effects of the design of fiscal relations like the backs of their hands. If things go wrong, recentralization should be an option Kihoro, Nzulwa, Iravo and Wagana (2017), in their study on Effect of Financial and Political Decentralization on Service Delivery in County Governments in Kenya found out that the share of financial resources allocated to local governments is not commensurate with service and infrastructure delivery mandates they are supposed to fulfill. The government has instituted a conditional grant for feeder roads routine maintenance to ensure that feeder roads are properly maintained but is noted that despite the threats from central government money continue to be diverted (Kagina, 2014).

Nsibambi (2017) in his study on decentralization and civil society in Uganda notes that with financial decentralization districts are supposed to carry out maintenance services of feeder roads but lack the funds to do so, Awuzu (2012) noted that in most districts in Uganda, funds had either been embezzled, misused or diverted. No study has been undertaken to verify the allegations. Central government has tended to monopolize the buoyant sources of revenue like sales tax, value added tax and income from importers and exporters while leaving the non-elastic sources like local service tax and market dues to local governments. The study will establish whether lack of funds for rural feeder road maintenance has effected financial decentralization on road maintenance and accountability in Kanungu district.

Local governments cannot get enough funds to finance their projected services. The sources of revenue for local authorities are provided for under Article 191 (2) of the

Constitution of the Republic of Uganda. Under this article Local Governments have the power to levy charge collect and appropriate the following fees and taxes, rents, royalties, stamp duties, fees on registration and licensing and any other fees and taxes that parliament may prescribe. However Local governments are poor at collecting these taxes because they lack adequate capacity (Local Government Act 1997). The study will establish whether local authorities being poor at collecting taxes are the effects of financial decentralization on road maintenance and accountability in Kanungu district.

Nuwatuhair (2020) in his study on improving access in rural areas notes that the effect of regular and timely maintenance is to increase the life of the road by putting off the date at which it needs to be constructed. This has several benefits the prominent being that it stretches the period over which the benefits of the investments made are available and therefore provides higher rate of return on the initial investment maintenance. The study will explore whether stretching the period over which the benefits of investments are the effects of financial decentralization on road maintenance and accountability. Villadsen and Lubaga (2013) in their study on democratic decentralization in Uganda their findings indicates that Decentralization introduced strategic action planning in local governments which was hoped to introduce new management methods and techniques. These were expected to have an impact on the capacity of local governments to improve service delivery and also facilitate good governance. The researcher will establish whether improved delivery of services is the effect of financial decentralization on road maintenance and accountability.

Mohammed (2016), in his study on Decentralization of health services, findings indicated that roads in rural areas has been deteriorating so fast and that many would be in sorry state even before the loan for its construction is paid. This study will establish whether deterioration of the rural feeder roads is the effect of financial decentralization on road maintenance and accountability. Donnges (2017) in his study on rural road maintenance and sustaining the benefits of improved access, findings reveals that increased scale of support and capacity development required and the time scale necessary for the establishing an effective road management system such as system should halt road network deterioration and ensure that financial material and human investments are made in a manner which maintains the quality and value of the assets and in addition improves the network in relation to demands and priorities of the users. The researcher explored whether establishment of an effective road management system is the effect of financial decentralization on road maintenance and accountability.

#### IV. METHODOLOGY

This study adopted cross-sectional research survey design using both the quantitative and qualitative approaches. The cross-sectional research design is a research by which the whole population or its subset is studied by seeking

information about a study problem on what is going on at only one point in time. The cross sectional design is used because cross sectional studies are generally quick, easy, and cheap to perform because limited time is spent in the field. With the cross-sectional design, the researcher will collect appropriate data quickly and cheaply (Moule & Goodman, 2009). Besides, the cross-sectional research design allows collection of data using multiple tools such as the questionnaire and interviewee guide.

Both quantitative and qualitative approaches were used. The quantitative approach enabled the testing of the hypotheses for purposes of drawing statistical inferences while the qualitative approach supplemented the quantitative one by providing detailed information. Therefore, the researcher was able to draw statistical inferences and carry out a detailed analysis. The qualitative component was included in order to provide a holistic overview of the nature and magnitude of the relationship between service reliability and customer satisfaction.

#### *Sample size determination and sampling method.*

The sample size of the study was 113 determined purposively by Krejcie and Morgan (1970). For each category of the respondents, the sample was determined using proportionate sampling. The sample size determined is presented in table 1.

Table 1: Sample Size and Sample Selection

Population Category	Sample size	Sampling Technique
Ministry of Local Government staff	3	Purposive sampling
UNRA Staff	3	Purposive sampling
Works department	6	purposive sampling
Local Council I Chairpersons	40	purposive sampling.
Sub county staff	8	purposive sampling
Tax and Boda boda leaders	25	Stratified random sampling
Local council II Chairpersons	19	purposive sampling
<b>Total</b>	<b>104</b>	

#### *Data Analysis.*

Quantitative data was presented and analyzed by the use of descriptive statistics, frequencies and percentages (Mugenda 2012). Inferential statistics like Pearson's correlations coefficient were used to establish the relationship between variables and regression analysis to determine the effect of Financial decentralization on rural roads maintenance using the SPSS programme. Qualitative data was analyzed using thematic content analysis. The collected data was grouped into themes and sub themes to generate frequency, tables and percentages, which were used systematically. This was done progressively in order to maintain the original context of data and not to lose the objectivity of the study.

## V. RESULTS AND DISCUSSION

Table 2: Respondents Background Characteristics

Item	Categories	Frequency	Percent
Gender of the Respondents	Male	74	71.2
	Female	30	28.8
	<b>Total</b>	104	100.0
Age groups	Below 30 Years	18	17.3
	30-40 Years	54	51.9
	41-50 Years	27	26.0
	Above 50 Years	5	4.8
	<b>Total</b>	104	100.0
Education levels	Diploma	31	29.8
	Bachelors Degree	50	48.1
	Post Graduate Qualifications	23	22.1
	<b>Total</b>	104	100.0
Working experience	Less than 5 years	19	18.3
	6 -10 years	34	32.7
	10 and above years	51	49.0
	<b>Total</b>	104	100.0
Department	Administrative staff	14	13.5
	Finance	11	10.6
	Works	14	13.5
	Planning Unit	4	3.8
	Internal Audit	3	2.9
	Sub Counties staff	58	55.8
	<b>Total</b>	104	100.0

The results in Table 2 on gender of the respondents show that (71.2%) were males and the females were 28.8%. This implied that the majority respondents in the local government were males. Although the males were the majority, the responses for both genders were captured thus the views were

representative of both gender groups. The results on age show that modal percentage (51.9%) was of those in the age group of 30 but below 40 years followed by 26.0% in the age group of 40 but below 50 years, followed by 17.3% who were below 30 years and the remaining 4.8% were those above 50 years. The results show that the respondents that participated in the study were drawn from different categories of age groups. Therefore, this provided chance of balanced opinions about the study problem. Data on education levels of the respondents revealed that the modal percentage (48.1%) of the respondents was of those who had bachelors' degrees followed by 29.8% with diplomas. Those with postgraduate qualifications were 22.1%. The results suggest that all the respondents were qualified professionals with proficiency in English. Therefore, they could fill the self-administered questionnaire with accuracy hence their responses to the study items were dependable.

The results on working experience show that the modal percentage (49.0%) was those who had worked for the local government for 10 and above years. These were followed by 32.7% who had been working with the local government for 6 -10 years and the remaining 18.3 had been working with the local government for less than 5 years. The results indicate that most of the respondents had been in local government for a long time, that is 6 and above years. The results were therefore important for the study because having people who had a long time of service meant that they could easily give appropriate information about the study problem due to their experience with the operations of the district. With respect to the departments of the respondents, the results showed that the modal percentage (55.8%) were staff from sub counties, 13.5% administrative staff, another 13.5% from the works department, 10.6% from the finance department, 3.8% from the planning unit and 2.9% from the internal audit department. The results suggest that staff from different departments of Kanungu district were involved in the study. Therefore, the respondents were hoped to provide reliable information about the study problem because the responses reflected views of diverse staff.

Table 3: Frequencies, Percentages and Means on Items of rural Roads maintenance

Rural Roads Maintenance	F/%	SD	D	U	A	SA	Mean
Rural Roads maintenance projects are completed effectively	F	12	33	20	36	3	2.86
	%	11.5	31.7	19.2	34.6	2.9	
Rural Roads maintenance projects are carried out efficiently	F	18	30	24	32	-	2.67
	%	17.3	28.8	23.1	30.8	-	
Implementation of Rural Roads maintenance reveals productiveness	F	6	30	26	36	6	3.06
	%	5.8	28.8	25.0	34.6	5.8	
Implementation of Rural Roads maintenance meets the intended objectives of government	F	9	30	13	46	6	3.10
	%	8.7	28.8	12.5	44.2	5.8	
Rural Roads maintenance involves high initiative	F	15	49	18	19	3	2.48

	%	14.4	47.1	17.3	18.3	2.9	
Implementation of Rural Roads maintenance involves creativity	F	6	39	26	33	-	2.83
	%	5.8	37.5	25.0	31.7	-	
Rural Roads maintenance projects completion meet set deadlines	F	6	9	36	47	6	3.37
	%	5.8	8.7	34.6	45.2	5.8	
Rural Roads maintenance meet formal performance requirements	F	3	15	31	52	3	3.36
	%	2.9	14.4	29.8	50.0	2.9	
Value for money is obtained in the implementation Rural Roads maintenance	F	-	17	17	64	6	3.57
	%	-	16.3	16.3	61.5	5.8	
Assigned Rural Roads maintenance have been completed	F	3	33	27	29	12	3.13
	%	2.9	31.7	26.0	27.9	11.5	

The results in Table 3 with respect to whether Rural Roads maintenance were completed effectively, cumulatively the larger percentage (43.2%) of the respondents disagreed, 19.2% were undecided while 39.5% agreed. The mean = 2.86 was below 3 which on the five-point Likert scale used to measure the items corresponded to undecided. The results being just below code 3 that is undecided which is the average this meant that the respondents indicated to a lesser extent, rural roads maintenance were completed effectively. With respect to whether Rural Roads maintenance were carried out efficiently, cumulatively the larger percentage (46.1%) of the respondents disagreed, 23.1% were undecided while 30.8% agreed. The mean = 2.67 was just below 3 which corresponded with undecided. The results being just below 3 meant that to a lesser extent, rural roads maintenance was carried out efficiently.

About implementation of rural roads maintenance revealing productiveness, cumulatively the larger percentage (40.4%) of the respondents agreed, 25.0% were undecided while 34.6% agreed. The mean = 3.06 was close to 3 which corresponded with undecided. The results suggested that fairly, implementation of rural roads maintenance revealed productiveness. As regards implementation of infrastructure projects meeting the intended objectives of government, cumulatively the larger percentage (50.0%) of the respondents agreed, 12.50% were undecided while 37.5% agreed. The mean = 3.10 was close to 3 which corresponded with undecided. The results suggested that fairly, implementation of Rural Roads maintenance meeting the intended objectives of government. With respect to whether Rural Roads maintenance performance involved high initiative, cumulatively the majority percentage (61.5%) of the respondents disagreed, 17.3% were undecided while 21.2% agreed. The mean = 2.48 was close to 2 which corresponded with disagreed. The results suggested that the respondents indicated that Rural Roads maintenance did not involve high initiative.

Regarding whether implementation of Rural Roads maintenance involved creativity, cumulatively the larger

percentage (43.3%) of the respondents agreed, 25.0% were undecided while 31.7% agreed. The mean = 2.83 was just below 3 which corresponded with undecided. The results suggested that to a lesser extent, implementation of Rural Roads maintenance involved creativity. As regards to whether infrastructure projects completion meeting set deadlines, cumulatively the larger percentage (51.0%) of the respondents agreed while 34.6% were undecided and 14.5% disagreed. The mean = 3.37 was close to 3 which corresponded with undecided. The results implied that fairly, Rural Roads maintenance completion meeting set deadlines. Concerning whether Rural Roads maintenance met formal performance requirements, cumulatively the larger percentage (52.9%) of the respondents agreed while 29.8% were undecided and 17.3% disagreed. The mean = 3.36 was close to 3 which corresponded with undecided. The results meant that fairly, Rural Roads maintenance met formal performance requirements. About there being value for money in the implementation of Rural Roads maintenance, cumulatively the majority percentage (66.3%) of the respondents agreed while 16.3% were undecided and another 16.3% disagreed. The mean = 3.57 was close to 3 which corresponded with undecided. The results meant that fairly, there was value for money in the implementation of Rural Roads maintenance.

With respect to whether assigned Rural Roads maintenance had been completed, cumulatively the larger percentage (39.4%) of the respondents agreed, 26.0% were undecided while 34.6% disagreed. The mean = 3.1 was close to 3 which corresponded with undecided. The results implied that fairly, assigned Rural Roads maintenance had been completed. The overall mean = 3.04 for all the 10 items measuring Rural Roads maintenance was close to 3 which corresponded with undecided. This implied that the respondents suggested that there was fair performance of Rural Roads maintenance.

Besides the quantitative data above, interview data was collected on the Rural Roads maintenance in Kanungu district. One respondent stated, “The Rural Roads maintenance would be completed in time if only the equipments were enough and breakdown is addressed immediately. Lack of resources has

made Rural Roads maintenance impossible task for the district. There is lack of sufficient funding for roads projects implementation.” Another respondent remarked, “Rural Roads maintenance meets the expectations of stakeholders, though there are challenges of meeting deadlines, effectiveness and efficiency in some few instance due to budgetary constraints as a result of market prices fluctuations and delayed availability of resources.” In addition, another respondent said, ‘The roads in the district are good and regularly maintained but there is still need for the central government to increase funding for road net works.’ Further still, another respondent remarked, “The Rural Roads maintenance in the district is generally low especially in terms of value for

money. Many roads become impassable soon after they have been done.” Similarly, another respondent said, “Rural Roads maintenance in the district is moderate because the resources availed for implementation of projects are very little as compared to the needs of the road rehabilitation .” Overall, the qualitative results above reveal that Rural Roads maintenance was not good. Problems included limited resources, lack of equipment and misuse of money. However, the results are consistent with the results from the descriptive statistics which indicated that the performance of the roads sector in the district was fair.

#### Effects of Financial Decentralization on Rural Road Maintenance

Table 3: Frequencies, Percentages and Means on Items of Financial Decentralization on Rural Road Maintenance

Financial Decentralization on Rural Road Maintenance	F/%	SD	D	U	A	SA	Mean
Financial decentralization increases resources allocated to local government	F	6	3	9	74	12	3.80
	%	5.8	2.9	8.7	71.2	11.5	
Financial decentralization Improves delivery of services	F	-	15	24	59	5.8	3.54
	%	-	14.4	23.1	56.7	5.8	
Financial decentralization Limits misuse of funds	F	3	6	19	62	14	3.75
	%	2.9	5.8	18.3	59.6	13.5	
Financial decentralization Establishes an effective road management system	F	-	9	20	59	16	3.79
	%	-	8.7	19.2	56.7	15.4	
Financial decentralization Promotes accountability of funds	F	-	19	14	64	7	3.57
	%	-	18.3	13.5	61.5	6.7	
Financial decentralization enhances timely releases of funds	F	3	6	8	58	29	4.00
	%	2.9	5.8	7.7	55.8	27.9	
Financial decentralization reduces corruption tendencies	F	3	15	14	48	24	3.72
	%	2.9	14.4	13.5	46.2	23.1	
Financial decentralization stretches the period over which the benefits of investments	F	6	18	22	55	3	3.30
	%	5.8	17.3	21.2	52.9	2.9	

The results in Table 4.3 on whether financial decentralization increases resources allocated to local government showed the majority percentage (82.7%) of the respondents agreed, 8.7% were undecided while another 8.7% disagreed. The mean = 3.80 close to 4 on the five-point Likert scale used to measure the items corresponded to agree. This means that the respondents agreed that financial decentralization increases resources allocated to local government. As to whether financial decentralization Improves delivery of services, cumulatively the majority percentage (62.5%) agreed while 23.1% agreed with 14.4% disagreeing. The mean = 3.54 close to 4 implied agreed. Therefore, the respondents indicated that financial decentralization Improves delivery of services. With respect to whether financial decentralization Limits misuse of funds, cumulatively the majority percentage (73.1%) agreed while 18.3% were undecided and 8.7% disagreed. The mean = 3.75 close to 4 implied agreed. Therefore, there was greater

understanding of financial decentralization Limiting misuse of funds.

Regarding whether financial decentralization establishes an effective road management system, indicated that cumulatively the majority (72.1%) agreed while 19.2% were undecided and 8.7% disagreed. The mean = 3.79 close to 4 suggested that Financial decentralization Establishes an effective road management system. As regards whether financial decentralization Promotes accountability of funds, cumulatively the majority (67.1%) agreed while 13.5% were undecided and 18.3% disagreed. The mean = 3.57 close to 4, which on the scale used indicated agreed meant Financial decentralization Promotes accountability of funds. With respect to whether Financial decentralization Enhances timely release of funds, cumulatively the majority percentage (83.7%) agreed while 7.7% were undecided and 8.7%

disagreed. The mean = 4.00 close to 4 suggested that there was Financial decentralization Enhances timely release of funds. As regards, whether financial decentralization reduces corruption tendencies, cumulatively the majority (69.3%) agreed while 13.5% were undecided and 17.3% disagreed. The mean = 3.72 close to 4 which corresponded to agree meant that Financial decentralization reduces corruption tendencies. As regards whether financial decentralization stretches the period over which the benefits of investments, cumulatively the larger percentage (55.8%) agreed while 21.2% were undecided and 23.1% disagreed. The mean = 3.30 close 3 corresponded to undecided, which meant that the respondents were undecided. Undecided being the average, the results suggested that fairly, Financial decentralization stretches the period over which the benefits of investments.

The overall mean = 3.66 for all the 8 items measuring Financial Decentralization on Rural Road Maintenance was close to 4 which corresponded with agreed. This meant that the respondents indicated that there was Financial Decentralization on Rural Road Maintenance. To find out whether the results obtained above were normally distributed and thus could be subjected to correlation and regression analyses and appropriate results got, a histogram was constructed to portray the normality of the results. The curve in Figure 4.2 shows normal distribution of the average index on Financial Decentralization on Rural Road Maintenance.

In addition to quantitative findings, qualitative data was collected through interviews. The interview question items required the respondents to give responses about Financial Decentralization on Rural Road Maintenance

In the interviews, several responses were given in relation to financial decentralization on Rural road maintenance

. One respondent stated;

Financial decentralization on Rural Road Maintenance is based on the people's needs and from different areas of the district. Consultative meetings are held through political leaders to executive committees and sometimes comes in as petitions. Financial decentralization on Rural Road Maintenance is based on the people's needs. However, implementation is an individual activity and becomes worse when reviews are not done.

Another respondent said;

Financial decentralization on rural road maintenance is the norm and requirement by the law. However, rural road maintenance are classified according to their different roles such as political leaders, civil society organizations and community members and impact felt from the road users. They are involved in projects planning as their concerns are addressed.

Similarly, another respondent remarked, "Planning is greatly participatory with different stakeholders involved. Stakeholders views right away from village level are sought

by letting the people express their needs which are either met by the district or the lower governments."

However, there were those respondents who indicated dissatisfaction with the level of rural road maintenance program. One respondent stated, "Bottom up approach is followed. However, people participation at times is not adequate in these meetings because at times they turn the meetings into political. In addition, participation should be much wider to include leadership at the grassroots in the communities." Another respondent said, "Most of the roads were are maintained without consulting the committees and even those where consultations were done, during implementation there was no teamwork. However, the communities appreciate what is done." Overall, the above views suggest that financial decentralization on rural road maintenance is good although it is necessary to increase involvement of those people who are close to the grassroots. Overall, the qualitative results concur with the results of descriptive statistics which revealed financial decentralization on rural road maintenance was good.

## VI. CONCLUSION

Financial decentralisation is a necessary requirement for rural feeder roads maintenance. This is because financial decentralisation leads to considering contextual needs of specific areas, projects fitting specificities of the local conditions, getting people's input, teamwork, legitimacy and approval of the projects by the concerned stakeholders.

## VII. RECOMMENDATION

Financial decentralisation is very key in local government rural projects and it should be made a priority in implementation of rural feeder roads maintenance. This is necessary to consider contextual financial needs of specific areas, making road projects fit specificities of the local conditions, get people's input, attract teamwork and win legitimacy and approval of projects by the stakeholders.

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