

Accountability in Local Governments in Uganda: A Case-Study of Kyankwanzi District Local Government

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Abstract: The study was set to establish the influence of accountability in local governments in Uganda: a case-study of Kyankwanzi district local government. A case study and cross sectional survey design was employed. Both simple and purposive strategies were utilized and data collected using questionnaire and interview guide.

The study results confirmed that accountability: political accountability, managerial accountability and financial accountability were all critical for better service delivery in Kyankwanzi district local government. The study recommends that Kyankwanzi district council should strengthen civil society organizations, coordination amongst the different government departments through holding regular meeting, strengthen financial management systems through tailor made trainings for finance staff to acquire financial knowledge and skill to enhance financial accountability for better service delivery.

Key words: Accountability in Local Governments

I. INTRODUCTION

In recent years, the idea of accountability has risen to the top of the political agenda in Europe, Asia and Africa at large [9]. 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 [6].

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 [2].

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.

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 [2]. 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 marked-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 [7]. [11] argued that public participation accelerates trust in local governments which induce more accountability from public officials. [9] contend that the push is a response to demands from citizens for an authentic role in improving service delivery in their communities.

In Uganda, the National Resistance Movement (NRM) government in 1993 enacted Resistance Council Statute to implement the decentralization programme. The policy was later enshrined in the Uganda Constitution of 1995, and legalized by the Local Governments Act, 1997. The Act established the district, municipality and town council/ sub-county as corporate bodies of the local governments to which it devolved far reaching powers and responsibilities in such areas as finances, legislation, planning and personnel matters. The main objective of this policy was to enhance accountability through decentralized structures of government for quality service delivery.

In Kyankwanzi district, since its inception on 1 July 2010 several decentralized services were provided for the people. These services which were enshrined in the Local Governments Act, 1997 included among others, primary education, primary healthcare and water services. However, in the due course of provision of these services, many studies revealed that there was low level of accountability.

The performance of Public Institutions is also based on the way they report on the use of resources to the district council.

[11] 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 [13] 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 [1]. 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.

In a study conducted by Kyankwanzi District Local Government [2] in 2018, the findings revealed that the district performance was low in terms of accountability and that there were no proper performance reports; and there were also inadequate local revenue and unrealistic budgeting. The study suggested timely preparation of reports, diversification of local revenue sources and linking budgeting to planning process. Accountability refers to the obligation of public officers to account for or take responsibility for their actions in both their conduct (by obeying the rules and not abusing their power) and performance or by serving the public interest in an efficient, effective and fair [9]. Accountability has three dimensions in this study which include: political, managerial and financial accountabilities.

II. LITERATURE REVIEW

The role of accountability in Local Governments in Uganda

Accountability refers to the obligation of public officers to account for or take responsibility for their actions in both their conduct (by obeying the rules and not abusing their power) and performance or by serving the public interest in an efficient, effective and fair manner [8]. Accountability has three dimensions in this study which include: political, managerial and financial accountabilities.

The role of political accountability in the health sector was to ensure that government deliver on electoral promises by allocating resource for infrastructure development [5]. According to the Ministry of Health [13], the number of health facilities in the public sector grew from 1.979 in 2004 to 2.301 in 2006. In a similar note, the proportion of the population within 5km radius of a health facility rose from 49% in 1999 to 72% in 2004/05, through construction of facilities [10]. The findings of the three studies showed only an average national increase in the number of health facilities, but not clear on the percentage increase of health facilities per district. It thus, becomes difficult to assess whether or not the local elected leaders are accountable to their constituents for meeting their demands in Kyankwanzi district.

Access to clean and safe water leads to improved health and is an essential investment in human capital. However, [18]. report showed that, developing countries were facing water

crisis which undermined their effort in the fight against poverty, hunger and diseases. Similarly, [9]. finding revealed that Uganda water sector targets to increase water supply facilities within easy reach of 77% for the rural population and 100% for the urban population were not achieved. These two studies revealed that, developing countries were facing water crisis due to inadequate water facilities to provide better service delivery.

There was a tendency for local governments to appoint personnel on the basis of ethnicity or residence rather than merit [15]. In northern Uganda, [13]. report indicated that, the staffing level in districts stood at 55% leaving a gap of 45% positions due to limited capacity. This had reduced the level of service delivery for the people. In another study, the majority of the vacancies in the public health sector were in health centres III up to the general hospital [14]. with health centre II's having the highest number of vacancies at 67%. Moreover, nurses who were critically required especially at Health Centre II, III and IV levels had vacancy rates at 53%, 54% and 37% respectively.

According to [12]. the total number of government aided primary school increased by 0.1% from 11.643 (FY 2016/17) to 11.654 (FY 2017/18). The National average on the number of teachers' houses per school during the years 2018-2020 increased from 18% to 20% in the rural schools [18]. On the same note, the number of classrooms increased to 78.403 in 2018 compared to only 25.676 classrooms in 2015 [5]. but the pupils- classroom ratio (PCR) was still high at 84:1. However, the three authors never brought out clearly the accountability status of school infrastructure in each district. Therefore, lack of specific details for each district in these three studies made it difficult to determine the level of political accountability in provision of school infrastructure to the electorate.

Meanwhile, some studies revealed improvement in school infrastructure development; [7]. found out that there were standard classrooms spacious for pupil population of 40 pupils per class in Nigeria. In Oguni State, the situation was even better in public primary schools, for example less than 40 pupils per class. Equally, [1]. revealed that in Uganda pupil classroom ratio continued to improve, for example primary pupil classroom ratio reduced from 94 per class in 2016 to 79 per class in 2019. Improvement in pupil classroom ratio resulted into quality service delivery. Furthermore, [16]. revealed that under School Facilities Grant a number of public primary schools benefited from classroom construction leading to reduced pupil classroom ratio. These studies revealed that, the number of primary schools and classroom constructions increased in Uganda and Nigeria. However, the three studies were not adequate in explaining the influence of political accountability in Local Governments. Therefore, this study was undertaken to establish the effect of accountability in Kyankwanzi district.

The [11]. report found out that most districts held technical meetings on monthly basis to enhance service delivery. The

purpose was to hold local government officials accountable to the council for the utilization of government resources meant for service delivery to the people. This agreed with the meeting held by [6]. where they discussed and analyzed the priorities of local governments in implementation of decentralization indicators. These studies revealed that, most district local governments in Uganda held technical planning meetings on monthly basis to ensure accountability for government programmes.

III. METHODOLOGY

The study used a case study design and adopted cross sectional survey to find out the opinion, attitudes, preferences and practices of cross section of the population about the subject under investigation [4].

The study population was drawn from Kyankwanzi district and civil society organizations

The researcher sampled 20 councilors, 40 technical officers, 20 board members, 40 community members, 10 private sector and 12 CSO representatives. The researcher used questionnaire form and interview guide as tools of data collection. The raw primary data collected from the primary sources by use of questionnaires was cleaned and the responses (variables) grouped according to their categories.

The study population was drawn from Kyankwanzi district and civil society organizations

(CSO's) where three different types of people were enlisted. The technical officers are people who understand and deal with implementation of government programmes on daily basis; and from whom accountability is sought, by virtue of the delegated authority and public resources they held.

The elected representatives (councilors) are people's representatives at the community. This group carried the direct mandate from the people through vote and assumed the final burden of giving satisfactory explanation to the public (people) on the performance of local governments.

The civil society is not part of the government machinery, but provides an important and rather independent interface with local government institutions. They spearheaded demand for accountability and its enforcement in the district.

Importantly, they formed part of the community's voice and oft-times rose up against poor administration and bargained for improved services.

The respondents were selected purposively since the researcher had the desire to include specific sections of the study population who had potential in-depth information and understood the basic themes of the study. In total, 65 respondents were interviewed using interview guides for councilors and civil servants and focus group discussion questions for the community and boards members.

Owing to the difficulty in accessing all the public institutions in the district, the researcher chosen four sub-counties out of ten plus district headquarters for the study.

The data was encoded and entered in SPSS 20 version for analysis.

IV. FINDINGS

Descriptive statistics on political accountability

The researcher asked several questions on political accountability for the respondents to express their opinions whether they were either in agreement or disagreement with these statements. The scores obtained in classroom construction, health unit construction and water facility statements were later computed. The results are presented in the Table 1 below.

Table 1 Summary of descriptive statistics on the political accountability

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Classroom pupil ratio in primary schools met	2	3	16	26	9	15	29	48	5	8	3	1
Health centre III per Sub county constructed	21	34	27	44	4	7	5	8	4	7	4	1
Equitable distribution of water facility per village provided	8	13	27	44	10	16	9	15	7	12	3	1

Source: Primary data

From the Table 1 above, when respondents (61) were asked whether Kyankwanzi district local government met the standard classroom-pupil ratio of 1:50 in its primary schools, majority 34 (56%) of respondents disagreed that Kyankwanzi district met the standard classroom-pupil ratio of 1:50 in its primary schools while minority 18 (30%) agreed.

Meanwhile, 9 (15%) were non-committal. The disagreement of majority (56) of Kyankwanzi district officials in the study could imply that there is poor service delivery. The Table 1 also shows that, the majority 48 (79%) of respondents agreed that Kyankwanzi district constructed health center 111 per sub county and 9 (15%) disagreed with the statement while 4(7%) were non-committal. This could suggest that there is better service delivery in Kyankwanzi district since majority (79%) agreed with the statement that there is health centre111 in every sub county. The Table 1 further indicates that the majority 35(57%) of respondents agreed with the statement that Kyankwanzi district provided equitable distribution of water facility per village and 16(26%) disagreed while 10(16%) were non-committal. This could suggest that there is good service delivery in Kyankwanzi district.

The interview results further revealed that, classroom constructions were equitable distributed in primary schools with pupil-classroom of 1:20 in rural areas. In contrast, urban schools still have high pupil-classroom ratio. One respondent from Kyankwanzi town council was quoted to have said that: “there are enough classrooms in rural schools but in urban area like Kyankwanzi town classrooms constructed are not enough.

In the health sector, interview findings were in agreement with the questionnaire result. Many respondents reported that, health centre IIIs were constructed in all sub counties except Kyankwanzi town council which has Hospital. One respondent in Kyankwanzi town council was quoted to have said: “In Kyankwanzi district, each sub county has at least one health centre III. Kyankwanzi town council has even a big hospital.” However, some respondents expressed mixed feelings about health centres in provision of services. One respondent from the Hospital made the following comment:

It is true; each sub county has one health centre III. But some of the health centres are not effective due to lack of medicines and health equipment needed to handle patients.

Descriptive statistics on managerial accountability

The researcher asked several questions on managerial accountability for the respondents to express their opinions whether they were in agreement or disagreement with these statements. The scores obtained in staffing, performance report and technical meeting were later computed. The results are presented in the Table 2 below.

Table 2 Summary of descriptive statistics of managerial accountability variables

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Qualified applicants interviewed to fill vacant posts	18	29	34	55	7	12	2	3			4	.73
Performance reports had enhanced decision making process in Kyankwanzi district	12	19	36	59	9	14	4	7			4	.78
Technical planning committee meetings held on monthly basis	21	34	30	49	8	13	2	3			4	.77

The Table 2 above indicates that out of 61 respondents, 52 (85%) agreed with the statement that qualified applicants were recruited to fill vacant posts compared to 2 (3%) who disagreed while 7 (12%) were non-committal. This could probably mean that there was better accountability as far as service delivery was concerned.

The respondents were asked whether performance reports enhanced decision making process in Kyankwanzi district. 48 (79%) of respondents agreed with the statement and 4 (7%) disagreed while 9 (15%) were non-committal. This could suggest that majority (79%) of officials in the study provide better services.

In another statement, respondents were asked whether technical planning committee meetings were held on monthly basis. 51(84%) of respondents agreed with the statement and 2(3%) disagreed while 8 (13%) were non-committal. This finding could mean that, technical planning meetings are held on monthly to improve service delivery in the District.

The interview results on whether Kyankwanzi district recruits qualified personnel are in line with the questionnaire finding. Many respondents reported recruitment of personnel in the district are based on required qualifications and experience. In support of this finding, the researcher quoted one of the respondents from the district headquarters who explained that: What I know is that, the DSC recruit personnel base on the requirements set by the Public Service Commission for the positions in the district. Vacant posts are advertised in the national newspaper for the Ugandans to apply. Therefore, there is no nepotism in the district recruitment exercise. However, some respondents had different opinion that, there is no fairness in the district recruitment of qualified personnel. To substantiate this fact, the researcher quoted a respondent from the district headquarters in saying that:

People of Kyankwanzi district are very bitter for the DSC over mismanagement of recruitment process. In 2019, some disgruntled people petitioned the Resident District Commissioner over shortlist of unqualified persons for senior positions in the district. In return, the Public Service Commission had to conceal the shortlist prepared by the DSC.

In the interview results on whether Kyankwanzi district prepares performance report to enhance decision making is not in line with the questionnaire finding. Many respondents confirmed that heads of departments do not prepare performance reports on time to improve accountability and service delivery. This is backed by a quote from a respondent in the district who said that: “most heads of departments do not produce reports on time. They only prepare these performance reports when reminded by the CAO in writing.”

In the interview results on whether technical planning meetings are held on monthly basis is in line with the questionnaire finding. Many respondents reported that technical planning committee (TPC) meetings are held on monthly basis by the heads of departments. This is evidenced when the researcher quoted a respondent from the district headquarters who said that: “we have a schedule for holding technical planning meeting at the end of every month. The minutes of these meetings are assessed every year; therefore, we cannot avoid it.”

Table 3 Summary of descriptive statistics of financial accountability variables

Question	SA		A		N		D		SD		X	SD
	F	%	F	%	F	%	F	%	F	%		
Final Accounts produced within three months from the end of each financial year	14	23	33	54	9	15	5	8			4	0.84
District financial year's budget approved at the end of every August	21	34	28	46	7	12	3	5	2	3	4	0.98
Official receipts printed for local revenue collection	31	51	19	31	7	12	3	5	1	2	4	0.96

The Table 3 shows responses of the respondents under financial accountability variables. The first question asked was whether Kyankwanzi district Final Accounts were produced within three months from the end of each financial year. 47 (77%) of respondents agreed with the statement and 5 (8%) disagreed while 9 (15%) were noncommittal. This could mean that the district council provided better services as far as financial accountability was concerned.

In the same Table 3, the respondents were asked about district budget approval. Out of 61 respondents, 49 (80%) of respondents agreed that Kyankwanzi district financial year's budget is approved at the end of every August compared to 5 (8%) who disagreed with the statement while 7 (12%) were non-committal. This suggested that, the district was able to enhance financial accountability for better service delivery. Again, the Table 8 indicates that, out of 61 respondents, 50 (81.9%) of respondents agreed that official receipts are issued for local revenue collection and 4 (6.5%) disagreed with it while 7 (11.5%) were non-committal. This could imply that Kyankwanzi district has proper accountability for local revenue collection to provide better service delivery.

The interview results revealed similar findings that Final Accounts are produced within the stipulated time to provide better services in the district. An interviewee from Finance department backed this finding by saying that: "preparation of Final Accounts is mandatory requirement for the district to qualify for government grants.

." However, some respondent complained about the quality of the Final Accounts prepared by the district each financial year. A respondent from the production department expressed concern over the quality of Final Accounts and said that:

"There is a problem with our Final Accounts because of the queries raised by auditors." In another development, some respondents complained that the Final Accounts prepared by the district are not given to the council standing committee responsible for finance. In this regard, a councilor interviewed was quoted to have said that: "I find it difficult to belief that

Final Accounts are prepared in the district because they are not discussed in the council."

Similarly, the interview results revealed that the budgets are approved in the district council. A respondent from Finance department supported this finding by saying that: "the district for the last three financial years has prepared realistic budget estimates." On contrary, some respondents reported that approved budgets are not realistic which results into audit queries. One respondent from Kyankwanzi town council had this to say: "approved budget estimates are not always achieved by the district."

V. RECOMMENDATIONS

Kyankwanzi district council should strengthen civil society organizations, coordination amongst the different government departments and financial management systems through holding regular meeting, monthly technical planning committee meetings to review government programmes and through tailor made trainings for finance staff to acquire financial knowledge and skill to enhance financial accountability in the district

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