Public Accountability:
Explaining Variation Across Local Governments in Uganda

By
Bruno Onzima

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TABLE OF CONTENTS

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List of Figures

List of Acronyms

ACAO	Assistant Chief Administrative Officer
AIDS	Acquired Immuno Deficiency Syndrome
ARV	Anti retroviral
BFP	Budget Framework Paper
CAO	Chief Administrative Officer
CAO	Chief Administrative Officer
CBO	Community Based Organization
CC	Contracts Committee
CDA	Community Development Assistant
CDO	Community Development Officer
CFO	Chief Finance Officer
CG	Conditional Grant
CLCD	Commissioner Local Council Development
CSO	Civil Society Organization(s)
DAO	District Agricultural Officer
DDP	District Development Plan
DPU	District Planning Unit
DRC	Democratic Republic of Congo
DSC	District Service Commission
DTPC	District Technical Planning Committee
EMC	Entebbe Municipal Council
FY	Fiscal year / financial year
GAP	Global Accountability Program
HIV/AIDS	Human Immuno Virus/Acquired Immuno Deficiency Syndrome
HRM	Human Resource Management
IGA	Income Generating Activities
IGA	Income Generating Activities
LC	Local Council

4.1.1.1.1   LC I Village level
LC II Parish level

	LC III Sub-county level
LC	Local Council
LDF	Local Development Fund
LGA	Local Governments Act
LGBFP	Local Government Budget Framework Paper
LGDP	Local Government Development Programme II
LGMSD	Local Government Management and Service Delivery
LGs	Local Governments
LLG	Lower Local Governments
LLGs	Lower Local Governments
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MDGs	Millennium Development Goals
MDGs	Millennium Development Goals
MIS	Management Information System
MoH	Ministry of Health
MoLG	Ministry of Local Government
NAADS	National Agriculture Advisory Service
NARO	National Agricultural Research Organization
NDP	National Development Plan
NEMA	National Environmental Management Authority
NGO	Non-Government Organization
NPM	New Public Management
NRM	Natural Resource Management
NURP	Northern Uganda Reconstruction Programme
NUSAF	Northern Uganda Social Action Fund
NUSAF	Northern Uganda Social Action Fund
PAC	Public Accounts Committee
PAF	Poverty Action Fund
PDU	Procurement and Disposal Unit

PEAP	Poverty Eradication Action Plan
PMA	Plan for Modernization of Agriculture
PO	Personnel Officer
PPO	Principal Personnel Officer
PRDP	Peace, Recovery and Development Programme
RC	Resistance Council
RDC	Resident District Commissioner
RDC	Resident District Commissioner
SACCOS	Savings and Credit Cooperative Society
SACCOS	Savings and Credit Cooperative Society
STDs	Sexual transmitted Diseases
STPC	Sub-county Technical planning Committee
TC	Town Council or Town Clerk
UBOS	Uganda Bureau of Statistics
UG	Unconditional Grant
UNDP	United Nations Development Programme
UNHCR	United Nations High Commission for Refugees
UNSAID	United States Agency for International Development
UPE	Universal Primary Education
USE	Universal Secondary Education.
WDR	World Development Report
WFP	World Food Programme

Abstract

What makes some local governments thrive while others fall short of answerability? What are the different dimensions/indicators/forms of accountability in local governments? What factors promote or hinder accountability in local governments? Implicitly, can struggling governments be made more accountable? These are some of the over arching questions this study attempts to examine as a way for creating firm theoretical and conceptual foundation for empirical investigation into the interactions between citizen awareness, local government capacity and political history on one hand and local accountability; (namely: transparency, participation and complaints and response mechanisms) on the other hand in Entebbe Municipal Council and Maracha District.

Accountability is an elusive concept that is difficult to define but it refers to obligation of one party to provide information and/or justification to another and/or face sanctions from the second party for inaction or inappropriate behaviour. At theoretical level, the study is grounded on the principal-agent model. The citizens here are the principals and local government leaders (both appointed/bureaucratic and elected/political) are their agents. The major theoretical argument is that, citizen awareness; local government capacity and political history affect transparency, participation and the use of complaints and response mechanisms in local governments thereby causing variation.

The study adopts a comparative case study methodology. Primary data was collected using in-depth interview of 12 respondents and observation from the selected local governments. The primary data was supplemented with review of relevant documents namely reports, statistical abstract and strategic plans from selected local governments. One major methodological challenge is the operationalisation of the elusive variables of accountability, because not many empirical studies are conducted on the subject being studied.

The findings of this study indicate that compared to Maracha District, Entebbe Municipal Council has more open and transparent government with better citizens access to local government budget, revenue and expenditure, it has annual audit of lower local governments and institutions such as schools and health centres, and citizens also have access to access to approved work plans projects and tenders. In addition, the municipality has many political parties represented on the council. There is also active participation of citizens in public meetings and participation in civil society organisations is found to be more active. Parliaments Public Accounts committee also has had closer working relations with the municipality where corruption cases were investigated. This shows that Entebbe Municipal Council is more accountable. The better performance of accountability in the municipality is attributed to better communication mechanisms, better capacity of municipality internal audit department, better ability to supervise, a long history of leadership and better supervision abilities. The study also found out that, the often neglected informal accountability mechanisms seem to greatly influence variation in local government accountability and not many studies are focused on this in a developing country context. Therefore an empirical study focusing on informal accountability in developing country context would enrich the literature.

CHAPTER ONE

1.0 INTRODUCTION

1.1 Introduction

Why are some local governments more accountable than others? The main aim of this study is to find out the factors responsible for the variation in accountability in selected local governments in Uganda.

Accountability is seen as one of the gains of decentralization, and a lot of decentralisation literature is split along political, administrative and fiscal lines. In this paper, borrowing from (Venugopal and Yilmaz, 2010) I will adopt a diagnostic framework to draw democratic or political and bureaucratic or administrative dimensions together in a coherent manner and focus on analyzing the factors behind variation in accountability in Local Governments in Uganda.

1.2 Background to the Study

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 centralised systems of governance from their former colonizers (Lubanga, 1996:47). However with the Structural Adjustment programs 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. Together with the desire to bring services closer to the people is the NPM ideology of moving public accountability closer to the people.

Scholars have argued that, decentralisation 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 accounter) 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 accounter can be sanctioned. This definition focuses on the important aspects of accountability, as it highlights the significance of a relation between accounter and the accountee, stressing the role obligation and sanctions in case of deviation.

In local governments, citizens are expected participate in electing their representatives whom they can hold to account. These representatives are either appointed or elected leaders. We shall have a detailed discussion on this relationship in chapter two. In order to contextualize our study, it is worth understanding a brief historical background of local governance in Uganda.

1.3 Brief History of Decentralized Local Governance in Uganda

The history of Uganda from the colonial period has been patched by different forms of governance (Lubanga, 1996:49). There has been emphasis on either centralized or decentralized form of governance in Uganda, this pied from one political regime to another or even within the same regime.

The present day Uganda state is a colonial creation. Before colonization, each ethnic group had its own independent system of governance. Scholars argue that, like in many parts of Africa, Buganda, Bunyoro and other kingdom areas had highly centralized hierarchical systems (Kauzya, 2007), while some of the non-kingdom areas such as parts of North, North East and South Western had decentralized system, where power and authority was in the hands of clan heads, some of whom were elected for specific functions.

Local governance in Uganda was established even before colonization. The country's decentralisation process has passed through various phases: the pre-colonial phase, the colonial phase, and the post-independence Local Governments argues Lubanga (1996). The post independence Uganda experienced policy change from decentralisation (1962-1966) centralization (1967-1985) and then back to decentralization (1986) to present. The current phase of decentralisation was institutionalized by the 1995 Constitution and the 1997 Local Governments Act which gave it a legal backing following a series of political and administrative commissions (ibid).

The pre-colonial governance plan changed with the British Colonial Government attempting to set up of African (Native) Authority in 1919, as the first local administrations (Lubanga, 1996:47). This was also the time (1914) West Nile was annexed from Congo Kinshasa (present day Democratic Republic of Congo) to become part of Uganda. The African Native Authority gave chiefs the clout to collect taxes (revenue), preside over native courts, maintain law and order and constitute the native councils at the district and lower levels. In Buganda, chiefs were appointed by and were answerable to the Kabaka (king of Buganda) while in

non-kingdom areas, chiefs were appointed by and were accountable to the District Commissioner (DC), who in turn was answerable to the centre (ibid). Their (DC and King and Chiefs) roles are executive, administrative, and at the same time judicial.

Immediately after independence, (1962-1966) local governments grew with majority of the kingdom assemblies and district council members directly elected. They had powers to set their own priorities. It should, however, be noted that this expansion did not go without challenges. In 1963, district councils lost powers to appoint their political heads to the centre (ibid). In 1967, a new constitution was promulgated, and Local Administration Act was enacted, removing local decision making and every power was centralized. During the period 1967-1985, Centralized System of Administration became the modus operandi.

The National Resistance Movement (NRM) came to power in 1986 and this was the peak of World Bank's Structural Adjustment Programs with its New Public Management reforms. Like in many of the African and Asian countries that had obtained political independence a few decades ago, the NRM immediately embarked on a decentralization path, starting with the election of Resistance Councils (RCs). Lubanga (1996:50) contends that, apart from serving as a political method of empowerment, decentralisation was regarded as a policy aimed at improving local democracy, accountability, efficiency intra and inter-district equality, effectiveness and sustainability. Accordingly, the 1995 Constitution of Uganda and subsequently the 1997 Local Governments Act, gave impetus and legal backing for the Decentralized Local Governance in Uganda. Article 176 (1) stipulates that: "The system of local government in Uganda shall be based on the district as a unit under which there shall be such lower local governments and administrative units as parliament may by law provide". Similarly Article 176 (2) b specifies that "decentralisation shall be the principle applying to all local government and in particular, from higher to lower local government units to ensure people's participation and democratic control in decision making" (Uganda, 1995:117).

Decentralisation in Uganda, was not a local political initiative. Like the rest of the world, Uganda's decentralization came at a time when World Bank through Structural Adjustment programs embarked on Decentralization Policy in Africa, Asia and other parts of the world, with political and fiscal devolution (Martinez-Vazquez & Vaillacourt, 2011:1). As a recipie on the New Public Management reforms menu, decentralisation became a key concept to be adopted and followed in the developed and developing countries. Developed States such as United kingdom, Belgium, Spain and Italy have had a stronghold on decentralisation (ibid);

as most of the developing countries were compelled to take the path of decentralization as it became a craze, which was tied to aid conditionality, therefore inevitable.

1.4 Local Government Structure in Uganda

The local government system in Uganda is based on the district as a unit, under which there are lower local governments and administrative units (Uganda, 1995). There are three main types of local government and these are: first the local governments in a district rural area are the district council and the sub county councils; secondly the local governments in a city are the city council and the city division councils; and thirdly the local governments in a municipality are the municipal council and the municipal division councils.(Uganda, 1997).

The municipal Council is an equivalent of a county. Other lower local governments are: sub county and municipal division council local governments. Below this level are the parishes and the wards in rural and urban local governments respectively.

Figure 1: the Structure of Local Governments in Uganda

Source: Steffensen, Tidemand and Sewakambo (2004). Adopted from (Kritika Saxena et al., 2010)
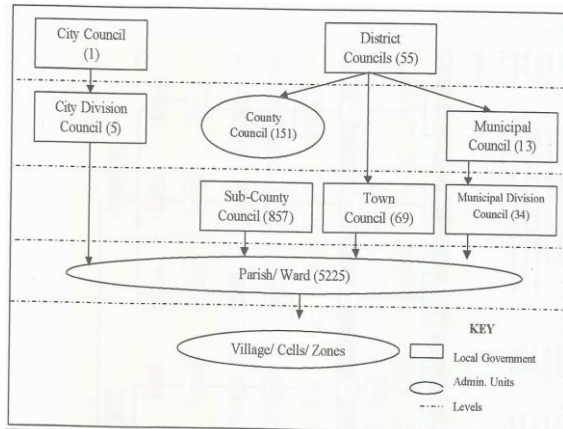
Uganda is divided into 112 districts and has one city across four administrative regions (Eastern, Western, Northern and Central). The government seeks to add another 22 districts to this number (Mubiri, 2012). Most districts are named after their main commercial and administrative towns. Each district is in turn divided into counties (in rural areas) and municipality (in urban areas). (MOLG, 2012). City Council and District constitute upper local governments while Municipal Councils form lower local governments.

1.5 Research Problem

Uganda, like many other developing countries embarked on decentralisation for a democratic, participatory, decentralized local government system that could sustain development and deliver services efficiently and effectively to the people (MOLG, 2012). Besides transfer of power from centre to districts, political control at local level, enhancing local economic development and improving local capacity in management of resources, decentralization

policy in Uganda envisioned improvement in accountability and responsibility at the local level (MOLG, 2012).

Scholars have argued that, once a country decentralizes; there would be: a) responsive, b) efficient, and c) accountable governance at the local level. Despite these claims, most decentralization efforts end up without increasing the powers of local authorities or peoples (Agrawal & Ribot, 1999:473-474). Decentralisation seems to have failed to achieve these objectives in many cases. For instance, there is little evidence that decentralization in Ghana has helped produce a more effective, accountable local government for Kumasi (Miltin, 2000:8). Similar challenges are reported in the Ugandan media of how service delivery in many parts of the country are in a poor state. For instance, Mbale Mnicipal 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. The literature on decentralization contains many examples where decentralization has not led to greater accountability (Venugopal & Yilmaz, 2010:1). In Uganda, there some districts are reported to be performing better than others. Gulu and Luweero districts were for instance reported to be the best performing districts; while others performed poorly (Monitor, 2011)

The question that we need to ask here is, why do some local governments have better accountability performance than others? (Manor, 2006:288) argues that analysts tend to blame the little success of decentralisation on the central governments' failure to devolve power and resources to the local levels. "For a fair test of the promises and failures of democratic decentralisation, we need comparative studies that focus on minority of cases in which adequate powers and resources have been provided. No one has attampted this. That too would renew the literature." This is the gap this study intends to address given that all the local governments in Uganda receive conditional and unconditional grants. This study will particularly focus on why certain local governments are more accountable than others despite enjoying the same legislative mandate.

1.6 Objectives of the Study
Accountability in local governments is now more crucial than ever. The increasing number of local government administration units is bringing service delivery closer to the local people. But ensuring accountability from the centre for these services is impractical as it is simply

impossible for a few staff in central government ministry to monitor the progress of activities at every local administrative unit while also keeping with the pace of work at the centre. Local communities are, therefore, called upon to be more involved in local government performance and service delivery at all levels if quality is to be improved.

The main objective of the study therefore is to find out why some local governments in Uganda have exemplary accountability performance compared to others. Specifically the study will focus on:

- Finding out how local bureaucrats and politicians understand accountability.
- Finding out the factors responsible for promoting and hindering accountability practices in selected local governments in Uganda.
- Finding explanations of why some local governments are more accountable than others.
- Finding out how the less accountable local governments can be made more accountable.

1.7 Research Question,
The central question this study seeks to find answers to is why are local governments more accountable than others?

Specifically the study seeks to find answers to the following overarching questions:

- What are the different dimensions/indicators/forms of accountability in local governments?
- What factors promote or hinder accountability in local governments?
- Why do some local governments thrive while others fall short of accountability?
- How can accountability performance be improved in local governments that have fallen short of accountability?

1.8 Significance of the Study
The study is important for a number of reasons in that:
1. It will contribute to the existing literature on accountability in decentralised service delivery and serve as an impetus for further research into similar areas.

2. The study findings will also serve as a recommendation for policy makers on the best way to strengthen accountability practices in local governments in Uganda.

3. It further seeks to highlight the accountability challenges especially in the developing countries.

1.9 Outline of the Thesis:

The study is divided into seven parts. The first part introduces the the study topic, giving the research a brief background positioning this local accountability study in Ugandans decentralized local government system. This part also highligts the major research problem of why some local governments are more accountable than others. Themajor objectives of the research are stated and finally the part ends with an outline of the main sections of the thesis.

The second part is the theoretical chapter. It begins with theoretical and empirical review of the existing literature and ends with the an analytical framework. This gives the study a sense of direction for analysis of the empirical data. Its main focus was to position the study within the Principal-Agent school of thought, making an attempt to draw explanations for variation in accountability in selected local governments in Uganda. Citizens in this study are the principals and the local government leaders (politicians and bureaucrats) are the agents. Here the main variables of the study are identified and discussed. The dependent variable is accountability, which is operationalised as transparency, participation and complaints and response mechanisms. The main indicator for transparency is availability and citizen's access to budget information, internal and external reports as well as work plans and approved projects and tenders. The main indicators for participation are citizens involvement in local elections-seen in leadership change and many political parties being represented on the council, attandance of public meetings and council sessions and citizens involvement in CSOs and CBOs. The independent variables are citizens/public awareness, local government capacity and political history. Public awareness is operationalised as number of communication mechanisms and number of CSOs and CBOs. Local government capacity is operationalised as proportion of locally generated revenue, human resource capacity in internal audit and ability to supervise. And politcal history is operationalised as history and leadership.

The third part looks at the methodology used to study the explanations for variation in accountability in local governments. the study used comparative case study design, which is presented in this part. Due to time and resource constraints, the study employed mainly

qualitative study, using indepth interviews. The advantage of this method is the ability to obtain detailed information from the respondents, though use of mixed methods would have enriched the study more. data was colected from two upper local governments of Entebbe Municipal Council and Maracha District. a total of 12 respondents were interviewed and in addition, government documents such as the Constitution of Uganda, Local Governments Act, and relevant reports and work plans from the respective Local Governments are used to supplement the sources of information. The major methodological challenges of the study, which is operationalizing the variables is also pointed out.

The fourth part presents the data collected. The main focus of this part is the dependent variable, therefore the data here is presented and discussed under the subheadings of transparency, participation and complaints and response mechanisms, which are the operational indicators of accountability. Data from the two local governments is presented concurrently in order to bring out the similarities and differences.

The fifth part focuses on analysing factors responsible for variation. Here the independent variables are identified and discussed under the subheadings citizen awareness, local government capacity and political history, which are the main operationalizations of the independent variable. Here also data is presented from the two local governments.

The sixth part is a short chapter. It briefly summarises the main findings in Entebbe Municipal Council and Maracha District under the subthemes earlier discussed. It is a recap of two chapters: four and five. The aim of this is to bring out a comparative outline of the two local governments under study.

The last part presents the summary and main conclusions in the thesis. Recommendations for future research are also made in this chapter. This chapter further points out some of the contributions of this thesis to the existing knowledge on Accountability relations in Local Governments.

1.10   Conclusion
The main purpose of this chapter was to bring forward the salient issues raised in this study. The main argument of the study was to find out the explanatory factors for variation in accountability performance in local governments. The main argument was that, depite similar legal and institutional framework, accountability performance across local governments will varry due to the different perceptions and understandings of the concept accountability.

CHAPTER TWO

2.0 THE THEORETICAL FRAMEWORK

2.1 Introduction

This chapter is subdivided into three main parts. The first presents a theoretical and empirical review of existing literature on accountability in order to identify both its promising points and shortcomings. The second part is a brief review of literature on the broader decentralization reform within which accountability studies in local governments in Uganda is examined. And the third part elaborates on an alternative explanatory framework for understanding variation in accountability across local governments using the propositions of the Principal Agency theory upon which the study is based. Using this model, the researcher will construct his own conceptual framework. The study also presents and operationalizes the notion of accountability, drawing aspects from perspectives presented by Romzek and Dubnick (1987), O'loughlin (1990) and Shakespeare (2010). This study will further be guided by the analysis of Mark Bovens. The purpose of this is to position and analyse accountability in a broader context.

2.2 Conceptualizing accountability

What is accountability? Who is accountable? To whom? For what? How can we tell one person or group is more accountable than the other? In whose interest do those who wield political authority work? Is it the general public, elected officials, agency heads, clients, special interest groups or the future generation? These are some of the questions that this study will attempt to answer. Figuring answers to these questions will probably lead us to find the explanations for variation in accountability in local governments. (Romzek and Dubnick, 1987:229).

2.2.1 Defining Accountability

The notion of accountability, like decentralization is subtle; it means different things to different people. Brinkerhoff (2004:372) notes that, despite its popularity, accountability is ill-defined. Mulgan (2000) on the other hand calls it 'complex and chameleon-like' as Schedler (1999) observes that, 'accountability represents an underexploited concept whose meaning remains evasive, whose boundaries are fuzzy and whose internal structure is confusing'.

Despite the disparities in definitions, accountability theories have claimed prominence in public administration literature, encompassing three nucleus aspects. At the heart of the concept of accountability is first, accountability being a relational term. One party is accountable to the other. Secondly, it is looked at in terms of obligation of one entity (person or organization) to another. Here the focus is on the provision of explanations for ones actions. Thirdly, accountability entails the ability to impose sanctions if actions are deemed unsatisfactory(Eckardt, 2008:29, Brinkerhoff, 2004).

One fascinating definition of Accountability is by Bovens (2005), who defines it as "*a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor can be sanctioned*". This definition covers the important aspects of accountability, as it emphasizes the importance of a relation between actors and the forum, stressing the role obligation and sanctions in case of deviation.

A more general definition of accountability includes obligation of one party to provide information and/or justification to another and/or face sanctions from the second party for inaction or inappropriate behaviour. It takes into consideration holding one party or person answerable for one's actions or in actions. Accountability therefore is the process whereby organizations and individuals are answerable for their performance. It requires a clear statement of the outcomes required, and who is responsible for achieving them and to whom? Who is to take the credit or the blame? Simply put, X is responsible to Y for Z.

The various definitions of accountability therefore leave one question. What then is considered to be accountability? Bovens (2010), has developed what he referrers to as two concepts of accountability that is accountability as a virtue and accountability as a mechanism. We shall discuss these two concepts in the following section.

2.2.2   The two concepts of accountability

As earlier mentioned, Bovens (2010) accountability takes two forms namely accountability as a virtue and accountability as a mechanism. He further argues that, these two discourses emerged mainly from two schools of thought.

2.2.2.1 Accountability ad a virtue

This view of accountability emerged mainly from the American academic and political discourse particularly though not exclusively. In this case accountability is used primarily as a normative concept, as a set of standards for the evaluation of the behavior of public actors. Accountability or, more precisely, being accountable, is seen as a positive quality in organisations or officials. Hence, accountability studies often focus on normative issues, on the assessment of the actual and active behaviour of public agents.

Accountability here is viewed as a normative concept, as a set of standards for the evaluation of the behaviour of public actors. Precisely, this group of scholars sees accountability, as 'being accountable'; it is seen as a virtue, or a positive quality of organizations' or officials

2.2.2.2 Accountability as a mechanism

The second view comes from the British, Australian, Canadian and a Continental European scholarly debate. Accountability is used in a narrower, descriptive sense. It is seen as an institutional relation or arrangement in which an actor can be held to account by a forum. Here, the locus of accountability studies is not the behaviour of public agents, but the way in which these institutional arrangements operate (Bovens, 2010:946). The second school of thought sees accountability as social 'mechanism', as an institutional relation or arrangement in which an agent can be held to account by another agent or institution (Aucoin and Jarvis 2005; Bovens 2007b; Day and Klein 1987; Goodin 2003; Mulgan 2003; Philp 2009; Scott 2000) cited in (Bovens, 2010:948).

This study will draw aspects from these two concepts of accountability as they are both useful for the study of and debate about democratic governance. (Bovens, 2010). However, the main arguments for the focus of the study will be accountability in the narrower sense (as a social relation). In this case one party is obliged to answer to another, and the accounter has to have the 'teeth' to administer consequences for behavior. These consequences may be rewards, in case of good performance or it may be sanctions in the case of deviation. But for a better understanding, we need to elaborate more concepts of answerability, obligation, judgments and sanctions; which are the building blocks of accountability.

2.2.3 Accountability as answerability and obligation

Being accountable entails being answerable. While institutions may look at accountability in informational terms, citizens look at it in relational terms. In the former case (informational

terms), information flows from the accounting actor(s) to the overseeing actor(s). This information ranges from budget information to information on activities carried out. In the latter case (relational terms) there is focus on explanation and justification of why the accountable, actor(s) acted the way they did (Andrews and Shah, 2003:ix). There is a dialogue that takes place in different arena-from personal, private to more public and congressional arena. This links exercise of government responsiveness to the "voice" of the citizens (Brinkerhoff, 2001).

There are two types of answerability questions: the first being informational. This can include giving budget information, narrative reports of activities or outputs. This type of information is unidirectional and flows from the accounter(s) to the accountee(s). The second type of information flow goes beyond reporting facts. It questions the justification for actions or inactions. This takes place in various arenas, ranging from internal (for example lower level managers to their superiors), to agency level (say facilities to insurance health insurance) or more public arenas like community meetings where local leaders answer to residents (Brinkerhoff, 2004:372). Answerability is thus demand driven, that is the ability of the accountee to ask for information from the accounter.

To be accountable puts a requirement on the actor to explain his or her actions and inactions to the forum. This could be formal or informal. Formal accountability requirements take the form of court procedures, committee summons among others while informal accountability involve obligations on the side of the accounter and this could include press conference and meetings among others (Bovens, 2005).

Obligations on the other hand consist of three elements: First the actor is obliged to *inform the forum about his conduct*, by providing various sorts of information about the performance of tasks, about outcomes, or about procedures. Secondly, there should be a possibility for the forum to interrogate the actor and to *question* the sufficiency of the information or the legality of the conduct of the actor; hence, the close semantic connection between 'accountability' and 'answerability.' Thirdly, the forum may *pass judgement* on the performance of the actor. It may agree to an annual account, criticize a policy, or publicly censure an official or an agency. In passing a negative judgement, the forum frequently imposes sanctions of some kind on the actor. It has been a point of discussion in the literature whether the *possibility of sanctions* is a constitutive element of accountability. Obligation is supply driven and its main driving force is the accounter, who is obliged to provide the

needed information to the accountee(Bovens, 2005). The actor in this study is the local leaders and the forum is the citizens.

2.2.4 Accountability as rewards, enforcements and sanctions

Accountability is only effective where the overseeing actor(s) can enforce sanctions or evoke punishment for noncompliance, transgressions, failure or inappropriate behavior. Accountability without sanctions is weak. Sanctions may range from professional code of conduct for example the Leadership Code Act, 2002 in Uganda, exposure to negative publicity for human rights abuses of government by civil society organizations for instance. But enforcement of these sanctions is what gives 'teeth' to accountability; otherwise it remains rhetoric (Brinkerhoff, 2001:3).

Locating where the accountable and overseeing actors are situated either within or outside the state is crucial to understanding accountability within a particular governance system. The 'accountable' actor could be located within the state, for example ombudsman, the local governments' accounts commission and public accounts commission. This is what is referred to as horizontal accountability. They operate on the principle of separation of powers. However, their effectiveness depends on the links to the judiciary that gives them the enforcement arm, otherwise accountability remains unenforced. On the other hand the overseeing actor may be outside the state. This overseeing actor could be citizens and their enforcement power is periodic elections among others. However the citizens ability as actor depends on their connection to state agencies or quality of democracy in the country…like basic freedoms or they need to have sufficient capacities to allow them enforce accountability (Brinkerhoff, 2001:4). Therefore at the confluence of accountability debate is who is accountable? To whom? For what? And what are the consequences of non compliance?

2.2.5 Accountability as an idol

Accountability is a relatively new concept in Public Management. Its origins can be traced in the Anglo-Norman (not Anglo-Saxon literature), around the 13th Century with its roots in Business and Economics schools of thought. Literally accountability comes from accounting that is book-keeping (Bovens, 2005).

> According to Dubnick (2002: 7-9), the roots of the contemporary concept can be traced to the reign of William I, in the decades after the 1066 Norman conquest of England. In 1085 William required all the property holders in his realm to render *a*

count of what they possessed. These possessions were assessed and listed by royal agents in the so-called Domesday Books. This census was not held for taxation purposes alone; it also served as a means to establish the foundations of royal governance. The Domesday Books listed what was in the king's realm; moreover, the landowners were all required to swear oaths of fealty to the crown. By the early twelfth century, this had evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving

This 'book-keeping' view of accountability has since changed. Today accountability symbolizes 'good governance' not only in the public but also private domains. "Accountability does not refer to sovereigns holding their subjects to account but to the reverse, it is the authorities themselves who are being held accountable by their citizens"(Bovens, 2005:183). Accountability has gained eminence in modern public administration theory and practice. Bovens (2005:182), looks at the concept both as a mechanism and an end. In his own words:

> In the NPM ideology, public accountability is both an instrument and a goal. What started as an instrument to enhance the effectiveness and efficiency of public governance, has gradually become a goal in itself. Nowadays, accountability has become a Good Thing, of which it seems we cannot have enough (Pollit 2003: 89 cited in Bovens, 2005). As a concept, however, 'accountability' is rather elusive. It has become a hurrah-word, like 'learning', 'responsibility', or 'solidarity', to which no one can object. It is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to hold critics at bay (Bovens, 2005:182).

Today the concept is compelling to public policy formulators and implementers. It is not only appealing in the developed nations such as the US, where for instance over 50-70 Proposed Bills to Congress between 2001-2002 had the word "accountability" in their titles (Dubnick, 2002) but also in developing countries where it has become trendy especially in the decentralizing and decentralized nations.

Uganda is acclaimed as a model for decentralization. The country has institutionalized accountability both in central government and in the local government structures. In the central government, there are institutions such as Inspectorate of Government, with regional offices to oversee local government activities. Similarly, Public Accounts Committee of

Parliament oversees accountability at Central Government Level where as all Districts have Public Accounts Committee at the District to enforce accountability (Uganda, 1995). Accountability has captured the attention of the public; therefore it has become fashionable in public institutions, and it is considered key to proper functioning of institutions in the public domain.

2.2.6   Institutionalizing of Accountability: to whom and for what is account rendered?

2.2.6.1 The concept of Public accountability

Accountability is a key component in many social relations. This study concerns itself with accountability in the public domain, but the question is: what is public accountability? The notion of 'public' refers to a number of different aspects: First, 'public' should be understood to mean 'openness'. Accountability is not rendered in secrecy, behind closed doors, but is in principle open to the general public. The information provided about the actor's conduct is widely accessible, hearings and debates are open to the public and the forum publicises its judgement.

Secondly, 'public' refers to the object of the account to be rendered. Public accountability mainly relates to subjects of public concern domain, such as the spending of public funds, the exercise of public authorities, or the conduct of public institutions. It is not necessarily limited to public organisations, but can extend to private bodies that exercise public privileges or receive public funding (Scott 2000: 41 cited in Bovens, 2005). This also has impacts on the accounting perspective. Public accountability therefore entails the rendering of account for matters of public interest, i.e. an accounting that is performed with a view to the judgement to be passed by the citizens. In general, one could say that public accountability is accountability in and about the public domain (Bovens, 2005). It is therefore a social and institutional relation.

2.2.6.2 Accountability as a social and institutional relation

The concept of accountability as a social relation can best be explained in the context of institution. In this discussion, we adopt the definition of institution by March and Olsen who argue that institutions can be understood as a relatively stable collection of rules and organized practices embedded in structures of meanings and resources that are relatively invariant in the face of turnover of individuals and changing external circumstances (March

and Olsen, 2006). Institutions are seen as rules and regulations that guide individual actions, the structures within which these rules operate and the resources that enable actions to be taken. The role of third parties in enforcing these rules and ensuring compliance is paramount.

Political theories focus on politics as a reflection of society; political phenomenon is seen as aggregate consequences of individual behavior and choices based on self interest. History plays a key role in ensuring unique and appropriate actions by individuals while decision making and resource allocation occupy a central role in political life. These theories later gave way to the new institutional approach which blends these elements putting emphasis on autonomy of political institutions, inefficiencies in history and also importance of symbolic action for understanding politics (March and Olsen, 2004). The individual is the central social actor in New Institutional approach. Society is thus seen as a collection of individuals.

Accountability on the other hand involves interactions between individuals in society. Accountability is defined as a "*relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor can be sanctioned*"(Bovens, 2005). The key elements of this definition are answerability, obligation and sanctions (Eckardt, 2008:29) these elements call for further explanations and here we shall adopt the analysis of Bovens.

> The *actor* can be either an individual, in our case an official or civil servant, or an organisation. With public accountability, the actor will often be a public institution or a government agency such as local government. The significant other, the *accountability forum*, can be a specific person, such as a superior, a minister, or a journalist, or it can be an agency, such as parliament, a local council, a court, or the audit office, but it can also be a more virtual entity, such as, in the case of public accountability, the general public.

The nature of interaction between 'the forum' and 'the actor' frequently revolves around a 'principal-agent relation'. (We shall elaborate on this model in the later part of this work). The forum is the principal, e.g. legislature, who has handed over authority to the agent such as a minister. The agent is supposed to account frequently about his/her performance in office. This is a peculiar case with political accountability (see Strom 2000; 2003). In other accountability relations the forums are not principals of the actors, for example courts in case of legal accountability or professional associations in case of professional accountability.

The central point here is that in accountability relationship, there must be an "*accounter*" and an "*accountee*". The *accounter* must be *answerable*, has the *obligation* to explain his or her actions and inactions as well as *be judged* for their actions. S/he also receives *sanctions* in case of deviation from the expected.

2.2.6.3 Understanding accountability relationships: to whom and for what is account rendered?
Brinkerhoff (2001) puts the model of accountability in a matrix with high enforcement/sanctions capacity within government and outside, low enforcement within and outside government. What is key here is high enforcement institutions tend to be located within government while low enforcement tend to be located outside government reaffirming the earlier argument of the need to have links with government agencies for accountability to work effectively (Brinkerhoff, 2001).

Figure 2: Typology of Accountability with Illustrative Examples

	Accountability within government (horizontal)	Accountability outside government (vertical)
High enforcement/sanctions capacity	? Supreme audit institutions ? Courts ? Comptrollers general ? Law enforcement agencies ? Parliamentary hearings ? Legislative committees ? Administrative review councils ? Anti-corruption agencies	? Elections ? Professional codes of conduct ? National/international standard-setting bodies ? Accreditation agencies ? Referenda ? Public interest law
Low enforcement/sanctions capacity	? Advisory boards ? Interministerial committees ? Ombudsman offices ? Blue ribbon panels ? Citizens' charters ? "Sunshine" laws ? Freedom of information laws	? Citizen oversight committees ? Service delivery surveys ? Civil society watchdog organizations ? Policy research (e.g., by think tanks or universities) ? Investigative journalism (media)

Source: Brinkerhoff (2001:5)

In so far as there are different viewpoints, there seems to be one common understanding-accountability has to do with responsibility for one's actions and inactions, it relates to one being answerable for their actions/inactions. It is the degree to which local governments have to explain or justify what they have done or failed to do. Improved information about local needs and preferences is one of the theoretical advantages of decentralization, but there is no

guarantee that leaders will actually act on these preferences unless they feel some sort of accountability to citizens. This accountability can take various forms but local elections are the most common and powerful form of accountability, as other mechanisms such as citizen councils can have limited influence (DTT, 2012)

For effective local elections, citizens must participate; therefore to understand the concept of accountability better, we need to comprehend it in the light of participation. Participation is chiefly concerned with increasing the role of citizens in choosing their local leaders and in telling those leaders what to do—in other words, providing inputs into local governance. On the other hand, accountability can be seen as the validation of participation, in that the test of whether it attempts to increase participation, prove successful, is the extent to which people can use participation to hold a local government responsible for its actions (DTT, 2012).

Besides responsiveness and efficiency, accountability is an expected gain from decentralization (Andrews and Shah, 2003:19). Bird, (1993:208) presents accountability as a central theme for the benefit of the locals. These gains are expected because government is shifted closer to the people. (Andrews and Shah, 2003). With decentralization, transfer of authority and responsibility to the decentralized agency enhances accountability to the higher authority. This "higher authority" varies depending on whether there is a devolution, deconcentration, delegation or privatization and divestiture form of decentralization. (Turner and Hulme, 1997:154). In case of devolution, the higher authority is the local population, therefore the main mode of accountability is the elections; whereas bureaucracy and other legal means tend to take centre stage in the case of other forms of decentralization.

Accountability takes four different forms namely: bureaucratic, political, professional, and legal (Romzek & Dubnick, 1987:228) and it has two dimensions in Public Administration: The first dimension *Bureaucratic Accountability* entails government workers being answerable to elected officials (DTT, 2012). This entails management of agency expectation through accountability mechanisms and it calls for establishment of some authoritative source of control. These sources may be internal or external, formal or informal, hierarchical or horizontal relations may be at play (Romzek and Dubnick, 1987:228).

A second form, *Political Accountability* involves elected leaders being answerable to the citizens who elect them. It is the degree of control over agency choices and operations exercised by those sources of control. Accountability has to do with relationship between two unequal individuals (Romzek and Dubnick, 1987) This study will try to focus on both

bureaucratic and political forms of accountability to get a clear picture of why variation exists in Uganda's local government. The hope of the researcher is to come up with comprehensive explanations for these variations.

The third form of accountability is legal accountability which involves control of a party outside the agency members and the fourth form professional accountability entails reliance on skilled expertise of professionals such as accountants (Romzek & Dubnick, 1987). These forms of accountability evolved from the cultural legal foundations, democratic/political accountability, and financial accountability and performance accountability notions of the concept. We shall not go into a detailed examination of these forms of accountability but they are worth mentioning.

Cultural legal foundations of accountability owe a lot from the 18th century political philosophers who argued for the ascendancy of individual rights over those of the state. The state relations were looked at in terms of the "social contract" (Brinkerhoff, 2001:7). These principles were enshrined in constitutions and became part and parcel of governance. It therefore gave the legal institutional framework for accountability. This, however, was not the same view in the colonized states that basically looked at accountability as answerability to the colonial master. Such conceptions have since changed with the demise of colonial governance but the legacy still remains in the bureaucratic influence of the state over individual rights and freedoms in the developing countries.

Democratic/political accountability is seen in terms of oversight of government agencies and public officials in their responsiveness to political leaders and to citizens of the public trust. These have links to financial and performance accountability. The major argument here is that government must deliver electoral promises and be responsive to citizens' needs (Brinkerhoff, 2001:6).

Financial accountability dimension focuses on compliance with laws, regulations, and procedures regarding transparent allocation of expenditure and resource allocation as well as reporting of financial resources. The link it has to democratic accountability is that resources are used for the agreed purpose. Transparency in resource allocation enhances citizens' ability to participate in oversight. This argument also has links to performance; in that goods and services cannot be produced without financial resources, therefore many accountability systems join democratic and financial accountability (Brinkerhoff, 2001:6).

Performance accountability on the other hand entails scrutiny of officials and agencies in relation to production of outputs, delivery of services and accomplishment of objectives and or achievement of results and impacts. It relates to democratic/political accountability in that citizens see whether government is responsive, trustworthy and democratic. These affect citizen's satisfaction with government and therefore determine the outcome of elections. Financial accountability on the other hand relates to allocation of financial resources to achieving the desired results (Brinkerhoff, 2001:6)

The focus of my study will be on democratic or political and bureaucratic accountability. Bureaucracy is used in this context not to refer only civil service employees and their many extraordinary competence but also included political appointees, many of whom come to government for relatively short periods of time after successful experiences in the private, non-profit sector or even in academia (Rosen, 1998). In Uganda, the president appoints Resident District Commissioners to oversee government programs in the district. Such central government appointees will be considered in this analysis.

Improving government accountability improves service delivery, particularly for the poor, a point the World Development Report 2004: Making Services Work for Poor People makes in convincing fashion (World-Bank, 2004). Conversely, scholars argue that increasing the resources allocated for public services without fixing the accountability incentive structure will most likely not translate into greater development benefits for the poor (Venugopal and Yilmaz, 2010). If service provision is to benefit the clientele, the intended beneficiaries should be able to hold the people responsible to account, thus emphasizing the importance of accountability as a social relation at the local level. These arguments presuppose the existence of citizens who have all the necessary information and therefore are able to determine their destiny. For a good understanding of accountability at the local level, we need to look at accountability in the context of decentralized local governments within which this study is positioned.

The main aim of this study is find explanations for variation in accountability performance in local governments; therefore it is imperative that we center our attention on some of the theoretical arguments on accountability in a decentralized local government.

2.3 Accountability, Local Government and Decentralization

Local Governments are seen as agents for effective management as they are able to solve problems effectively. Their key role is seen in identification of problems, setting priorities, resource mobilization, implementation of programs, evaluation of results as well as maintenance of popular legitimacy with the authority and resources within the available institutional framework. Accountability to the population, widespread participation and set rules to organize the local affairs are important elements for any local government in order to be considered functional (Olowu and Wunsch, 2004:7)

Decentralization is one of the most resonate, yet contentious concepts in modern literature and local government administration practices across the sphere. Different theoretical and empirical arguments on the concept have emerged. However, the main arguments for decentralization hinge around understanding decentralization not only as territorial but also functional transfer of power and authority from an individual or central government agency to another individual or another government agency that is "closer" to the people. It takes the form of *deconcentration*, which is the shifting workload (without authority) from centre to periphery, *delegation,* which refers to transfer of defined power and responsibility from center to other agencies, *devolution* that is transfer of authority and decision making from centre to local units and *deregulation (privatization)* involvement of private suppliers to provide public goods and services (Turner and Hulme, 1997:152)

Public sector institutions are perceived to be geographically remote and unresponsive to local people's needs, taking decisions without knowledge about the actual problems and preferences of the local people (Turner & Hulme, 1997:151). These institutions are riddled with inefficiencies. Therefore, decentralization in its various forms gained prominence as a panacea to the above inefficient and sometimes collapsed states. This would include grass root democratization of political power, privatization of state-owned enterprises, establishment or re-establishment of effective local governments as well as empowerment of local and civil governments (Olowu and Wunsch, 2004). The main arguments for decentralization include: "proximity, relevance, autonomy, participation, accountability and at times democracy" (Turner and Hulme, 1997:151). Scholars argue that crave for decentralization is so great that it becomes difficult to locate a country that has not decentralized.

Proponents of decentralized local governance saw it as a magic potion for all sorts of problems that afflicted the developed and the developing countries. It was marketed with its theoretical benefits of political education, training in political leadership, political stability, political equality, accountability and responsiveness (Turner & Hulme, 1997: 156; Tondnelli, 1981; Smith, 1985, 18-30). Like the rest of the world, Uganda's decentralization came at a time when World Bank, through Structural Adjustment programs embarked on Decentralization Policy in Africa, Asia and other parts of the world, with political and fiscal devolution. As a recipe on the New Public Management reforms menu, decentralization became a key concept to be adopted and followed in the developed and developing countries. Developed States such as United kingdom, Belgium, Spain and Italy have had a stronghold on decentralization (Martinez-Vazquez and Vaillancourt, 2011b:1). This therefore gave the policy impetus in implementation and backing.

Decentralization policy has however not gone without challenges. It is not always easily implemented and in-fact many developing countries have failed or are failing to introduce effective decentralized governance systems (Martinez-Vazquez and Vaillancourt, 2011b:1). Despite the enormous amounts of literature on decentralization, there is no universally agreed upon satisfactory position on the concept. This has therefore given rise to various individuals being interested in analyzing particular countries or a cluster of countries. Manor (2006) argues despite decentralization being widely adopted as the "fashion of our times" with over 60 countries in Africa, Asia and Latin America having experimented; many countries have gone slow on implementing the policy. Similarly, whereas a lot effort has gone into understanding the consequences of decentralization, less effort has gone into understanding its causes amidst huge variation in the extent to which countries have devolved fiscal resources and expenditure responsibilities to the local and regional governments (Treisman, 2006). This study will throw light on the different theoretical arguments driving the debate on decentralization literature pointing at features of the policy which include: legislation, efficiency, effectiveness, responsiveness and fiscal health arguments, which Eckardt (2008) refers to as preference for heterogeneity and external effects, inter-jurisdictional competition, democratic decentralization and local government capture.

First with legislation, local governance is normally part and parcel of a wider legal framework. Decentralization in the 1990's became out-and-out for many countries to follow, although the decentralization path taken varied from one country to another. In India, Banladesh, Cote d'Ivore and Ghana for example, devolution was the modus operandi with

different levels of state involvement (Turner and Hulme, 1997:172), while Uganda pursued the devolution path.

What is common in decentralization is that, legislation tends to shape the performance abilities of the Local Governments. It is important to adhere to such legislative guidelines; otherwise its sustainability is compromised. Furthermore, political processes, budgeting and procurement processes are typically shaped by the legislative requirements. These legislative prescriptions also specify who participates in the budgeting process, when and how. In addition, the type of services resources that must be allocated also arise (Andrews and Shah, 2003).

Mahmood (1987:12) cited in Turner and Hulme (1997:160) argues that, decentralization policy was a blue-print for the newly independent states to follow and has five characteristics namely:

(1) It is a local body that is constitutionally separate from the central government and responsible for a range of significant local services. (2) It should have its own treasury, budget and accounts along with substantial authority to raise its own revenue. (3) It should employ its own competent staff whom it can hire, fire and promote (3) A majority elected council, operating on party lines, should decide policy and determine internal procedures and (5) Central government administrators should serve purely as external advisors and inspectors and have a role within the local authority.

The above blue prints have, however, remained speculative and at times offering no details leaving a big gap for variation in the implementation of the policy across countries and even producing mixed results within the same country across constituencies.

Secondly, fiscal health is closely linked to the legislative criteria for generating revenue at the local level. A fiscally healthy local government is expected to carefully manage its financial resources ensuring that they do not over-spend and that their expenditure is in line with their mandate. Local Governments that over-spend are considered poor performers. Poor performance is observed from the financial statement of the local government at the end of the year (Andrews and Shah, 2003). A well devolved local government should have its own treasury, budget, and accounts with substantial authority to raise its own revenue (Turner and Hulme, 1997:172). Local taxation, revenue sourcing and "voice" are important elements in

decentralization. People exercise their "voice" through local councils. Unfortunately, decentralization reforms have generally relied on Central Government remittances to meet local demands. (Olowu and Wunsch, 2004) and this has stifled the performance at the local level.

Bird, cited in Andrews and Shah (2003:3.8) argue that, local governments that perform well in terms of fiscal health maximize the size of their revenue while at the same time ensure that they do not create social inefficiencies. A local government that spends responsibly, has reliable and sizeable revenue sources can only be considered effective if it uses such resources in a responsive, efficient and accountable ways (ibid, 3.11).

Thirdly, on eefficiency, scholars have further argued that, one of the factors for countries to decentralize is to enable them gain from the benefits of economic efficiency. Arora and Norregaard in Andrews and Shah (2003) state that, " an important rationale to establishing decentralized government…is to improve economic efficiency". Efficiency gains are seen in terms of ability, cost and competitiveness. The proposition here is that if services do not meet the required standards, citizens can easily voice their disapproval.

Efficiency is an economic value seen as "maximization" of social welfare (Kee, 2003:6). Provisions of public goods are seen to be efficient when local constituents can access public services at reasonable costs, without compromising quality. According to Kee (2003), "local governments are not only more likely to provide the 'right' services, they are also more likely to provide these services in the 'right' way than are higher level governments".

Governments regulate service provision through taxation, subsidies and other service packages. Such services should reflect the local needs of the community. Provision of public goods can be a challenge due to the fact that, members of a community each have their own divergent views on what is essential. This problem is compounded if the community is large, like a country. It is therefore easier in a local community to aggregate these needs than in a larger group. For example, one health centre in each Municipal Council Division may serve more people than one hospital at the national level for reasons of income inability. It thus becomes cost effective to provide such a service at the local level.

The basic assumption of the 'cost effective' argument for efficiency is that, because there are many alternative providers, consumers of local government services will always have a variety of choices therefore pushing down the cost of services as there is competition to get

consumers from the public.   It is presumed that, where quality of services is compromised, citizens will air out their concerns therefore ensuring high quality services at all times (Andrews and Shah, 2003).

Ability component of efficiency stands on the premise that, local governments have capacity to create and adopt in circumstances where they are faced with competition. It is further argued that, when new players (from the private sector) enter to provide services, local governments are forced to improve the quality of their services or align their service provision to those of the private sector as they take advantage of competition to provide quality services to the local constituents. Such is the case of Bamako's efficiency gains as a result of creative productions arrangement between the city and an NGO 'Jiguli' (DPLG, 2000) in (Andrews and Shah, 2003:3.18)

A strategic illustration of aligning service provisions to those of the private sector include the case of Cebu City that looked to NGOs with track records as role models in the provision of services. Other interventions include subcontracting, as well as privatization thus creating alternative service providers as in the cases of Ramon Aboitiz Foundation Inc and Buenos Aires respectively. (Etamadi, 1997:98-99; Hardoy and Schusterman, 2000) cited in (Andrews and Shah, 2003). This strand of literature presumes local governments have the capacity to be creative and find ways of providing services tailored to suit their local demands.

This school of thought has however not gone unchallenged. Not all local governments provide services efficiently. In Uganda for instance, while decentralization programme clearly represents a radical attempt at building capacity at the lower levels and improving democratic accountability and service delivery, it has to date, been plagued by inefficiency, scarcity and poor performance (Watt et al., 2008). Similarly, studies in the city of Bamako in Mali show inefficiency in the management of public sanitation, with streets becoming dumping ground for liquid waste DPLG (2000) in (Andrews and Shah, 2003:3.17). Such scenarios provide mixed results for the public decentralization at the local level, the causes of which ought to be established.

Fourthly, arguments for responsiveness presume democratic participation. Andrews and Shah (2003) cited Inman (1979:278-279) argue that, democratic decentralization should lead to better participation and take into consideration the local demands. Local political leaders have to fulfil popular demands and this serves as the basis for their re-election. Simply put, if local leaders do not take into account local demands, they risk losing their political positions

the subsequent elections. This is the basis for the strong theoretical advocacy for decentralized local governments.

Local governments are seen to be close to the populace and therefore able to provide services that suit the local needs unlike the remote central governments, whose failure to respond to local demands is partly responsible for this theoretical argument in favor of local government.

Responsiveness is said to influence local governments' contribution to the welfare to their respective constituencies. Scholars argue that, local governments are better placed to provide the right services to their people as they are well versed with the local needs compared to the higher level governments (Andrews and Shah, 2003). Decentralization is thought to enhance political participation and this has the potential to enhance democratic values and political stability at the local level. Through local debates, local priorities are set and implemented. It is also argued that local governments can offer training opportunity for future leaders (Kee, 2003).

Looking at fiscal decentralization, participatory budgeting involves discussion and debate with the local members of the public about investment budget. Decisions of the groups in these discussions are legally binding on the local governments (Olowu and Wunsch, 2004:74). The district Council has to show evidence of direct consultation with the citizens when using the funds. This is a shift from the traditional top-down approach (Andrews and Shah, 2003:3.14). A local government should employ its own competent staff whom it can hire, fire and promote to achieve this participation (Turner and Hulme, 1997:160).

The participation notion is based on the assumption that people can make the best choices for themselves and will always make rational choices. Democratic participation can be analyzed at two levels: the level of local political involvement in resource allocation and the level of civic participation in decision making (Andrews and Shah, 2003:3.12). Results have been mixed at best; where as some local governments show improvement in responsiveness, others have continued to choke under the weight of central government imposition of policies and agenda.

One strand of literature shows that, responsiveness to local demands is stifled by central government directives to local governments. Studies have shown that not all local governments are responsive to local people's demands. Such is the scenario in the municipal case of governments in South Africa where observers found out that "spending decisions are

often directed by bureaucratic agenda and citizens input are limited (Andrews and Shah, 2003:3.12). These are the findings of Mitlin (2000:8) in Andrews & Shah (2003:3.13) who found out that central government influence impedes local responsiveness.

Participation at times is idealized in the institutional structures. However, local administrators, due to corruption and personal ravenousness, stifle local participation. In South Africa for example, local administrators are required to involve citizens in the budgeting process but seldom do so. Local bureaucrats at times do selectively, and involve those they choose to. There is also evidence that even when local people are seemingly involved, their views are seldom implemented (Andrews and Shah, 2003, Turner and Hulme, 1997).

Contrasting thread of literature indicates that, decentralization can at times lead to better participation in service provision. A case in point is Costa Rica where exercise of discretionary powers in local governments led to improved participation at least in service provision (Andrews and Shah, 2003).

2.3.1   Development of Decentralised Local Government Accountability

2.3.1.1 Global trends

Decentralization especially offers significant opportunities to improve government accountability. It creates the possibility of exerting stronger pressures on government performance both from below (the demand side) and from above (the supply side). Decentralization reshapes power relations among the local residents, local governments, producers of local government services, and higher levels of government (including central government). It sets new rules of the political game, helping new local leaders to emerge in the political competition. It thus redefines the interactions between local leaders and their constituencies. As a result of new regulatory and financial powers over procurement and service delivery, the decisions and actions of local governments have a greater impact on local economies; decentralization thus leads to new interactions and contractual relationships between local governments, small and big private firms, providers and producers of services, and communities and nongovernmental organizations(Venugopal and Yilmaz, 2010).

Decentralization reforms have a close relationship with accountability to the local people through local elections, which are more likely to be driven by resource allocation at the local

level (Kee, 2003:7, Eckardt, 2008). Leaders who do not deliver are likely to lose their political seats. Together with responsiveness and efficiency, accountability is often is seen as an expected gain from decentralization (Bird, 1993). The main presumption of the argument for accountability at the local level is that, the local people have the capacity to call their representatives to account for their actions. It also pre-supposes adequate access to information; therefore the need and access to these for channels through which they can monitor and evaluate such challenges. Evaluation of accountability also calls for innovation at the local level (Andrews and Shah, 2003).

These innovations and the competing interests of the need of power sharing, responsiveness, accountability, tax competition as well as coordination have come with new challenges for local governments. Martinez-Vazquez and Vaillancourt (2011a:3) argue that fundamental flaws in the design of decentralization system, weak central government institutions, resistance from tribal elites, impact of the history and colonial influence, reluctances in central authorities due to fear of loss of political control as well as imperative of "union of federalism all pose a challenge to the implementation of decentralization. Treisman (2006:10) identifies ethnicity, country size, colonial history, economic development, democracy and federalism as well as decentralization as factors that account for the success or failures of decentralization.

The performance of any Local Governments is determined by the level of fiscal discipline, evident in financial management practices. Conformances to legislative process, fiscal health, responsiveness, efficiency as well as accountability are explanations for effectiveness of the Local Governments (Andrews and Shah, 2003). These are the wiles fronted for decentralization. As many analysts turn their attention to participation and efficiency arguments, contrary views to local accountability tends to receive less attention.

Scholars argue that there are many numerous competing interests at the local level; different interest groups tend to compete for attention and recognition. The main argument of the local capture is that, due to competing interests at the local level, it is at times hard to achieve true decentralization and accountability. Eckardt (2008:56) contends that decentralization may actually strengthen "distributional coalitions" that may impede true political accountability.

2.3.1.2 The case of Uganda

In Uganda the political leadership at the local level is democratically elected, thereby drawing the major part of their power from the local level. This phenomenon is referred to as downward accountability. Uganda is acclaimed as a success story in developing local government sovereignty in areas such as setting priorities and budgeting, service provision, staffing and management organization.

> Elected Local Government Councils which are accountable to the people are made up of persons directly elected to represent electoral areas, persons with disabilities, the youth and women councilors forming one third of the council. The Local Government Council is the highest political authority in its area of jurisdiction. The councils are corporate bodies having both legislative and executive powers. They have powers to make local laws and enforce implementation. On the other hand Administrative Unit Councils serve as political units to advise on planning and implementation of services. They assist in the resolution of disputes, monitor the delivery of services and assist in the maintenance of law, order and security (Uganda, 2012).

Despite these claims, there is still a notable challenge in areas of fiscal accountability, revenue generation and collection as well as influence on land use and physical planning. The central government tends to tie grants and donations to national priorities, leaving little room for local priorities thereby increasing accountability towards to the central government (World-Bank, 2003).

Citizens participate in elections by voting their preferred leaders, public hearing and information sharing fora. They also expected to participate in local budget framework, but this seems not to be the case in practice. NGOs in Uganda are given a place on the district and local environmental committees. This gives impetus to the importance of plurality of voices and representative democracy (World-Bank, 2003). However actual participation in local political accountability is what needs to be studied.

2.4 Theory for understanding Decentralization and Accountability

2.4.1 Introduction

It is a common practice to analyze accountability relations using principle-agent models. The agency models are part of the rational choice institutional school of thought (Eckardt, 2008:61). Fearon (1999) in Eckardt (2008) argues that, "relations involving accountability are

agency relations, in which one party is understood to be an 'agent' who makes some choices on behalf of the 'principal' who has powers to sanction or reward the agent".

2.4.2   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 (see Mitnick 1973, 1975, and 1980; Moe 1982, 1984, and 1985; Wood 1988; Wood and Waterman 1991, 1993, and 1994; Scholz and Wei 1986) (Waterman and Meier, 1998:173).

Howlwett, Ramesh and Perl (2009:167) look at such principal-agent relationship that exist 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 (2008:62) 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 behaviors. The insinuation of this supposition with accountability is that, although there may be accountability framework, agents will take advantage of this to hide information and use it for their personal benefits.

2.4.2.1 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 shall consequently see through the agency model lens in order to observe some of the factors responsible for accountability performance variation in Uganda's Local Governments. This will form the foundation of our analysis.

2.4.2.2 Application of the Model
In light of this model, citizens who are the principal; are expected to hold their leaders (appointed and elected bureaucratic and political leaders) to account. This model will therefore be used to analyze accountability relations in the selected local governments of Entebbe Municipal Council and Maracha District.
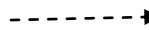
Accountability is a key concept in the in public sector management and administrative reforms which have placed it at the centre of democratic reforms. The World Development Report (2004) places emphasis on accountability as a fundamental concept in public service delivery (Eckardt, 2008:29).   The report gives a framework to analyze accountability relations in the public domain.

Figure 3: WDR Framework of Accountability and Service Delivery
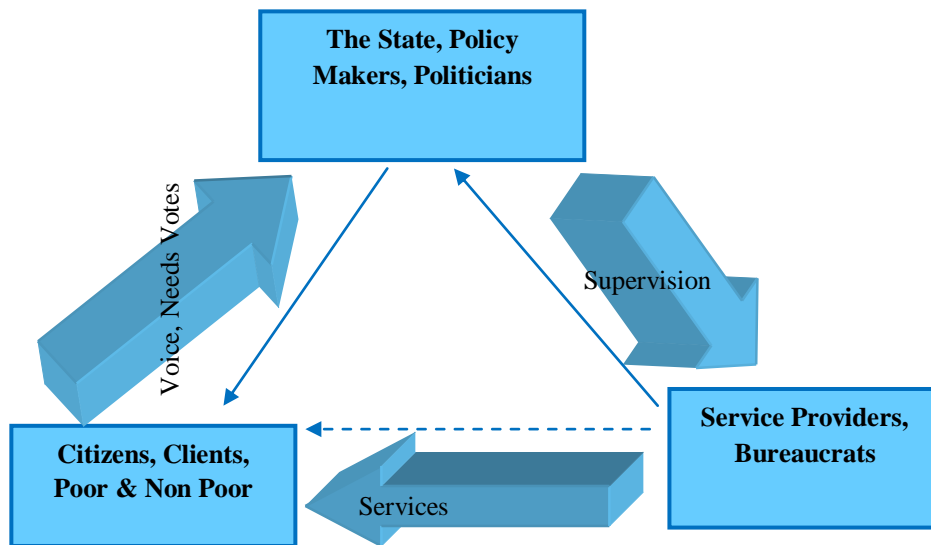
Source: World Development Report 2004.

⟶ Accountability Direction

- - - → (From Accounter to held to account)

The argument here is that citizens are at the centre of accountability. Therefore empowering poor citizens (who are the principal) by increasing their influence in policymaking and aligning their interests with those of the non poor can hold politicians and their bureaucratic counterparts (the agents) more accountable for universal service delivery. Citizens' voice can be increased through participation in elections, which is their main tool for rewards and sanctions.

Elections, informed voting, and other traditional voice mechanisms should be strengthened, because these processes—and the information they generate—can make political commitments more credible, helping to produce better service outcomes(Brandeis, 2004).
Community Based Organizations, Nongovernmental and civil society organizations play a crucial role in augmenting the voices of the poor. They mobilize and coordinate citizens' coalitions to overcome their collective action problems, mediate on their behalf through redress mechanisms, and demand greater service accountability. Membership to these organizations strengthens citizens' knowledge of their rights. Even when these measures have limited scope, better information—through public disclosure, citizen-based budget analysis, service benchmarking, and program impact assessments—and an active, independent media can strengthen voice(Brandeis, 2004)

Scholars argue that, in fact, elections provide citizens with both answerability (the right to assess a candidate's record) and enforceability (vote the candidate in or out) of political office. (Brandeis, 2004). In Uganda there are three groups of categories of actors in Local Governments, who are grouped into two for purposes of this study: the citizens on one hand and, the elected leaders and the bureaucrats on the other. The citizens form the bulk of the critical mass and they elect leaders who represent them. They are expected to hold these representatives accountable for their actions and in actions. One common way of holding leaders accountable is through elections as observed by Brandeis (2004). The constitution of the Republic of Uganda, 1995 gives powers to the citizens to elect people who will represent them within the local government set up. It is assumed that citizens make informed decisions on who should lead them.

The political leaders through their sectoral committees, such as the Local Government Public Accounts Committees hold their bureaucratic counterparts accountable. This accountability feeds back to the citizens who voice their demands through their political representatives. The local governments of Uganda have a network of accountability specific organs ranging from internal audit function which is embedded within the technical arm of local government structure, to the office of Inspectorate of Government, whose main task is to investigate corruption cases in the public offices in both local and central governments.

The problem with preceding arguments is that it neglects the fact that leaders tend to pursue their own interests, therefore conceal information from the citizens. For instance, a racket of fraud in the local government department will be kept discreet, making it impossible to assess the said record. Secondly, the elected leaders always find a way to bribe the poor voters, thus immobilizing the citizens' ability to enforce their voting powers in case of poor accountability.

The case of accountability in Uganda like elsewhere emphasizes three components namely: that is answerability, obligation and sanctions in case of unsatisfactory performance, (these were discussed earlier). This study in line with these three aspects will focus on *transparency*, *participation* and *complaints and response mechanisms* as the dependent variables for the study. These three are part of accountability framework with four dimensions of *transparency, participation, evaluation and complaints and response handling* for the

operationalzing understanding of accountability in organizations. I adopted this framework with modifications to operationalize the dependent variables for this study.

This Global Accountability Framework was developed specifically for transnational actors in Multinational Organizations. However, it is argued that, the framework could be used for assessing whether national actors, such as, government departments or local councils, are accountable on the basis of the same dimensions, although this would require adaptation of the various operationalisations and indicators to fit the specific political and institutional context of these types of actors (Bovens, 2010:960). We shall therefore explain the measurements and indicators which were used in this study in the selected local governments in Uganda.

The cardinal aim of this study is to find out why there is variation in the performance of accountability in the elected local governments in Uganda. To achieve this objective, the study attempts to find the connection between the level of awareness, capacity, political history and accountability. The dependent variable in this study is accountability. The major explanatory variables are awareness, capacity and political history. The study tries to hold constant some variables that are known to affect performance and accountability in local governments. These are first presented in the conceptual framework, and then followed by a detailed explanation of what is covered under each operationalisations and the measurement used by this study. For clarity, it is worthwhile to look at the Conceptual Framework which shows the interaction of the variables.

2.5 Conceptual Framework

Many local governments are more accountable than others. To understand why there is variation, we need to first establish whether there is accountability in these local governments. Accountability which is sanctity placed in local government management comprises of (1) *transparency*, which is operationalized as availability of and access to reliable information by both citizens and local government leaders; (2) *participation* which is operationalized as (i) citizen and their leaders joint participation in village meetings, (ii) attendance of council meetings by most of the councilors and citizens, (iii) having many political parties represented at the local level (iv) the number of civil society organizations (CBOs) and (3) *complaints and response mechanism* within the local government which is operationalized as (i) procedures to register complaints from citizens, (ii) mechanisms to

respond to these complaints. This takes into account the role of both the internal and external observers.

The major explanatory variables for this study include: (1) *public awareness* which is operationalized as (i) availability of free and accessible communication means/media; (2)*local government capacity* which is operationalized as (i) the proportion of local government revenue generated locally that is locally generated revenue, (ii) capacity of human resource in the internal audit department and (iii) ability to supervise bureaucratic staff measured by the average level of formal education and (3) political history of the local government which is measured by the number of years the local government has been in existence. The interaction between these variables is explained in the model below.

Figure 4: Conceptual Frame Work

Independent Variables   **Dependent Variable: Accountability**

Citizens/Public Awareness
 	
• Number of Free and Active media i.e. radio, television, website etc
• Number of civil society groups/ CBOs
	1) Transparency: Government openness, access to information
	
	    • Availability and citizens' access to local government budgets, revenue and expenditure.
	    • Availability and citizens' access to internal and external audit reports and reviews.
	    • Availability and citizens' access to local government work plans, approved projects and tenders.

Local Government Capacity
 	
• Proportion of Locally Generated Revenue i.e. percentage of revenue generated locally
• Human Resource Capacity in internal audit department
• Ability to supervise bureaucratic staff i.e. average level of formal education
	2) Participation
	
	    • Citizens involvement in Local Elections
	      ✓ Evidence of leadership change
	      ✓ Evidence of many political parties' representation on district/municipal council
	    • Attendance of Public meetings and Local Council Meetings by citizens and district leaders
	    • Citizens active involvement in Civil Society Groups/Community Based Organizations (CBOs)

Political history
 	
• History
• leadership
	3) Complaints and Response Mechanism:
	
	    • Procedures to register complaints from citizens
	    • Mechanisms to respond to these complaints

Source: Researcher's own design

2.6 Elaborating the Dependent Variable: Indicators of accountability

In this section, we discuss in details the operationalized dependent variables. The aim of this is to give the work clarity to the concepts used in particular relation to this study.

2.6.1 Transparency

Transparency means different things to different people, but for purposes of this study, it refers to the provision of accessible and timely information to stakeholders and the opening up of organizational procedures, structures, and processes to assessments by the stakeholders. Doing so enables stakeholders to monitor an organization's activities and hold it to account

for its commitments, actions, and decisions (Lloyd et al., 2007). Transparency is closely related to answerability and obligation.

Lack of transparency in budgetary procedures and outcome makes it hard for the electorate to judge government spending records (Healey and Tordoff, 1995; Goetz and Gaventa, 2001). Cited in (Devas and Grant, 2003), yet this is a common occurrence in most of the local governments. There are different mechanisms of official accountability to the public—elections, political parties, civil society, the media, public meetings, formal grievance procedures and opinion surveys-but each of these has their own problems (Blair, 2000:32). The mechanisms that are used vary from one local government to another. However they all tend to hinge around availability and public access to government functioning that is government openness.

Government openness is defined as the information that the government releases, i.e. the extent to which governments publish information electronically or make available, as well as the extent to which citizens can demand and receive information not published proactively. Studies interested in government openness sometimes use the existence of access to information (AtI) laws (see Relly 2010) to capture this dimension (Bauhr and Grimes, 2012). Government openness in this study is operationalized as *availability and citizens' access to information*.

Uganda did not have a disclosure law until 2005. However in the 1995 constitution drafted in an effort to restore democratic governance, the government recognizes that the citizens have a right to access of information in the possession of the State. A practical example of "teeth" of this law was in a case where in 2002, the High Court compelled Government of Uganda to make public details of agreements it had signed a year earlier (in 2001) with AES Nile Power Limited for construction of a Hydro Power Dam at Bujagali. The Uganda Environment Group Greenwatch backed by California based International Rivers Network sued the government for withholding details of the Agreement. Greenwatch had claimed that, the dam would ruin the culturally important Bujagali Falls. Government had initially refused to make public details of the agreement but later AES Nile Power withdrew from the project (Roberts, 2006).

This openness in turn is evidenced by well organized records and a professional civil service (Roberts, 2006). Scholars further argue that responding to citizen requests for information

requires well worked out routines for saving documents and making them available for the public which can be costly in terms of monetary and human resources (Grigorescu 2003; Fenster 2006; Neuman & Calland 2007; Roberts 2006) cited in (Bauhr and Grimes, 2012) constitute government openness.

Therefore government openness is measured by:

- availability and public access to local government revenue and expenditure
- availability and access to internal and external audit reports
- availability and access to government work plans, approved projects and tenders

All these were considered as indicators of availability and access to information.

Other studies consider *whistle blower protection legislation* as fundamental conditions upon which disclosure of abuses of power rests. Whistle blowing is "the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" (Miceli & Near 1992; see also Miethe & Rothschild 1994; Dworkin 2002) cited in (Bauhr and Grimes, 2012). Whistle blower protection allows individuals to disclose information despite their individual connection to, and vulnerability to retaliation from, that in power. This study did not examine whistle blowing; however, it remains an important tool for further studies in the field of accountability and transparency in the developing countries.

2.6.2   Citizens participation

Participation entails active engagement of both internal and external stakeholders in the decisions and activities that affect them. As a minimum requirement, participation must include the ability to influence decision making and not just seek approval or acceptance of a decision or activity (Lloyd et al., 2007).

It is hard for democratic authority at the local or national level to succeed unless public servants are held accountable. Local Government employees must also be accountable to elected representatives, and representatives must be accountable to the public. The effective tool used in bureaucratic accountability is supervision. On the other hand elected leaders are checked by the public using elections as the main mode of accountability (Blair, 2000).

In many developing decentralizing democracies accountability faces a number of challenges in that, the regime may decentralize but not completely. In Uganda for example, all district

workers are recruited at the local level but they receive their salaries and other emoluments through Central Government's Ministry of Public Service. Such moves not only make it hard for the local political leaders to hold local government bureaucrats to account but also complicate problem solving at the local level. The cause of this trend are either the central government's reluctance to decentralize or the reluctance on the side of employees to be decentralized.

Citizens hold local political leaders accountable through periodic elections. The theoretical assumption here is that, non performing leaders are removed from the office. This gives rise to high *local leader turn over/leadership change* as an indicator. However in developing democracies, election processes are state managed by the influential politicians who buy their way out. Such make it hard for the largely poor citizens to hold them to account. Nevertheless elections by large reflect public will (Blair, 2000:27)

In many systems, opposition *political parties* are a powerful engine for enforcing accountability. The party in power most often has strong incentives to evade accountability, but opposition parties have their own incentives to uncover wrongdoing by the ruling regime and publicly hound incumbents for their misdeeds. They present a constant vision of a viable alternative for doing public business different and perhaps better way. Such a visible alternative helps keep the party in power on a path of political morality (Blair, 2000). Though the challenge is that, opposition in many developing democracies is too weak to influence the ruling government. However, they help keep government in check.

Public meetings in many countries have been instituted to insert civic opinion into local governance. In Ukrainian for example mayors have launched public budget hearings, and in the Philippines, public hearings have become common for many local government bodies. In both countries, local council meetings are open to the public. Such meetings form a powerful accountability tool for the citizens. Similarly in Uganda, the Constitution and the Local Governments Act provide for such meetings to help citizens hold their leaders to account.

Precisely the indicators for participation adopted by this study for participation are:
- Evidence of change of leadership in the previous elections
- Evidence of vibrant and many opposition parties on the local council

- evidence of public meetings involving both citizens and local leaders

- and evidence of active participation in many political parties

2.6.3 Complaints and response mechanism

Complaint and response mechanisms are channels developed by organizations that enable stakeholders to file complaints on issues of non-compliance or against decisions and actions. They also ensure such complaints are properly reviewed and acted upon. Transparency, participation, and evaluation processes are used to minimize the need for complaint mechanisms. Complaint and response mechanisms are accountability processes of last resort (Lloyd et al., 2007) and can be used when all the other accountability channels have failed. Formal grievance procedures are instituted in functional developing decentralizing democracies. In Bolivia, formal procedures are useful for citizens to redress grievances against elected officials.(Blair, 2000).

Uganda has perhaps one of the most comprehensive legal frameworks in dealing with accountability issues in government departments. The laws provide for a number of institutions that are expected to provide receive, investigate and provide accountability in local governments. We shall discuss some of these legal provisions in the subsequent paragraphs

The Inspectorate of Government (IGG) is one of the institutions that is to help redress citizen's grievances and prosecute corrupt public officials through their regional offices. The Inspectorate of Government Act, 2002 gives the institution the power for receiving and investigating complaints or allegations under this Act. These complaints and allegations may be made by an individual or by any body of persons whether corporate or not, and shall be strictly confidential and addressed to the Inspector-General. The law also provides that

> Notwithstanding the provisions of any written law, where a prisoner, or an employee in a public office, makes an allegation or complaint to the Inspectorate under this Act, the allegation or complaint shall not be made through, subject to the scrutiny of the prison officials or the immediate supervisor or employer as the case may be (Uganda, 2002).

The inspectorate of government is then expected to summon any person, who in the opinion of the Inspectorate is able to give information relating to any matter relevant to the inquiry

being conducted by it, to appear before it and to furnish information and produce any documents, papers or things that may be in the possession or under the control of that person; in consequence also send reports every six months to the parliament and the president who is expected to take appropriate action as they deem fit (Uganda, 2002). The law is however silent on how the aggrieved party or complainant is given feedback

Local Government Public Accounts Committee: Another institution mandated with accountability in local governments in Uganda is the Local Government Public Accounts Committee that is selected from among the councilors. Local Governments Act 1997, Section 88 (7) provides that a local government public accounts committee shall examine the reports of the Auditor General, chief internal auditor and any reports of commissions of inquiry and may, in relation to the reports, require the attendance of any councillor or officer to explain matters arising from the reports. Section 88 (8) directs local government public accounts committee to submit its report to the council and to the minister responsible for local governments who shall lay the report before Parliament (Uganda, 1997).

The Auditor General: Section 13(1), Article 163(3) of the 1995 constitution as amended and the National Audit Act, 2008 (NAA) amplifies the mandate and functions of the Auditor General. One of the main functions of the office includes undertaking financial audit and reporting on all public accounts in respect of all public offices including courts, the central and local government administrations, universities and public institutions of like nature and any public corporation or bodies or organizations established by an Act of Parliament in accordance with laws which govern them (Uganda, 1995, Uganda, 2008).

Internal Audit Department: Section 90(1), of the 1997 Local Government Act demands every district, city, municipal or town council to provide for an internal audit department. The head of the internal audit department is directed to prepare quarterly audit reports and submit them to the council giving a copy to the local government public accounts committee who are expected to discuss these reports (Uganda, 1997).

All these laws put in place mechanisms for registering complaints and receiving feedback. The challenge however seems to be the fact that, despite decentralizing provision of services and implementation of government programs, little is put in place as a way of legal

requirement for downward accountability. This has in turn led to pursuance of informal mechanisms of accountability to the citizens, from whom the political leaders obtain their mandate. Some of the institutions are operating with limited human resource capacity while citizens have limited knowledge of their role in holding local governments accountable. These are the challenges we shall discuss in the next section. Nevertheless, these institutions remain instrumental in holding local leaders to account. Complaints and response mechanisms was therefore measured using:

- Evidence of use of procedures to register complaints before the relevant authorities
- Evidence of use of mechanisms to respond to complaints registered before the authorities

2.7 The independent Variables: awareness, local revenue, internal audit capacity and culture.

The independent variables for the study are: *awareness* of the citizens about the existing mechanisms to hold their leaders accountable; *capacity* of local governments to locally generate revenue which the people have a say over, the human resource capacity at the internal audit department, capacity of the local council to exercise checks on the bureaucratic staff as well as *political history* of the local government. All these affect accountability at the local level therefore resulting in variation in accountability across local governments. The researcher did not come across empirical studies specifically explaining variation in accountability in local governments; therefore the above mentioned variables were built from the existing literature on accountability studies.

2.7.1 Awareness

In general, "awareness" may refer to public or common knowledge or understanding about a social, scientific, or political issue, and hence many movements try to foster "awareness" of a given subject, that is, "raising awareness". This awareness refers to information from "public body" and includes a government ministry, department, statutory corporation, authority or commission. In light of this study, awareness specifically refers to access to information from local governments which Local Governments Act, 1997 classifies as corporate bodies.

In Uganda, Access to Information Act was passed in 2005. The main purpose of this Act was: (a) to promote an efficient, effective, transparent and accountable Government; (b) to give effect to article 41 of the Constitution by providing the right to access to information held by

organs of the State, other than exempt records and information; (c) to protect persons disclosing evidence of contravention of the law, maladministration or corruption in Government bodies; (d) to promote transparency and accountability in all organs of the State by providing the public with timely, accessible and accurate information; and (e) to empower the public to effectively scrutinise and participate in Government decisions that affect them.

The law grants disclosure and automatic access of certain records where an information officer shall, once in every two years, publish a description of—(a) the categories of records of the public body that are automatically available without a person having to request access under the Act, including the categories available— (i) for inspection under a written law other than this Act; (ii) for purchase or copying from the public body; and (iii) from the public body free of charge; and (b) how to obtain access to those records.

Where the information officer receives a request for access to records or information, he or she shall ensure that the records or information concerned are properly preserved until the request is met and where there is an appeal, until all the procedures for appeal are exhausted.

The law also mandates information officers to disclose any information in public interest unless (a) the disclosure of the record would reveal evidence of— (i) a substantial contravention of, or failure to comply with the law; or (ii) an imminent or serious public safety, public health or environmental risk; and it is further provided that (b) the public interest in the disclosure of the record is greater than the harm contemplated in the provision in question.

Proper local accountability prerequisites both citizens and central government have accurate and accessible information about local governments. This includes available resources, performance, service levels, budgets, accounts and other financial indicators. Scholars argue that, it is only when civil society is equipped with such information that there can be informed and meaningful public debate on the allocation of limited resources and public acceptance of tradeoffs. Folscher et al. (1999) cited in (Devas and Grant, 2003).

The role of media of spreading political news and public information is crucial but often they do not have resources to undertake investigative journalism, which focuses on issues of public accountability. Radio can be a key medium at the local level and this is through provision of local news, talk shows, question and answer programmes to literate and illiterate, rich and poor citizens alike (Devas and Grant, 2003).

The media is seen to have a dual role in information disclosure: to publicize political news and uncover government malpractices. The first role is based on the premise that people holding leaders accountable is only possible if people know what is going on, that is both good and bad. Without vigorous media to spreading it, political news remains the property of the inside few that is elite capture. The media's second role is to help uncover government misdeeds. This investigative function is subordinate to the main public information function. However, there are other institutions and opposition political parties, civil society, and the legal system to uncover malfeasance. Moreover, at the local level the latter role becomes even more secondary, or perhaps unrealistic, for small newspapers and radio stations generally cannot afford to sponsor the work necessary to undertake good investigative journalism.

Local media is therefore called upon to perform the distribution of public information function that is: to make political news from all sources (including government, opposition parties, and civil society organizations) available to the widest possible audience. In developing countries this is done through radios. Newspapers tend to be published only in larger population centers, and are accessible only to those who can read them (although in many societies it is traditional for literate people to read aloud to non literate audiences). Television reception is confined to those who can afford a TV set and live within the effective radius of a transmitter. But radio, especially the FM band (and in fact it is common in Uganda), is cheap to operate, does not require line-of-sight transmission like TV, and has great audience potential. Local news, talk shows, and question-and-answer programs are all excellent ways to spread political news widely (Blair, 2000)

This study therefore measures awareness using (1) the number of communication channels such as radios, news papers, television, and website as indicators of access to information and (2) number of civil society organizations/ community based organizations (CBOs). The main assumption guiding these measurements is that the different mechanisms of communication such as radios, televisions and news papers facilitate passage of information from the local government to the citizens. Appropriateness of these channels for the citizens also determine their usage. This appropriateness if influenced by other social demographic factors such as literacy levels of the community, poverty and age distribution of the population.

Besides civil society organizations (CSOs) also known as community based organizations (CBOs) play an important role in sensitizing the citizens about their roles in holding leaders accountable. They need to demand for the needed information among others. They give the citizens an amplified voice in demanding for accountability. Therefore, two assumptions were developed from this variable:

- *The more the number of communication channels such as radio, TV, website, and newspapers, the more accountable the local government. In other words openness of government and good participation depend on the presence of the media to pass this information.*

- *The more the number of civil society groups in the local government, the higher the level of accountability*

2.7.2 Local Government Capacity

The Local Government Capacity refers to the ability of people to execute tasks. It specifically refers to the ability to mobilize resources, make institutions function as well as hold leaders accountable. Capacity of local governments was measured in three ways: the proportion of locally generated funds, the, human resource capacity especially in the internal audit department and the capacity to establish checks and balances between the political and bureaucratic arms of government.

The proportion of locally generated funds is derived from the legal provision that each local government mandated to collect their own revenue under Section 80(1) of the Local Governments Act 1997, which states that, "Local governments may levy, charge and collect fees and taxes, including rates, rents, royalties, stamp duties, personal graduated tax, and registration and licensing fees and the fees and taxes"(Uganda, 1997). Proportion of locally generated revenue is measured by the percentage of local government revenue generated locally. The main assumption here is that, funds generated locally give impetus for those who contribute the tax revenue to hold their leaders to account. Therefore the assumption,

- *The higher proportion of revenue generated locally, the more accountable the local government.*

Human resource capacity, especially in the internal audit plays two important roles. This is measured by the number of employees in the department against the recommended number at upper local government. The argument here is that, if a local government has fewer staff, then

it cannot offer adequate audit services for the institutions such as schools, health facilities and lower local governments under its jurisdiction, therefore these institutions tend to be exposed to corruption, yet proper accountability at the lower local governments and other institutions account for the overall accountability of the district or municipal local government. This measurement was based on the assumption that;

- *The better the capacity of human resource in internal audit of the local government, the higher the level of accountability.*

Ability to supervise the technical or bureaucratic staff is also important. It is based on the assumption that, where the political arm of the local government has ability to supervise the technical or bureaucratic staff accountability is strengthened. The ability to supervise bureaucratic staff is influenced by the level of formal education of political leadership. This level of education also influences the level of participation in sectoral committees including Local Government Public Accounts Committee that is mandated to scrutinize accountability at the local government, therefore enforce answerability. Therefore the assumption,

- *The better the ability to supervise bureaucratic staff, the higher the level of accountability.*

2.7.3 Political History

Political history is the narrative and analysis of political events, ideas, movements, and leaders. According to Hegel, political history "is an idea of the state with a moral and spiritual force beyond the material interests of its subjects: it followed that the state was the main agent of historical change (Tosh, 1991). Political history is measured by the history that is the culture of the people and leadership style. The main assumption is that, good corruption free leadership in local government impacts on

- *The better the more open and transparent the leadership style in local government, the higher the level of accountability*

2.8 Control Variables.

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

Aware of the great discrepancies in availability of fiscal resources between local governments in Uganda in that the affluent districts 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 governments is. This is because people perceive service provision as a form of accountability. However of interest will be the share of local government budget generated locally as people could look at central government transfers as 'other people's money' therefore less concern themselves with how it is used.

The study will also hold constant legislation (electoral rules, oversight mechanism), as the structure of local governments in Uganda is primarily enshrined in the Constitution and enforced by the Local Governments Act, 1997. However, variation in adherence to the law could give interesting results across local governments. This aspect could be of interest for future research.

2.9 Conclusion

The main aim of this chapter was to position the study in theoretical and empirical domain. It started with reviewing literature, and then focused on the theory that informs the study and concluded with a conceptual framework.

Awareness, capacity and political history are seen to have a bearing on the way local government officials and local politicians are answerable, obliged and can face sanctions from the population or their superiors for their actions and inactions through transparency, participation as well as complaints and response mechanisms that are in place all of which constitute accountability of the local government.

Other factors that vary across local governments include availability of fiscal resources and legislation that also affect accountability in local governments. This study will however hold these factors constant, except being mindful of the fact that at times legislations may not be comprehensive enough.

CHAPTER THREE

3.0 RESEARCH METHODOLOGY

3.1 Introduction

In this chapter, we discuss the methodology employed during the data collection. The objective of the research is to find out and examine the effects of explanatory factors for variation of accountability in the selected Local Governments in Uganda. In the chapter, we explain the rationale for the choice of the methods of data collection, the problems encountered during data collection as well as the limitations of the study.

3.2 Qualitative Research Methods:

Qualitative research is a popular method in many different disciplines including social sciences. Denzin and Lincoln (2005) point out that the main aim of qualitative research is to gather in-depth understanding of phenomena, human behaviour and understanding behind such phenomena. This explains the need for smaller but focused samples compared to large samples. Qualitative studies are used in instances where one needs to get in-depth knowledge about the phenomena from the view point of the participants.

According to Creswell (2003), qualitative research assumes the natural setting of the participants. Given the need to establish the factors responsible for variation in accountability in local governments, it was important that the in-depth interviews with political and technical leaders of Entebbe Municipal Council and Maracha District local governments be conducted.

3.2.1   Primary data

Primary data was obtained through in-depth interviews and observation.

a)   **In-depth Interviews**

In-depth interviews are conversations between two people that is the interviewer and the interviewee. Yin (2009) argues that the researcher can ask the informant about the facts of a matter as well as their opinions about events. Such informants can become the source of reference for further inquiry sometimes. He however cautions that the researcher should avoid over depending on the informants. Such mistakes can be avoided by resorting to other sources of data for verification.

In order to obtain detailed information in an attempt to find explanation for variation in accountability in local governments in Uganda, 12 respondents were interviewed (see table 1). In-depth interviews are acclaimed for being focused on the case being studied and clarity in provision of insights into casual inferences (Yin, 2009:102).

This method however has its own share of both theoretical and practical challenges, which the researcher encountered. Scholars have argued that, the major theoretical challenges of interviewing are biases due to poorly articulated questions, response biases reflexivity and in accuracies due to poor recording among others (Yin, 2009:102). Aware of these challenges, we tried to ensure proper articulation of questions and clarification where necessary and we also tried not to influence the respondents, thereby avoiding the biases.

The practical challenges came in as respondents may not be natural but rather act to impress the researcher. This is what   Müller refers to 'arguing,' that the stage is a place to act; and that the actors have to be familiar with the stage, though, a newly and well-chosen place can stimulate the discussions. It allows for comparisons and can even surprise the actors, such that, in the end, they act in a different way. Different stages will trigger different plays; the actors will shape their bodies and their dialogue in different ways.

On the issue of whether the Local governments have the capacity to enforce accountability for instance, the respondents insisted they had the technical competence and were performing very well. However further inquiries revealed that, some of the local governments were operating far below the required human resource levels especially in the internal audit department of Maracha District.

b) Observation

Observation is another qualitative research technique. It entails observing phenomena in their natural setting. We made use of observation by reporting early to the field. This gave us the opportunity not only to see the way local governments function but also to observe them in their own setting.

The challenges with this method lies in the practicality of being time consuming, moreover the research involved travel for long distance between the two local governments of Entebbe and Maracha, which are on two extreme ends of the country.

Tension could also be visibly seen in some of the respondents despite assurances that the information was only for academic research purposes. Thus, corroborating Yin's assertion that respondents may behave differently because they are being observed(Yin, 2009:102).

Figure 5: List of Respondents

Entebbe Municipal Council				Maracha District			
Planned	**No**	**Actual**	**No**	**Planned**	**No**	**Actual**	**No**
Town Clerk	1	Town Clerk	1	CAO	1	Assistant CAO	1
CFO	1			CFO	1	CFO	1
Economist	1	Economist	1	Economist	1	Economist	1
PPO	1	Statician	1	PPO	1	PPO	1
PO	1			P.O	1	PO	1
Councillors	2			Councillors	2		
Council Speaker	1	Speaker	1	Council Speaker	1		
Mayor	1			Mayor	1	LCV Chairperson	1
Other Respondents	1	CLCD	1	Other respondent	1	District Engineer	1
	10		5		10		7

CAO   Chief Administrative Officer

CFO   Chief Finance Officer

PPO   Principal Personnel Officer

CLCD   Commissioner Local Council Development

PO   Personnel Officer

3.2.2   Secondary data

For secondary data, after the necessary permission was obtained, we were granted access to a number of relevant government documents which included the Constitution of Uganda, the Local Governments Act, Statistical Information on socio economic and demographic figures, District Development plans as well as Internal Assessment Reports.

3.3 Comparative Case Study

In this study, we employed a comparative or "two-Case" Study Research Design. A case study is an intensive method through which one can know precisely the factors and causes of

a particular phenomenon. P.V. Young cited in Sharma (2008) defines case study as a method of exploring and analyzing the life of a social unit, be it a person, a family an institution, cultural group or even entire community . According to Yin, although all designs can lead to successful case studies, when you have the choice (and resources), multiple-case design may be preferred over single-case designs; even if you do a "two-case study" your chances of doing a good case study will be better than using a single case study (Yin, 2009).

Case studies employ various sources of evidence ranging from direct observation, interviews, as well as use of documentary evidence. This solves the problems of reliability and validity(Yin, 2009).

One major criticism of case studies is that most of the times it uses small sample size and from which findings of which are not easy to generalize. Secondly there is the obstacle of subjectivity of the researcher, whose opinions cannot easily be delinked from the study. Yin however argues that, generalisation can be done to the content of the findings. The study findings are seen through the lens of previous studies, that is existing theories (Yin, 2009).

The choice of research design however depends on the phenomenon under investigation. Hedrick et al, (1993) argue that, "selection of a design affects the credibility of a research, its usefulness and its feasibility" .

Therefore the choice of the case study strategy was based on the feasible time and financial resources and above all the research questions under investigation. For a constructive and practical comparison, it is imperative to focus on a limited number of cases, in which the choice is two extreme cases in terms of location and performance on accountability-according to the information from the parent ministry.

3.4 Methods of Data Collection

3.4.1 Units of analysis
The units of analysis for the study constitute Maracha District and Entebbe Municipal Local Governments which are upper level local governments in Uganda. The research does not cover the lower local governments: the sub-county and division levels. This is mainly because the upper level local government forms a link between the grassroots and the central

government. It is on this basis that we expect to find respondents who are knowledgeable in these upper level local governments.

The specific units of analysis for the study are Entebbe Municipal Council-a replica local government and Maracha District- a struggling local government. Ministry of Local Government randomly selected the two Local governments basing on the fact that, Entebbe Municipality is part of Wakiso, which has been among the model districts together with Gulu and Luweero (Kasasira, 2011). The researcher's choice of the units of analysis was based on further based on the ease of accessibility to Entebbe Municipal Council and Maracha District Local Governments.

3.4.2 Overview of areas of Study: Entebbe Municipal Council and Maracha District Local Governments

3.4.2.1 Entebbe Municipal Council

Entebbe municipality derives its name from the Luganda word "entebe" (meaning "seat" or "chair") referring to the rocky seats on the shores of Lake Victoria which were carved by Mugula, a Muganda traditional Chief in the early 18th century. Being a close confidant of the Kabaka (king of Buganda), Mugula wielded substantial administrative and judicial powers. He latter carved out for himself seats in the rock from where he used to administer justice. People visiting this place used to say that they were going to "Entebbe za Mugula" (Mugula's seats). Later it became fashionable to refer to the place simply as Entebbe.

Entebbe lies at $0^o.04N$, $320.28^o E$ and is 37 kilometers South East of Kampala the capital city of Uganda. It is situated in Wakiso District boarding Lake Victoria in the South. The Municipality is located on a peninsular into Lake Victoria covering a total area of 56.2 km^2, out of which 20km^2 is water.

The most crucial aspect of Entebbe's location in Uganda is that it has the only international airport in Uganda and as such it is a critical post of entry into Uganda internationally both for trade and other aspects of international relations.

The final results of the 2002 population census put Entebbe Municipality population at a total of 55.086 of whom 27.135 are males and 27.951 females. The mean household size is 3.8,

whereas the sex ratio is 97.0. The 2002 census also revealed that the Municipality has 14,216 households

There are a number of livelihood groups that contribute to the social economic development of Entebbe Municipality and these include; civil servants, contractors, casual laborers, pensioners, artisan, brick makers, vehicle repairers, fisher folk, farmers, traders, hoteliers and aviation related occupations. Entebbe Municipality is one of the areas with low poverty levels in Uganda. According to the 1999 poverty mapping and the 2005 report released by the Uganda Bureau of Statistics (UBOS) the levels are low and decreasing.

Entebbe became the capital city of Uganda in 1894 following a decision in 1893 by the colonial Governor Sir Gerald Portal to relocate from Kampala to Entebbe. This decision was later rescinded by the independence Government and the capital reverted to Kampala leaving Entebbe with the International Airport and a few Ministry Headquarters and government departments.

Entebbe municipality is organized administratively in accordance with the Constitution of Uganda 1995, and the Local Government Act 1997. The municipality is divided into a number of administrative units namely; the Municipal level, administered under the Municipal Council, two Municipal Divisions (Division A and Division B) under the Municipal Division councils, each Municipal Division has two wards (parishes), Kigungu ward, Kiwafu ward, Central ward and Katabi ward and there are a total of 24 sub-wards in the Municipality.

The Municipality is headed by His Worship the Mayor and has 19 Councilors 7 of whom constitute the Executive Committee. The role of the Municipal Executive Committee is to initiate and formulate policies for approval by the Council. It also oversees the implementation of policies made by the Council and by the central Government. For effectiveness, the Council operates through its 2 standing committees namely: **Finance, Planning and Education**: This is responsible for Treasury, Audit, Management, Planning, Education & Sports and the **Works, Production and Public Health**: This is responsible for Engineering, Water, Roads Physical Development, Production, Health and Environment. Each Committee is responsible for monitoring reviewing and reporting to Council the performance of their respective sectors.

The technical arm of the Municipality is headed by the Town Clerk, under whom, there are several Municipal Departments

3.4.2.2 Maracha District Local Government

Maracha District was created in 2009/10 financial year and started operations in from 1st July 2010/11 financial year. Maracha District is found in the North Western region lying between Arua and Koboko Districts. Its district headquarters and commercial town is in Maracha Town Council. Maracha District is bordered by Koboko District in the North, Yumbe District in the North East, Democratic Republic of Congo in the West and by Arua District in the South.

The District has an approximate total area of 441Square Kilometres according to service map produced by CUAM in 2006. About 2.09% (0.92 sq.km) of the total land is occupied by forests, water bodies and hills. Leaving a total of 440.08 square kilometres as the available habitable and arable land. 0.02 sq. Km of the total land is occupied by water bodies and wetlands.

Maracha District is made up of one county (Maracha County), Seven Sub-Counties and one town council (Maracha Town Council) with 44 parishes/wards. Yivu Sub County has the largest number of parishes (eight parishes) in the district and Nyadri has the least number of parishes (i.e. three parishes). The size and number of the villages and parishes have greatly affected the extent to which services are provided to the population in that some villages are too large and difficult to reach with ease in the process of service delivery

The district population grew at an average annual rate of 3.3% between 2008 and 2010. Between 2008 and 2009, the population grew by 1.4% and between 2009 and 2010 the population grew by 5.2%. This population growth rate is much higher than the national growth rate of 3.2% observed during 1991 to 2002. The high growth rate is largely due to high fertility levels averaging 7 children per woman, observed over the last four decades.

Politically, the district council is the highest political authority and has the legislative and executive powers. The current district council consists of a total 19 district councillors including the five (05) members of the district executive. The district council meets once after every two months with the two (02) extra ordinary council sittings legally allowed. However the total number of councillors is expected to be over 19 if all members to the

district council are elected and in place especially with representations from all the special interest groups. The district chairperson is the political head of the district.

below the council is the district executive committee which comprises of the district chairperson as the executive head, vice chairperson and secretaries responsible for education, health and social services and environment, works and technical services, security, production and marketing and finance and planning. The executive committee at the district level is the replica of the cabinet at the national level and is responsible for policy formulation and monitoring the implementation of lawful decisions of the council.

The council conducts business through standing committees. There are committees responsible for education, health and social services and environment, works and technical services, production and marketing and finance and planning.

The District Public Accounts Committee, the District Contracts Committee, the District Land Board, and the District Service Commission are statutory bodies. There boards and commissions established to carry out functions that fall outside of the normal council business. These are provided for to foster transparency and accountability in the delivery of services to the people. Boards and commissions perform very important functions in the service of the district, many of which have legal implications and if not properly discharged can cause serious problems and loss to the district council. It is important that the members serving in those organs are well versed with their roles. Given that members of these organs change from time to time, it is important that they are provided with opportunities to improve their performances through training and exchange of ideas with their counterparts in other local governments and central government.

The Civil Service arm of the District consists of the appointed staff headed by the Chief Administrative Officer. The CAO assisted by his deputy and Assistants head the civil service wing of the district. The sub-county chiefs and parish chiefs are responsible for sub-county and parish administrations respectively.

Within the CAOs office there are departments responsible for personnel, office administration, record management and information and public relations.

The CAO is responsible for *inter alia* the: implementation of all lawful decisions of the district council; guiding the district council and its departments on the implementation of the relevant laws; supervision, monitoring and co-ordination of the activities of the district and

lower council's employees and departments and ensuring accountability and transparency in service delivery and management; supervision and co-ordination of the activities of delegated services and the officers working in those services; act as liaison between the district and central government; advise the chairperson on the administration of the council; and assist in the maintenance discipline in the district. The CAO is also responsible for staff appraisal and fully entitled to carry out spot checks and management audits in any department.

The heads of departments report and are directly answerable to the CAO while coordinating all the staff and activities in their respective departments. The heads of departments are secretaries to their respective sectoral committees.

The CAO is answerable and subject to the general direction of the district chairperson, who is in turn answerable to the district council.

Figure6: Location of Entebbe Municipal Council and Maracha District Local Governments

3.4.3 Sampling

Sampling is very important in qualitative research because not the whole study population can be studied due to limited time and resources. A study population is the subset of the population with the condition or characteristics of interest defined by the eligibility criteria (Friedman et al., 2010:55). It is therefore important to pick out a portion of the population (the sample) that is representative of the entire population.

a) Sample Size

Although the planned sample size was atleast 20 respondents, (10 in each local government). The only 12 of respondents were interviewed. These were: 1. The Commissioner Local Council Development in the Ministry of Local Government; 2). Town Clerk Entebbe, 3) Speaker Entebbe Municipal Council; 4) Town Planner/Economist Entebbe Municipal Council, 5) Statician Entebbe Municipal Council; 6) District Engineer Maracha District, 7) Assistant Chief Administrative Officer Maracha District, 8) District Planner Maracha; 9)Procurement Officer Maracha 10)District Personnel Officer Maracha 11) Local Council V Chairperson Maracha 12) Chief Finance Officer Maracha District.

b) Sampling Criteria

The sampling criteria used were mainly purposive because of the nature of the research question. The study involved was looking for people who are knowledgeable about the topic. However, individuals came to be included in the sample by virtue of the office they occupied.

Some of the respondents were delegated the responsibility by their immediate supervisors to attend the interview with the researcher. This had the advantage of getting information from resourceful persons. However, it could also compromise the quality of information that was collected, thus posing reliability challenges.

To get a balanced view, the sample was included both the bureaucratic and the political arms of the local governments

3.5 Research instruments

Data is often described in one of two broad categories namely: primary and secondary data. Among the primary sources are people, independent and descriptive observation of events, activities and so forth; physical documents and test results. Secondary sources included

administrative records, economic and social indicators, prior research studies, published archival data sets (Hedrick et al., 1993).

3.6 Problems encountered during data collection

Though the study was scheduled to take two months, delay in getting clearance from the Uganda National Council for Science and Technology-(UNCST)-(The National Research Council), where clearance was given after a period of one and a half months and another two weeks from the Ministry of Local Governments posed real challenges to data collection schedules.

Obtaining clearance from the UNCST is mandatory for any research whose results are to be used for academic or any other purposes outside the country (Uganda). It is also mandatory to obtain the clearance from the Office of the President of Uganda to conduct such research which involves obtaining information from Public Officials as well as accessing government documents. The challenge here is that the researcher did not have prior knowledge of this particular procedure in the research policy of the country.

Such delays affected the research process, thus the use of only qualitative methods as opposed to the initial planned mixed methods. The advantage with mixed methods is that it would have enabled the researcher to benefit from the advantages while compensating for the potential limitations of each method (Eckardt, 2008:36)

The second challenge relates to getting the respondents for the study. The point of focus was to interview individuals holding particular positions, either the technical or political arms of government. Some potential respondents could not give time for interview as they had busy schedules while some cancelled appointment at the last minute, therefore making me spend a lot of time and money in an attempt to get information. As a result, in some cases, respondents had to be substituted with delegated authority some of whom were very knowledgeable and gave me the necessary information they could.

The third methodological challenge relates to measurement of variables in question. The concepts of decentralisation, accountability and performance are rather elusive. Therefore measurement of these variables pose a major challenge to the study. However, these variables

have a lot of concrete values considering studies of local governance; therefore we had a trade-off between the measurability and significance.

The fourth challenge was practical, being a comparative study between two local governments which were far apart, coupled with limited time remaining it became difficult to manage appointments with respondents between the two local governments. However, we tried our level best to get as many respondents and sometimes get substitutes or deputies, where it was possible. This nevertheless worked and the much needed data was obtained.

3.7 Quality of the Data: Validity and Reliability of Data
If data is not accurate and reliable, it is of little significance (Hedrick et al., 1993). Therefore the quality of data needs to be checked for consistency and conformity to logical tests (Yin, 2009:40). Yin recommends case design tactics for the four design tests:

Validity refers to measuring what we think we are measuring. (King et al., 1994). It is divided into three: construct validity, internal validity and external validity.

Construct validity is to identifying corrrect operational measures for concepts being studied. Yin suggests to be sure that the correct measures are being used, we need to use multiple sources of data. This study thereore used employed both in-depth interview, observation as well as document review, which have been elaborated on. Construct tried to define and operationalize the variables.

Internal validity seeks to establish causal relationship between variables, whereby one condition is believed to lead to another. This can be done through explanation building and elimination of rival explanations. The relationship between independent variable, Institutional Environmental Fctors and Dependent Variable, variation in accountability was established.

External validity defines the domain to which the findings of a study can be generalised. This can be done through use of theory in single case studies and replication in multiple case studies. To this end, the researcher used two two-case studies, though they had contrasting experience therefore replicating the same instruments across the sample was useful in getting insights.

Reliability on the other hand refers to whether the operations of a study can be replicated by another researcher and the same results are obtained. This at times proves a challenge in qualitative studies but Yin recommends developing respondents database.

3.8 Ethical Considerations

The study followed the necessary procedures as the researcher obtained a letter of introduction from the University of Bergen, the necessary clearance from the National Council for Science and technology and the Office of the President to Conduct the Research; given that it involved first: interviewing public officers and secondly access to government documents. This though proved a challenge at some stage. However, being aware of these requirements for future researchers would involve early contact with the relevant institutions much as the researcher raised his frustration of the system to the concerned authorities.

I also sought permission of each respondent to participate in the interviews assuring them of confidentiality of the information and purpose of the study. I further sought to record their voices on tape recorder, of which they were not comfortable with, therefore I had to respect their views and resort to taking notes as the interview went along. This enabled them to express themselves freely.

3.9 Conclusion

This chapter presented the methodology used to collect data. It highlighted the main research design used in the study was comparative case study of Entebbe Municipal Council and Maracha District Local Governments. The researcher interviewed 12 participants, both local politicians and bureaucrats. The main methodological challenge was that some of the would-be leaders respondents did not actually participate in the interview, coupled with. This could have been a threat to the reliability of the data, though the researcher had to try and get other relevant sources such as reports and archival records and observation to supplement the findings. There was also a challenge with measuring some of the study variables as the concepts under analysis were quite elusive, therefore the researcher had to focus on the relevance of the variables rather than measurement in some of the cases, nevertheless the findings were satisfactory as we shall see in the following chapters.

CHAPTER FOUR

4.0 ACCOUNTABILITY METHODS, MECHANISMS AND PROCESSES IN UGANDA'S LOCAL GOVERNMENTS

4.1 Introduction

This study is both exploratory and explanatory, and this chapter provides qualitative empirical evidence on accountability in the selected local governments. Here the findings of the study namely; the indicators of accountability in both Entebbe Municipal Council and Maracha District Local Governments are concurrently presented. The aim of this is to bring out clearly the similarities and contrasts between the selected units of analysis. The main study findings are based on testimonial evidence from respondents and documents that the local governments provided. These sources are supplemented with observations made during the field study.

The chapter starts with a more general presentation of how respondents understand the concept of accountability and whose interests in their view local governments serve and then examines local government transparency, citizens' participation and local governments' complaints and response mechanisms that are in place.

The question we need to ask ourselves is: How do the local political leaders and bureaucrats understand accountability? In whose interests are do the local leaders work? What mechanisms and processes are used by the executive, legislature and the citizens in governance? Rosen(1998) looks at these overarching accountability questions in the US in his analysis of Public Bureaucracy. This part of the study borrows some elements from his analysis to understand accountability relations in Entebbe Municipality and Maracha District. The study is also based on arguments from Eckardt's (2008) study in Indonesia, which will give it a grounding in a developing country context.

4.1.1   Understanding accountability Local Governments

Our main aim is to find out why there exists variation in accountability across local governments in Uganda; the study also was intended to unearth some of the factors hinder or constrain accountability in the selected local governments in Uganda. Aware of the limitations and inadequacies of a single source to obtain data, the study employed multiple

sources to obtain information on accountability in the selected local governments. to find out why there is variation, we first need to establish whether there is vitiation. Therefore we first understand the perception of accountability and then the indicators of accountability.

4.1.2   Conceptualising accountability

When asked what they understand by accountability, respondents in Entebbe Municipal council observed that accountability means the following:

> ....To me accountability means being answerable for one's actions or inactions.

> **...** Being accountable is being answerable to a higher authority.

> It simply means that I am able to explain what I have done, why I have done it and how I have done it. In other words, it's being answerable to the higher authority. For instance one should be able to provide the supporting documents for expenses made.

On the other hand, respondents in Maracha District argue that,

> The two concepts discretion and accountability mean two different things. Discretion means decide what you want. When we talk of accountability, it can mean different things. There is technical accountability, which concerns itself with project implementation and political accountability, which is promises fulfilled. For these two resources must be available

The responses on what respondents perceive as accountability strengthen the assertion that, accountability takes into account the obligation by the accounter to answer to the accountee. The different connotations also come out clearly in these responses. While some focus on the documentation as accountability, others look at the fulfilment of the promises made that is political accountability. The other element being emphasised is the traditional bureaucratic approach to answerability. All these dynamics point to the question: whose interests are valued in accountability issues? And this remains a point of controversy across local governments. Accountability as before has remained an elusive concept but with connotations of answerability, responsibility and responsiveness as points of focus. Local politicians and bureaucrats view accountability as answerability.

4.1.3 Whose interests do local governments serve?

Theoretically, decentralized governments serve the interests of the local people-the citizens. Scholars have, however, argued that the rent-seeking behaviour of local leaders tend to impede performance and therefore accountability at the local level. It is hard to establish the true impacts of corruption of local leaders on accountability and service provision relations because many times, those involved try to keep such interactions discrete from both the public and peripheral observers.

In Entebbe Municipal Council, respondents stated that attention is paid expectations of the higher authority namely, the central government: One of the respondents attested to this:

> They want to see good reports...but sometimes people postpone to the last minute, so this affects the quality of the reports....

> On planning, sometimes we consult the people about their priorities and their wards and so plans are discussed. LCs and counsellors present priorities and depending on how much we have we add or subtract....the guidelines are given by the Ministry of Local Government.

On the question of in whose interest local governments work, one respondent from Maracha District pointed to the fact that, there are many competing interests on the ground. To him,

> There are political agitators, co-agitators etc in the public. Satisfaction is not universal. By nature people hate the past, praise the current and glorify the future. Therefore they are very unpredictable.

In short, these responses point to a number of conclusions: first, in accountability relations, one party is answerable to another. Secondly, that there are competing interests and thus depending on accountability depends on who is able to enforce sanctions. Those with powers to enforce sanctions tend to have more loyalty to their authority, not necessarily because they are obliged but because there is fear of sanctions. Thirdly, individuals have their personal interests that must come at the forefront. A technical person implements a project because it has implications for his or her personal benefits. Similarly a politician fulfils promises for their personal gains.

Due to the central authority to which all local governments are subject, there is some level of consensus on the fact that, accountability is seen as implementation of projects. Respondents

from the two selected local governments for instance give improvement in the road construction sector as an evidence of accountability in local governance. Entebbe Municipal council boasts of 150 kilometers of roads, while Maracha District has 200 kilometers of road network.

Evidence from interviews however showed a significant difference in the way different local governments conducted their affairs. Commentary and testimonial evidence from EMC reveals that budgets are done at Ward level (lower local governments), but the priorities are set from the centre:

> ..our role is to propose projects to the council. Sometimes, wards make their own plans but we change these plans to suit the central government priorities...

This is clear evidence that most of the times; plans are made in total disregard of the interests of the local people.

In Maracha, there is evidence of an ongoing construction of a storied Council Complex. This is probably one of the first storied buildings in the district, a good initiative but the question is whether it is in the interest of the citizen. The current structures housing district headquarters were formerly the sub-county headquarters for Nyadri Sub County (a lower local government). The district council took a unilateral decision to build an alternative a sub county headquarters for Nyadri Sub-county on a piece of land which belonged to one of the residents, without compensation. The District Council went ahead to disregard court orders stopping them from unlawfully occupying the land (at no cost) thereby attracting a whooping 35,000 US dollar fine against the district, which has to be paid to the resident. No public communication is made on who is responsible for this debt.

Talking of rent-seeking behaviour, bureaucrats from Entebbe Municipal Council, which is acclaimed as an example of accountable local government by the Local Government Ministry, failed to account for some of their funds. Local newspapers reported that the Town Clerk was chased away by the Parliaments Public Accounts Committee, following failure by officials from the Municipality to present credible accountability documents. They sometimes disowned their own accountability documents worth Uganda Shillings 92 million (Approximately US Dollars 35,000.00) which were purportedly given out to staff as loans without any proper approval or even document. Such are clear cases of diversionary budget

outlays on which the local people have no control, yet the elite claim the local people are involved in the budgeting and accountability process.

Another surrogate example of rent seeking behaviour of the local leaders is awarding themselves salaries and allowances. This goes on to affect their attendance of council sessions. In Maracha District for example, interview results show that, Council attendance of workshops or even Council meetings is based on whether there is 'lunch' allowance.

> ....If they suspect that there will no such benefits then they do not simply turn up.

While both Maracha District and EMC tend to reflect elite mismanagement of resources, there is a clear evidence of variation in the kind of accountability presented. Whereas EMC performed well, according to Local Government rankings, the local population at Maracha seems to be satisfied with the new district as they can now receive services close at hand. The district boasts of having renovated health workers' staff houses in all sub counties, opening up new roads, as well as constructing new bridges, which have been a dream for many years.

It is therefore clear that, there are both similarities and differences in Entebbe Municipal Council and Maracha District Local Governments. The point of convergence is rent seeking behaviour also referred to as elite capture which features in both local governments but the difference is in the way the individual interests are pursued. Such variations leave us with another question. How did such diverse government conduct emerge in both local governments? This question therefore calls for further investigation of what could have caused such variation. This aspect will be covered in the next chapter. We shall first pay attention to: transparency, participation and complaints and response mechanisms which are the indicators of accountability-the dependent variable for this study.

4.2 Transparency: government openness and citizen access to information
Transparency in managing public revenue and expenditure as well as other government programs is paramount in determining whether such a government is accountable to its people or not. Theoretically, transparency is synonymous with free flow of information from one party to another. Therefore this study operationalizes transparency as citizens' access to revenue and expenditure information, citizens' access to internal and external reports and reviews and citizens' access to work plans, approved projects and tenders. Qualitative evidence from the two local governments reveals both similarities and variation on in how information reaches citizens and the level of transparency.

4.2.1 Availability and Citizens' access information:

In Entebbe Municipal Council, local government revenue and expenditure information is found to be accessible to citizens through the statistical abstract. This is an annual fact booklet published by the municipality. It gives detailed information about each department in the municipality and citizens are free to obtain copies. The researcher was availed a soft copy of the Statistical Abstract, which is a very useful source of information for this study. However, this study did not finding out whether citizens actually take the initiative to get copies given the time and resource constraints.

The municipality also uses notice boards to publicize summary revenue and expenditure report for the preceding year. The researcher was able to observe the summary budget and expenditure report for the financial year 2010/2011 displayed on the notice board.

In Maracha district Local government, there is little evidence of revenue and expenditure information being made. At best the researcher was able to access the Internal Assessment report, which does not spell out how revenue and expenditure are made in the district. Other kinds of information are not made public.

4.3 Participation

At the confluence of the debate on why local governments are accountable or less accountable is participation which is an element of accountability. There is a strong theoretical argument that local governments are responsive to the local needs, therefore are more accountable to the people who express these needs.

Participation provides an avenue for responsiveness, which can be seen as fulfilled expectations. In the light of this study, responsiveness was seen in terms of fulfilled promises and expectations. What remains a question of debate is whether local governments are responsive to the local needs or they are responsive, therefore accountable to the Central government.

4.3.1 Participation in local elections and leadership change

Democratic participation through electoral processes signifies local accountability. Scholars argue that, when political leaders do not deliver to the expectations of the citizens, they are relieved of their duties in the subsequent elections. The same school of thought argues that, local governments facilitate accountability within the local bureaucratic structures. This is the

reason for the creation of District Public Accounts Committees, Sectoral Committees as well as District Service commissions.

Accordingly the researcher found out that, there are both comparisons and inconsistencies in relation to electoral motivations across the two selected local governments. On account of similarity, elections in both local governments are governed by the same electoral laws. Elections are also managed by the same Electoral Commission but in Uganda, electoral processes are marred by inefficiencies. Electoral accountability is still a farfetched reality due to the ignorance of the critical mass. This was the expression by respondents from both local governments.

The hypothetical assumption is that, elections are one of the major avenues through which people can express themselves. If local leaders do not perform to the expectation of the people, they face the "axe" in the following election. In Uganda, the Electoral Commission as an institution conducts elections and sensitization. The rules for elections are the same for all local governments.

Local elections, like national elections are conducted under multiparty dispensation. Opposition in Uganda is still weak as they had been suppressed for many years when the country was ruled under one party rule or rather "no party rule" as it was referred to by the architects of the 'Movement System of government'. The focus of political election then was the individual. Even as the country returned to multi party politics, citizens still view personalities within the political parties rather than ideologies being presented by the political party to win an election. Allegiance to the ruling regime is viewed as a way of 'benefiting' from government. This thought however varies from one place to another.

Entebbe Municipal Council for a long time has been a stronghold of the ruling NRM party. However in the previous elections of (2011) the balance of power shifted. After 18 years of rule by an NRM (ruling party) mayor, a Democratic Party (opposition party) Mayor was elected with more than two thirds of the Councillors belonging to the same party (Democratic Party) winning in the election. This could be viewed as a measure by the electorate to express their dissatisfaction with the previous mayor reign calling for accountability.

The situation is different in Maracha District where all the District Councilors belong to the ruling (NRM) National Resistance Movement party. Just like the case in Entebbe, it is in the most recent election that, this trend changed. Initially, political posts in the district were

predominantly won by Forum for Democratic Change (FDC) party, just like the rest of the West Nile Region (North Western region) where FDC enjoyed majority support over the years.

What is observed here, however, is that unlike in Entebbe where there was a shift by the voters' choice from one political party to another, in Maracha; it was the politicians who changed allegiance from the opposition FDC party to NRM. Here we see that individuals retained their political positions. Patronage seems to play a big role as electoral motivations seem to play a smaller role in accountability.

According to some of the respondents in Maracha District, accountability is hampered by individual differences. Asked on whether political party affiliation played a role in lack of accountability, this is what one of the respondents had to say:

> All these councilors are Movement, so the issues between them are really personal bickering rather than party differences.

According to the respondents, such personal bickering, hinder legislative oversight over the executive and the bureaucracy. This is perhaps the reason the technical staff do not take them seriously. One respondent for instance described the state of affairs as:

> Sometimes they do not make a distinction between technical and political decisions. They want to solve technical problems politically,

This seems to hint on the example of district acquisition of land. Another respondent accused the politicians of acting irresponsibly by not appreciating the work of the technical team

4.3.2 Attendance of Local Council meetings by citizens and their leaders

Local council Meetings also referred to as village meetings provide the platform for citizens not only to get feedback from their leaders but also question them, and impose sanctions on them for non performance.

Data gathered shows impressive results in both Entebbe Municipal Council and Maracha District. Leaders appreciate the impeccable role of community participation in enhancing accountability. With regard to the Entebbe Municipal Council, there is testimonial evidence of participation through initiatives such as school committees, village security meetings as well as local community programs among others; though some of these are not

institutionalised but they provide avenues for the local people to directly participate in the management of their affairs.

> We go to the wards and hold meetings with them; they also have the security meeting in each village.

In Maracha respondents who were interviewed accused the citizens of not being interested in participating. This is one clear difference in participation between the two local governments.

4.3.3   Democratic participation, civil society and accountability

Participation within civil society and community based organisations set up is very important for accountability. These organisations play a role on three fronts: they educate their members on their rights and responsibilities, act as training ground and are often advocacy groups that ask for accountability on behalf of the members. Because they are in small organised groups, it becomes easy to voice one's concerns through the group, whose membership one subscribes to.

The introduction of decentralization policy in Uganda, like elsewhere was envisioned to provide an avenue for the local people to participate in the management of their own affairs. Moreover this was to ensure local accountability. As relationship within government institutions are clear, a sloppy picture remains of the role of the critical civil society. As respondents from selected local governments appreciate the importance of civil society in enhancing accountability, there is no legal knot between local government and the activities of the civil society apart from the obligation of the local governments to register all the civil society groups under their jurisdiction.

Notable outcomes are also obtained with consideration of the role of civil society in aiding deliberate efforts aimed at local participation, which in turn enhances local accountability. Here, the role of Non Governmental Organizations, Community Based Organizations as well as Private Organizations is seen as crucial in aiding local accountability. The results of the cases vary from one local government to another.

In Entebbe Municipal Council local government, a report of 2010 indicates:

> After the government appreciating the role of the private sector promoting development, it came up with the public private partnership policy which promotes joint implementation of programs aimed at reducing poverty levels in the country.

Entebbe municipality has got development partners in areas of health, education, agriculture, water and sanitation and they are doing a good job in complementing service delivery.

Figure 7: Number of organizations supporting community development initiatives by intervention

Development partner	Area of intervention.
Entebbe Women Association(EWA)	Access to health. Education Social & Econ Development.
Single Mothers Association (SMAU)	Advocacy & support program for child matters.
Lake Victoria Regional Local Authorities Co-operation (LVRLAC).	Environmental protection & sustainable utilisation of lake Victoria Resources.
Kigungu Aids Program (KAP)	Management of aids pandemic
Kigungu landing site Micro- Project	Modern fishing landing facilities.

This municipality not only highlights the importance of private sector in ensuring participation, service delivery and therefore accountability but also promotes development of CSOs and CBOs which are viewed as the engines for local accountability.

In contrast, despite the appreciation on the side of leadership of the role played by CSOs and CBOs, only a few of these organizations including one called Rural Initiative for Community Empowerment (RICE) have successfully come on board. Other NGOs operating in the district have no offices within the district; they travel from neighboring districts making it difficult to incorporate their plans into those of the district. This according to some of the respondents in Maracha makes it difficult for the district to know what they are actually doing.

> Most of the NGOs in the district operate in secrecy. There is no information on what they do and even their funding information is kept secret. This many times results in duplication of services. In addition, they have their own priorities which do not take into consideration local needs.

With little presence of CBOs and CSOs, it becomes difficult for such organizations to engage the local people to hold their leaders accountable for programs. Many a time people find themselves playing the role of pseudo partners than actual participants. The issue of participation poses a big challenge in the district, according to the interview results.

> Participation is not so good in the district. People come only when they know there is something in the interest of the stomach. However, if there is a problem, say outbreak of cholera, people come in big numbers. It is mainly the youth (in small numbers)

who come for some of the programs such as HIV/AIDS programs. Women are left at home.

Focusing on participatory accountability mechanisms within governments, local government departments in both units of analysis seem to provide 'equal' opportunities to their local constituents. However, the actual functioning of these institutional mechanisms varies significantly.

In Entebbe Municipal Council, there are several groups of which 98% of them were female groups. The municipality has been supporting community development projects geared toward empowering all vulnerable groups economically and so far many community projects have been established. Such community development initiatives provide opportunity for the local people to freely participate in accountability. Evidence from the field indicates that, Entebbe has many such organizations. Therefore providing opportunities for the local people to participate, and consequently provide them with avenues to seek accountability from their leaders.

Figure 8: No. of community development groups by Division and Ward

Division	Ward	No of Groups
Division A	CSentral	216
	Katabi	131
Division B	Kiwafu	174
	Kigungu	36
	Total	**557**

Source: Community based services EMC

Figure 9: Distribution of women groups by Division

Division	Ward	No of Groups
Division A	Central	53
	Katabi	32
Division B	Kiwafu	37
	Kigungu	14
	Total	136

Source: Community based services EMC

In Maracha District, there are 8 NGOs operating but these are all based in Arua, a neighbouring district. None of them has offices in the district. The district has also 8 CBOs listed in the DDP. Of these not much emphasis is put on accountability issues by the

members. It is therefore hard for a group whose members feel powerless to foster accountability among their leaders.

The following underlying gender issues identified during the situational analysis process include but are not limited to:

Community Based Services:

Low participation of women in decision- making process particularly in planning/budgeting, implementation, monitoring and evaluation- community meetings,

- High rate of domestic violence against women still on increase
- Very Low participation of men (29%) in FAL programme as compared to the percentage of women
- Limited property ownership by women

One however needs to take a careful look at what role these civil society and community based organisations play in the process of accountability. The unease of some district officials could be of the fact that, they are being asked to account to the masses.

4.4 Complaints and Response mechanism

4.5 Conclusion

In this chapter, a brief overview of the components of accountability has been examined. Democratic participation was given prominence in an attempt to explain the accountability mechanisms that exist in Uganda's local governments.

The two cases were looked at concurrently, to give the areas a comparative outlook. There was found to be significant difference in the way officials from the two local governments perceive accountability. Each emphasizes one or the other aspect.

The last part of the discussion focused informal social-cultural accountability systems that are being practiced in the selected local governments. Our voyage now in the next chapter is to examine the factors behind this great variation in accountability in Entebbe Municipal Council yet the two local governments are in the same country, run under the same laws and have their elections conducted by the same electoral commission. The next chapter is explanatory in nature.

CHAPTER FIVE

5.0 INDEPENDENT VARIABLES: EXPLANATION FOR VARIATION IN ACCOUNTABILITY

5.1 Introduction

This chapter is a presentation of findings of the study on factors that influence is accountability in the selected local governments. Here the practical experiences of the Entebbe Municipal Council and Maracha District Local Governments are examined. An explanatory approach was adopted to present the data that was mainly collected using interviews, local government documents that were availed to the researcher. In this chapter, we examine the role of citizen awareness, local government capacity and political history.

5.2 Citizens/Public Awareness

Information plays a very significant role in ensuring accountability in local governments. As the saying goes, information is power. Whereas accountability might be intricate to delineate, there is a harmony that it involves a rendering of an account and therefore the provision of accurate, relevant and timely information to the appropriate stakeholders (Cameron, 2004). "Whilst information cannot be equated with accountability it is, according to (Funnell, 2003), an essential ingredient of it. Scholars argue that though public sector reforms have resulted in public sector organizations providing a wide range of information it has not lead to better accountability. Broadbent and Laughlin (2003) similarly argue that the provision of more detailed information does not automatically lead to greater accountability. Barton (2006) likewise argues that accountability requires openness, transparency and the provision of information" (Tippett and Kluvers, 2010). Notwithstanding the different viewpoints, this study considers information one of the central ingredients of accountability.

Citizen/public awareness is operationalized as access to active communication mechanisms and number of civil society groups and community based organizations.

5.2.1 Variety of communication mechanisms

Findings revealed both similarities and differences in the variety of communication mechanisms. These similarities included the channels through which information reaches the

community. However, no attempt was made to examine the impacts of each of the methods on the communities.

In Entebbe Municipal Council, information media used by the Municipality include notice boards, office messengers, and community meetings among others. Print media and television as well as radios also serve as important communication channels. The advantage with the Municipality is that it has a big proportion of literate population. This makes it easy and effective to pass written information. Additionally, Entebbe Municipality maintains a website, (http://entebbemc.com). This website provides a lot of useful information although most of it tends to be of general nature. Specific issues of accountability are not shared on the website. A different study needs to be done to ascertain how many residents of the municipality are actually aware of the existing communication channels and use them. Nevertheless, attempts to put in place means to communicate with the electorate cannot be downplayed.

In Maracha, the situation is not too unlike but there are variations. The district relies on radio talk shows and announcements, village meetings and at times advertises tenders in News papers. But as presented before, the researcher found out that the district was not even able to attract tenders for contracts from competent firms, forcing it to devise means for instance by providing tools for road constructions in some cases.

What is striking is the fact that, both bureaucrats and politicians in Maracha acknowledged the inappropriateness of communication channels that are available to the local people. They for instance use radios yet the district does not even have a single local radio station apart from those in the neighboring districts of Arua and Koboko. Secondly, not all the residents of the district have radio receivers. In fact with the high poverty levels, radio receivers are seen as luxury to many. Thirdly, the citizens who are on the receiving end of information do not contribute to radio talk shows or ask any questions because few of them have mobile phones to call in talk shows or even the phones do not have calling credit for calling in. The information channels are either few or ineffective in Maracha.

Therefore, lack of access to information media can stifle effective use of these means of communication. Perhaps the most effective way to check accountability would be the village meetings. The challenge with this however is again what the respondents expressed:

Participation is not so good. …people come expecting something in the interest of the stomach. If they don't see the possibility, they will not come. It's mainly women who are interested but are preoccupied with house cores, so therefore do not usually attend.

Though there are similarities. It still remains that Entebbe Municipality appears to have better access to information. This probable explains the variation in accountability. People who are better informed get better accountability.

5.2.2 Number of Civil Society Organizations/Community Based Organizations

CSOs and CBOs play an important role in sensitizing the citizens about their rights. Data from the two local governments reveal that:

In EMC, there are 661 CBOs and NGOs who engage the people through sensitization. These organizations also give the people the advantage of aggregate voice, so they are able to demand for accountability from their leaders.

Figure 10: Organizations in the Municipality by operation

Categories	No of Groups
CBOs	510
NGOs	19
SACCOS	09
PRIVATE ORGANIZATION	100
GOVERNMENT DEPARTMENTS	23
Total	661

Source: Community based services EMC

Maracha district has only 8 NGOs working in the district. The challenge is that none of these NGOs has offices within the district. They are based in the neighbouring Arua, district. The district has also 8 CBOs listed in the DDP. Of these not much emphasis is put on accountability issues by the members. It is therefore hard for a group whose members feel powerless to foster accountability among their leaders

5.3 Local Government Capacity

5.3.1 Proportion of Locally generated revenue:

Local Governments Act 1997, Part IV (besides central government remittances) mandates local government to raise revenue locally through:

(a) fees and fines on licences and permits in respect of any service rendered or regulatory power exercised by the local council;
(b) interest on investments;
(c) rents from lease of property owned by the local council;
(d) fees and fines imposed by courts administered by the local council;
(e) donations, contributions and endowments;
(f) charges or profits arising from any trade, services or undertaking carried on by the local council;
(g) Annual bicycle licenses;
(h) Parking fees;
(i) advertisement fees;
(j) cess on produce;
(k) user charges where applicable;
(l) fishing licenses;
(m) agency fees;
(n) charcoal burning licenses; and
(o) any other revenue which may be prescribed by the local government and approved by the Minister.

The main reason behind this provision is that, often central government remittances in form of conditional or unconditional grants are either insufficient or are disbursed late. Therefore to enable Local governments run their activities, there is need to supplement central government funding with local sources.

Backing the proposition of locally generated fund is the theoretical assumptions that, people are more inclined to seek accountability for financial resources that come from them. Based on this supposition, the study examined revenues in the selected local governments and results showed a variation between the cases.

In Entebbe Municipal Council Local Government, locally generated revenue accounted for up to 20 percent of the total revenue collection for the Financial Year 2010/2011. This is a significant proportion of the budget contributed by the local people.

> We collect local revenue from various sources: we have the airport, hotels, whole sellers, retailers, law firms, government departments and local service tax as well as government ministries. These revenues contribute over 20 percent of the total revenue. We have streamlined collection of local revenue, to be done through the bank, therefore this has improved collection rate to over 84 percent, although enforcement is not that strong.

Going by the theoretical arguments, people in the municipality are bound to find out how their money is being spent by the leadership. This explains their active participation in the budgeting process.

In Maracha District, the situation is different. Central government transfers constituted 99 percent of the total budget leaving only 1 percent being contributed by local sources. This therefore gives rise to people looking at the funds as "government money" delineating the responsibility of holding leaders accountable. One respondent had this to observe:

> The creation of new districts is overstretching the existing resources. The funds and capacity are not in place. We collect only 1 percent of the revenue locally. This mainly comes from market dues, tobacco holdage fees, trade licences and fines from pit sawyers. Local service tax, which was meant to replace graduated tax, has failed to take off....we have no hotels that qualify to pay taxes. What we have here are eating houses. There are no investments that are capable of paying royalties.

Having little contribution from the local community makes it difficult for them (the local people) to seek accountability for funds they are not even aware that they do exist. The good proportion of locally generated funds has helped Entebbe Municipal Council to have more transparent revenue and expenditure management. For instance, performance reports were seen on the notice board. Another element of transparent revenue management that was examined was the participation in the budgetary process by the lower local governments and according to interview results, this is possible because Entebbe Municipal Council is able to generate a good percentage of its revenue locally, therefore allocate a fair amount to facilitation. One respondent testified:

> For facilitation, some money is given at times, though this may come too late. It enables us go to the divisions and wards, sit with the communities for the budgeting process.

The case in with little funds generated locally has made the district heavily depend on central government transfers, which greatly affects performance and accountability. For instance, one respondent argues that:

> We reactive over 95 percent of the funds from the Central Government, but sometimes their (central government's) expectations are unrealistic. We budget on indicative figures but the releases may not be adequate. Some of the releases at times

comes one month to the end of the financial year makes it difficult to account for the funds because, because the procurement process takes long.

Such gaps would have been addressed if there were adequate funds generated locally.

5.3.2   Human Resource Capacity in internal audit department

Capacity of the local government in this study is used in both qualitative and quantitative terms. In qualitative terms, it refers to the right qualification among the bureaucratic and political leadership in local governments. Quantitatively, it refers to numbers that is whether all the required positions are filled as mandated by law. This is an element that affects performance of accountability.

The Government of Uganda laid down procedures for employment in local governments. These are specified in the Public Survive Standing Order. Minimum qualifications for technical and bureaucratic positions in both central and local governments are clearly spelt out. However, much as there is some level of uniformity in the laid out procedures, the entry, stay and exit of local government bureaucratic staff are managed by each District Service Commission. Accordingly, different local governments tend to perform differently.

Data collected from Entebbe Municipal Council revealed that, the municipality comprises of 7 departments with a total of 77 workers of which 47 are males and 30 females. It was further established that the Municipality is composed of 100% approved posts, 84% filled posts and 16% vacant posts. The positions in the respective departments as shown in the table below

Figure 11: Municipal staff approved, filled and vacant

Department	Number of posts			
	Approved	Filled	Vacant	Total
Management Support Services	27	24	3	54
Finance and Planning	19	19	O	38
Education and Sports	8	05	3	16
Works and Technical Services	21	12	9	51
Public Health	8	8	0	16
Production and Marketing	8	4	4	16
Community Based Services	11	5	6	22
Total	102	77	25	213

Source: office of the personnel EMC

Interviews with respondents also confirmed that, the Municipality has attracted competent people given its central location. The quality of staff therefore reflects in the quality of performance and accountability.

We have the right people in the right places...all the staff qualified for the jobs they are doing and this partly explains why we are performing very well. There are just a few positions that haven't been filled yet.

The case in Maracha district is different. The researcher could not obtain a comprehensive record of staff as the District Personnel Officer was busy with Head Count of all government employees in the district, though he managed to give a brief interview. According to respondents, the staffing levels are very low at the district.

Our staffing levels are very low standing at 20-30 percent. In finance and planning department for instance, there our staffing level stands at 6 positions filled out of 19. Such low staff levels make it difficult to perform, therefore creating negative impacts on accountability as well.

In requisites of quality, location of the local governments seems to play key a role in its performance and accountability. One respondent from Maracha District for instance had this to say:

The rural location of the district is also a hindering factor to attracting good staff to this area. Most of the people want to work in the urban areas. Very few people are willing to come this way to the village, this partly explains the low levels of staff in different departments. You see we cannot even attract good contractors. Most of the contractors we get do not have either the money to implement projects or they lack the necessary technical competence to implement projects...at times we even provide them with tools to ensure that work gets done. Therefore it impacts on the way we deliver accountability to the central government, because then we cannot obtain the receipts, etc. Some of them do not even have invoices and receipts. Remote local governments also suffer the misfortune of inability to get competent firms to provide goods and services. They are only capable of attracting firms that are not competent enough. The issue of capacity compromises quality of work and therefore accountability lines are compromised.

Looking at the foregone discussions, the human resource capacity in Entebbe Municipal Council is much more than the one of Maracha District. In quantitative terms, the Entebbe Municipal Council has better personnel than Maracha. The qualitative aspect may be contentious but Entebbe Municipal council given its location has attracted more experienced technical staff than Maracha District. Entebbe's Councilors seem to be more educated

(average qualification is graduate) and are better in matters of handling Council business given their levels of education. This assertion is supported by the call by almost all the respondents from Maracha calling for a minimum education level to be set for councilors (average education level is Ordinary level Certificate) given the testimony by many respondents that, councilors make a lot of mistakes therefore are not able to hold the technical staff accountable. Furthermore, participation of councilors in Maracha is also said to be limited though the respondents did not link this directly to education but internal bickering, it is certainly a factor contributing to their inputs. One respondent confessed than some of the councilors failed to read the oath. This therefore implies that capacity of the local government is an important factor creating variation in accountability.

The effects of capacity can be seen directly on transparent revenue and expenditure management and participation.

5.3.3   Ability to supervise bureaucratic staff

Basic education is a fundamental human right and a component of well being. Education is also a key determinant of the lifestyle and status an individual enjoys in a society. Studies have consistently shown that educational level attained has a strong effect on the behavior and attitude of individuals. In general, the higher the level of education an individual has attained the more knowledge they have about the need and use of available facilities in their communities (EMC, 2010). The theoretical argument here is that, education plays a fundamental role in promoting sustainable development through capacity building in various skills, as well as raising awareness on various issues of National importance including the right to get accountability.

Qualitative data from the two local governments showed significant differences in the literacy levels not only of political leadership but also overall average levels of education in the districts.

In Entebbe Municipal Council, literacy rates are relatively high. Analytical report of 2002 Population and Housing Census in Uganda indicated that, of all persons aged 10 years and above at 92% of the population aged 10 years and above was literate. Throughout the municipality men were found to be more literate (95%) as compared to their women (90%) counterparts.

Figure 12: Literacy rate for the population aged 10 years and above

	Sex		
	Male	Female	Both Sexes
Percent	94.6	90.5	92.5

Source: 2002 Population and Housing Census Analytical report

The case in Maracha District was quite different. The researcher found out that, the general level of literacy in the district was low. Data from Maracha indicates that, there are a number of social problems that affect the district. Notable among these are:

- Low literacy levels among women in the community
- High drop-out rate among girls-child as compared to that of boy-child in schools
- Poor and unfriendly sanitation in some schools
- Defilement, forced/early marriages still on increase
- High number of teenage mothers.

Official data on literacy levels in Maracha were not readily available bust according to one of the respondents only 67 percent of the population is literate. 33 percent still need attention. The district has tried to institute Functional Adult Literacy but this seems not to make an impact particularly on men who shun the literacy classes. Such attitudes could have an impact on the population demanding for accountability from their leaders though one of the respondents disagrees:

The problem is not education, the problem is politics

The impact of education on political accountability cannot however be sidestepped. Most of the respondents who were interviewed agreed that in Uganda's decentralisation system, political leaders are expected to supervise their bureaucrats who ought to render account to them. In the words of one of the respondents:

The problem with our district is that, due to the generally low levels of literacy in the district, elected leaders generally have low levels of education with the highest level of education being the Local Council V chairperson who holds a bachelors degree. Most of the district councilors are Ordinary Level levers. They are not highly educated therefore technical staffs do not take them serous. You cannot expect a senior to render account to a junior.

Such scenarios definitely explain the variation in accountability in local governments in Uganda.

Literacy levels have also affected legislation in Uganda's local governments. According to the data gathered, participation in Council sessions is higher in Entebbe Municipal Council than Maracha District. One of the respondents the researcher talked to confirmed that there was not even a single ordinance passed by Maracha district council. This is one factor that makes them less accountable than their counterparts in Entebbe because legislation is one cardinal role of the district council. Indeed some respondents attributed this poor performance to low literacy levels.

5.4 Political history

5.4.1   History

In democratic and participatory political systems, an electoral competition is one opportunity to ensure political accountability. Theoretically, voting is seen to affect accountability in two ways: first, it may be a way to bring on board prospective candidates or a means to hold them accountable in that leaders who do not perform well are likely to lose elections. The Impact of electoral competition in a multiparty dispensation like Uganda is assessed through the number of political parties that win an election. This can be two fold, diverse political ideas can create recipe for political accountability or it could have negative impact if the views are too diverse.

Studies have established a recent shift in power balance in Entebbe Municipal Council. For the last 18 years, Entebbe Municipal Council mayor has been a NRM (ruling government) candidate with majority of the councilors belonging to the ruling party. DP won mayoral seat with majority of council seats in 2011. Such shift in the electorates taste for political party support could mean the ability of the electorate to hold their leaders accountable, thus supporting the claims that leaders who fail to perform are removed from office.

The case in Maracha District is more or less the same but opposite. In Maracha, the dominant party until 2011 has been FDC (opposition). However in 2011, elections were won by NRM (ruling party). What is interesting here is the fact that all the councilors contested on NRM ticket were in fact the same individuals who moved from FDC to NRM.

The theoretical explanation for such trends is changing preferences. A key assumption is that voters' preferences for parties change stochastically over time. The idea behind this assumption is that the emergence of new issues both at the national or local levels (a diplomatic crisis, emergence of a new technology with social implications, closure of a local factory, environmental problems, etc.) may shift the voters' party identification and partisanship (Battaglini, 2013). In the case of Maracha, there was a change of party by the area Member of Parliament to the ruling government as a way of winning the attention of the ruling government because there was conflict over the location of the district headquarters for the newly granted district which was to be shared by Maracha and Terego Counties. This was indeed a diplomatic crisis.

Therefore it could be the negative side of consensus building as all the councilors belong to the same party. The main problem with accountability here is complacency and party support, which negatively affects the institutional performance. There is fear to expose the party weaknesses outside the council, which would not have been the same if the there were representatives from other political parties.

A separate study is however needed to establish the reasons behind the voters' attitudes towards the political parties that initially dominated the selected local governments. The main focus of this particular study was to find out why there is a variation in accountability.

Electoral competition certainly aids supervision ability and therefore is a cause of variation in accountability in the selected local governments. The good electoral performance of the opposition political party in the 2011 election could be linked to exposure of poor accountability in the municipality in 2010. This therefore can be attributed to the access of the media that was able to expose some of the vice. Though the reverse could be true in a situation of Maracha District where the media is not so pronounced, therefore information going to the electorate is censored.

Socio-cultural institutions play a big role in bringing people together and aggregating their demands, yet the socio-cultural set up of the local communities tend to be ignored during accountability assessments. Cultural institutions reveal a long standing tradition of a people and it emphasises the role of informal practices as a cause of variation in local governments.

In terms of socio, economic and cultural conditions, the two local administrations varied greatly. They reflect a diversity of socio-economic and cultural conditions in Uganda. This verification supports the argument that, accountability relationships are entrenched in social environment, which is the core of this study.

For purposes of this study, the researcher used three aspects to define social conditions: cultural diversity versus homogeneity, social conflicts and tradition of central rule. A look at the units of analysis reveals significant differences between Maracha and Entebbe on these fronts.

Entebbe Municipal Council is culturally diverse. Being the gateway into Uganda and former administrative capital of the country, Entebbe's population has a great variation in terms of cultural composition. It has both nationals and foreigners who serve in different government and international organizations. Maracha District on the other hand is inhabited by the indigenous people, the Maracha. The impact of this variation on accountability relations will be discussed in the next chapter.

Both Entebbe and Maracha did not record any cases of social conflicts. According the data collected, despite the cultural divergence in Entebbe, there are no cases of social conflicts recorded as one of the respondents observed:

> There may be individual cases of disagreements but we have not recorded any cases of ethnic conflicts. This I mainly attribute to the variation in cultures. Entebbe has no dominant group, although Luganda is widely used. We have people from the all parts of the country from the East, West North as well as Central. People live as brothers and sisters.

Maracha District on the other hand is a homogenous society with the Lugbara as the dominant group. The Maracha are one group of the bigger Lugbara, who in turn are a section of the Nilotic Group from Sudan. Being a district inhabited by one group of people, it has little room for social conflicts.

Conflicts noted in the district are mainly personal in nature and they do not affect the running of the district. When it was still Maracha-Terego District, there were cases of disagreement especially over the location of the district headquarters. One of the respondents noted:

Cases of social conflicts perhaps existed when there was that Maracha-Terego confusion. We however need to note that the idea of having this district came from two sources: first, the Maracha people asked for a district because they wanted to have services closer to the people. The Terego people on the other hand did not want a district but (secondly) were pushed by the rest of Arua District, because these two counties had the highest number of educated people in Arua district (and have always been competing) , therefore had occupied most of the administrative and employment positions in Arua. Looking at decentralisation synonymous with localization, the Arua people thought Maracha and Terego should be pushed into their own confusion, but Terego later opted out of the new district but went back to join the rest of Arua.

The third constituent of tradition of centralised rule is part and partial of Entebbe Municipal Council's majority population-the Baganda. Entebbe is part of the Buganda Kingdom, where administrative, legislative and judicial powers were centralized in the hands of the Kabaka (king of Buganda). Later the Municipality became the administrative headquarters of Uganda and still retains some of the key government holdings including the State House. This therefore reflects a long tradition of central control.

Maracha district on the other hand has a different arrangement, best described by this excerpt (UgandaTravelGuide, 2012).

> The highest social political organization among the Lugbara was the clan. The clan was normally headed by a clan leader called *Opi*. All members of the same clan claimed descent form a common ancestor to whom they were paternally related. All the elders of the clan exercised influence over political and social affairs and they had powers to curse and punish any of their subordinates. Every married man had authority over his wives and children and even after his sons had married, he still had power over them and their children. The Lugbara had a patronage system called *Amadingo* whereby the poor or the destitute were treated as members of the family and they could be given land if they wished to stay. Bride wealth would even be paid for them by their hosts if they wished to marry during their clientele.

Such relations could have affected the way accountability is looked at in the selected local governments and this is the main preoccupation of the chapter that follows.

5.4.2 Leadership

Elite capture is where resources transferred designated for the benefit of the larger population are usurped by a few individuals of superior status - be it economic, political, educational, ethnic, or otherwise (Dutta, 2009). This is a common phenomenon in decentralisation especially in developing countries, Uganda is not an exception.

The vice of elite capture is a common phenomenon in many local governments. There are various cases where government officials divert local resources for personal use. This case has affected both local governments. Media reports have implicated officials from Entebbe Municipal Council for failure to account for the municipality funds. See: URN (2010) "Entebbe Town Clerk Chased from Parliament Again". This case might not have constituted a major threat to the accountability rating of the municipality because it did not affect Central Government disbursement directly, probably the reason that despite such anomalies, Entebbe emerged as the best performing upper local government in the country

Evidence from Maracha revealed a different picture in Maracha District. Here the challenge is perhaps leadership at the lower levels. One of the respondents had this to say:

> With accountability, the problem is at times sheer neglect of attachment of receipts to reports. Reports are sent without necessary attachments. We also have problems with NUSAF accountability. The 6th Cycle of funds should have been given but because of incomplete accountability it hasn't been given as the policy stipulates that the balance should be less than 50 million. The district has balance of more than 100 million. Communities are given money and they vanish, there is a problem with the attitude of our people.

This is a clear case of elite capture that affects most of the local governments under decentralization system. The complexity with managing resources in a multi level government compounds the problem. Maracha's problem could be worsened by the number of lower local governments they have to deal with to serve the interests of the 200,000 people as opposed to Entebbe's 55,000.

Rent seeking behaviors are also seen in contractual kickbacks. In the first year, Maracha District in operated without the Contracts Committee, because they did not have a district

service commission in place to appoint the Contracts Committee. This could have left the district at the mercy of individuals, some of whom were working in acting capacity.

This clearly has implication on the overall ranking of the district in terms of accountability. The problem could have been exacerbated by the fact that NUSAF funds constitute a reasonable percentage of the district's revenue.

Information obtained from respondents also indicate that the current shortage of human resource in the district is partly linked to the attitude of some leaders who wanted to employ people from the Maracha, though applicants from other places could have filled the vacant positions before Public Service Ministry put a ban on recruitment of public service employees. Such attitudes not only reduce the concept of decentralization to localization but also compound the problem of rent seeking in such local administrative areas.

5.5 Informal practices a forgotten variable?

Decentralization has led to extensive government contracting for service delivery which has in turn resulted in side street dependence on private service providers. Contractual service delivery involves complex accountability dynamics. Scholars have tended to underline formal aspects of accountability in intergovernmental relations, paying attention to design of contract terms, performance measures, reporting relationships, and predetermined penalty for deviation. Inter organizational and interpersonal behaviours that reveal *informal* accountability have been sidestepped (Romzek et al., 2009).

As local governments are called upon to provide services to the citizens, service delivery has shifted from the traditional single-agency hierarchies to networks of contractual providers. This shift in the predominant coordination mechanism from bureaucracy to collaboration has underscored the importance of inter-organizational and interpersonal negotiations. Though local governments are formally structured, they contain elements of self-governance that is enabled by informal systems of rules, trust and reciprocity norms, credible commitments, and informal mechanisms for rewarding or punishing those who violate rules and norms or defect on commitments (Ostrom et al., 1994).

Informal accountability emerges from the unofficial expectations and discretionary behaviors that result from repeated interactions among network members in recognition of their

interdependence in pursuit of their shared goal(s)(Romzek et al., 2009). Local government participants are often linked at the individual level through inter personal relationships, professional associations and memberships, and participation in local task forces, advisory committees or other forms of policy and planning networks related to their industry. These social connections foster relationships that can provide mutual benefit, reduce transaction costs of future collaboration, and solidify a sense of shared norms and mutual accountability among the participants(Romzek et al., 2009).

Informal accountability in local governments involves service providers being held to answer by local government partners for meeting performance expectations regarding their programs and clients. Just like the interpersonal relationships are informal, so too are the performance expectations; they are unofficial shared expectations. The interpersonal behaviours involved are discretionary rather than those mandated by official agreements. So, too, are the rewards and sanctions of informal accountability (Romzek et al., 2009). Such relationships tend to be elusive in nature, therefore impacting on the performance rating of local governments units that use them as modus operandi.

Elsewhere, studies have shown essential concerns of accountability with a hub on three basic features of the relationship: (1) the sources of authority to which the organization or individual is answerable for performance, (2) those authorities' expectations for the accountable entity's performance, and (3) the mechanisms by which the entity is accountable is held answerable for performance and faces appropriate consequences. These same features are relevant for organizational actors operating within local government as well as central government networks and reflect the more complex relationships (Romzek et al., 2012:443). See also (Bardach and Lesser 1996; Behn 2001; Romzek and Dubnick 1987; Schillemans 2008). Common norms influence the functioning and sustainability of the informal accountability mechanisms. These include among others trust, reciprocity, and respect for institutional territory (Romzek et al., 2012:445).

In Uganda, formal intergovernmental relations between the centre and the periphery are spelt out in the Local Governments Act 1997. However, many local governments find themselves compelled to pursue informal rather than the formal mechanisms which are seen to be either cumbersome or impracticable, or less supportive of local needs. The basis of these challenges seem to be what (Romzek et al., 2012) referred to as shared norms.

Studies conducted in selected local governments in Uganda in Entebbe Municipal Council and Maracha District revealed that the focus on informal accountability mechanisms created a major rift in the way local governments are considered to be accountable or less accountable by the Central Government. This is because informal practices tend to be not only area specific but also case specific. This makes it hard to get similarities in occurrences across local governments. Informal practices therefore are the major cause of variation in local government accountability.

While Entebbe Municipal Council 'officially' places a lot of emphasis on formal accountability, leaders in Maracha District seem to be more concerned with informal mechanisms, which they feel are more responsive to local needs and more practical to their area.

Informal accountability mechanisms play important roles in interpersonal and inter organizational relationships in both Entebbe Municipal Council and Maracha District Local governments especially for the political leadership. These informal practices hinge around the threefold factor identified earlier that is: the sources of authority to which the organization or individual is answerable for performance, those authorities' expectations for the accountable entity's performance, and the mechanisms by which the accountable entity is held answerable for performance and faces appropriate consequences

Qualitative evidence from Entebbe Municipal Council reveals that, there is official emphasis on formal accountability. One respondent provided this example:

> We provide accountability through internal assessments. We give them reporting formats which have to match the requirements of the ministry...you know, they want to see good reports. The challenges we have to address are: we are expected to give good reports yet most times people wait for last minute to do something. Sometimes they do not even want to do what they are told to do. Meeting deadlines is therefore a challenge. But we try to follow all the accountability guidelines from the ministry.

In yet another quest for accountability, the municipality carries out regular audits. In the F/Y2009/010, two lower local government units and 8 departments at the municipality headquarters were audited. There were also 14 schools and 4 health units audited in the same period of time (EMC, 2010). All these are carried out in line with the formal accountability

requirements from the Ministry. Such requirements include strategic plans as a basis for final evaluation.

In Entebbe for example, the municipal technical planning committee as well as audit departments developed broad objectives, strategies, priority actions and a monitoring & evaluation framework through which successful implementation would be achieved. These objectives include

1. To ensure constant monitoring and surveillance of local government to enforce compliance with Accounting Regulation.
2. To ensure timely accountability of government funds.
3. To ensure timely writing of books of accounts for Municipal and lower local government, administrative units and departments.
4. To ensure that there is value for money on all government funds.
5. To ensure compliance with procurement procedures

These objectives are aligned to the traditional bureaucratic approach of accountability. Entebbe being one of the oldest administrative centres of power has been at the

On the contrary, at times such plans make little impact as local leaders are inclined to respond to local needs where they feel more obliged. Observation was one important tool employed by this study. During the interview process, the researcher realized that informal accountability practices too played a fundamental role in Entebbe Municipal Council. One such incidence was many of the interviews scheduled with the municipal leadership did not take place.

The case in Maracha District is not far from Entebbe. Informal practices influence accountability plays an important role in accountability performance. Leaders here see informal practices as the only way of providing services efficiently and effectively. Some of the respondents for instance had this to say:

> Being in a remote location, we cannot attract bids from competent firms. Most of the contractors we have lack capacity, both in terms of finance and human resource. There is no proper management system among the contractors. This as such affects

our reports because we receive the next grant after submitting the report for the previous one. Some of them rush to take contracts in many sub counties.

The implication of this finding is that, because there are few contractors and already the attitude that the local government is unable to attract competent contractors means they end up hand picking contractors to do their work. This predicament affects transparency in the procurement system, therefore affecting transparency in revenue and expenditure in the process.

The study further established that in an attempt to cope with the pressure of providing services, local governments at times devise means to ensure the contractors who already have low capacity can deliver. One respondent attested to this:

We provide them (the contractors) with tools for constructions because most of them do not have the necessary equipments. It has worked for us because in 2010, we had only 92 kilometers of road network but today, we have 200 kilometers of road network. In addition we have built two big bridges, designed the council complex, this would have cost us a lot of money if we contracted another person…

Such discretionary measures have implications for the overall accountability rating of the local government yet it is an important performance tool. As the district gives out its own tools and equipment to be used by contractors, the contractor may either contribute to ware and tear of the equipments or the district fails to account for all the funds in its possession as it becomes difficult to give accountability for ware and tare caused by third parties.

Another fascinating case of informal practices adopted by Maracha District was distribution of seeds to the local people. This was seen by the leaders as a measure to ensure accountable and responsive governance. This indeed could be looked at as a response to the popular cry for poverty as many people are unable to even get seeds to plant. However, the understanding and conduct of the citizens paints a different picture. One respondent commented:

As a general statement, the district has brought services nearer to the people. It was given to appease the voters who demanded for it (the district) but also Maracha is densely populated. The successes are that, it has united the people; government programs are easily managed and implemented and there is now fast and better accountability despite challenges….We give them seeds to plant… but it frustrating that people at times eat these seeds... We have also been distributing potato vines…these red vines you may have seen as you come along the road….but our

people sell these potato vines cheaply. For instance potato vines which we buy for Shillings 30,000 is sold for as cheap as Shillings 4,000. So it is other people benefiting from our initiatives. So if one comes three months down the road, to check the potatoes, there is nothing to show as people sell these vines to those coming from neighboring districts like Koboko and Yumbe and even South Sudan.

Informal practices are embedded in almost all measures of accountability this study adopted. It ranges from informal practices in managing local government revenue and expenditure management, responsiveness to local needs, participation in council meetings and electoral processes as well as participation in civil society groups. In other words, all these activities are either reinforce by or stifled by informal practices.

The problem of informal practices is linked to the medium of communication and its availability. There is no specific type of communication means for official passage of information in local governments. This has led to each local government resorting to any means they deem appropriate. Coupled with other factors, urban local governments enjoy better access to information compared their rural counterparts. It is was for instance easier to capture the misappropriation of funds in Entebbe Municipal Council in the media but the poor citizen who lost his land to the district of Maracha did not have the luck of having his plight highlighted. Therefore availability of information has greatly contributed to the variation in accountability in local governments.

Responsive government is the aspiration of every local government. Informal practices are a convenient way to ensure responsive government as the leaders in Maracha district for instance try to put measures as safety nets against the poverty and food shortage being experienced by their people. This is a unique problem with the district; therefore it necessitated a homegrown solution. However, as the measure is informal, and there are no sanctions and perhaps the local people were not consulted on the how they wanted their poverty problems solved, they ended up misusing the opportunity they are given. Money spent on potato vines for instance may have receipts and other documentation needed but when value for money audit is done by looking at the food security situation in the district, it perhaps remains among the poorest districts. This is because the electorate or citizens for that matter do not see sense in the leaders providing food for tomorrow when they have no food for today. This explains the variation in accountability among local governments.

Informal practices that mean accountability to the local people may not necessarily be recognized in the official local government rankings. The researcher for instance found out that, the electorate considers a leader to be accountable if he or she is able to attend social and cultural functions.

In Entebbe for instance, nearly all the offices were closed as both local bureaucrats and politicians went to attend a meeting in preparation for the visit of the "Kabaka" (king of Buganda Kingdom). This supports the assertion of the origin of authority as the subjects of the king make up majority of the voters in the municipality; therefore their presence was very important. The bureaucrats owe their allegiance to the political leadership, therefore 'showing their presence' in planning the visit of the cultural leader of the area was important.

An interview with one of the respondents was also canceled without notice as the interviewee had to go and attend a burial ceremony in his area. This is crucial because the presence of a leader in such functions is seen as important and it is seen as a form of "accountability" to the local people. Such cases are not however recorded when it comes to accountability to the central government where performance indicators originate. Such practices do not feature anywhere on the functions of a local councilor but certainly do affect their performance of their functions therefore creating variation.

5.6 Control Variables: Fiscal and legal framework, a cause of variation?
The analysis in this section is intended to mitigate the key expounding variable from other factors that might be offering competitive explanations for variation in performance of accountability. We shall consider two important institutional factors: availability of fiscal resources and the legislation.

5.6.1   Availability of fiscal resources:
There is great discrepancy between the affluent and the underprivileged local governments in terms of the available funds for spending. In Uganda, while some local governments, especially the urban local governments are well endowed with fiscal resources others particularly the rural local governments are struggling. This variation tends to offer competing explanation for variation in accountability performance across local governments.

As this study recognizes this reality, its impact on accountability performance is held constant so as to isolate the variables that explain variation in accountability performance.

Data obtained from Entebbe for instance revealed that, the annual budget of the Municipality for 2010/2011 Financial Year stood at **10,582,809,812**. In terms of population,

> According to the population projections from UBOS, the population of Entebbe Municipality stood at 70,200 persons (51.4% females and 48.6% Males) in 2008 and 73,100 persons for 2009. Entebbe's population size has been increasing at an average annual growth rate of 2.2%.The population now stands at 76,500 people, (48.6% male, 51.45% female) in the Municipality and its projected to be at 83,200, people by 2012 (EMC, 2010).

This therefore gives Entebbe the per capita budgetary expenditure of Uganda Shillings 138,337 (US$ 0.05). Compared to the national per capita Uganda shillings 2,445 (US$ 0.92) for the same period Entebbe's per capita is much less but a good average compared to other local governments.

The case of Maracha is a typical situation in many of the rural local governments. According to information obtained from the district, its population stood at 199,300

Figure 13: Maracha District Land Area by LLGs

S/No.	DISTRICT/ SUB COUNTY.	Total Area Sq. Km.	No. Of LC IIs.	No. Of LC Is.	Population statistics 2012		
					Males	**Females**	**Total**
1.	Yivu	64	8	64	12,900	13,900	**26,800**
2.	Maracha TC.	0	4	17	4,320	4,834	**9,154**
3.	Nyadri	51	3	59	9,980	11,166	**21,146**
4..	Oleba	68	6	78	15,100	16,800	**31,900**
5.	Oluvu	70	6	62	15,200	17,200	**32,400**
6.	Tara	48	5	40	9,200	10,000	**19,200**
7.	Oluffe	70	6	43	11,000	12,400	**23,400**
8.	Kijomoro	70	6	44	16,700	18,600	**35,300**
	DISTRICT.	**441**	**44**	**407**	**94,400**	**104,900**	**199,300**

NB: Area of Maracha Town Council is included under Nyadri Sub County. Source: CUAM Mapping 2006.

The annual expenditure estimates for the district was Uganda Shillings 11,760,975,000.00. This therefore gives the district a per capita expenditure of Uganda Shillings 59,012 (US$ 0.02). This falls far below the national average per capita of Uganda shillings 2,445 (US$ 0.92). Coupled with other factors like the source of revenue of which 99 percent of which comes from the central government, the performance of accountability is bound to be low. This study however held such consequences constant with the assumption that, there is a mechanism to compensate for the low funds in the rural local governments.

The argument here is that, when funds are readily available, local governments tend to be more responsive in providing for the needs of the local government. They will also easily involve the community as they are aware that the demands will be met. This argument is supported by the views of the respondents in both local governments.

In Entebbe Municipal Council, one respondent submitted that:

> People propose a number of projects. There is fair facilitation, not much bureaucracy…we follow the e guidelines from the Ministry of Local Government. This is aided by the high literacy rates. But the challenges are that we have limited funding. There are high expectations from the population so when you don't meet their proposals, they tend to get discouraged so next time they are not willing to participate. Another problem also is that at times the money comes in too late and this affects implementation.

Similar views were expressed in Maracha District, where respondents argued that they budget on indicative figures and in the course of the financial year, there tends to be budget cuts. Such jeopardize the trust local people have in their leadership.

> One major problem is that finance is not decentralized. There are now recentralization tendencies. Over 99 percent of the revenue comes from the central government and most of these are conditional grants over which we have no control at the district. For proper accountability, participation is important, but facilitation is needed for participation but we do not have the funds or the mandate to allocate these funds. The focus should be realistic accountability. Politicians should not promise beyond what they can provide…

We see here that local governments do recognize the importance of fiscal resources in facilitating accountability. However, we shall not attach weight to the impact this variable on the two selected cases. This will help us isolate the critical factors in explaining this variation.

Part of the reason for this is the overall position of local government revenue in relation to the national budget. Indeed one respondent from Maracha District confessed:

> Though responsibilities have been decentralized, finance is not decentralized. The share of national budget that goes to local governments is only 21 percent. We are

trying to engage them by advocating for more funds but recentralization tendencies are emerging.

5.6.2 Legislation

The legal framework within which local governments operate is also an important factor that could have impact accountability in local governments. This study held this factor constant in order to isolate its impact on the functioning of local government accountability. The problem with legislation is that, at times they are not comprehensive enough. This gives room for informal practices to emerge in local governments, therefore taking a lion's share of the policy influence.

The main role of the legal framework is to define the relationship that exists among the different actors in the governments. Legal framework defines accountability relationships that is who is answerable to whom. The challenge with legal framework is that at times they tend to be scanty, offering no details, therefore giving room for a lot of discretion for leaders at the local level. Such weaknesses in the legal framework give end up creating a lot of discrepancies in the decisions made across the country.

Uganda's local government relations are embedded in the Constitution of the Republic of Uganda, 1995 and the Local Governments Act, 1997. The main aim of these laws was to stipulate a uniform working structure for local governments in Uganda. The laws prescribe the leadership structure for both the rural and urban local governments. This therefore ideally offers a uniform ground for all local governments to operate.

Article 9 clause 1 of the Local Governments Act stipulates that: "A council shall be the highest political authority within the area of jurisdiction of a local government and shall have legislative and executive powers to be exercised in accordance with the Constitution and this Act. Article 2 stipulates that: "A person shall not be a member of a local government council unless that person is a citizen of Uganda".

The Information obtained from the local governments and a review of the existing laws reveals that, the local councils have no minimum qualifications yet they are the highest political authority in their areas of jurisdiction. In the words of the respondents:

> The problem is many of our councilors are not experienced in handling government business. There is some support from the elected leaders though at times they want technical issues handled politically...It think minimum qualification is important for

the political leaders...most of them are O Level leavers though many of them have enrolled for courses now. The technical staffs have their standards and qualifications set by the Ministry of Public Standing orders.

Such loopholes in the legal system for sure could contribute substantially to the variation in accountability in local government, but we shall hold it constant, but rather treat the impact under the informal practices.

5.7 Conclusion

In a nutshell, variation in accountability performance across local governments is linked to what this study refers to as institutional environmental factors. These factors are further divided into institutional factors and functioning of the institutions. It was however important to control for the impact of some of the institutional factors that cut across the board as they tend to provide rivalling explanations for variation in accountability. These specifically included the legal framework and the availability of fiscal resources.

Findings of the study revealed that the main explanatory factor is the informal practices among the local governments. Given the weak and in comprehensive local government legislation, local government leaders tend to use their discretion solve certain issues. This problem is also exacerbated by the lack of capacity in some of the local governments in qualitative and quantitative terms, therefore giving room for inexperienced politicians to rise to the ranks of making important decisions. This in turn gives way to informal practices thus causing variation in accountability in local governments across the country.

CHAPTER SIX

6.0 COMPARISON OF ENTEBBE MUNICIPAL COUNCIL AND MARACHA DISTRICT LOCAL GOVERNMENTS

6.1 Introduction

Entebbe Municipal Council and Maracha District local governments have a number of similarities in terms of accountability performance. The two local governments however by and large are different. In this chapter, the study will outline the main similarities and differences between the two local governments. This chapter is a recap of the two preceding ones. The first part outlines the main similarities and in the second, the main differences between the two local governments under study.

6.2 Entebbe Municipal Council and Maracha District Local Governments, what is common?

- Both Entebbe Municipal Council and Maracha District are upper local governments. Therefore they are guided by the same local governments act, with similar administrative structures.

- Transparent Public Revenue and Expenditure-Access to Information: The two local governments use notice boards, radios and local councilors as a means to reach to the communities. Therefore, there is some similarity in the medium of communication as a measure of transparency. Newspapers could be seen in both local governments thought the major difference remains the proportion of population that can access the newspapers.

- Responsiveness/Representativeness: Both local governments have initiated measures to ensure responsive service provision measures although the measures vary because the local needs are different.

- Participation: Local politics and Electorate incentives: both local governments have been at one time either opposition political party or ruling party political party strongholds.

- The two selected local governments have civil society involvement. However the degree of engagement by the civil society varies significantly.

6.3 Differences between Entebbe Municipal Council and Maracha District Local Governments

	ENTEBBE MUNICIPAL COUNCIL	MARACHA DISTRICT
1. Transparent Public Revenue and Expenditure-Access to Information		
Means of Communication	• Main means of communication are Radio, television, notice boards, office messengers, News papers, maintains a website	• Main means of communication is Radio talk shows
Access to News Papers	• Both local and national news papers are readily accessible	• Only national news papers are accessed by a few individuals
Public Access to Internet	• Internet in the municipality is readily accessible	• Internet is not readily accessible except in district offices on modems.
Audits	• Evidence of audit of lower local governments and institutions such as schools and health units	• No evidence of audit of lower local governments except the town council.
Display of information on Notice Board	• Tenders, reports and announcements are posted on the notice board	• Approved projects not posted on public notice boards, IPFs not posted on public notice board.
Responsiveness/Representativeness		
Setting priorities	• Communities set their own priorities in the budgeting process	• Demand side not active
Local Initiatives	• Local initiatives include collecting revenue through bank accounts in an attempt to improve collection which would in turn be used to provide services.	• Distribution of seeds, however communities either eat or sell these seeds
2. Participation: Local politics and Electorate incentives		
Participation by Councilors	• EMC has a vibrant and active Council. Councilors attend sessions and actively participate in enacting	• There is participation is participation but this is quite low as many of the Councilors

	bye-laws, discussing the budget etc	lack confidence and experience in handling government business.
Electoral process, outcome and voting	• Majority of the ruling government party members lost in the most recent elections. Majority of the councilors now belong to Democratic Party, yet this used to be a ruling government stronghold. This is an indication of people holding leaders accountable	• Council is 100 percent ruling party (NRM) councilors. Most of those who were formerly opposition FDC party members were returned as NRM candidates after crossing with the area Member of Parliament o the ruling government
Participation/consultation in budgeting process	• Communities are consulted and participate and give their priorities	• People are not involved
3. **Participation: Civil Society**		
Community Development Groups	• Total number of CBOs and NGOs 557	• Total number of CBOs and NGOs 16
Women's Participation	• Reasonably good participation. There are a total of 557 CBOs and NGOs with 136 targeting women	• Low participation of women in decision-making process particularly in planning/budgeting, implementation, monitoring and evaluation- community meetings
Activism	• People are willing to participate in government projects	• People do not want to participate
4. **Physical, Social and Political factors**		
Location	• Entebbe Municipal Council lies on the northern shoreline of Lake Victoria, Africa's largest lake. It lies at 0.0500N, 32.4600E (Latitude: 0° 3' 0.00"; Longitude: 32° 27' 36.00"). The Municipality is located in Wakiso District, just about 37 kilometres (23 mi), southwest of Kampala, Uganda's capital and	• Maracha District is found in the North Western region lying between Arua and Koboko Districts. Its District headquarters and Commercial Town is in Maracha Town Council.

	largest city. The Municipality is located on a peninsula into Lake Victoria covering a total area of 56.2 square kilometres (21.7 sq mi), out of which 20 square kilometres (7.7 sq mi) is water. • The municipality is a peninsular at an altitude of 1200m – 1325m above sea level and is on a low land of Precambrian crystalline basement of geniuses and quartzite. It has a humid tropical climate with mean monthly temperatures between $25^{o}C$ and $27^{o}C$. Lake Victoria and Taita bay are in the South East and West of Entebbe respectively.	• Maracha District is bordered by Koboko District in the North, Yumbe District in the North East, Democratic Republic of Congo in the West and by Arua District in the South and South east. The District's exact location is as illustrated in the map below. • The District has an approximate total area of 441Square Kilometres according to service map produced by CUAM in 2006. About 2.09% (0.92sq.km) of the total land is occupied by forests, water bodies and hills. Leaving a total of 440.08 square kilometres as the available habitable and arable land. 0.02 sq. Km of the total land is occupied by water bodies and wetlands.
Political History	• Entebbe municipality obtained its name from the Luganda word "Entebbe" (denotating "seat" or "chair") which consigns the rock seats on the seashore of Lake Victoria which were carved by Mugula, a Muganda traditional Chief in the early 18th century • Entebbe was capital city of Uganda in 1894 following a decision in 1893 by the colonial Governor Sir Gerald Portal to relocate from Kampala to Entebbe	• Maracha District was created in 2009/10 financial year and started operations in from 1st July 2010/11 financial year. • It was a Reward for support to the ruling government
Population: 199,300	• According to the 2002 Population and housing census, the municipality has a population of 55,086. However, the population is estimated to be at 76,000 in 2012	• Population of Maracha District stood at 199,300 at the time of data collection according to information obtained from the district.

Formal Education :	• Literacy rates at Entebbe Municipality are 92%. Quality of education is good as the Municipality houses some of the best performing schools in the country.	• Literacy rates of Maracha stood at 67%. This is basic education as the quality of education is still a challenge.
Socio Economic Set up	• The population comprises mainly of civil servants, contractors, casual labourers, pensioners, artisan, brick makers, vehicle repairers, fisher folk, farmers, traders, hoteliers and aviation related occupations • Only 12% live below poverty line. • Traditionally Buganda region had a centralised governance under the kingship	• Agriculture employs over 80% of the population. They tilt small holdings of approximately 2 acres • Data obtained Information from the district indicates that 51.3% of the district population lives below poverty line. • The highest political organisation of the Lugbara people is the clan
Local Revenue	• 17% of total budget comes from local collections. • 83% of the total income is remitted by the Central government. • The Municipality boasts of 84% revenue collection rate	• 1% of total budget Local and 99% Central government • Central government contributes 99 percent of the revenue in the local government. • Revenue collection rate at the district is only 30 percent

CHAPTER SEVEN

7.0 SUMMARY CONCLUSIONS AND RECOMMENDATIONS

7.1 Introduction

This final chapter is divided into **two** parts. The first part is a summary of the study as an attempt to recap the whole study. The key empirical findings of the study of variation in accountability in local governments are revisited. The second part focuses on interpretation of research findings and implications of the same findings to theory and further research. The recommendations in this section are based on responses from interviews, which we conducted in the local governments. We therefore hope that these recommendations can help improve performance of accountability.

7.2 Summary of Chapters of the thesis

7.2.1   Introduction

What started as an instrument to enhance the effectiveness and efficiency of public governance, has gradually become a goal in itself. Nowadays, accountability has become a 'Good Thing', which it seems we cannot have enough of (Pollitt, 2003:89, Bovens, 2006). Despite claims like these by scholars, there is still great disparity in accountability across local governments. Thus the main research problem of this study is: why are some local governments more accountable than others? Therefore; what are the different indicators/forms/dimensions of accountability in Uganda's local governments? And what factors make accountability of some local governments thrive while others fall short of accountability?

7.2.2   Revisiting the Model

7.2.3   The Principal-Agent model

To help find answers to these questions, we used the Principal-Agent Model, which is often used in accountability relations, to develop our own analytical framework. The key argument of the Principal-Agent model is that one party that is the *agent,* who is the *accounter* (who

renders account) is answerable to the *principal* who is the *accountee (*to whom account is rendered). The model has two major assumptions: (i) that the agents tend to pursue their own goals and (ii) that the agents have more information than their principals, therefore this makes them less accountable. In our case of local government studies, we look at the citizens as the principals and the local politicians and bureaucrats as their agents. Howlwett et al., (2009) claim that one major criticism of the Principal Agent Model is the tendency to identify more with the needs of the agents than the principals on whose behalf they act.

7.2.3.1 The Literature

We conceptualize accountability as a relationship between an actor and a forum, whereby the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor can be sanctioned. These claims are enriched by a number of scholarly works (Brinkerhoff, 2001, Brinkerhoff, 2004, Mulgan, 2000, Schedler, 1999, Eckardt, 2008, Bovens, 2005, Bovens, 2006, Bovens, 2010) to mention but a few. Dubnick (2002) emphasizes the centrality of accountability in modern public management and in another work, Romzek and Dubnick (1987) draws distinctions between the different types of accountability as political or democratic, bureaucratic, legal and financial accountability. In this study we focus on both political and bureaucratic forms of accountability. Bovens in many of his works (2006;2006;2010) (and especially the 2010 work) further deepens the understanding of accountability as (i) a virtue, which focuses on standards of behavior of public actors and (ii) as a mechanism with a focus relations or interaction of actors. Our analysis draws elements of both types of accountability.

The major limitations of most of the scholarly works on accountability which we reviewed are that first, they do not operationalize accountability and secondly they are mainly theoretical and not empirical studies. Therefore it has been quite a challenge for us to develop operational indicators for the variables in this study. Nevertheless we have managed to construct a conceptual framework.

7.2.4 Return to the Conceptual Framework

In our analytical framed work, we operationalize accountability which is our **dependent variable** into three dimensions namely: transparency, participation and complaints and response mechanisms. These dimensions are a modification of the Global Accountability Project (GAP) Framework, which has been developed by One World Trust, a charity that

conducts research on practical ways to make global organisations more responsive to the people they affect, and on how the rule of law can be applied equally to all. The GAP Framework uses a broad, active notion of accountability and applies it to large transnational organizations. It identifies four core dimensions that make an organization more accountable to its stakeholders: transparency, participation, evaluation, and complaint and response mechanisms. Lloyd et al., (2007:11) argue that each of these four dimensions indicates a standard for accountable behavior . We left out evaluation in our model.

Transparency necessitates 'the provision of accessible and timely information [like local government revenue, expenditure, audit reports and reviews, as well as work plans, approved projects and tenders] to stakeholders and the opening up of organizational procedures, structures, and processes to their assessments'. *Participation* entails 'the active engagement of both internal and external stakeholders [through leadership change, many-party representation on council, attendance of public meetings and involvement in civil society activities] in the decisions and activities that affect them'. And *Complaints and response mechanisms* entail 'channels developed by organisations that enable stakeholders to file complaints on issues of non-compliance or against decisions and actions, and ensure such complaints are properly reviewed and acted upon[by functioning and use of appropriate organs such as Inspectorate of Government and Local Governments Public Accounts Committee]'. To be accountable, an organisation must integrate these dimensions into its policies, procedures and practice at all levels and stages of decision-making and implementation, in relation to both internal and external stakeholders. The GAP Framework was developed specifically for transnational actors but we use some of its dimensions to assess whether our local government actors are accountable. Although this has been done with adaptation of the various operationalisations and modification indicators to fit the specific political and institutional context of our actors as recommended by Bovens (2010:958-960).

We also operationalized our **independent variables** and they include citizens' awareness, local government capacity and political history.

Citizens Awareness entails public or ordinary knowledge or understanding about accountability issues which at times involve many bodies or organizations who try to "raise awareness". The role of media of spreading political news and public information is crucial. Radios are a key medium at the local level, providing local news, talk shows and question and answer programmes to literate and illiterate, rich and poor citizens alike (Devas and

Grant, 2003). We therefore use the *variety of communication mechanisms* such as radio, television and newspapers among others as indicators of awareness. The challenge with local media though is that, often they do not have resources to undertake investigative journalism, a lot of which focus on issues of public accountability. The *number of civil society organizations*/ community based organizations (CBOs) is also used as an indicator because these CBOs play a vital role in creating public awareness at the grassroots. Civil society can offer an organized force through which local governments can engage citizens in a number of ways. There is however, no guarantee that interests of the poor are represented in such agitations as local elites tend to identify themselves with the leadership (Devas and Grant, 2003:309).

Local Government Capacity refers to the ability of local governments to mobilize resources locally (See Section 80(1) of the Local Governments Act 1997. Uganda, 1997). To make institutions function well and hold leaders accountable is measured by: *the proportion of locally generated revenue, human resource capacity especially in the internal audit* department and the level of formal education which influences the ability to establish check on the local leaders. Accountability is about the successful collection of revenues and proper functioning of audit agencies, and therefore the quality of accountability depends on the ability of the supporting institutions to both enforce fulfilments of commitments to local beneficiaries (for financial accounting) and provide technical assistance and expertise (Melody, 2004:5 cited inKathola and Job, 2011) and balances between the political and bureaucratic arms of government. The third element which is the ability to supervise the technical or bureaucratic staff is also important. It is based on the premise that, the local council, through sectoral committees has ability to supervise the technical or bureaucratic staff, therefore strengthen accountability. The ability to supervise bureaucratic staff is influenced by the level of formal education of political leadership. Formal training or education also influences the level of participation in sectoral committees including Local Government Public Accounts Committee that is mandated to scrutinize accountability at the local government, hence answerability.

Political history which is the narrative and analysis of political events, ideas, movements, and leaders, according to Hegel cited in Tosh (1991), "is an idea of the state with a moral and spiritual force beyond the material interests of its subjects: it followed that the state was the

main agent of historical change. Each community had its political history. And here we focused on the social, economic, political and cultural conditions in the areas of study units.

From the review of scholarly literature on both decentralisation and accountability, we draw the following hypotheses

- *. The more the number of communication channels such as radio, TV, website, and newspapers, the more accountable the local government. In other words openness of government and good participation depend on the presence of the media to pass this information.*
- *The more the number of civil society groups in the local government, the higher the level of accountability*
- *The higher proportion of revenue generated locally, the more accountable the local government*
- *The better the capacity of human resource in internal audit of the local government, the higher the level of accountability.*
- *The better the ability to supervise bureaucratic staff, the higher the level of accountability.*
- *The better the more open and transparent the leadership style in local government, the higher the level of accountability*

7.3 Recap of the Methodology

In order to unearth and elucidate the factors responsible for the variations, a qualitative methodology is adopted in this study. A comparative case study design is considered under the qualitative approach. Two units of analysis/cases: Entebbe Municipal Council and Maracha District Local Governments were purposefully selected to serve for the study. The methods of data collection: in-depth interviews, observation and document review as well as instruments used for gathering data such as the interview guide are also presented in this chapter. Methodological challenges of the study such as failure to get some respondents, which could have been a threat to the reliability of the data and the findings, are pointed out. The researcher however got other relevant sources such as reports and archival records and observation to supplement. The major methodological challenge of this study is measuring some of the elusive study variables.

7.4 Recap of the data

Empirical evidence gathered using the in-depth interviews and other sources from the two Local Governments of Entebbe Municipal Council and Maracha District are presented thematically. We present the data on evidence of accountability (the dependent variable) in chapter four and then the findings on the decentralization (the independent variable) in the chapter five. We present the data from both local governments concurrently in order to bring out the similarities and differences, and subsequently discuss the factors behind variation in accountability in the selected cases.

7.4.1 Summary of findings of the study Evidence of Accountability

This section gives a summary of the study findings and further recommends areas for further study based on the findings. The research has not only theoretically but also empirically attempted to find out how awareness of the citizens, local government capacity and political history, shape the accountability actions and inactions at the local level. Theoretically, the study is grounded in the principal agent model, which is often used to explain how political and bureaucratic actors (agents) respond to the interests of their citizens (the principal) on whose behalf they act.

At the empirical level, a comparative analysis is used to synthesize in-depth interview and documentary as well as observational evidence from the two selected local governments. 12 respondents were interviewed. Findings indicate that, there is a close linkage between the independent variables and the dependent variables. The short time interval within which the study was conducted hold back conclusive claims. However, analysis of the empirical evidence at hand indicate that it is possible to draw meaningful inferences from the data collected within the time frame. The researcher therefore recommends more detailed study perhaps with mixed method approaches to benefit from triangulation. It is nevertheless not too early to say the findings are a reflection of a broader accountability challenge in local governments. This section therefore is a discussion of the summary the findings of the study. This is followed by recommendations based on the finding of the study

7.4.1.1 Transparency

In as far as openness of local governments is concerned, even with the passage of the Access to information Act in Uganda in 2005, government departments, local governments inclusive, do not avail the required information to their citizens. Local government revenue and

expenditure information continue to be secretively kept, in the name of confidentiality. Citizens do not have adequate access to internal revenue and expenditure reports, yet they are expected to voice their discontent to institutions such as Inspectorate of Government in case of corruption. Work plans, and municipal or district tendering processes are flawed and the fraud is discretely kept to the 'lucky' few. In relative terms however, Entebbe Municipal Council has better measures of communicating to the public through notice boards, where some of the above mentioned information can be viewed. It is therefore (in my view) important that, if the desire to have accountable decentralized local governments is to be achieved, strong measures of opening up local governments to the citizens should be fostered. This can be done by providing the necessary information that the citizens need to know. This openness is only functional through people friendly communication mechanisms. This assertion is supported by the testimonial evidence from Maracha District that, most of the communication mechanisms are not appropriate as most people do not have access to them.

7.4.1.2 Participation

Participation entails different mechanisms for the citizens or the public to express their opinions and in fact, exert influence on political, economic, management or other social decisions. Participation in the light of local government accountability entails citizens' involvement in local council elections. During the study, we found out that, in as much as there are regular local council elections, real participation is not evident in Uganda's local governments. There is little evidence of leadership change as a result of political and social activism. The only 'tool' in the hands of the citizens to regulate their leaders is the vote. They can use the vote to fight corrupt leaders. A complexity however arises from the fact that, more that 80 percent of the country is impoverished. Many people living in Maracha District, are choking with poverty, therefore making it easy for corrupt leaders to 'buy their way out,' and ascend onto political thrones. In relative terms, Entebbe Municipal Council voters seem to make use of their 'tool' by voting rather well. Almost all the councilors in the previous council did not come back as opposition Democratic Party won majority of the Municipality Council seats in 2011. This followed the announcement of Entebbe as the best Upper Local Government the previous year on the backdrop of corruption allegations levelled against the bureaucratic leadership. The Entebbe Council is inconclusively multiparty with all the major political parties represented, unlike the case in Maracha, which only has members from Movement party. Civil society organisations in Entebbe are also in their hundreds against

Maracha's eight. These CSOs/CBOs not only provide opportunities for people to participate in the councils activities but also sharpen the awareness of the citizens about their rights to access information and demand for accountability from their leaders.

Testimonial evidence also indicated the existence of village meetings in Entebbe, at least for budgeting purposes and there were no such initiative in Maracha. My view is that, for accountability to thrive, participation needs to be fostered. And this can only be possible through an informed population, who can use their influence and negotiation power through community based organisations. It is therefore important to promote the growth of these organisations.

7.4.1.3 Complaints and response mechanisms

Mechanisms to register complaints against public officers are clearly laid out in the Constitution of the Republic of Uganda, 1995; The Inspectorate of Government Act 2002, and The Local governments Act 1997, but the effectiveness of these procedures are found to vary across local governments. The Entebbe Municipal Council Town is reported to have failed to answer questions before the Parliaments Public Accounts Committee, concerning unaccounted for money worth 35,000 US dollars. At the same time, a poor peasant who was awarded the same amount of money by court for the Maracha District Council forcefully taking over his land for building a new sub county headquarters, but no action has since been taken by the relevant bodies to help the aggrieved peasant farmer.

In Maracha some of the respondents made accusations against political leaders, that the leaders were acting outside their powers by attempting to remove bureaucratic staff from office. Not much information was revealed (to the researcher) on the kind of accusation being levelled against the bureaucratic staff by some of the political leaders, but such allegations that the political leaders are not totally ignorant as some people argued. What perhaps in my view needs to be looked into is how to organise these communication mechanisms and make them more people friendly.

7.4.2   Revisiting the independent variables

In this section we return to the independent variables in order to summarise the major empirical evidences namely: citizens' awareness, local government capacity and political history, and to explain how these variables impacted on the level of transparency,

participation and complaints and response mechanisms in the selected local governments. The two components of empirical evidence and explanation of causal relations are presented concurrently.

7.4.2.1 Citizens' awareness

Citizens' awareness entails people's knowledge about accountability at the local government. The media plays a critical role in spreading information. Similarly, civil society organizations also provide an opportunity for the citizens to participate besides being agents of mass education and communication. We therefore use *variety of communication mechanisms* and *number of CSOs and CBOs* as indicators of citizens' awareness.

Testimonial evidence show that Entebbe Municipal Council uses a number of communication mechanisms and these include: office messengers, radios, television, national newspapers, local newspapers, notice boards and ward (community) budget meetings as the main communication mechanisms. The municipality also maintains a website http://entebbemc.com/ which is used to post useful information, though not much of this is accountability related In Maracha District; the communication mechanisms used are radios and notice boards. During data collection in EMC, we were able to observe accountability related information such as annual financial statements advertisement and awarded tenders on the notice boards. In contrast, the notice boards in Maracha had almost no information apart from a few announcements from the departments. No accountability related information was observed.

EMC also has the statistical Abstract, which gives detailed report on the performance of each department. The reports include annual revenue and expenditure, summary of the number of institutions audited and a list of all the CBOs and CSOs operating in the district. According to information obtained from the Municipal Council Statistical Abstract. Information from the abstract EMC (2010:44) indicates that municipality the following number of organizations CBOs-510, NGOs 19, SACCOS 09, Private Organizations 100, Government Departments 23, **Total 661** (EMC, 2010:44). This contrasts   Maracha District's **total number of both CBOs and NGOs** which is only **16.** These organisations according to respondents in both local governments play an important role in empowering people, through sensitization and mass mobilisation, which gives them negotiation power as a block, therefore strengthening accountability. It is therefore this sharp contrast in the number of variety of communication

channels and the number of CBOs and NGOs that explains why there is variation in accountability across local governments.

7.4.2.2 Local Government Capacity

Here, we consider three indicators for local government capacity namely: proportion of local government revenue generated locally, human resource capacity in internal audit department and ability to supervise. Our findings indicate that Entebbe Municipal Council's 17% of total budget comes from local collections, 83% of the total income is remitted by the Central government, The Municipality boasts of 84% revenue collection rate while Maracha District's 1% of total revenue is from local collections, 99% from Central government, and Revenue collection rate of the district is only 30 percent. This means the district can collect only 30 percent of the revenue budgeted. Here the key argument is that, citizens can easily ask for accountability for funds they are aware of and in most cases, this is what they directly contribute to than what comes from the central government. The explanation behind this is the second assumption of the agency model, that often agents have more information than their principals. This difference in local revenue collection therefore explains why there is better accountability in Entebbe Municipal Council than Maracha District.

On human resource capacity in internal audit department we observed that, Entebbe Municipality is composed of 100% approved posts, 84% filled posts and 16% vacant posts in the respective departments. In the F/Y2009/010, two lower local government units and 8 departments at the municipality headquarters were audited. There were also 14 schools and 4 health units audited in the same period of time. Maracha District on the other hand is composed of 100 % approved posts, 36 % filled posts and 64 % vacant posts. The internal audit department has only one staff compared to Entebbe's 5 staff. This therefore hinders accountability especially in other departments and the lower local governments where most of the money is spent. This is because there is laxity as the officials see no third person checking their accountability. Testimonial evidence from the Maracha district highlighted carelessness in attaching receipts to reports among the accountability challenges, attributing it to low human resource capacity.

The ability to supervise is closely linked to the level of formal education of the councilors. We established that almost all the councilors in Entebbe are graduates. On the other hand in Maracha, the only graduate on the council is the LC V chairman. This low level of formal

schooling in Maracha, according to one respondent, has led to what he referred to as lack of knowledge on how to handle government business and erroneous decision making by the council. Therefore the bureaucratic staff do not take the politicians seriously. This in turn is reflected in poor performance of institutions such as Local Government Public Accounts Committee. The problem here is that technical staff undermine the ability of their political counterparts to supervise them. Entebbe Municipal Councilors actively participate in council meetings, sectoral committee meetings and they are thorough on accountability. The Town clerk and his team were even forwarded to the Parliament's Public Accounts Committee for failure to adequately account for funds. The capacity of the local government therefore has close linkage to the procedures for registering complaints and the mechanisms for receiving feedback.

7.4.2.3 Political History

Our analysis is focused on the traditional cultural aspects of leadership. We borrow a few aspects from Jamil's analysis of administrative culture. Jamil (2002) argues that, a study of administrative culture has to incorporate not only the internal context of public administration such as bureaucrats' attitudes towards work and their place of work, but also the external context, i.e. bureaucracy's relationship to politics and society in general.

Scholars have further argued that in many developing countries, bureaucrats regard citizens as 'subjects' who are expected to show 'creeping' behavior, i.e. respect and compliance to administrators. The interactions between administrators and voluntary organizations or nongovernmental organizations (NGOs) have evolved out of different political, social and cultural contexts, and have taken different patterns in different countries (Selle and Kuhnle, 1992, p. 1) cited in Jamil (2002). Such relations therefore influence accountability relations between leaders and their followers. It therefore offers us the basis to explain variation in accountability in the selected local governments.

First we consider the narrative and analysis of political events, ideas, movements, and leadership of the local government. Our main variable is therefore leadership. Looking at the political history of each local government under study, Entebbe municipality obtained its name from the Luganda word "Entebbe" (denotating "seat" or "chair") which consign the rock seats on the seashore of Lake Victoria which were carved by Mugula, a Muganda

traditional Chief in the early 18th century. Entebbe was capital city of Uganda in 1894 following a decision in 1893 by the colonial Governor Sir Gerald Portal to relocate from Kampala to Entebbe. On the other hand, Maracha District was created in 2009/10 financial year and started operations in from 1ˢᵗ July 2010/11 financial year. It was a Reward for support to the ruling government.

The strong leadership foundations perhaps point to the fact that Entebbe Municipal Council gas had a long tradition of answerability embedded in hereditary kingship. This is contrary to the Lugbara tradition where people elected leaders for particular functions, therefore having less cumbersome lines of accountability.

We further look at response to accountability which, like any other change processes is determined by the dynamic forces in the Local governments. Leadership is one of these factors. Since government reform processes are expected to reduce rent-seeking opportunities, leaders are expected to be opposed by groups of actors that benefit from incomplete accountability. Simply put, political elites will oppose incentives to protect their rent-seeking opportunities. Empirical evidence show mixed results.

Although it is difficult to directly link leadership to local accountability, testimonial evidence showed that there was a close relation between leadership and openness, promotion of information dissemination, promotion of civil society and political will to prosecute offenders. Respondents in both Entebbe Municipal Council and Maracha District underscored the importance of leadership, and indeed argued that leadership matters in facilitating accountability. Variation in accountability therefore is a matter of the extent to which leaders commit themselves to see change in accountability.

7.5 Recommendations

This study is an exposure to the existing challenges facing local governments in Uganda. In view of the findings, I would like to make a few observations and recommendations that would help improve accountability at local governments.

- First, in Uganda like elsewhere, communications mechanisms vary. Urban centres tend to have better ways of communicating to the people. These include radio, television among others. The challenge that emerge is that in the rural areas, most people do not have access to information. Therefore in order to improve

accountability across local governments, the central government should make a deliberate effort to have citizens access information that befits them, through subsidizing radio receivers, which are a common means of communication otherwise the laws remain rhetoric.

- Secondly, civil society organisations play an important role in empowering the population in two ways. First through sensitizing the masses about their right to know and secondly by giving them the negotiation power through collective voice. The challenge with most civil society organisations in Uganda is that, many receive funding through government. These funds pass through government officials and these same officials are expected to be answerable to the citizens. In most cases, government officials control the information that reach down to the citizens, therefore making it hard for the citizens to get access to information as the corrupt elites tend to filter the kind of information that should trickle down to the masses. It is therefore important to have CSOs and CBOs whose operations are not regulated by local government leadership if accountability is to be achieved.

- The issue of local government capacity poses a challenge on two fronts: First, most local governments are poorly funded and even the little funds come in late. The problem is aggregated by the fact that most of the local governments have poor local revenue base. This makes it difficult for the citizens to hold their leaders accountable as they do not even have the necessary information about the revenue and expenditure. In short, they cannot know whether the local government has money or not, how it is received and spent, when they have not directly contributed to it. Therefore it would be more feasible, in my view, to have larger local governments who can sustain themselves and gain comparative economic advantage. This would mean calling for reinstating regional local governments, which are stronger with better local revenue base. The second challenge is the low human resource capacity. This especially affects the newly created local governments as they cannot recruit new staff without Public Service Approval. All these take place in a country where decentralization policy is a means of creating new positions for staff, while the government is failing to pay decent salary to the serving staff and depriving the retired civil servants of their retirement benefits. A deeper look at a comprehensive government reform would be very important.

- In some of the local governments, there is clearly lack of adequate capacity of the population to hold their leadership accountable. A lot of people have low literacy levels, therefore the 'educated' elite do not take their 'supervisors' serious as they consider them unknowledgeable. In Maracha District for instance, there were revelations that the politicians have low levels of formal education and therefore lack experience in handling government business. With such attitudes, accountability is hard to enforce.

- Political history of the local government also play important role in accountability. Here we find the role played by leadership and historical origins as core in facilitating or failing accountability. An impoverished population cannot stand up and demand for accountability. Self seeking local government officials tend to 'buy off' the citizens in case they are found to be corrupt. This deprives the rest (majority) of the citizens of their benefits. Therefore reform policies aimed at empowering people would be the solution. The challenge however is that, impoverishment is a measure devised by the government officials to prevent citizens from keeping them (the government officials) in check.

7.6 Some Policy Implications of the study

Beyond the intellectual worth of this study, it is expected that, the findings of this study will significantly contribute to better understanding of local government accountability dynamics. There are multiple actors who might be interested in crafting consequential interventions to enhance local government accountability. National governments, civil society, local government bureaucrats, local political leadership as well as international donors might find the results of this study appealing to obtain expected outcomes in delivering accountability policies to local governments.

The study findings further illuminated the complexity of interactions at the local level. It clearly brings out the fact that government relations are not just rooted in proper design of local government structures. Therefore policies should be broad in outlook, but not narrow if the desired outcomes are to be achieved. For this reason, particular attention needs to be paid to broader involvement of citizens at the local level. It is therefore clear that, besides the fiscal and political resources, there is need to redesign mechanisms to ensure better participation of citizens at the local level. These desired outcomes range from strengthening people-friendly information channels, strengthening civil society participation, strengthening

participatory political engagement at the local level, encouraging pro-reform leadership, ensuring all local governments operate with the desired human resource levels and more importantly promote local and pro-people accountability initiatives. In all this the dangers of 'one size fits all' should be avoided as variations in accountability across local governments could simply signify difference in what people perceive to be accountability.

The counsel of this investigation is hoped to enhance public sector accountability dynamics at the local level, especially decentralising settings. In Uganda like elsewhere, the relationship between government and citizens is changing. These range from sub-government innovations to directly impact on citizens lives to national legislation and constitutional changes to foster better accountability. For this reason, Uganda's local government seems to be re-centralising certain aspects of government. Whichever way the changes, it is ultimately the government and people to choose the reform path to pursue.

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APPENDIX

Appendix 1: List of Respondents

1. Commissioner Local Council Development
2. Town Clerk/ Chief Administrative officer
3. Mayor/LC V Chairperson
4. Chief Finance Officer/Treasurer to the Council
5. Speaker to the council/District Speaker
6. Internal Auditor
7. Economist/Principal Planner
8. Personnel Officer
9. Councilors 2

Appendix 2: Information to Respondents

Decentralization in Local Governments in Uganda: Explaining variation in discretion and accountability

Informants

I would like to hold interviews with politicians and technocrats in Entebbe Municipal Council and Maracha District Local Administrations.

Information about the project

I am a student of Master of Philosophy in Public Administration at the University of Bergen, Norway. I am interested in exploring and gaining insight into the factors responsible for variation in discretion and accountability in decentralized Local Governments in Uganda. The focus of the study will be on why some local governments have exemplary performance while others struggle with discretion and accountability despite having the same mandate.

Aim of project

The aim of the project is to explain the variation in discretion and accountability in Uganda's Local Governments.

Project Plan

I would like to hold individual interviews with key persons in Entebbe Municipality and Maracha District Local Governments.

Informant's rights

The informant has the right to withdraw from the project without preconditions and consequences. The information gathered from the interview and recorded will be treated anonymously and with confidentiality. Your participation or help in any way in this project will be highly appreciated.

Onzima Bruno

Appendix 3: Consent Form

Decentralization in Local Governments in Uganda:
Explaining variation in discretion and accountability

Consent Form for Respondents

I have received both oral and written information about this project and I am willing to take part in it. I accept to be part of the interview and/or focus group discussions.

I agree that my voice be recorded on a tape recorder during the interview and the information gathered thereafter be used in the writing of a Masters of Philosophy in Public Administration thesis at University of Bergen, Norway.

I agree that the information may be used only in a confidential manner and that it will not harm me in any way.

Informant/ Date   Researcher/ Date

Appendix 4: Theme List/Interview Guide

1. Understanding of decentralization in general
2. Understanding of accountability
3. Whose interests do leaders serve?
4. Transparency
   a. Access to accountability information, revenue and expenditure etc
5. Participation
   a. Evidence of leadership change
   b. Political party representation
   c. Meeting attendance
   d. CBOs /CSOs
6. Complaints and response mechanisms
   a. Knowledge of Procedures for complaints
      i. IGG, LGPAC
      ii.
   b. Knowledge of mechanisms for response
7. Citizen Awareness
   a. Number of communication mechanisms
   b. Number of CBOs/CSOs
8. Local Government Capacity
   a. Locally Generated revenue
   b. HR Capacity
   c. Levels of formal education
9. Political History
   a. General Information about the Local Government
   b. Leadership
10. Major Achievements
11. Major Challenges
12. Any other suggestions

Appendix 5: Permission from the University

UNIVERSITY OF BERGEN
Department of Administration and Organization Theory

LETTER OF RECOMMENDATION

To Whom It May Concern

This is to introduce Mr. Bruno Onzima who is a student of mine. He is pursuing an MPhil degree in Public Administration at the Department of Administration and Organisation Theory, University of Bergen, Norway.

His masters thesis topic is: **Decentralization in Local Governments in Uganda: Explaining variation in Discretion and Accountability**

He is conducting the research on this topic in his home country Uganda. As an important part of this exercise he has to interview various persons and collect relevant documents. I hope you may assist him in the research. The information provided to him is for academic purposes only. Any assistance given to him is highly appreciated.

Yours sincerely,

Prof. Steinar Askvik
Supervisor

Appendix 6: Application for Permit to National Council for Science and Technology

Fantoft Studentboliger,

Postboks 687,

5075 Bergen,

Norway

20 June 2012

The Executive Secretary,

Uganda National Council for Science and Technology (UNCST),

Plot 6, Kimera Road, Ntinda

P.O.Box 6884,

Kampala.

Uganda

RE: Request to conduct academic research in Maracha District and Entebbe Municipality in Uganda.

I am Onzima Bruno, a student pursuing Master of Philosophy in Public Administration at the University of Bergen, Norway. As part of my study requirements, I am expected to write a thesis on the topic: **"Decentralization in Local Governments in Uganda: Explaining variation in discretion and accountability".**

The research involves comparative case studies of two local governments: one of an exemplary local government and another local government facing challenges in discretion and accountability.

I am therefore requesting for your authorization to conduct the said research, which is expected to be completed by 30 August 2012 and will involve interview of relevant individuals and document review.

Looking forward to your positive response

Yours Sincerely

Onzima Bruno

bonzima@yahoo.co.uk

+256 775 860 302, +47 451 731 69

Appendix 7: Permission from National Council for Science and Technology

Uganda National Council for Science and Technology
(Established by Act of Parliament of the Republic of Uganda)

UNCST

Our Ref: SS 2868

5 July 2012

Mr. Bruno Onzima
Ministry of Local Government
Kampala

Dear Mr. Onzima,

RE: RESEARCH PROJECT, "DECENTRALIZATION IN LOCAL GOVERNMENTS IN UGANDA: EXPLAINING VARIATION IN DISCRETION AND ACCOUNTABILITY"

This is to inform you that the Uganda National Council for Science and Technology (UNCST) approved the above research proposal on **2 July 2012**. The approval will expire on **2 July 2013**. If it is necessary to continue with the research beyond the expiry date, a request for continuation should be made in writing to the Executive Secretary, UNCST.

Any problems of a serious nature related to the execution of your research project should be brought to the attention of the UNCST, and any changes to the research protocol should not be implemented without UNCST's approval except when necessary to eliminate apparent immediate hazards to the research participant(s).

This letter also serves as proof of UNCST approval and as a reminder for you to submit to UNCST timely progress reports and a final report on completion of the research project.

Yours sincerely,

Jane Nabbuto
for: Executive Secretary
UGANDA NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY

Appendix 8: Research Permit from Office of the President

THE REPUBLIC OF UGANDA

OFFICE OF THE PRESIDENT

PARLIAMENT BUILDING P.O.BOX 7168 KAMPALA, TELEPHONES: 254881/6, 343934, 343934, 343926, 343943, 233717, 344026, 230048, FAX: 235459/256143

ADM 154/212/01

August 3, 2012

The Resident District Commissioner, Maracha District
The Resident District Commissioner, Wakiso District

This is to introduce to you **Mr. Onzima Bruno** a Researcher who will be carrying out a research entitled **"Decentralization in Local Governments in Uganda: Explaining variation in discretion and accountability"** for a period of **02 (two) months** in your district.

He has undergone the necessary clearance to carry out the said project.

Please render him the necessary assistance.

By copy of this letter **Mr. Onzima Bruno** is requested to report to the Resident District Commissioners of the above districts before proceeding with the Research.

Alenga Rose
FOR: SECRETARY, OFFICE OF THE PRESIDENT

Copy to: Mr. Onzima Bruno

Appendix 9: Application for Permission from Ministry of Local Government

Fantoft Studentboliger,

Postboks 687,

5075 Bergen, Norway

20 June 2012

The Permanent Secretary,

Ministry of Local Government,

P.O. Box 7037,

Kampala.

Dear Sir/Madam

RE: Request to conduct academic research in two Local Governments in Uganda.

I am Onzima Bruno, a student pursuing Master of Philosophy in Public Administration at the University of Bergen, Norway. As part of my study requirements, I am expected to write a thesis on the topic: "**Decentralization in Local Governments in Uganda: Explaining variation in Discretion and Accountability**".

The research involves comparative case studies of two local governments: one case of the best performing and the other of worst performing local government.

I am therefore requesting for your authorization to conduct the said research which will involve interviewing relevant individuals and access to relevant ministry documents, offices and local governments from whom I can obtain information.

Looking forward to your positive response,

Yours Sincerely,

Onzima Bruno

bonzima@yahoo.co.uk

+256 775 86 03 02, +47 45 17 31 69

Appendix 10: Permission for Research Entebbe Municipal Council

TELEPHONES: GENERAL LINE 0144233513/4341224
MINISTER.......................... 0414341279
MINISTER OF STATE 0414342368
PERMANENT SECRETARY 0414256533
DIRECTOR LOCAL GOVT ADMIN 0414254501
DIRECTOR LOCAL GOVT INSP..........................0414258796
UNDER SECRETARY FINANCE & ADMIN 0414258120
COMMISSIONER LOCAL COUNCILS DEV 0414258100
COMMISSIONER URBAN ADMIN..................... 0414343785
COMMISSIONER URBAN INSP............................0414341313
COMMISSIONER DIST INSPECT....................... 0414258101
COMMISSIONER DIST ADMIN............................0414341224
COORDINATOR LGMSD...... 0414232741
PROJECT COORDINATOR DLSP.......................... 0414347133
NAT FACILITATOR-CAIIP & MATIP 0414347338
ASSISTANT COMMISSIONER POLICY&PLANNG. .0414342854

FAX Nos: MINISTER 0414347339
              PERMANENT SECRETARY.....................0414258127
E-mail: ps@molg.go.ug
Website: http://www.molg.go.ug

IN CASE OF ANY CORRESPONDENCE ON
THIS SUBJECT PLEASE QUOTE REF ADM/171/174/01

MINISTRY OF LOCAL GOVERNMENT

P. O. BOX 7037

KAMPALA

UGANDA

THE REPUBLIC OF UGANDA

2nd July 2012

Town Clerk
Entebbe Municipal Council
Entebbe

REQUEST TO CONDUCT ACADEMIC RESEARCH - MR. ONZIMA BRUNO

I have a request from Mr. Onzima Bruno, a student under the University of Bergen, Norway to clear him undertake research for academic purposes in the Municipality.

The topic is *"Decentralization in Local Governments in Uganda: Explaining variation in Discretion and Accountability"* in fulfilment of his academic obligations to attain a Masters of Philosophy in Public Administration.

The purpose of this letter is to request you accord him the necessary support so he can attain higher qualification.

Thank you.

Paul Bogere
For: PERMANENT SECRETARY

C.c.   National Council of Science and Technology
C.c.   Mr. Onzima Bruno

132

Appendix 11: Permission for Research Maracha District

TELEPHONES: GENERAL LINE 0144233513/4341224
MINISTER................................ 0414341279
MINISTER OF STATE 0414342368
PERMANENT SECRETARY 0414256533
DIRECTOR LOCAL GOVT ADMIN 0414254501
DIRECTOR LOCAL GOVT INSP.............................0414258796
UNDER SECRETARY FINANCE & ADMIN 0414258120
COMMISSIONER LOCAL COUNCILS DEV 0414258100
COMMISSIONER URBAN ADMIN.......................0414343785
COMMISSIONER URBAN INSP.............................0414341313
COMMISSIONER DIST INSPECT. 0414258101
COMMISSIONER DIST ADMIN............................0414341224
COORDINATOR LGMSD...... 0414232741
PROJECT COORDINATOR DLSP........................ 0414347133
NAT FACILITATOR-CAIIP & MATIP 0414347338
ASSISTANT COMMISSIONER POLICY&PLANNG. .0414342854

FAX Nos: MINISTER 0414347339
              PERMANENT SECRETARY.....................0414258127
E-mail: ps@molg.go.ug
Website: http://www.molg.go.ug

IN CASE OF ANY CORRESPONDENCE ON
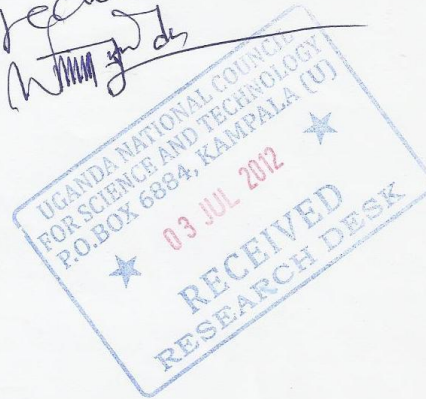THIS SUBJECT PLEASE QUOTE REF ADM/171/174/01

MINISTRY OF LOCAL GOVERNMENT

P. O. BOX 7037

KAMPALA

UGANDA

THE REPUBLIC OF UGANDA

2nd July 2012

Chief Administrative Officer
Maracha District Local Government
Maracha

REQUEST TO CONDUCT ACADEMIC RESEARCH - MR. ONZIMA BRUNO

I have a request from Mr. Onzima Bruno, a student under the University of Bergen, Norway to clear him undertake research for academic purposes in your District.

The topic is *"Decentralization in Local Governments in Uganda: Explaining variation in Discretion and Accountability"* in fulfilment of his academic obligations to attain a Masters of Philosophy in Public Administration.

The purpose of this letter is to request you accord him the necessary support so he can attain higher qualification.

Thank you.

Paul Bogere
For: PERMANENT SECRETARY

C.c. National Council of Science and Technology
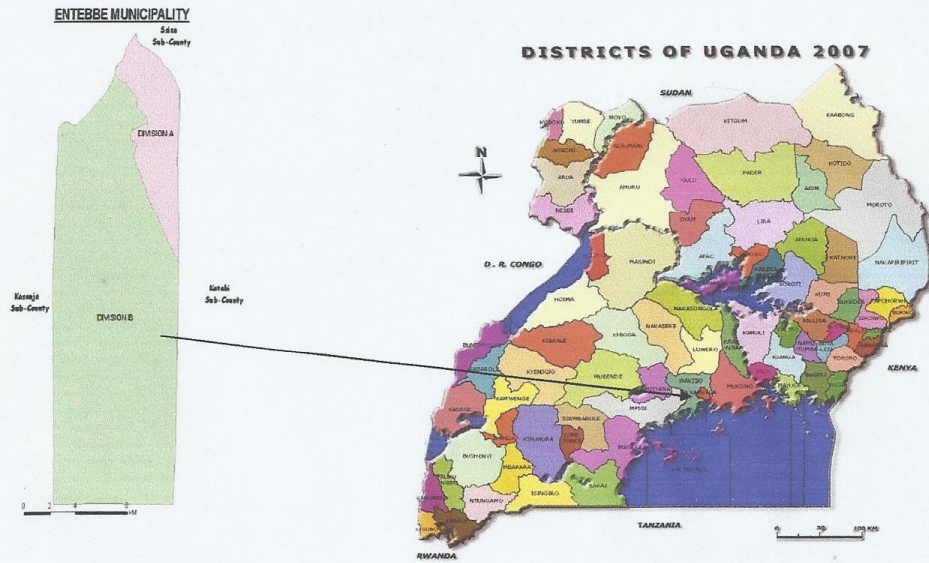
C.c. Mr. Onzima Bruno

Appendix 12: Location of Entebbe Municipal Council in Uganda

LOCATION OF ENTEBBE MUNICIPALITY IN THE MAP OF UGANDA

Appendix 13: Villages of Entebbe Municipal Council

ENTEBBE MUNICIPALITY BY VILLAGES

135

Appendix 14: Location of Maracha District in Uganda

Map of Maracha District August 2011.

Map of Uganda Showing Maracha DLG.