

CHAPTER ONE

GENERAL INTRODUCTION AND STUDY BACKGROUND

1.1 INTRODUCTION

Nations the world over continue to grapple with the daunting challenge of making the public sector efficient and effective in ways that nurture the ideals of good governance. This has followed the wave of public sector reforms in Africa and elsewhere in developing countries, where the *reinvention* of government over the last two decades earmarked public accountability as part of the governance and development imperatives. While these reforms were spearheaded by the International Monetary Fund (IMF) and the World Bank, under whose aegis a series of debates on their worthiness as development strategies continues to rage on, accountability is nonetheless viewed as a critical ingredient in improving public sector management.

Part of the initiative has been to reorient the *new public management*¹ (NPM) paradigm into local government where it seeks to break the rigid bureaucratic structures and open them up for people participation, transparency and responsiveness to community needs, in pursuit of the *public interest*. Likewise, the increasing volume of public sector literature places emphasis on broad structural and transformational processes in which local governments can become viable units for effective service delivery (Keen and Scase, 1998: 1), which effort rekindles accountability and good governance.

This chapter presents the general introductory background of the study which seeks to examine and evaluate the role of *external control systems* (through the watchdog agencies of the Auditor-General and the Inspectorate of Government) in the enhancement of accountability at the local government sphere in Uganda. The subsequent sections of this chapter highlight the rationale and motivation for the study, statement of the problem, the research objectives, significance of the study,

¹ Relates to an ideology, seeking to shift from the traditional public administration schema, which is associated with Weberian principles of strict hierarchical control and centralised decision making, towards greater flexibility, autonomy with a focus on results orientation (output and outcomes).

and the articulation of the theoretical and conceptual framework upon which the study is hinged. This is followed by the presentation of the research methodology, the chapter sequence and definition of key concepts.

1.2 RATIONALE FOR THE STUDY

The rationale for control and accountability in public administration and management is to ensure efficient and effective resource utilisation to foster public service provision, good governance and development. Public accountability constitutes the pivot of democratic governance and public administration (Muthien, 2000: 69), as it is one of the most effective safeguards against the misuse of power, resources and abuse of public authority. Historically, the notion of accountability became necessary because of the realisation that the state and its machinery, once uncontrolled, it could extend to the verge of absurdity. This position is aptly put by Schwella (as cited in Muthien, 2000: 69).

If men were angels, no government would be necessary. If angels were to govern men, neither external nor internal controls on government would be necessary. In framing a government, which is administered by men over men, the great difficulty lies in this: you must first enable government to control the governed; and in the next place oblige it to control itself.

The essence of control is that any movement towards a more professional ethos in public sector management demands improved frugality in resource utilisation, increased responsiveness to the citizenry, transparency and generally accountability. In this regard, accountability has become the cornerstone of public administration and management because it constitutes the principle that informs the processes in which those who hold and exercise public authority can be held responsible or answerable for their actions or inactions (Aucoin and Heintzman, 2000: 45). It is an obligation to expose, explain and justify actions taken on behalf of delivering services to the public (Basu, 1994: 472). Control as a managerial activity and process seeks to ensure the elimination of waste, the effective use of human and material resources, and the protection of employee interest and general welfare in organisations. In this case, the control function aptly feeds the requirements for accountability in public management.

External control systems are organisational arrangements operating under the framework of parliamentary control, but are set out from outside the boundaries of the local government sphere, with the cardinal aim of ensuring accountability, effective and efficient performance in public sector agencies. There are both *internal* and *external* organisational arrangements. *External* organisational arrangements include the Office of the Auditor-General (OAG) and the Inspectorate of Government (IG) (these two agencies form the domain of this study), which are mandated institutions of the legislature, charged with the duty of enhancing accountability and performance in local government, in view of the Constitution of Uganda, 1995 (Art. 163 and Art. 225), respectively. Thus, public accountability can be examined through a prism of institutions established to serve as a check on the executive arm of government and through such agencies established to monitor the efficiency, probity and fidelity of the public sector (Muthien, 2000: 70).

The broader rationale for control mechanisms in public management is to ensure accountability to the public, as the cardinal purpose of administration is to achieve the objectives of the state, whose purpose, in turn, is to maintain peace and order, the achievement of justice, promotion of social and economic development, and generally, good life to its citizenry. Hanekom and Thornhill (1986: 101) deplore the dismal regard given to the study of control measures in the public sector, and yet the complexities of the contemporary public sector demand that the relevance of control measures be regularly evaluated, so as to establish whether public activities are carried out efficiently and effectively, and whether the required results are achieved.

The necessity for control is to guard against deviations from policy objectives and to ensure attainment of stated objectives, effectively and at least cost. While public sector policy might be perfect, it cannot be assumed that policy objectives would be achieved (Roux, Brynard, Botes and Fourie, 1997: 155). Gildenhuys (1997: 59) notes that it is absolutely necessary to exert strict public control in order to keep political representatives and public officials accountable for their deeds, otherwise the danger of government becoming non-representative may arise. The argument is that power should be commensurate with responsibility and that the holders of public office should be accountable to the people for the exercise of authority.

As the public sector character and attributes continue to evolve globally, in Uganda the control systems have been set to reflect the dire need for efficient and effective service delivery. The Constitution of Uganda, 1995, in its preamble on national objectives and directive principles of national policy (Objective No. XXVI), enshrines accountability as a cardinal rule upon which “public offices must be held in trust for the people; where all persons placed in positions of leadership and responsibility must, in their work, be answerable to the people, and; that all lawful measures have to be undertaken to expose, combat and eradicate corruption and abuse or misuse of power by those holding political and other public offices”.

Accordingly, the Constitution, 1995 and the Local Governments Act (LGA), 1997 sought, as a safeguard against the likely abuse of power and delegated authority to establish *external* and *internal* control systems to enhance accountability, in order to improve upon efficient and effective service delivery at the local level. This daunting task was entrusted to an array of institutional-structural arrangements, both at central government level (external controls) and local government level (internal controls).

In Uganda, accountability is supposed to be ensured by several layers of officialdom both at central and local government levels. From the central government, there is the Public Accounts Committee (PAC) of Parliament charged with the responsibility of monitoring and supervising financial management in government departments. The Inspectorate of Government’s (IG) jurisdiction extends to local governments (LGs) where it is duty-bound to eliminate and foster the elimination of corruption and abuse of authority in public office; supervise the enforcement of the leadership code of conduct; and promote good governance, among other things. The Auditor-General (AG) is supposed to conduct financial and value-for-money audits and report in respect of all public offices including the courts, the central and local government administrations. These external agencies have the mandate of building capacity to better the internal systems of accountability.

However, innumerable reports from the agencies of the OAG and the IG have continued to castigate local government units (LGUs) not only for misappropriation of billions of shillings annually, but also for gross incompetence and abuse of authority,

which undermines accountability, efficient and effective performance. The reports that highlight local government institutional decay do not only suggest problems in the internal systems of control, but also indicate serious capacity deficits in the external control mechanisms themselves.

It is worthy emphasising, as Olowu (2003: 46) argues, that while horizontal (internal administrative) controls play a vital role, they can be abused and thus, may fail to ensure good governance, unless they are subjected to “appropriate central or citizen accountability mechanisms” (external controls). In the wake of all this interplay of issues and deliberation, this study built its foundation and sought to examine the organisational arrangements that operate under the whims of legislative control; and thus, the role of the Auditor-General and the Inspectorate of Government (which are special statutory organs) is evaluated in the enhancement of accountability in Uganda’s local government sphere.

1.3 MOTIVATION FOR THE STUDY

The current study topic was motivated by a number of reasons. *Firstly*, whereas there have been several attempts to evaluate local governments’ performance in over a decade-long history of implementing decentralisation in Uganda, these attempts have tended to focus on the general issues of financial management, personnel and political decentralisation. There has hardly been any major investigation to evaluate the capacity and effectiveness of control systems put in place to enhance accountability at local government sphere.

Secondly, the numerous reports where accountability and mismanagement of public resources feature are usually based on the findings of government investigative agencies such as; the IG and the OAG. These evaluations are largely post-facto and only reveal the problem when perhaps a lot of damage has been done and sometimes when the culprits have long disappeared. Besides, oftentimes these reports are released late, which probably gives the offenders enough time to tamper with the evidence to make it rather difficult to sustain court cases against them. All these accounts rarely evaluate the role and capacity of control systems, especially, for the purposes of building preventive and sustainable means of improvement.

Thirdly, there is a concern that these investigations and reports made by the central government agencies of the IG and the OAG, only point fingers at the internal controls and accuse LGs on whatever 'filth' there exists at the local level. For example, corruption and abuse of office are largely blamed on the weak internal audit and conspiracy within LGs. Yet external agencies are part and parcel of the controls and have an obligation to promote accountability, but their reports hardly point out their portion of the blame. Ironically, these agencies rarely evaluate their own capacities and efficacy as external control systems, since their preoccupation is mostly to bring 'to book' whatever has gone wrong at the local government sphere.

Fourthly, in situations where independent investigations have been made, they have focussed more on the internal arrangements of local government, especially the internal audit, procurement and employment systems, which the investigations repeatedly blame for the inefficiency. While, these are indeed critical in cultivating accountability, one develops the idea that, perhaps, the problem of internal controls has rather been overemphasised and overstated at the expense of external controls. These issues stimulated the inquiry, and thus, the investigation intended to bridge the above highlighted gaps.

1.4 STATEMENT OF THE PROBLEM

The Government of Uganda established external control systems (through watchdog institutions of the IG and the OAG) as a measure of promoting accountability generally in local governments, but with particular emphasis on achieving enhanced human resource performance; promoting civil society alertness and participation; ensuring adherence to standards and regulations, fostering proper resources allocation and utilisation, transparency and responsiveness to community needs. Despite the several successes scored under the decentralised system of local governance in Uganda, a surge of debilitating problems continues to unfold (JARD, 2006; Kakumba, 2003; Francis and James, 2003; Crook, 2003; Kiyaga-Nsubuga, 2001). Corruption, misuse of power and numerous financial malpractices still exist, suggesting significant managerial and capacity handicaps in the control institutions (IG-Report, 2007; OAG-report, 2006). The technical competences, capacities and

commitment of the institutions and structures seen as custodians of public accountability have been repeatedly questioned (JARD, 2006; Kakumba, 2003; MISR, 2000). In the same respect, districts face new structures, roles, functions and relationships, all of which pose enormous challenges for accountability.

The problem is that, whereas an array of external control systems (organisational arrangements) were established to generally enhance accountability in local governments in Uganda, there is an outcry that they have failed to achieve the objectives which they were meant to achieve in the local government sphere. This study thus, sought to evaluate the role of external control mechanisms (through the institutions of the IG and the OAG) in the enhancement of accountability in local government. In so doing, the factors affecting their *institutional capacities* for implementing policy and managerial practice are examined, as well as, their contribution in terms of how they have *operationalised the existing legislative framework*; how they have *enhanced the local government internal systems and processes*; and how far they have *helped to strengthen the civil society role of enforcing accountability* in local government.

1.5 OBJECTIVES OF THE STUDY

Generally, this study evaluates the role of external control systems in the enhancement of accountability in local government. The specific objectives were:

1. To assess the institutional capacity of external control agencies in respect of promoting accountability in Uganda's local government.
2. To evaluate the contribution of external control agencies towards the operationalisation of major legislation and regulatory framework relating to accountability in local government.
3. To examine how external control agencies have enhanced local government systems and processes towards accountability.
4. To analyse the extent to which external agencies have provided mechanisms to strengthen the civil society in fostering accountability in local government.

1.6 SIGNIFICANCE OF THE STUDY

Control and accountability – the two prominent concepts applied in this study – bear great significance, both from the scientific point of view of Public Administration and the practical/managerial dimension of public policy and systems management. The reorientation of public management systems from the traditional public administration schema of strict rule control and strict superior-subordinate relationships signify a move to emphasise control and accountability for performance and continuous improvement. Control and accountability have, thus, become tools for public sector organisations to strengthen their focus on performance improvement, monitoring and evaluation, since striving for continuous improvement and excellence is the expectation of both the government and society (Van der Waldt, 2004: 3).

Departing from the above premise, this thesis documents Uganda's experience on control systems and accountability in local government. By investigating issues indicated in the research objectives, the study reveals whether there is an orientation within the operational framework of external control agencies that personifies not only accountability, but also efficient and effective public service provision in local governments. Thus, the study directly reinforces public policy and financial management systems' implementation and evaluation at the local government level. The external factors impacting on local government have become clearer, as the study explores and highlights organisational issues affecting intergovernmental fiscal and management policy under the decentralisation system of governance in Uganda. These issues have great relevance to many developing countries that have adopted decentralisation.

In explicit terms, the significance of this study is reflected in the way it adds to the existing corpus of knowledge and the new grounds it breaks in the field of Public Administration and Management. The following specific focal areas deserve mention.

- The study has enriched the discourse on good governance and development, as the notion of accountability has been linked and compared with the other prerequisites of good governance and development, e.g. ethics, efficiency and effectiveness, regulatory imperatives, civil society participation, the quandary of corruption and the international initiatives for improvement.

- The study has deepened the discourse on decentralisation, especially, in the developing world. By analysing the structural and systemic weaknesses of the decentralised system of local government in Uganda and showing how they impact on accountability and effective performance, the study portrays an image that is not unique to Uganda, but actually relevant to the rest of developing countries, since, the foundations of the political and socio-economic paradigms of poor countries are fundamentally alike.
- Likewise, the study has augmented the domain of public policy. Analysing the institutional capacity of control agencies, the operationalisation of legislation and the ways of ameliorating them falls within the precincts of policy implementation, evaluation, support and review to enhance effectiveness.
- The study equally benefits the realm of public financial management by reinforcing the need to streamline procurement, accounting standards, budgeting, financial reporting, monitoring and evaluation.

The new grounds articulated by the study include:

- a conceptual model for accountability within the framework of local government;
- a postulation that local government institutional failures pertaining to accountability are not only a reflection of the poor internal systems, but also a representation of the deficiencies in external control systems. Thus, external controls must be regularly evaluated in terms of their capacity and efficacy;
- a position that having good legislation, monitoring exercises, penalties and reprimands against defiant public officials does not guarantee accountability and effective performance. There must be system studies to identify the organisational/structural deficiencies and possible system reforms.
- a proposition that unless there is change in the individual and organisational culture in public agencies to appreciate accountability and improved performance as legitimate goals, both within the administration and within the external control agency system, the maladies of the public sector will remain recurrent.

1.7 THEORETICAL AND CONCEPTUAL FRAMEWORK

1.7.1 Theoretical base

Traditionally, according to Peters (1995: 289), there have been two broad schools of thought regarding the question of accountability. The first school assumes that responsibility is “an inward sense of person’s obligation”. This implies that civil servants have ethical values and professional standards that would guide them in the performance of their tasks. The proponent of this school is Carl J. Fredrich, (1940). The second position (propounded by Herbert Finer, 1941) assumes that personal obligation is not enough and some *external forces* have to be employed in order to enforce responsible behaviour. This assumes that ethical values alone are not sufficient, and thus, punishing behaviour – not in accordance with stated law and legislative intent – would be necessary, while at the same time recognising the need to reward outstanding performance by civil servants (Peters, 1995: 289-230). In short, Finer calls for internal and external controls to enhance accountability.

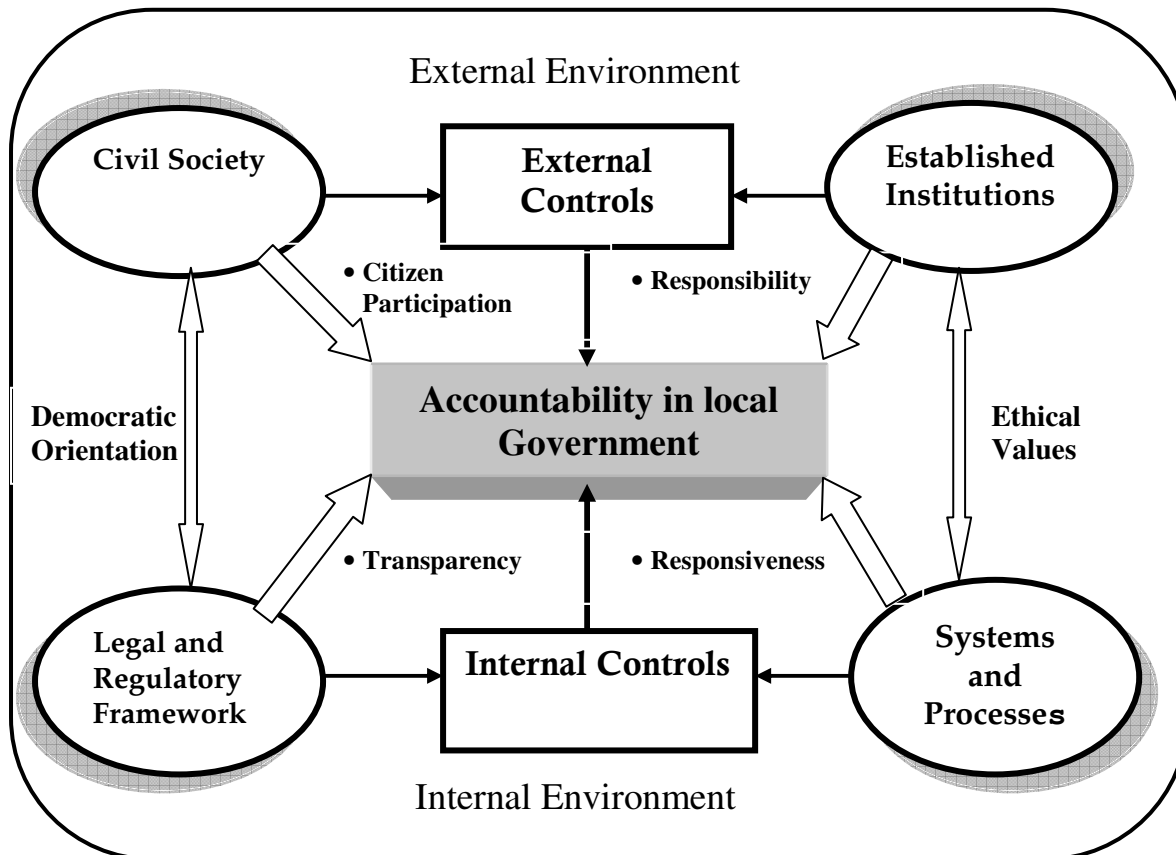
This study was underpinned by the above theoretical orientation involving the two schools of thought. The two schools of thought trigger the debate, whether the existence of external control institutions per se promotes accountability or whether certain conditions must be in place before the system and the institutions can create any significant impact in fostering positive change.

The debate is further enhanced by the views of Laver (1999) and Phillip (1999) (as reflected in Muthien, 2000: 367), namely that “the history of centralised state agencies demonstrates that excessive control of public institutions does not guarantee increased effectiveness”, but may instead, constrain efficiency. This position augers harmoniously well with Olowu’s (2003: 46) postulation that, while horizontal (internal administrative) controls play a vital role, they can be abused and thus may fail to ensure good governance, unless they are subjected to appropriate central or citizen accountability mechanisms (external controls). This orientation enriches the view that external control systems are critical in enhancing public sector accountability. This study thus departs from the premise that *local government institutional malfunctions do not only represent a predicament of internal systems, but also signify deficits in the external control mechanisms.*

1.7.2 Conceptual base

The researcher came up with the model below, which demonstrates the conceptual foundation of accountability in a local government setting.

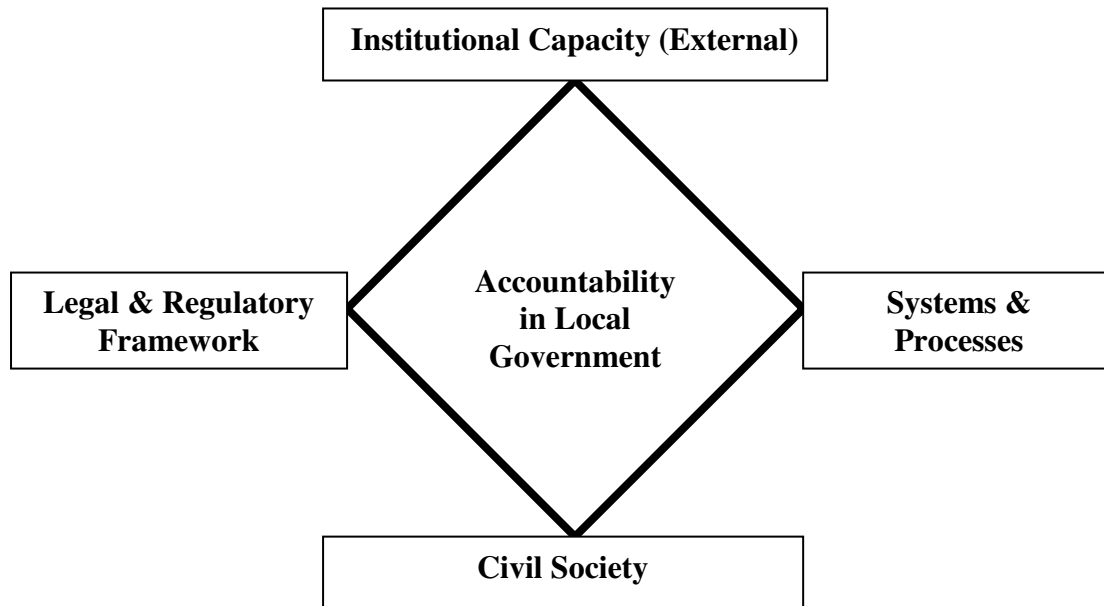
Figure 1: Model for accountability in local government



It can be transcribed from the above figure that accountability in the public sector operates under both internal and external control mechanisms. The external and internal controls thrive on four pillars, namely *Institutions, systems and processes, legislative and regulatory framework and civil society*. Moreover, the external and internal environments under which public officials operate to serve the public (citizens) are compounded and guided by two major elements: democratic values and ethics. Public accountability can only thrive where ethical values exist, and within a democratic dispensation. In day-to-day practice, accountability calls for responsibility, responsiveness, transparency and citizen participation. These aspects represented in the model constitute the major components that signify accountability within the framework of local government.

From the above, a typical model representing the four specific objectives of this study is derived, in order to capture the four themes that underpin the study, which relates to external control systems and accountability in local government. This model is named the accountability diamond.

Figure 1.0.2: Accountability diamond – linking the thematic aspects of the study



1.8 ETHICAL CONSIDERATIONS

The principles underlying research ethics are paramount and concern issues such as confidentiality, honesty and respect for individual rights. Welman, Kruger and Mitchell (2005: 201) identify consent, right of privacy, protection from harm and deception as ethical problems that require serious consideration by social researchers. Ethical considerations were taken care of during field research. The respondents were informed in writing about the objectives of the study and requested to participate as interviewees. Where the interviewees preferred to withhold their identity, only designations were used in the citation of their contributions. In instances where the interviewees wished to verify the correctness of the citations/remarks attributed to them by the researcher, the particular sections where they were quoted were forwarded to them for perusal and consideration for further comments.

1.9 METHODOLOGY

1.9.1 Research design

To design is to plan or to devise means of undertaking a task. A research design relates to a grand plan of a particular research project that shows how one intends to conduct the research and how to guard it against internal and external factors, which may undermine its validity and acceptability as a knowledge base, within the discipline in which it is rooted (Nsingo, 2005: 73). This study undertook a *case study* research design, which largely suited a *qualitative* research approach, but with some elements of *quantitative* data application. The choice of the design was based on the nature of the research that intended to examine and analyse in depth and systematically (holistically) the role of external control institutions of the Auditor-General and the Inspectorate of Government in the enhancement of accountability in local government in Uganda. The design is appropriate since the research concerned two particular institutions; the OAG and the IG, operating in a case-specific environment (local government sphere), where fieldwork was conducted to investigate the operations of the two agencies of government.

According to Mouton (2001: 149), case studies are usually qualitative in nature and aim at providing an in-depth description of a small number of cases. According to Nsingo (2005: 77), “cases expose the operational reality of organisations and allow one to bring out the strengths and weaknesses of such organisations and enhance one’s chances of engaging or suggesting remedial action for such organisations”. The case study research design suits a qualitative research framework because it is associated with naturalistic research paradigm, which is social-anthropological rather than the agricultural-botany approach that involves experimentation (Mouton, 2001; Nsingo, 2005).

Given that the study was about policy management issues, involving the evaluation of organisational capacity and system arrangements, the research utilised both *qualitative* and *quantitative* data to analyse the institutional operations of the IG and OAG – in order to understand, but also to describe what people do, for what reasons, and with what implications. The quantitative data generated from secondary sources in form of statistics and figures enabled a comparative assessment on the

quantifiable elements related to performance.

1.9.2 Focus area of study

The focus area of the study was the district local government in Uganda. It is in this focus area that the role of the two external control agencies was examined in relation to the enhancement of accountability. The two agencies studied are the Office of the Auditor-General and the Inspectorate of Government. Their capacity and effort towards promoting accountability in local government were evaluated in terms of: their *inherent institutional capacity* to enhance accountability in local government; how they have promoted the *operationalisation and enforcement of legislation and regulatory framework* pertaining to accountability; how they have enhanced local government *systems and processes* in relation to accountability; and how far they have helped to integrate and strengthen the *potential of civil society* in fostering accountability in local government.

The researcher visited six district local governments to capture accounts from senior public officials on their experiences in interacting with the external agencies of the IG and the OAG. The six districts form part of the original 32 districts that existed a decade ago when the Local Governments Act, 1997 came into force. The districts were Mukono, Luwero, Masaka, Mbarara, Mbale and Iganga.

1.9.3 Study population

Given the focus and scope of study highlighted in 1.9.2 above, the study population was drawn from the institutions of the OAG and the IG, district local governments and civil society organisations. The study generally enlisted three different types of people. First were the senior civil servants/heads of units, who understand and deal with policy implementation issues on a daily basis; and from whom accountability is sought, by virtue of the delegated authority and public resources they hold. The second group was the elected representatives (politicians), who are the peoples' representatives at the local levels. This group carries the direct mandate from the people through the vote and assumes the final burden of giving satisfactory

explanation to the public (people) on the performance of public institutions. The elected representatives included mainly district chairpersons.

The third group was the civil society, which is not part of the government machinery, but provides an important and rather independent interface with government institutions. Their inclusion was mainly to ascertain how far the external control mechanisms have helped to integrate them and build their potential in spearheading accountability and its enforcement in the districts. It is also important to note that they form part of the community's voice and oftentimes are expected to rise up against poor administration as well as bargaining for improved services.

The respondents were selected purposively, since the researcher had the desire to include specific sections of the study population that have potential in-depth information and understanding of the basic themes of the study. In total, 33 respondents were interviewed as shown below.

Table 1.0.1: Type and number of respondents for in-depth interviews

Interviewed by designation	Organisation	No. of respondents
Deputy Inspector General of Govt.	IG	1
Director Regional offices	IG	1
Principle Inspectorate Officers	IG	2
Deputy Auditor-General	OAG	1
Director Local Audits	OAG	1
Senior Principle Auditors	OAG	2
Permanent Secretary	Min. of Local Govt.	1
District Chairpersons	District Local Govts.	4
Chief Administrative Officers	District Local Govts.	6
Chief Finance Officers	District Local Govts.	6
Principle Personnel Officers	District Local Govts.	6
Coordinator DENIVA	CSO	1
Director NGO Forum	CSO	1
TOTAL RESPONDENTS		33

1.9.4 Data collection methods

Data for this study was collected from both primary and secondary sources. Primary data is the information collected by the researcher for a particular purpose that is directly related and essential to the study as one tries to answer the problem for which the study was initiated. Secondary data relates to information that has been collected by others for their own purposes, but is found to be useful in linking up the study. Six basic techniques of data collection are identified for the case study design, including interviews, documentation, archival records, direct observation, participant observation and physical artefacts (Welman, Kruger and Mitchell, 2005). The study utilised three methods, namely the interview, documents/record review and direct observation. The use of these different methods was intended to enable the triangulation of data and make assessment of the balance of evidence given.

Interviews

The interview technique is one of the most significant sources of case study information. This technique can be organised in the form of open-ended, structured questions, or focused group discussions. Face-to-face interviews were conducted to elicit primary data from key informants in key public office positions and top leadership positions in CSO umbrella organs, as indicated in section 1.9.3 above. Interview guides were used (see annexures A and B) for different respondents. These guides consisted of themes and open-ended questions to be covered. The interview method was chosen as it suited the nature of the research and the design. Its advantage is that it brings direct contact or conversation between the researcher and the respondent, and it allows clarity of responses. Secondly, more detailed information can be elicited, as it gives the opportunity to follow up the ideas and probe responses, which could lead to vital areas of information that the researcher might have overlooked while designing the schedule.

Document review

This involved collection, study and analysis of existing written (published and unpublished) material. Documents reviewed include official institutional publications (agency reports, statistics and figures); legal and regulatory instruments (Acts of parliament, codes of conduct); published books on accountability and public sector

management; published articles in journals; and newspaper reports. Document review is an unobtrusive (non-reactive) method that allows collection of information without any direct interaction with individuals/respondents. In this case, certain types of errors – bias, emotions and attitude – are avoided (Welman, Kruger and Mitchell, 2005: 151). It enables the researcher to be independent of the organisation under investigation, and reduces reliance on the memory of individuals (common with questionnaire and interview), which can at times lead to inaccurate information. However, the document review method is associated with problems of retrieval, display of author subjectivity and limitations on accessibility, which may lead to incomplete information and portrayal of the wrong picture.

Direct observation

In qualitative field research, direct observation is the primary method of collecting data. According to Auriacombe and Mouton (2007: 452), even when other methods like in-depth interviews and analysis of documents are used, field researchers nearly always begin with field observations in a natural setting. In direct/complete observation, the researcher observes social phenomena without becoming part of it in any way. Short notes were made at the time of observation of the non-verbal data. The observation aspects involved workplace sites, especially at the regional offices of the IG and the OAG where elements such as office space, equipment, vehicles, records management and personnel on ground, which are associated with institutional capacity were observed. The direct observation helped the researcher in validating some information gathered through the interview and document review.

1.9.5 Data analysis

After gathering data, the next step in research is to interpret such information in line with the parameters set to capture the research objectives. Data analysis involves the process of scrutinising, categorising, tabulating and integrating information in such a way that it addresses the initial objectives or propositions of the study.

The data obtained from secondary sources was evaluated against and compared with the data gathered from primary sources in order to support the balance of evidence and interpretations made in the thesis. The analysis of secondary sources

began before and during the interview process. The preliminary review and analysis of documents enabled the researcher to identify the key thematic issues; and later during the interviews, it helped in redesigning the questions in order to capture the analytical constructs. The secondary sources provided some elements of quantitative data in the form of statistical tables, charts and graphs, which enriched the analysis and helped to describe, translate and provide meaning to issues captured from the interview.

The information generated from in-depth interviews was transcribed and summarised following developed themes and sub-themes related to the four specific objectives of the study. Thus, the material was subjected to thematic analysis to establish possible disparities and nuances in meaning. This enabled the researcher to compare the data across and discover connections between themes, which offered a reliable and elaborate interpretation of the research into the role of external control agencies of the IG and the OAG in the enhancement of accountability in local government. The analytical themes and sub-themes that linked with the study objectives are elaborated under the data collection plan below (section 1.9.6).

1.9.6 Data collection plan

This indicates the manner in which the researcher approached the process of collecting information. It took into account the three main methods of data collection: the interviews, document review and direct observation. Each one of the four specific objectives of study had underlying themes and sub-themes that became the analytical constructs. The four themes are institutional capacity for external agencies, legislative and regulatory framework, systems and processes, and civil society strengthening. Below is the outline of themes and their related sub-themes.

Institutional capacity of external institutions

The level of material and human resources capacity is central in analysing the strengths, weaknesses, as well as opportunities for the functioning of any institution. The need to attain adequate, qualified and well-facilitated human resources operating under a focused policy and conducive environment features prominently in the quest for effective external control systems in the enhancement of accountability.

Under this theme, the focus was on collecting data on particular aspects or sub-themes that have significant indications on the functional capacity of external institutions. These were:

- structure and workload schedules;
- human resources capacity;
- finance and other material facilitation;
- parent and enabling legislation;
- support and collaboration from stakeholder agencies;
- corporate planning.

Legislative and regulatory framework

The emphasis here was mainly on the gathering of data relating to how the external control institutions of the IG and the OAG have helped to operationalise and enforce legislation and regulatory requirements relating to accountability in local government.

The sub-themes or issues for consideration here were:

- enforcement of adherence to financial regulations;
- enforcement of proper resource allocation and utilisation;
- enforcement of discipline and adequacy of process in public offices and;
- effort to establish and review of legislation.

Systems and processes support

Systems and processes relate to the internal arrangements in an organisation, in this case, the local government organisation. Systems are important in that they inform individuals and groups in the organisation about the lines of communication, relationships, procedures, responsibility and standard requirements, among other things; which help in guiding conduct and actions of public officials. Systems are critical in directing accountability and public sector performance.

The systems are categorised into two main dimensions: employment and organisational systems on one hand, and financial management system on the other hand. The concern here was to examine *how the external control agencies of the IG and the OAG have enhanced local government systems and processes towards accountability*. The sub-themes considered include:

Employment and organisational systems:

- structure, coordination, responsibility and relationships
- recruitment and promotion
- remuneration and emoluments
- performance management
- training and capacity building
- disciplinary process

Financial management system:

- internal controls and audit
- procurement policy and practices
- monitoring and evaluation
- reporting requirements

Civil society strengthening

Citizen participation through civil society is both a tool and an objective of public accountability. It is a tool because involving the wider public/civil society makes the activities of public officials appear more transparent and legitimate. So it is a method of achieving accountability. Again public officials do not account to satisfy themselves, but rather have the ultimate objective of fulfilling the wishes of the wider public – the people who entrust them with the mandates. Hence, it is an objective, since it is seen as an end in itself. The emphasis here was on the gathering of data in the assessment of *how far the external control agencies of the IG and the OAG have tried to engage and support the civil society in the enhancement of accountability in Uganda's local government*. The sub-themes included:

- the nature and organisational character of civil society;
- interventions to alleviate CSO operational problems;
- empowerment through capacity building and awareness;
- engagement through dialogue and interrelations.

1.10 CHAPTER SEQUENCE

This thesis consists of nine interrelated chapters focusing on the same topic, but from different dimensions. The contents of the chapters are described below.

Chapter One

This chapter introduces the study topic with highlights on the background to the study. It presents the research problem, the study objectives, the significance of the study, and the articulation of the theoretical and conceptual framework upon which the study is hinged. This is followed by a presentation of the ethical considerations, the description of the research methodology and the definition of key concepts.

Chapter Two

Chapter two reviews the theoretical foundations of accountability as espoused in public administration and management. The chapter evaluates positions regarding the evolution of the discipline of Public Administration, and its orientation over the years, which have impacted on the dynamics of accountability. The generic administrative functions are invoked, but with emphasis on the *control* function, which fortifies the notion of accountability in public management. Other themes include public financial management, ethics and public accountability, and the dynamics and challenges of accountability in public management reform.

Chapter Three

Chapter three focuses on the international perspectives that underpin accountability and good governance. The chapter reviews the fundamental notions of corruption and civil society participation, which have become international catchphrases associated with accountability and good governance. The chapter subsequently examines the extent to which accountability buttresses the ideals of good governance, while reflecting on a few case highlights on the recent development initiatives and partnership between Africa and the developed world.

Chapter Four

Chapter four discusses the key tenets of the local government structure and system in Uganda. It provides an insight into the role and rationale for the various control

and accountability mechanisms that interface the local government sphere. It provides the historical overview of the local government system, and analyses the current structure in terms of the statutory, personnel and financial arrangements upon which accountability is sustained. The major factors influencing poor accountability of local governments are also explored.

Chapter Five

Chapter five presents and discusses the findings associated with the *first* objective and analytical construct of this study, which sought to *examine the institutional capacity* of external control agencies of the IG and the OAG that are charged with the duty of enhancing accountability in local government. Some of the aspects reviewed include human and financial resources capacity, enabling legislation and stakeholder support.

Chapter Six

Chapter six presents the findings and discussions pertaining to the *second* objective and analytical construct of the study, which sought to *evaluate the role of the IG and the OAG in the operationalisation and enforcement of legislation and regulatory framework* pertaining to accountability in local government. Whereas there are enabling legislation and regulations pertaining to accountability, the chapter interrogates whether they are enforced and duly put into practice.

Chapter Seven

Chapter seven presents the findings and discussion of the *third* objective of this study, which sought to *examine how the external control agencies of the IG and OAG have enhanced local government systems and processes* towards accountability. The chapter first provides highlights on the dimensions of systems and processes within the framework of organisations and management structure, before reviewing the systemic weaknesses prevalent in local governments in Uganda.

Chapter Eight

Chapter eight presents and discusses issues that affect the *fourth* objective of the study, which sought to analyse *how far the external control agencies of the IG and*

the OAG have tried to engage and support the civil society's capacity to foster accountability in local government. The chapter explores the factors that impinge on the capacity of the CSOs and their role of holding the government to account, upon which the external control institutions would be expected to intervene and build the civil society capacity.

Chapter Nine

This chapter constitutes the summary, conclusions and policy recommendations. The recommendations are presented under the respective four analytical themes that the study utilised. The chapter also provides considerations for future research.

1.11 CLARIFICATION OF KEY TERMS

Different terms are used to provide different meanings depending on the context in which they are used. It is therefore necessary to clarify the terms used in this study. The most prominent two notions used in this study and constituting the research topic are ***accountability*** (public sector accountability) and ***control***. These are elaborately defined and their connotations variously described in Chapter Two. Others such as *governance, good governance, ethics, public financial management, corruption* and *citizen participation*, which have far-reaching implications to the study topic, are described elsewhere in chapters two and three of this thesis where they form important sections of discussion. The terms clarified in this section include:

Agency: In the context of this thesis, the word agency and public institution are used interchangeably to refer to any government department, office, commission or authority that provides a particular service. Public institutions/agencies undertake a number of public roles (legislative [regulatory], executive, judicial) to perform certain functions for the government and for society (Fox and Meyer, 1995: 64).

Decentralisation: It is a reverse of centralisation – a process by which power, authority and functions are distributed more widely in an organisation or polity. In Uganda's case, decentralisation involves the policy made to transfer power and functions through both delegation and devolution from the central government to the district local governments.

Economy: It is concerned with the acquiring of necessary resources (finance, staff and equipment) to carry out an activity at the least cost (Pauw, Woods, Van der Linde, Fourie and Visser, 2002: 138). It requires minimising the cost of resources used for an activity with regard to the appropriate quality. Hence economy is simply the principle of being cost-sensitive, requiring that the cost of inputs compares favourably with the alternative.

Efficiency: It relates to achieving maximum output from a given amount of resources used. It is the relationship between the output in terms of goods and services and the resources used to produce them (the ratio of output – input) (Pauw *et al.*, 2002: 139). In this case, the higher the ratio, the higher the efficiency is.

Effectiveness: It is the extent to which an activity's stated objectives are achieved. It describes the relationship between intended impact and the actual impact on an activity.

External control systems: These are organisational arrangements set out under the framework of parliamentary/executive control, but operate from outside the boundaries of particular government departments, with the aim of ensuring effective and efficient performance in public sector agencies. *External control systems* in the context of this study relates to organisational arrangements in the form of measures and mechanisms undertaken by the Office of the Auditor-General (OAG) and the Inspectorate of Government (IG) (which are mandated institutions of the legislature), to ensure accountability, efficient and effective performance in Uganda's local government sphere.

Internal control: It relates to a plan or measures adopted within an institution/ agency to safeguard the agency's assets; check the accuracy and reliability of its accounting systems; promote operational efficiency; and ensure adherence to prescribed managerial policy (Shafritz, 1985: 281). Internal controls in this thesis particularly relate to mechanisms undertaken within the confines of the district local governments to ensure accountability, efficient and effective performance.

Public interest: It is a highly variable and vague term, often used in considerations such as serving public objectives; protecting public service values with greater efficiency, but also considering the need to provide fair and equitable service; and ensuring appropriate controls over public resources. It is often taken to mean a commonly regarded good for society or people in general, although sometimes it is used by government functionaries to obscure policies that may not be so commonly acceptable by citizens (Shafritz, 1985: 447). The *public interest*, according to Fox and Meyer (1995: 106), may best be described in three dimensions: *nationalistic*, *idealistic* and *realistic* terms. Nationalistic – signifying existence of a common advantage or popular position which has to be executed by government; idealistic – the public’s view of what is in its interest, as opposed to a person’s positive right; and realistic – based on political reality of pluralism.

Public management: Public management is a critical component of the Public Administration discipline, which describes the generic administrative aspects of planning, organising, leadership and control management of human, financial and physical resources. According to Shafritz (1985: 448) the phrase is used to typically identify the functions of public organisations which are internally oriented such as human resource management, policy management, procedures management and organisational control functions. According to Fox and Meyer (1995: 106) *public-sector management* refers to the macro-management of delivery of national goods and services, which also involves concrete policies and programmes by which the state promotes and regulates certain forms of economic and social behaviour.

Responsibility: It is the obligation to ensure performance of certain duties or actions. It is the obligation that mandated organs of government or authorised individuals assume to carry out their duties to the best of their ability and in accordance with proper procedures so that they may be blamed if something goes wrong.

Responsiveness: It means being receptive to community problems, needs, and views and taking appropriate action to deal with them in a cost-effective way. In public management, it implies the citizen sovereignty and the obligation by government agencies to be sensitive to citizen expectations and to attempt to satisfy

their needs. According to Fox and Meyer (1995: 113), it is a criterion according to which an alternative is recommended if it results in the satisfaction of the express needs, preferences or values of citizens. Thus responsive administration is a moral concept in public administration inasmuch as it calls for public functionaries' accountability direct to the people (Maheshwari, 2002: 439).

Transparency: The Oxford English dictionary defines *transparent* as *frank, open, candid* or *ingenuous*. Transparency is thus an antonym of secrecy. It connotes to openness in government actions and decision-making. It calls for openness about decisions and greater access to information about an authority's activities as a strategy to counteract corruption.

1.12 CONCLUSION

The aim of this chapter was to introduce the study topic of this thesis. Apart from highlighting the background to the study, which sought to examine and evaluate the role of external control systems in enhancing accountability in local government, this chapter represents a plan describing the process which was followed in conducting the study. The plan starts with the statement of the problem and the research objectives which form the epicentres of the study. The significance of the study, ethical requirements and research methodology were articulated in the chapter, followed by the presentation of the chapter sequence and clarification of key terms. The succeeding chapter shifts the focus to review the theoretical foundations of public administration and issues that underpin the notion of public accountability in public sector management.