CHAPTER TWO

ACCOUNTABILITY IN PUBLIC ADMINISTRATION AND MANAGEMENT: A THEORETICAL EXPOSITION

2.1 INTRODUCTION

Given that the topic of this study falls within the realm of Public Administration and Management, it is imperative that the notion of accountability (the main theme of this study) is located within the general theory of the bigger field under which it falls. This panoramic view approach enables the understanding of the study topic and its related themes, from the general perspectives to the specifics, and helps to show how accountability buttresses the domain of public administration and management.

This chapter reviews the theoretical foundations of Public Administration and issues that underpin the concept of public accountability. The Chapter attempts to capture debates and evaluate positions of scholars with regard to the evolution of the discipline of Public Administration, and its orientation into the new public management (NPM); all of which have had far-reaching impact on the dynamics of public sector accountability. For purposes of this thesis, the generic approach to public administration is invoked by highlighting the generic administrative functions, but with particular emphasis on the control function, which fortifies the notion of accountability in public management. Other themes include public financial management, ethics and public accountability, as well as the dynamics and challenges of accountability in public management reform.

2.2 HISTORICAL PERSPECTIVES ON PUBLIC ADMINISTRATION

(P)ublic (A)administration has two facets: the first denoting to the academic discipline, and the second referring to the activity. As an activity public administration is as old as civilisation, and it preceded the academic discipline, long before the systematic study could begin in the 18th Century. Whereas the history of Western political thought shows that Aristotle’s politics and Machiavelli’s The Prince were important contributions to administrative thought and practice, those scattered
thoughts did not constitute a discipline (Basu, 1994: 10). It is interesting to note, however, that even without a systematic study discipline, great empires, cities and public works were built and administered, huge armies were organised, taxes collected, and law and order were maintained and enforced (Basu, 1994: 11). Recognisable administrative activity existed in ancient Egypt during the building of the pyramids and during the process of administering irrigation from the river Nile. Managing the affairs of the Roman Empire, with resources then available, and organising nation states out of medieval feudalism were both administrative and political feats (White, 1955; Basu, 1994). However, state administration of the ancient times differed from that of the contemporary times in that the structure and goals of the former were predominantly patriarchal and authoritarian, and were preoccupied with collection of revenue and maintenance of law and order, as opposed to the promotion of citizen welfare.

The discipline of Public Administration has evolved through a number of critical stages, with momentous transformations. Basu (1994: 13-20) presents six main stages, which include Woodrow’s politics-administration dichotomy; the principles approach; human relations rise; behavioural component; computer technology developments; and public policy analysis. The public choice and public management schools of the 1970s are also notable stages in the development of modern Public Administration.

However, this thesis does not intend to investigate in depth, nor make a critique of the various stages through which the development of the discipline of Public Administration has gone. The subsequent discussion only provides a brief description of some critical elements of transformation that have embedded the growth of Public Administration over the years, but with some relevance to the notion of public accountability.

The publication of Woodrow Wilson’s essay entitled “The Study of Administration” in the Political Science Quarterly in 1887 is often taken as the symbolic beginning of Public Administration as a separate discipline of study, which views were amplified by the postulates of Frank J. Goodnow and elaborated by the work of Leonard D. White in 1926 (White, 1955). This stage typifies the politics-administration
The politics-administration dichotomy was reinforced by the new school of scientific management associated with the likes of Willoughby, Fayol, Mooney and Reiley, Frederick W. Taylor, Gullick and Urwick, who sought to have a purely scientific approach to the study of Public Administration, based on universal administrative principles of general applicability. The universal principles were heavily criticised by a number of scholars, including Chester Bernard, Herbert Simon, and Douglas McGregor, who accused the universal principles of being mechanistic and misplaced autocratic assumptions that neglected behavioural/human factors.

What is important to note here is that the scientific approach rekindled a strict hierarchical control of human resources in organisation. Thus, its emphasis on strict superior-subordinate relationships, centralised control of decision-making and the external control of human effort, typified the traditional bureaucratic accountability model, based on strict channels of communication and chain of command within the organisational structure.

The other significant debate in the evolution of Public Administration involves the public-private distinction spearheaded by Appleby (1949), Dahl (1947), and Waldo (1948). According to Appleby, “government administration differs from all other administrative work by virtue of its public nature; the way in which it is subject to public scrutiny and outcry” (Basu, 1994: 7). “Government is different from business”, Appleby argues (in Harmon and Mayer, 1986: 23), by reason of the breadth of the scope and impact of its decisions, the fact of its public accountability, and its fundamentally political rather than rational character. Appleby’s account is based on the nature of the public domain that puts emphasis on services as opposed to profit, the stricter structures of hierarchical and legal accountability, the greater difficulty of measuring effective goal attainment, the pluralistic and more visible nature of decision-making, and the responsiveness to public wants that are mainly through non-market forces (Harmon and Mayer, 1986).
The theoretical utility of attempting to emphasise the public and private domains of administration has been repeatedly questioned, especially by the proponents of the new public management (NPM) and the neo-liberal ‘reformists’ of the 1970s and 1980s. The NPM protagonists have stressed the study and processes of public organisations to move towards what is called public sector management, so as to focus on results, personal responsibility and accountability, as well as efficiency. Similarly, the neo-liberal reforms challenged the state and welfare approach to the management of economies and societies, and instead suggested a reorganisation of the public sector in terms of objectives, structure and methods of work. These, together with its prescriptions of liberalisation, privatisation and decentralisation have significantly affected the nature and scope of public sector accountability.

The above brief historical evolution testifies that public administration and its notion of accountability have indeed gone through major developments in theory and practice over the years. The pervasive debate on the subject at every stage enriched the discipline by “promoting a superior understanding of government and its relationship with the society it governs, as well as encouraging public policies to be more responsive to social needs and to institute managerial practices attuned to effectiveness, efficiency, and the deeper human requisites of the citizenry” (Henry, 1986: 26).

2.3 DEFINING PUBLIC ADMINISTRATION

According to White (1955: 1) public administration consists of all those operations having for their purpose, the fulfilment or enforcement of public policy. Pfiffner and Prethus (1960: 6) emphasise the coordinating role of administration when they consider public administration as getting the work of government done by coordinating the efforts of the people so that they can work together to accomplish their set tasks. To Hughes (1998), public administration is how the administrative parts of government are organised, information is processed and outputs produced into policies, laws or goods and services. In this case, public administration is an activity serving the public by public servants who implement public policies. It is an activity concerned with translating policies into public goods. Bailey (1986) defines public administration as human attempt through government to harness natural and
human resources for the purpose of approximating politically legitimated goals by constitutionally mandated means. Basu (1994: 2) defines public administration as the management of the affairs of government at all levels; national, state and local.

The seeming consensus from the above is that public administration is a generic expression of the entire range of activities involved in the management of government business through the establishment and implementation of public policy, within the confines of public agencies, aimed at the production and distribution of goods and services designed to serve the needs of the citizens. The public realm therefore, generally connotes decisions that affect peoples’ lives, use public resources and are made in the name of the public (Harmon and Mayer, 1986). Such activities in the bundle of public administration include decision-making, setting the objectives and goals, planning the work to be done, working with the legislative and citizen organisations to promote public programmes, establishing and revising organisations, providing leadership, appraising performance, determining work methods and procedures, exercising controls and other functions performed by government functionaries. These functions have been grouped into six generic administrative functions that cut across the entire sphere of administration.

2.4 GENERIC ADMINISTRATIVE FUNCTIONS

According to Cloete (1981: 2), administration consists of a wide range of activities grouped into six functions, namely policy-making, organising, financing, staffing (human resources [HR] provision and utilisation), determining work methods and procedures, and controlling (over the progress to ensure that the objectives are achieved). These constitute the generic administrative and management functions that are ever-present in any organisational arrangement, whether private or public, and profit or non-profit. These functions are mutually inclusive, reinforce each other, and in practice, it is difficult to delineate exactly where one function begins and ends. However, the manner in which these functions are performed can be adapted to suit the respective environment such as at the national/state, provincial or local sphere.

For the purpose of this thesis, a brief description of what each function entails is provided, but particular emphasis is placed on the control function, since the main
The objective of this study was to examine the role of external control systems in the enhancement of accountability in the local government sphere in Uganda.

Activities performed in the public institutions are required to be based on achieving a set goal, whose objectives should be clearly formulated and communicated so that the public and various stakeholders know what the expected result should be (Cloete, 1981: 56). Such a series of objectives, choices, options and decisions to act or not to act, made by governmental bodies/authorities in order to deal with society concerns, generally, constitutes public policy. Policy-making is not a once-and-for-all exercise, but it continues throughout the translation of policy objectives into action (implementation). Wildavsky (as cited in Cloete, Wissink and De Coning, 2006: 29) stresses that “public policies are not eternal truths, but are hypotheses subject to alternation and to the devising of new and better ones”, until they are also, in turn, proved unsatisfactory. Likewise, public policies are not stand-alone devices when it comes to implementation, but rather they are sustained by other generic administrative functions, e.g. organising, financing, human resources and control.

Cloete (1993: 112) considers organising as “actions involved in creating and maintaining organisational units called institutions”. In addition to arranging individuals into units to undertake action in pursuit of desired objectives, organising involves building their mutual relations through coordination, communication and delegation. Other activities include devising and improving organisational structures; setting duty and task activities; dividing work; assigning of responsibility to lower levels in the structure (delegation); arranging lines of communication; providing the necessary material, such as, office equipment and transport to perform the tasks; and establishing control measures.

The financing function involves activities through which monies are obtained, expended, and controlled. Specific activities of the financing function include: devising a financing system (costing/cost-benefit analysis); preparing estimates of income and expenditure (budgeting); accounting, auditing and reporting. The finances that government appropriates are public funds received in the form of taxes, tariffs, levies, fines, fees and loans. Government is thus obliged to use public funds efficiently and effectively to satisfy society needs. Ordinarily, the legislature bears
the ultimate authority to determine the manner in which public funds are spent, and it is therefore charged with the duty of making laws (control mechanisms) to ensure proper collection and utilisation of public monies (Pauw et al., 2002).

**Staffing** (human resources provision and utilisation) is considered as a function through which suitable employees are employed and utilised according to their potential (Van Dijk, 2003: 41). Once a policy has been set to provide general objectives to be pursued; when the organisational arrangements in terms of structure, group units and work tasks are designated; and when financing of the activities has been secured, then, the human resources must be provided to operationalise all the functions and activities. HR provision and utilisation involve designing HR systems and the setting up of support activities associated with the management of employees, including supervision, motivation, training, maintaining discipline and the merit system (Van Dijk, 2003: 41).

The establishment of *procedures and work methods* is “based on the principle that every action taken by an employee requires a single-minded, systematic and orderly procedure and/or method” (Van Dijk, 2003: 42). While the policy objectives and particular organisational arrangements can to some extent compel employees to unite their efforts in an ordinary manner, the individuals could still maintain their respective views on how to perform a specific task (Cloete, 1993: 174). Appropriate procedures, hence, must be determined for discharging the diverse public sector functions. Work procedures are necessary to protect the rights of individual officials, build cohesion in operations, inculcate discipline and ensure productivity.

Since the abovementioned generic administrative functions are largely enabling measures, once those functional activities are complete, it is necessary to establish whether the intended results have been achieved or not (Hanekom and Thornhill, 1986: 101). The *control* function, therefore, becomes an overarching activity in this regard to sustain the purpose and serves as rationale for the other generic functions. Control ensures that the human and material resources of the organisation are aligned with the underlying requirements, standards and aspirations of public policy objectives. As noted, the notion of *accountability* (the main theme of this study) in public administration hinges on the generic administrative function of *control*. 
However, before the control function is espoused in relation to fostering the ideals of public accountability, it is necessary to understand the concept of accountability.

2.5 DEFINING ACCOUNTABILITY

The concept of accountability or public accountability\(^2\) is a universally accepted standard for Public Administration in theory and practice, although its specific meaning and institutional application may vary from one place to another or one institution to another. Traditionally, the notion of accountability involves individual responsibility for performance of specified duties and the top-down control within an official hierarchy (Wolf, 2000). Wolf (2000: 16) indicates that, “even where accountability in public administration is not at all an institutional reality, the concept has a powerful potential as a tool for democratic reform”. While there may be a considerable difference between the realities of today’s public administration in practice and the classical theories of Public Administration\(^3\) from which the concept of accountability has evolved, the accountability requirements have remained vivid in pursuit of public sector responsiveness and improved performance.

Fox and Meyer (1995: 1-2) define accountability as the “responsibility of government and its agents towards the public to achieve previously set objectives and to account for them in public”. It is also regarded as a commitment required from public officials individually and collectively to accept public responsibility for their action and inaction. In this case, the burden of accountability rests on each public functionary to act in the public interest and according to his or her conscience, with solutions for every matter based on professionalism and participation (Fox and Meyer, 1995: 5). Haque (2000: 612) looks at public accountability from the entire governance system as the “answerability of public officials to the public for their actions and inactions for which they are subject to both external and internal sanctions”. In the same vein, Basu considers public accountability as the liability of government servants to give a satisfactory account of the use of official power and/or discretionary authority. It is an obligation to expose, explain and justify actions taken on behalf of delivering services to the public (Basu, 1994: 472). According to White (cited in Basu, 1994:

---

\(^2\) Used interchangeably to refer to public sector accountability

\(^3\) Classical theories emphasise stable and transparent organisational structures based on Weberian bureaucracy, strict lines of hierarchical authority and clear separation of politics and administration
it consists of the sum total of constitutional, statutory, administrative and judicial rules and precedents and the established practices by means of which public officials may be held responsible for their official actions.

One may consider the different conceptual dimensions, under which the notion of accountability is espoused. Spiro (in Gildenhuys, 1997: 56-57) identifies the primary connotations of accountability, namely accountability as responsibility, as a cause and as an obligation. Accountability as a responsibility makes a person who undertakes an assignment under the control and command of another person or institution to be responsible (answerable) to his or her principal for the efficient, effective and responsible execution of that assignment. Accountability as a cause means that a person, due to his or her personal conduct, becomes the reason for the success or failure of a specific programme or an event. Accountability as an obligation looks at the ultimate resting of the burden of explanation. The accounting officer can be responsible for effective, efficient and responsive management of public resources, but the minister concerned is obliged to account/report to parliament.

Normanton (1972: 312) notes that the concept of accountability may not necessarily imply public accountability. While public accountability is associated with Western democracies and demands that the obligation to account be done in ‘public’, accountability is not confined to democracies. It is simply an obligation to expose activities and the results of such activities and to explain and justify them. In supplementing Normanton’s view, Gildenhuys (1997: 58) argues that being accountable to an authoritative head of state/dictator or a hierarchical system which does not operate in ‘public’ but behind closed doors does not amount to public accountability.

The following elements/tenets capture the concept of accountability as advocated in the public sector realm:

- undertaking official decisions/activities in a transparent way, capturing various stakeholders’ interests;
- making optimal use of resources - taking consideration of value for money and cost-benefit analysis, with no tolerance to waste and corruption;
adhering to ethical and professional standards and regulations;
responding to community needs as much as possible with prioritisation;
implementing viable mechanisms of providing feedback and information to the public; and,
making an effort to foster awareness and civil society participation.

In general, accountability can be understood as the answerability for performance and the obligation that public functionaries (elected and appointed officials) have to give a satisfactory explanation over the exercise of power, authority and resources entrusted to them on behalf of the public (taxpayers).

2.6 FOUNDATIONS OF ACCOUNTABILITY

Public accountability derives strong roots from democratic traditions, and the constitutional/legal framework of a given country or organisation. In direct democracies like Switzerland, the control by the people over administration is far more direct and effective than in indirect democracies such as China and the former Soviet Union, where public accountability, in effect, means accountability of administration to the Communist Party (Basu, 1994: 473). The rules, regulations and standard procedures are important benchmarks for guiding the actions and behaviour of public officials, given that public officials play an agent role – agents of the people. The inherent high degree of regulations in the public sector dictates that, such agents/agencies must operate as expressions of the will of the people (Pauw et al., 2002: 134). Likewise, the nature of the existing society and organisational culture shapes the behavioural patterns and values attached to public service.

Accountability is an ethical virtue, since ethics concern principles and rules that govern the moral value of people’s behaviour. Improving ethics is crucial to enhancing accountability and vice versa. Ethical values such as integrity, probity, impartiality and frugality form part of the common values, which guide public sector action and performance. Unethical practice constitutes a great deal of behavioural attitude and actions, which include dishonesty, laziness, negligence, inefficiency or complacency on the part of public officials, as well as fraud and corruption.
When the notion of accountability is espoused, three important questions arise: accountable to whom; for what; and how? These issues amplify three main dimensions: the agents of accountability (accountable to whom); the standards of accountability (accountability for what); and the means of accountability (how accountability is ensured).

The agents of accountability from whom authority relationships are derived include supervisors, elected political executives and legislators, the courts, external auditing agencies, professional associations, co-workers, clients and the general public (Romzek, 2000: 22). The standards of accountability have conventionally been attached to achievement of social economic progress in the form of law and order, poverty alleviation, employment generation, public well-being; and the maintenance of values such as integrity, equality, impartiality, representation and justice. (Haque, 2000: 601). The means of accountability traditionally practised include (Haque, 2000: 606):

- external-formal mechanisms, including legislative instruments (legislative committees and parliamentary scrutiny), executive means (control exercised by political executives over public agencies), and judicial or quasi judicial processes (administrative courts and ombudsman);
- external-informal mechanisms, such as public hearings, interest groups, opinion polls and media scrutiny;
- internal-formal mechanisms, including official rules, codes of conduct, official hierarchies, and performance reviews; and,
- internal-informal mechanisms, such as organisational culture, professional ethics, and peer pressure.

It should be stressed that the foundation of the public sector is service-oriented, as opposed to the private sector (which is profit-oriented, whose key objective rotates around earning a satisfactory return on investment and being able to finance operations for a predictable future). Thus, management performance in the public sector realm is not measurable in profit terms. Rather, it is measurable in terms of the 3Es, namely economy, efficiency and effectiveness, as well as appropriateness, which emphasise the following (Pauw et al., 2002: 138-139):
**Economy** is concerned with the acquiring of necessary resources (finance, staff, and equipment) to carry out an activity at the least cost. It requires minimising the cost of resources used for an activity and having 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** 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). In this case, the higher the ratio, the higher the efficiency is.

**Effectiveness** 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.

Thus, the above 3Es form part of the evaluation of public officials’ performance but at the same time supplement the basis of weighing accountability in the execution of public duties.

In essence, the significance of accountability manifests to serve essentially three core purposes, according to Aucoin and Heintzman (2000: 45), namely to control for the abuse and misuse of public authority; to provide assurance in respect of the use of public resources and adherence to the law and public service values; and to promote learning in pursuit of continuous improvement in governance and public management. This explains the existence of an array of accountability processes and mechanisms in all systems, which serve to control behaviour and performance towards organisational objectives, and to provide assurance to principals that their agents are fulfilling their responsibilities as intended. Accountability as continuous improvement implies that the process is a learning one and that dynamism towards change and improvement must be embraced to keep afloat with the emerging challenges of all time.
2.7 CONTROL FUNCTION AND ACCOUNTABILITY

As highlighted earlier, public accountability constitutes the pivot of democratic governance and public administration (Muthien, 2000: 69). The emphasis of this position is that, any movement towards a more professional ethos in public sector management demands improved frugality in resource utilisation, increased responsiveness to the public, transparency and, generally, public 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). To ensure the achievement of the above objectives, control mechanisms become paramount.

As noted, the underlying principle of public accountability is that power, authority and resources entrusted to public officials are used efficiently and effectively in the larger citizens’ interest. 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.

2.7.1 Necessity for control

The broader rationale for control mechanisms in public administration is to ensure accountability to the public, and in this regard, 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 and responsibility emanates from the vast growth of administrative involvement in government. Not only do public administrators execute the laws, but they consciously make laws and even adjudicate laws (Peters, 1995: 290). It is noted that, much of the legislation coming out of the legislative organs of state is mainly enabling legislation for the executive institutions, which largely sets broad outlines on policy; and thus, requires the executive agencies to issue details and regulate implementation. As a result, the problems of controlling administration are no longer simply seen in the shadows of policy implementation, but also seen much more in policy formulation and the adjudication. One can only say that such increasing magnitude of authority and influence in the hands of public officials not only calls for control, but actually makes accountability very necessary.

Whereas a public institution can be assumed to have a perfect policy, according to Roux et al. (1997: 155), it cannot be assumed that its policy objectives would be achieved. The achievement of objectives, according to Roux et al. (1997: 155), requires the execution of the other generic administrative and management functions; the execution of the functional work processes (like road building, provision of education and conservation of wildlife); and the execution of support processes (such as gathering of facts, processing of data, presenting statistics and making decisions). In the process of executing the above functions, there is always a possibility of deviating from the policy objectives. Hence control becomes a necessary tool not only to guard against deviations, but also to ensure that the objectives are achieved effectively and at the least cost.

### 2.7.2 Aids to control/control measures

The parameters for exercising control (and ensuring accountability) involve benchmarking goals, objectives, procedures (guidelines), actions and results. A prerequisite for the evaluation of the performance of an institution, according to Hanekom and Thornhill (1986: 103), is the identification of a goal or aim against which results may be measured. Procedures and guidelines help to limit deviations and redirect an appropriate course of action, while actions can be evaluated in terms of outputs, which are translated directly into results.
It is not the intention of this study to enumerate all the possible control measures and their corresponding advantages and disadvantages, since different control measures can be appropriate for different policy objectives, under different circumstances. Nonetheless, there are common aids for exercising control, which at the same time constitute control measures to enhance accountability in the public sector realm. These include estimating, auditing, reporting, inspection and organisational arrangements.

**Estimating:** Given that control cannot wait until work activities are completed, to provide a comparison of the results with the aims, some *indicators* in the form of estimates must be found to guide progress in the right direction. Estimation is always done in the form of *quality* of work expected, *human resources* and *financial* resources to be utilised. Financial estimates, while not the most important yardstick, are always a convenient tool for establishing whether public resources have been utilised economically to attain the desired goals (Hanekom and Thornhill, 1986: 110). A *budget* is an important tool here. In Uganda, the Public Finance and Accountability Act (2003: s15) requires public institutions to dispense their resources in accordance with approved budgets.

**Auditing:** It is perhaps the most pervasive tool for determining the degree to which results meet expectations. This explains why modern governments have the institution of the Auditor-General to operationalise this control mechanism. In Uganda, the Auditor-General provides external control mechanisms to enhance accountability as provided under the Constitution of Uganda, 1995 (Art.163). However, there are also internal auditors in government departments, constituting part of internal control mechanisms.

**Reporting:** This is a conventional control measure that enables accountability, whereby subordinate public officials/organs have to report to their superior bodies on the activities entrusted to them. Reporting within a public institution (organisational arrangement) signifies the hierarchical accountability type, where the top/chief civil servant reports to the political office bearer (minister), who in turn reports to the legislature. This allows the legislative oversight function. Reporting requires three crucial components: prescription of the *content* otherwise, there can be a danger of
omitting poor performance in the reports; appropriate time for *presentation* of the reports to allow significant results to be obtained; and timely and exhaustive *consideration* of reports to enable valuable reflections.

**Inspection:** Given that it is not practicable and convenient to supervise every activity of a public officer, inspections become a viable alternative. Hanekom and Thornhill (1986: 115) stress the need for an appropriate frequency, otherwise, “if a subordinate official is aware that an inspection is to take place at a specific time, one may tend to ensure that everything is favourable at that stage”, and as such, performance may deteriorate, but improves just before the inspection. However, surprise inspections are also cumbersome to some level, “since they indicate that staff members are not to be trusted” (Roux *et al.* 1997: 158), which breeds negative attitude and animosity.

**Organisational arrangements:** These according to Hanekom and Thornhill (1986: 117) refer to “arrangements of individual officials and groups of officials in a particular structure to ensure that cooperative action succeeds in achieving a common goal”. There are both *internal* and *external* organisational arrangements. Within the local government system in Uganda, for example, the Chief Administrative Officer, the District Council, and the District Service Commission constitute structures for *internal* control. The *external* organisational arrangements include the Auditor-General and the Inspectorate of Government (these two agencies form the domain of this study), which are mandated control institutions charged with the duty of enhancing accountability in local government, in view of the Constitution of Uganda, 1995 (Art. 163 and Art. 225), respectively.

In analysing accountability mechanisms in public administration generally, it is useful to distinguish three forms of control: *parliamentary control*, which is normally effected through legislature with its special statutory agencies; *judicial control*, which is effected through the courts; and *administrative control*, which is exercised internally in government departments. Parliamentary and judicial controls are viewed as *external accountability* mechanisms, in contrast to administrative control, which is *internal* in nature (Daly, 1987: 10).
This study is concerned with the external control systems in the enhancement of accountability in local government, and therefore, does not intend to delve into the internal administrative control systems. Similarly, while judicial control is part of the external system of control, it is not discussed in this study, because, the court’s role in relation to administration is indirect and rather cumbersome (Cloete, 1993: 66; Roux et al. 1997: 164):

- courts cannot exercise control, per se, as they must wait until a legal dispute has arisen or a criminal offence is committed;
- courts can only indicate the ‘wronged party’ or the ‘guilty party’ and hardly undo or rectify an administrative act;
- courts deliver judgment on the basis of factual evidence and do not take account of guidelines derived from community values.

Thus, judicial control is less significant than the parliamentary system as a means of effecting operational accountability from administration. This study, therefore, built its foundation on 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 examined in enhancing accountability in Uganda’s local government.

2.7.3 Legislative control and oversight

Legislatures are ordinarily charged with the duty of performing three important functions law-making, representation and oversight. As a people’s voice, the legislature constitutes the supreme authority to which the executive is accountable, in the form of vertical accountability. In its oversight function, it monitors the executive arm of government by utilising various avenues. These include parliamentary enquiry through standing committees on public accounts; question time, especially for line ministers to provide explanation during parliamentary plenary sessions; public hearings to gather testimonies from members of the public regarding public agency performance and no-confidence debates for possible censure and impeachment of the members of the executive, among others.
In undertaking its cardinal oversight role and the pursuit of accountability, the legislature makes legislation that establishes and regulates the activities of various watchdog institutions, whose independence it is also supposed to protect. Common among these agencies are ombudsman institutions, Auditor-General, Public Service Commission, and other statutory commissions. Thus, accountability can be examined through a prism of institutions established to serve as a check on the executive arm of government and such agencies established to monitor the efficiency, probity and fidelity in respect of performance of the public sector (Muthien, 2000: 70).

While these constitutionally mandated institutions are fundamental mechanisms of ensuring accountability in state departments, Fourie (2006: 439) argues that “the proof of their effectiveness lies not in the mandate, but with the strength to which they guard their independence and remain impartial”. The strength of the watchdog institutions to deter arbitrary exercise of power depends on a number of factors (Muthien, 2000: 72):

- their location, standing and status within the system of governance;
- the standing of their champion/guardian/protector within government, i.e. minister or president;
- the unqualified support of the legislature in the exercise of their functions; and
- their level of resourcefulness and ability to fulfil their constitutional mandates.

Elsewhere, legislative oversight is constrained by the rather excessive powers of the executive branch, which often takes decisions in total disregard of the legislature, even where such parliamentary approval may be required (ADB, 2005: 191). Other issues that constrain parliamentary oversight and reduce its position as a vanguard of public accountability include (Muthien, 2000: 70; ADB, 2005: 191):

- the complexity of modern public administration, which requires technical expertise that may not be available among the lay representatives of the people;
- the volume of work, complexity and time constraints in enacting legislation;
- the fact that legislation mostly originates from the executive and is rarely initiated by the legislature, which reduces the supremacy of the legislature;
• executive control of patronages and appointment to positions such as ministers, diplomats and board members, as well as control of resources;
• weak parliamentary research and information services that render legislators not well informed about activities of the executive branch;
• constituency pressure by citizens who are more interested in having their representatives secure access to social services, rather than engaging in conflicts with the executive over performance; and
• legislators who are sometimes divided fractionally or along ethnic or religious lines that make them subservient to local, ethnic and personal pursuits, rather than national interests.

The dilemma of modern parliamentary democracy that obliges party members to toe the party line sometimes weakens parliamentary oversight. It is not uncommon to find a ruling party with a dominant majority in parliament gagging its members in the legislature and making them, rather, complacent and unable to condemn malfunction in executive agencies, for fear that it may reflect bad on their party. Muthien (2000: 70) rightly argues that, “the effectiveness of the legislature to hold government accountable depends on the quality of elected representatives in terms of professional expertise and direct accountability to constituencies”. Thus, parliamentary control also has its limitations.

2.8 PUBLIC FINANCIAL MANAGEMENT AND ACCOUNTABILITY

Although accountability and financial management are frequently equated, financial accounting is just one dimension of the accountability configuration. Public officials can be held accountable in a variety of ways that are discussed later (section 2.10). It should be noted that a sound fiscal management system is a prerequisite for enhancing accountability and good economic governance. Public financial management is associated with fiscal policy management, which concerns both, revenue administration and expenditure management. Its major rationale is that those who are entrusted with public resources should account for how they are used, with supporting documentation in form of invoices, vouchers, receipts and other items that may prove disbursement of such funds. Such actions applaud the notion of financial accountability.
Fourie (2006: 437) points out that “public financial management is not confined to those finances appropriated to render particular public services or goods, but to all transactions where financial value is prevalent”. Fourie notes that such practices such as nepotism, favouritism, abuse of power and insider trading, correspond to some extent with lack of good governance in public financial management, in the same way as, embezzlement and extortion. It follows that this wider understanding of public financial management helps to trace value in the actions and activities of public officials, so that they become mindful of any practice or transaction that may lead to any loss of financial value. It thus, becomes necessary in preventing misuse of public resources.

It is important to note that, managers are financial managers irrespective of their line management responsibilities or such professional and training orientation. While public organisations traditionally have accounting officers, every official, albeit, medical trained doctor, an engineer, a lawyer, or teacher) is responsible for proper financial management and control (Pauw et al., 2002: 133). Also, in most systems, all heads of government are the accounting officers of their departments. This means that they have to account personally for the financial activities of their respective departments; given that accounting officers are responsible for all functions which legislation charges them with (Schwella et al. 1996: 114).

Financial accountability is necessary because it is the people’s – public – money that is entrusted to government and therefore, the people expect proper utilisation of it (Pauw et al., 2002: 136). Secondly, resources are not inexhaustible and, therefore, public financial management becomes necessary to redirect their prudent use. Given that the socio-economic demands of any society, ordinarily, tend to be extensive and requiring to deal with problems like poverty, unemployment and diseases, which normally outweigh the available resource capacity, accountability becomes a balance to ensure frugal resource utilisation. Similarly, public financial accountability becomes necessary, because, like in the case of Uganda, public servants manage budgets of millions of shillings, and the only way to deal with this responsibility is to place control mechanisms to ensure financial discipline.
In this case, the traditional role of auditors (both internal and external) is to examine each unit’s record in order to ensure that resources are properly used, and that no funds have been spent illegally, inappropriately or wastefully. The objective here, in view of financial management control, is to secure aggregate fiscal discipline by ensuring that budget deficits and aggregate expenditure are fairly close to budget projections, and that resources are utilised in line with expenditure programmes (ADB, 2005: 199).

According to the ADB Report (2005), most African countries have had problems with public expenditure management owing to serious weaknesses in their budget preparations and execution. The report points out that poor budget performance is mainly a result of unrealistic revenue projections, poor costing of expenditure items, poor expenditure controls and general lack of financial discipline (ADB, 2005: 198). The result of such financial inefficiencies partly has a bearing on the increased accumulation of foreign debt indebtedness, which places severe constraints on investment and sustained growth.

In general terms, the 3Es, namely the principles of economy, efficiency, effectiveness, as well as appropriateness, which were discussed earlier, form part of the basis for evaluating fiscal resource management. The attainment of the most possible beneficial position between the cost of an activity incurred and the results it produces, henceforth becomes pertinent. It is geared towards ensuring that resources are used for the implementation of activities they are intended for. Evaluation is often made in this regard to establish whether a given programme is executed as intended, in the way of ensuring efficient and effective utilisation of scarce resources, to attain policy and programme objectives. Public financial management, therefore, helps place emphasis on assessing performance or value-for-money in achieving the stated objectives. It emphasises the application of cost-benefit analyses and advocates zero tolerance to waste, time mismanagement and corruption.
2.9 ETHICS AND ACCOUNTABILITY

The notions of *ethics* and *accountability* have become more critical in public administration, because of the continued public sector institutional failings that are attributed to public servants’ lack of moral values, which in turn, are associated with weak values and weak administrative systems. While the need to restore accountability and responsibility is high on the public sector’s agenda, Peters (1995: 289) believes that the civil servants are probably no better or worse, ethically, than individuals who work in the private sector. Peter points out that the only difference is that they work for government, and probably in a democratic setting, where it is assumed that they work, at least indirectly, for all citizens. It is this ‘bigger’ public image that, perhaps, makes the accountability notion appear more acute in public agencies, “not because of the nature of the individuals employed and their lack of personal responsibility, but because of the nature of the jobs and the nature of the responsibilities vested in government” (Peters, 1995: 289).

*Ethics* relate to a set of values, norms or standards that prescribe acceptable individual or group behaviour. As such, one can validly argue that accountability is an ethical virtue. This is so because, ethics concern principles and rules that govern the moral value of people’s behaviour. It is held that improving ethics is crucial to enhancing accountability and vice versa. Being responsible and responsive are some of the ethical domains of public service, which at the same time, augments accountability. The degree to which professional or value systems are set in the public sector, therefore, determines the ‘heartbeat’ of public accountability.

When referring to ethical standards in the public realm, the universality tends to capture three main philosophical dimensions (Pauw et al., 2002: 328-329), and it is against these dimensions that accountability can be examined:

**Rule-oriented approach:** According to this rule, doing good means or obeying duty to prescribed ways, irrespective of consequences or motives. In terms of public sector ethics, this approach focuses on the regulations and codes governing – in this case – accountability or financial management.
**Utilitarianism/consequentialism:** According to this, an action is good or right depending on its consequences: the extent to which it leads to an increase in happiness or decrease in unhappiness of those affected. The utilitarian measure of goodness of conduct is defined as the greatest good for the greatest number. In terms of public accountability and public financial management, this approach puts forward the promotion of public interest as the main issue in ethics, rather than adherence to rules.

**Virtue ethics:** This approach views good as residing in the character of a person. Here the task of ethics is to contribute to a virtuous disposition in both individuals and organisations. This is a long-term project which depends on having the right role-models. In this case, the role requirement is to promote honesty and integrity in the public sphere such that if public officials are virtuous, corruption and dishonesty will be curtailed.

Ethics in the context of professionalism require adherence to an agreed code of behaviour by such members that subscribe to a profession or bodies, such as law society, medical practitioners’ and professional engineers’ associations, and chartered accountants. These establish codes of conduct to their memberships and enforce professional ethics.

Despite the ethical dimensions presented above and the contemporary hype about cultural diversity and the prescriptions of diversity management styles, when it comes to virtues of accountability and public financial management, such diversity in ethical views is not entertained (Pauw *et al.*, 2002: 328). Ethical standards in the public sector realm tend to bear commonality as sets of value systems for which those serving the public must adhere to. Ethical values such as integrity, probity, impartiality, and frugality form part of the common values which are supported by the 3Es (economy, efficiency and effectiveness) and appropriateness; and they help to guide public sector action and performance.

The main reason for this kind of ethical universality is that public service is public trust and the citizens expect public officials to serve the public interest with fairness and to manage public resources with utmost sobriety. This constitutes the core
significance of public sector ethics, which also calls for high behavioural uprightness among public servants while executing duties in the name of the people – from whom taxes are levied – in order to pay emoluments and salaries of public officials.

Poor ethical practice constitutes a great deal of behavioural attitude and actions, which include dishonesty, laziness, negligence, inefficiency or complacency on the part of public officials. But perhaps the most pervasive involves fraud and corruption. While fraud could be regarded as “any practice which involves the use of deceit to confer some form of financial benefit upon the perpetrator” (Pauw et al., 2002: 333), corruption is a much larger concept that goes beyond direct financial benefit to the perpetrator.

It should be emphasised that the ethical shortcomings in the developing world’s public sector, have much to do with weak or non-existing systems, weak values, as well as weak consequences (Pauw et al., 2002: 337-339). Weak systems tend to have organisational structures that do not offer clear description of responsibilities and lack clear lines of authority, communication and accountability. Similarly, the employment systems tend to be associated not only with poor working conditions, but also with appointments based on irregular considerations like nepotism and political allegiance, as opposed to professional competence. This renders public institutions rather weak and incapable of enforcing accountability and other ethical virtues.

Weak consequences are associated with poor sanction and action against misconduct. In this case, the existing control and preventive mechanisms to unethial behaviour may not pose much threat to the perpetrators. Weak consequences thrive mostly under undemocratic traditions, where by, government policy and regulatory arrangements may rather, instead, condone unethical practices. It is also common to find existing oversight institutions marginalised and kept incapable of pursuing their mandates by patron-client networks supported by powerful state agents. In the case of weak values, one finds public officials who rarely regard behaviour generally considered as ethical, as important or worth the trouble. This is normally aggravated by weak systems and consequences, which exacerbate institutional decay and poor accountability.
A major concern is the changing mode of public management, whose objectives are increasingly being overtaken by economic interests at the expense of key ethical value attributes (Haque, 2000: 601). In this case, the normative standards are biased in favour of efficiency, competition, profit and value-for-money, against the conventional public sector values such as honesty, integrity, and neutrality. This shift-away of emphasis from the traditional ethical norms has affected accountability patterns in such a way that, instead of being answerable for social welfare, citizens’ rights, impartiality, fairness and justice, public governance is gradually held more accountable for the economic-growth rate, encouraging competition and maximising profit (Haque, 2000: 601). The unfolding dynamics and challenges of these shifting accountability relationships are discussed in the subsequent sections.

2.10 ACCOUNTABILITY FORMS AND DYNAMICS IN PUBLIC MANAGEMENT REFORM

There is a tendency to regard accountability as a single unit concerning financial matters. Yet accountability is a diverse concept dealing with the political, legal, administrative and financial dimensions. The following section elaborates on this.

2.10.1 Forms of public accountability

While there might be other classifications, depending on preference of approach, public accountability carries four main typologies, namely hierarchical, legal, political and professional forms.

Hierarchical/ Bureaucratic accountability

Hierarchical accountability forms part of the classical type, operating in the conventional public administration schema, where accountability relationships follow a rather strict superior-subordinate hierarchy, and where the public servant is technically accountable through the leadership of the department/unit up to the top. It is an internal organisational form that utilises the organisational structure; lines of authority and official channels of communication. The accountability relationship is based on the internal controls through supervision of individuals with reliance on seniority of position arrangement.
Some of the usual manifestations of hierarchical accountability include immediate supervisors and periodic performance reviews, where individual evaluation is based on obedience and adherence to organisational directives, rules and other mechanisms that reduce employee discretion (Romzek, 2000: 24). It is hence an input control mechanism, meant to secure accountability from those on whom authority and responsibility is conferred or delegated. The other manifestation involves the conventional emphasis on separating politics from administration and therefore, policy-making from policy implementation; where it is the politician who is accountable to the public since the public servant is expected to be neutral, anonymous and only responsible for implementing policies. In this case, the bureaucrats (public servants) merely advise the political leadership on policy and only manage resources on behalf of the political leadership.

Given that the managerial focus in this form of accountability is that of limited discretion, performance is judged by how well administrators have utilised the inputs at their disposal such as effort, time, funds and workforce. It, therefore, limits individual creativity and innovation since it is more accustomed to stereotypes of designation and lines of reporting. Owing to limited discretion, even when the prescribed mode of operation is found to be wanting, the opportunity to exercise ingenuity and professional judgement is thwarted. Likewise, the emphasis on individual evaluation deters teamwork, as emphasis on input encourages risk-averse behaviour, where everyone appears to avoid making mistakes.

One major advantage of the hierarchical accountability approach is that authority and responsibility are laid clearly and concentrated; and thus, accountability is more easily attributed to a central authority that bears it.

**Legal accountability**

Legal accountability is another conventional type where accountability relationships involve a great deal of external oversight (by legislative and constitutional structures/agencies) such as parliamentary committees, the Ombudsman, Auditor-General and Public Service Commission to ensure that individual or group performance complies with established standards and performance mandates. It
utilises externally derived expectations, where external agencies normally review and verify the quality of public management through processes like financial or programme audits (Romzek, 2000: 25). Performance evaluation is thus, based on adherence to mandated processes where administrative actions are weighed in compliance with formal performance systems, including both management and reporting systems as prescribed under the rules and standard procedures. The core unit of value is henceforth the process rather than the output and outcomes (see accountability relationships in Table 2.1).

Table 2.0.1: Behavioural expectations of different accountability types and managerial strategy

<table>
<thead>
<tr>
<th>Accountability</th>
<th>Behavioural expectation</th>
<th>Managerial strategy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hierarchical</td>
<td>Obedience to organisational directives</td>
<td>Inputs</td>
</tr>
<tr>
<td>Legal</td>
<td>Compliance with external mandates/ rules/ procedure</td>
<td>Process</td>
</tr>
<tr>
<td>Political</td>
<td>Responsiveness to key external stakeholders</td>
<td>Outputs</td>
</tr>
<tr>
<td>Professional</td>
<td>Expertise and individual/ professional judgement</td>
<td>Outcomes</td>
</tr>
</tbody>
</table>

Adapted from Romzek (2000)

Both the legal and hierarchical forms of accountability minimise discretion and appear to simplify the accountability process by prescribing standards. However, focusing on securing compliance with input control and process can be a great deterrent to procuring accountability for performance, especially in terms of output and outcomes. Moreover, emphasis on the process and legalities offer a viable excuse to public servants who may simply be reluctant to respond to critical citizen needs, only to claim that they are following rules and procedures; and so the rules can provide some kind of security for incompetence (Peters, 1995: 292).

**Political accountability**

Political accountability forms the cornerstone of democratic practice where the mandates of elected officials and public administrators must reflect on the agenda and expectations of the public. The accountability relationships afford administrators the discretion of being responsive to the concerns of the key stakeholders, such as elected officials, clientele groups and the general public (Romzek, 2000: 27).
Political accountability is more people-focused unlike the traditional model where accountability is through hierarchical leadership with hardly any direct links with the people, either through consultation or through interest groups. Thus, it aims at greater responsiveness to meeting citizen needs and active participation. Its performance measure is linked to the value of responsiveness to the constituents, the various stakeholders, where public employees are urged to vigorously support their political leaders’ agenda as part of their career objectives in serving the public interest.

Political accountability tends to be affected by neo-patrimonial acquaintances, nepotism and seclusion, which undermine the principle of responsiveness to the public. While the history of appointing permanent secretaries by political executives as opposed to hiring them through the professional public service is intended to insure responsiveness to elected officials (Romzek, 2000: 28), it has been patronised to serve the whims of dictatorial regimes, rather than the larger public. This quagmire is more exacerbated in the developing countries, where the constituencies of public agencies tend to be political, and where value systems are crowded by the patron-client orientations that serve to foster the interests of dictatorial regimes, rather than the public interest (Kakumba and Kuye, 2006: 813).

**Professional accountability**

Professional accountability is one type that is accorded increased advocacy in the recent reform strategies, which are intended to promote flexibility and expertise in the public sector. Under professional accountability, public officials are expected to exercise their best judgement, achieve results and this type is, therefore, more output-outcome-oriented, rather than a mere following of rules and directives. This type shifts from the traditional approaches, by allowing substantial discretion to the individual or agency and by way of emphasising that public servants be personally accountable for their actions and achievement of results. Performance standards are established by professional norms and prevailing ‘better’ practices of one’s peer or work group and, hence, public official action and decision are influenced more by internalised values and appropriate practice, than mere political responsiveness (Romzek, 2000: 26). The assumption here is that public servants have special skills,
experience and work methods and that they exercise discretion responsibly in a manner that is consistent with acceptable norms.

The above four accountability types can coexist in an organisation to separately or simultaneously demand answers for the performance of individuals or agencies. They can limit or reinforce one another, and are therefore, not mutually exclusive. Often, there are shifts in the relative priority and preference given to different accountability forms, owing to particular changes in expectations and imperatives. Romzek (2000: 29) points out that “as a result, the same actors can be involved in different accountability relationships at different times, sometimes emphasising obedience and, at other times, deference to expertise, rule of law and/or responsiveness”. When this happens, then public servants must also adjust in order to suit the changing performance requirements and accountability patterns.

While the new approach to public management suits the output and outcome orientations of performance standards and therefore, stresses the political and professional accountability, the traditional approaches of bureaucratic and legal accountability cannot merely be discarded. This is because, systems of devolved authority, responsibility and extensive discretion only works well when supported by other kinds of control such as administrative law, judicial or administrative review and strong legislative oversight (Aucoin and Heintzman, 2000: 48).

2.10.2 Accountability dynamics in public management reform

As already noted, the traditional notion of accountability has all along involved individual responsibility for the performance of specified duties and the top-down control within an official hierarchy. However, while accountability has long been a central public service value, it has continued to take on new dimensions and importance in the context of recent reforms. Thus, accountability continues to be a dominant value in contemporary public administration (Wolf, 2000: 17).

The wave of public sector reforms in developing countries that are spearheaded by the neo-liberal ideology and the aegis of the IMF/World Bank, have manifested under a replica of names such as re-inventing or re-engineering government, new
managerialism and total quality management; all with the avowed intent of increasing efficiency, effectiveness, responsiveness and accountability in public sector organisations (Haque, 2000; Romzek, 2000; Aucoin and Heintzman, 2000). The adopted strategies of these reforms have also undertaken different dimensions including decentralisation, deregulation, privatisation, downsizing government, and de-bureaucratisation, with a view to fostering performance through accountability and transparency (Keen and Scase, 1998; Haque, 2000; Romzek, 2000; Aucoin and Heintzman, 2000).

As a result, these trends have culminated in an emphasis on shifting reliance from rules and procedure traditions, towards increased administrative discretion, management flexibility and entrepreneurial orientations. In the same vein, such changes have earmarked a shift in accountability patterns and relationships from the hierarchical and rules-based accountability towards political and professional options. This preference is reflected in the zeal accorded to corresponding performance evaluation standards; from input systems and processes towards output and outcome standards.

The input measure focuses on the capacity that an agency or manager has in order to carry out a programme or activity – in terms of human, financial and other material capacities in place. Performance measure is based on the capacity of the agency’s resources in items like budget line, number and skill mix of employees, supervisory ratios and succession plans. A process measure emphasises proper procedural requirements and compliance with mandates in form of regulations, consultation, and adequacy of process. One follows the means (process) as required, then, it is satisfactory. For example, social service agencies such as the police, judiciary and human rights commissions normally utilise a process measure. Outputs are concerned with the quantity and quality of products made and services delivered. For example, how many schools, health centres, roads and boreholes are constructed by an agency or a local government, and what is their relative quality? Outcomes are concerned with the results of the output. That is to say, how the quantity and quality of services produced have satisfied the clients, customers or programme needs. For example, how the output has affected the level of poverty, targeted diseases, environmental pollution, employment and illiteracy rates.
2.11 CHALLENGES OF ACCOUNTABILITY IN PUBLIC MANAGEMENT

As earlier noted, the changes associated with public management reform, emphasising the application of business principles and practices to the public sector towards autonomy, competition, efficiency, outcome, partnership and customer orientation, have had critical implications to public accountability, in form of political, managerial, and methodological challenges (Haque, 2000; Romzek, 2000; Aucoin and Heintzman, 2000). This shift of emphasis from the traditional ethical norms has affected accountability patterns in such a way that, instead of being answerable for social welfare, citizens’ rights, impartiality, fairness and justice, public governance is gradually more accountable for the economic growth rate, encouraging competition and maximising profit (Haque, 2000: 601). In many ways, authority and responsibility structures have been altered, thereby posing serious consequences on the efficacy of accountability mechanisms.

2.11.1 Collaborative management: public-private partnership

The changing role of the public sector from directly providing goods and services towards – facilitating economic performance through the private sector has had its toll on accountability. Introducing greater shared governance and collaborative management of public business through public-private partnerships (PPP) arrangement, while it can and has indeed demonstrated quality improvements through competition and performance in managing and reporting on outputs and outcomes, especially between the public and private executives, it has not necessarily translated into responsiveness and accountability to the citizens. Haque (2000: 602) stresses that:

Accountability for public governance for market-based economic performance does not necessarily imply accountability for citizens’ rights, its accountability for competition and productivity does not guarantee its accountability for representation and equality, and its accountability for higher profit does not connote its accountability for welfare and justice.
A number of cases involving the contracting-out of service delivery under the decentralised local government arrangement, elsewhere, in Africa reveal that the growing emphasis on utilising business-like criteria in achieving accountability under the PPP has, at times, ignored the conventional principle of being accountable to the public – and as a result, local elites conspire with affluent business people to fleece the public (cf. Smoke, 2003; Francis and James, 2003; Olowu, 2003). While referring to decentralisation in Africa, Smoke (2003: 12) argues that reforms have overwhelmed the capacity of weak local governments or created “opportunities for poor use of resources by freeing local officials from central control without adequately developing their accountability to local constituents”. Another major manifestation of precluding the common citizens from the equation of public accountability came when affluent business people purchased privatised assets at nominal prices, which continue to win deals in contracted-out services (Haque, 2000: 604). In this case, contractors only account to the local bureaucrats in the same way as, the PPP and joint ventures make accountability only to the business elite.

2.11.2 To whom to account

The notion of to whom to account evokes another complexity on who to satisfy among the various sources of authority. Under the highly partisan and politically polarised structures of public organisations in most developing countries, public employees face an array of divergent forces of authority with competing performance expectations. Given the multiple sources of authority, which comprise supervisors, elected political executives and legislators, the courts, external auditing agencies, professional associations, co-workers, clients and the general public, Romzek (2000: 22), avers that these multiple sources can constitute a major problem to public officials, as sometimes “it is unclear, which of the focal points or sources of expectations constitutes the most legitimate source of authority for a given situation”.

There has been an increasing controversy over the change in composition of the agents of accountability (accountable to whom?). Conventionally and, in principle, public service is public trust, and must therefore serve the public interest without fear or favour. The redefinition of citizens to customers or clients in the new public management paradigm makes public governance accountable for effective delivery
of services to customers who can pay, while it may remain indifferent to low income citizens who cannot afford the services (Haque, 2000: 603). Otherwise, Woodhouse (as cited in Haque, 2000: 604) views this as “accountability in the consumerist mode of governance, which is to private customers rather than to the collective public”.

2.11.3 The dilemma of cost-sharing
The user charges introduced in many developing countries continue to preclude the poor citizens, who are the majority, and thereby weaken their rather strong conventional position as principals to whom accountability is due. User charges imply that, while public agencies may be accountable to affluent customers, they are not obliged to do so to the poor citizens. As part of the structural adjustments and donor conditionalities under which most of these reforms are encapsulated, many poor countries have had to cut their expenditures from key social services and instead, introduce cost-sharing on e.g. health care, education and water. Amazingly, the burden of cost-sharing is further aggravated by the numerous kinds of taxes introduced, while hiking the rates of the existing ones by several governments and local authorities, but conversely, with reduced services to the poor. As a result, the anti-welfare episodes of public sector restructuring have reduced access of poor citizens to education and health (UNDP, 2005; ADB, 2005). In essence, these trends have tended to diminish the citizens’ rights vis-à-vis those of the state and thus, pose a challenge to public accountability.

2.11.4 Conflicting accountability relationships
While it was noted that the different accountability types may work in cohesion, sometimes they unleash conflicting episodes and pose a challenge to accountability. For example, rules often require one not to be responsive to requests for special treatment from constituencies; yet this can create a problem to a civil servant, who in spite of being right (in respect of legal accountability), may be accused of being non-responsive (not being politically accountable). Sometimes exercising one’s professional judgement – professional accountability can conflict with rules (Romzek, 2000: 30). Hence the different accountability forms must be streamlined to offer consistent accountability relationships.
As noted earlier under the accountability dynamics, the shifting accountability patterns and priorities create instability and a challenge to public servants to pursue professional zeal. Romzek (2000: 30) makes an interesting metaphor about elected politicians – legislators who can wear an auditor’s hat one day and a customer’s hat the next day. Put differently, a legislator can be part of an investigation into an agency’s fund expenditure (legal accountability) and a week later the same agency may have to make a decision about programme implementation and whether to be responsive to the same legislator’s wishes. The challenge, therefore, lies in how far a public servant can create a professional balance, while being responsive to different stakeholders.

2.11.5 Resentment to change

A challenge, especially with the new reform strategies, has to do with the attitude problem of the long-standing traditions of doing things in the public sector. While flexibility and discretion appear to be a proper solution to many administrative problems, there has been considerable opposition from those that seek to have more control over the bureaucracy (Peters, 1995: 292). Yet the new managerial strategies such as flexibility, employee discretion and customer orientation must be re-aligned with suitable accountability relationships. For example, cutting red-tape, increasing flexibility and employee discretion requires some cutback on the constraints from hierarchical and legal accountability relationships. Given that these reforms have not received equal blessings from several public sector echelons, especially those that still worship seniority, protocol and officialdom, there is still a considerable amount of resistance from many public sector bureaucrats. The challenge remains how to contain the ensuing resentment and be able to redirect focus from input and processes towards output and outcomes.

2.11.6 Political polarisation

Public accountability is affected by the expanding scope of administrative politicisation, caused by the growing power of political executives like ministers, who exert a lot of influence on the public service. This is what Haque (2000: 606) calls the
era of macho-ministers in terms of expanded ministerial power to make decisions related to appointment, dismissal and retrenchment of civil servants. This erodes the principal of political neutrality and makes public servants vulnerable to the whims of politicians, ignoring their accountability to the general public. Given that some of these decisions are, unfortunately, based on personal and political considerations, the political neutrality that is expected of public servants withers away. While referring to many examples of patronage in the developing countries, Kakumba and Kuye (2006: 813) conclude that, “efficient management styles may be compromised for political expediency, and that it is no exaggeration to say that several managerial, technical and proficiently demanding appointments are made in the interest of expanding the political base for the wielders of state power”. The problem, thus, remains that public servants resort to dancing to the tunes of political executives and become less accountable to the public interest.

Peters (1995: 293) does not seem to agree with the above when he looks at the other side of political appointments. He points out that, attempts to create job security and insulate civil servants from political pressures have in a way made the nature of many civil service systems place emphasis on job security rather than project completion or public responsiveness, which creates significant problems of accountability and control. Peters (1995: 294) argues that in the United States of America, where political leaders appoint senior civil servants who come and go with the regime; and in Sweden, German, France and Belgium, where political leaders have considerable discretion in selecting senior civil servants, the executive departments are made more politically accountable.

While such appointments and influence from political executives may be intended to insure responsiveness to elected officials, the situational environment under which the public sector operates in developing countries militates against their potential attributes.

2.11.7 Misconceiving accountability

The other challenge relates to the wrong attitude and perception that views accountability as negative. Yet, accountability is answerability for performance – and
it can as well, mean positive performance. This misconception arises out of several review processes that tend to over magnify the ills in public governance, only to fall short of recognising exceptional performance. Gildenhuyss (1997: 59) pleads that official activities should not only receive negative criticism, but rather, even the effective, efficient and responsive resources management should be made public in a positive way. Aucoin and Heintzman (2000: 53) blame this on too great a focus on accountability as a control or assurance which undermines the third purpose of accountability – of continuous improvement. This scenario arises out of the overzealousness with the oversight agencies to search for any evidence of mal-administration to justify their own importance; or the practice of the mass media to sensationalise and exaggerate some public service deficiencies in order to promote their houses. Such attitude and misrepresentation must be rectified if new management approaches are to capture any ground in the developing world.

2.12 CONCLUSION

The above articulation attests that (P)ublic (A)dministration, both as a discipline and as an activity have gone through transformational stages that have enriched the theory and practice. The concept of accountability was elaborately articulated in an effort to locate its disciplinary abode. The generic administrative functions were aptly espoused, with particular emphasis on the control function, which underpins this study’s main thematic notion of accountability.

Regarding the dynamics of accountability in public management reform, it was noted that, tackling public sector’s ethical and accountability failures requires a multi-faceted approach. It ranges from strengthening capacity for control institutions to reorienting systems and processes. Systems include employment and organisational systems, as well as financial management systems. It also calls for a proactive legislative and regulatory framework that should not only be said to be existing in books, but should be seen to be operational. The other control mechanism is the civil society, whose civic competence should be fostered to become vibrant, so as to challenge actions and inactions of public officials.
These four dimensions, namely institutions, systems and processes, legislative and regulatory framework, as well as civil society form the analytical themes of the study that seeks to examine the role of external control systems in the enhancement of accountability in local government, as the topic of this thesis suggests.

The subsequent chapter, Chapter Three shifts the attention to locate the significance of accountability in the good governance discourse, with particular interest on the international perspectives.