THE RELATIONSHIP BETWEEN FINANCIAL ACCOUNTABILITY AND PERFORMANCE OF WAKISO DISTRICT LOCAL GOVERNMENT. A CROSS-SECTIONAL RESEARCH DESIGN.

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Abstract

Background
This study was about the relationship between financial accountability and the performance of Wakiso District Local Government.

Methodology
The study was conducted using descriptive research design and cross-sectional research design. The study had a target sample of 234 respondents though 195 participated in it. The sampling techniques used were based on purposive sampling and simple random sampling where key individuals were randomly sampled from the target population.

Results
Several Financial Accountability practices such as seeking official authentication of the expenditures as per itemized budgets, wage allocation, salary payments about proper staffing, and adherence to the required financial standards by the government were key to effective accountability. The study established a strong positive relationship between Financial Accountability and the Performance of Wakiso District Local Government (r= .640, n=195, p< .01);. The study concluded that Financial Accountability is a pillar of the performance of Wakiso District Local Government, although performance results show that it was still below desired standards.

Conclusion
There is a strong positive correlation between Financial Accountability and the performance of Wakiso District Local Government. Financial accountability relates to the quality of performance of Wakiso District Local Government by 12.9 percent.

Recommendation
There is a need to emphasize proper financial accountability, this can be done through, and submission of financial reports on performance. The Ministry of Finance Planning and Economic Development needs to align Budget Performance Outputs with the Programme Implementation Action Plan of the 3rd National Development for improved monitoring mechanisms on Local Government and Lower Local Governments to account properly for better performance.

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Introduction
Financial Accountability and Performance
Humphrey (1993) cites an example of contracts and financial accountability in developing nations where the local community has the authority to verify work done before payments are effected on every phase completed. This has ensured quality work done and reduced 'Ghost' contractors. The wide range of cost estimates itself hints at an insufficient level of financial accountability in these programs, while also provoking the important question of what society is receiving as a return on its substantial investment in the regions (P. M. Mwaura, n.d.). Effective financial accountability to non-governmental organizations requires that NGO staff support their departments through their actions, advice, and information (P. Mwaura, 2013). Effective and useful financial accountability measures must

be unambiguous, either monotonically increasing or decreasing measures of either costs or benefits (*(PDF) The Effects of Financial Accountability on the Performance of Non-Governmental Organizations in Kenya | Paul Mwaura - Academia.Edu*, n.d.).

Because of the above, local government's performance in Uganda is still a question of doubt that needs attention, which the study tried to investigate.

Formulators and overseers of policy are "principals" who delegate the task of actual implementation of policy to subordinates, or "agents." Principals and their agents are assumed to have more or less diverse, even divergent preferences and goals for policy implementation (P. Mwaura, 2013). At the extreme, some rational-choice theorists contend that agents will tend to "shirk" the implementation work, "subvert" the policy goals of their principals to further the agents' (P. Mwaura, 2013) own purposes, and even "steal" whatever program resources they can. To solve this "agency problem," the designers and overseers of policy need to operate a financial accountability system that will mitigate the supposed tendency of subordinates to shirk, subvert, and steal. The "agency problem" is essentially a financial accountability problem (P. Mwaura, 2013).

According to Moyes et al. (2006), financial reports must exhibit certain qualities that make them useful to the stakeholders and these include relevance, reliability, understandability, and timeliness. According to Borman (1991), poor quality of financial reports greatly diminishes the quality of NGOs ("ResearchGate," 2024). Quality information is readable, reliable, comparable, consistent, complete, timely, decision-useful, accessible, and cost-effective ("ResearchGate," 2024). The integrity of the non-profit sector is served best if NGOs are accountable("ResearchGate," 2024).("ResearchGate," 2024)

Although both agency and stewardship theories offer a lens for understanding financial accountability, they are based on fundamentally different assumptions about human behavior. Green and Calderon (1996) have pointed out, ultimately, that if one wishes to complete the performance information loop, one must not only demonstrate good results but also that they are the result of what non-governmental organizations are doing. Financial accountability measures are an attempt to assert more direct NGO control over financial projects. They are primarily concerned with resource allocation and fiscal efficiency. Thus, the researcher aimed to examine the relationship between financial accountability and performance of Wakiso District Local Government.

METHODOLOGY
Research Design
The study was conducted basing on cross-sectional research design with both quantitative and qualitative approaches. Oso and Onen (2008) "present an oriented methodology used to investigate population by selecting samples to analyze and discover occurrences". The reason for the choice of the research design was that it allowed the researcher to compare different variables (Accountability and Performance) at the same time with no additional cost.

Study Population
The study population included 600 adults (above 18 years) who involved 101 administrative staff and 499 leaders (citizen representatives) in Wakiso District Local Governent.
Study Sample and Sampling Procedure

Sample Size
A sample size of 234 respondents was determined by adopting Morgan and Krejcie's table of sample size selection approach as indicated in Appendix IV.
Sampling Techniques
The sampling techniques used were based on purposive sampling and simple random sampling where key individuals were randomly sampled from the target population. The respondents were randomly selected by use of probabilistic sampling where every individual had an equal chance of being selected.

Table 1 showing sampling techniques

Respondents category	Population	Sample size	Sampling Technique
Administrative staff	25	10	Purposive Sampling
Citizen Representatives	575	224	Simple Random Sampling
Total	600	234	

Source: Researcher

Data Sources

Data was obtained from primary sources. Primary data was solicited from the respondents, which was collected using both questionnaires and interview guide. Here stakeholders of Wakiso District Local Government were availed questionnaires that consisted of only unstructured questions. Then the interview guide was used to collect data for triangulation purposes. Primary data is factual and first-hand (Yin, 2009), so highly considered reliable and relevant to explain the position of the study variables.

Data sources

Table 2 Showing data sources

Data type	Data source
Primary data	Respondents from Wakiso district Administration, and Citizen Representatives of Wakiso District LG
Secondary data	Journals, textbooks, reports

Source: Primary data

The source of data was from both primary and secondary sources.

Primary data source

The source of primary data was from the field by the researcher. Primary source of data was adopted in order to obtain reliable data to help achieve the stated objectives of this study. Primary data was collected using Self-Administered Questionnaire and Interview guide. These helped the research to gain in-depth understanding of the current problem at hand (Grazianno, 2010).

Secondary data source

Source of secondary data was from journals, textbooks, previous research publications, reports and newspapers.

Data Collection Methods

Data collection is gathering empirical evidence in order to gain new insights about a situation and answer questions that prompt undertaking of the research (Kothari, 2004). This study used both secondary and primary data collection methods as described below:

Secondary data collection methods

The study obtained data from different secondary sources such as textbooks, magazines, journals, internet, and dissertations on the issue at hand at affordable cost.

Primary data collection methods

Due to normal shortcomings of secondary sources such as outdatedness and inadequacy in terms of coverage, the study went beyond secondary sources and contacted respondents for reliable data using self-administered questionnaires (SAQs).This approach enabled the researcher to cover a large population quickly and at affordable cost; further SAQs were very suitable for the target respondents on account of their knowledge in English (Saunders et al, 2003). Structured interviews were applied to administrators since they were few, and were able to give in-depth information which could be left in SAQs. Observation and documentary review methods were used to obtain additional and vital information which could not be accessed through SAQs and interview.

Data collection Instruments
Self-Administered Questionnaires

SAQs were directed to selected clients at Wakiso District Local Government. All questions in the instrument were close-ended, to allow respondents freely express their opinions as they keep focus of research objectives. The close-ended questions with predetermined multiple responses measured against a Likert scale were used to collect quantitative data (Creswell, 2003). The study used this instrument because it helped cover a large number of respondents in a relatively short time, it was easy to guarantee the respondents' confidentiality and could generate reliable data a s respondents could answer questions in their own mood without being affected by the researcher's presence.

Interview guide

Interview guide was used to collect qualitative data from key informants. These included administrative staff of Wakiso District Local Government, an interview guide was used to collect data from them, and questions were limited to Accountability and Performance of Local Governments in Uganda (Appendix D).

Validity and Reliability Testing
Validity

Validity helps to indicate the degree by which an instrument measures what it is supposed to measure (Nielsen, 2014). The questionnaires were structured to ensure that they remained focused, accurate and consistent in the course of the study. Content validity index was performed

$$\text{CVI} = \frac{\text{Total number of items rated as valid}}{\text{Total number of items on the instrument}}$$

$$\frac{19}{22} = .863 \ (86.3\%)$$

19 items out of a total of 22 items on the research instrument were rated valid thus giving a C.V.I of 0.863 (86.3%). This is greater than the recommended 0.70. Thus the instruments were considered valid (Golafmani, 2003; Beebwa, 2007).

Reliability

Reliability refers to the consistency, stability and repeatability of a data collection instrument (Hair et al., 2010). Reliability of the data collection instrument was tested using the Cronbach's alpha coefficient. Validity, which is the extent to which a set of measures is representative of the study concepts, was measured in terms of both internal validity and external validity. The Cronbach alpha measures whether the scale consistently reflects the construct it is measuring (Olowu, 2004).

Table 3 Reliability analysis

Category	Alpha Value
Performance	.783
Financial accountability	.902
Administrative accountability	.864
Citizen participation	.807

Source: Primary data,

Coefficient of 0.6 to 0.7 was accepted. Reliability of 0.8 or higher indicates good reliability (Mugenda, 2008). This was done after the pilot survey that consisted of at least 10 respondents who formed a sample outside the target population to establish its reliability.

Ethical Considerations

The researcher obtained an introductory letter from the Postgraduate office showing that she had been cleared to go to the field to collect data, and it is this letter which the researcher took to the Wakiso District Local Government offices from where she was given permission to go ahead and administer questionnaires. A copy of the same introductory letter was presented to the participants requesting their consent to participate. The questionnaire had brief introductions about the researcher and clearly stated that all the information got were kept confidential by the researcher and used strictly for Academic purposes.

Data Analysis

Data analysis process involved screening and performing various statistical tests that are relevant in explaining the study variables. Before the data was analysed, it was cleaned by checking for errors and completeness, edited, coded, transcribed and entered into the SPSS software.

The quantitative data was analysed through descriptive statistics which comprised frequency tables, mean and standard deviation. The data was presented using tables for ease of comparison and understanding.

Quantitative data was coded, analysed using content analysis techniques and coded for entering into SPSS software.

Univariate/ Descriptive analysis

The individual characteristics analysed using Elementary statistical inferential techniques were applied such as frequency tables, mean, standard deviation, variance and other descriptive statistics. Various measures of central tendency were applied to an ungrouped set of data to include the mean, and median.

Bi-variate Analysis

This is the simultaneous analysis of two variables (attributes). It helped to explore the concept of relationship between two variables, whether there existed an association and the strength of this association, or whether there were differences between two variables and the significance of these differences. Pearson's correlation analysis was carried out to establish the degree or direction of relationship between accountability and performance of local governments in Uganda.

Multivariate Analysis

Ordinary least squares (OLS) were utilized for the multivariate regression models to analyse the data. This ensured a comprehensive analysis of the relationships between the dependent and independent variables. Therefore, multivariate regression analysis was conducted to establish the relationship between Accountability and Performance.

Model Specification and Estimation
Model specification

This study adopted a multiple regression model

$Yi = \beta0 + \beta X1 + \beta X2 + \beta X3 + \ldots + \beta Xn + \varepsilon$

Where

Y= Dependent variable is (Performance)

X= Independent variable (Accountability) whereby as measured by the various indicators of Accountability, i.e, Financial Accountability, Administrative Accountability, and Citizen Participation)

X1= Financial Accountability,

X2= Administrative,

X3= Citizen Participation,

$\beta0$= Constant term

βXn= Other factors or Slope of the regression measuring the amount of the change in Y associated with a unit change in X ε= Error term within a confidence interval of 5%

RESULTS
Response rate

Table 4: Response rate

Respondents category	Target sample size	Sample size actually involved	Response rate (%)
Administrative staff	10	10	100
Citizen representatives	224	185	82.6
Total	234	195	83.3

Source: Primary data

As presented in the table, a total number of 234 respondents were expected to participate in the study, but 195 respondents actually participated to make a response rate of 83.3%. Others did not participate in study citing reasons for being busy some were reported not accessible. This response rate is above the 60-70% response rate as recommended by the Guttmacher Institute (2006) for a study to be considered as one with satisfactory results.
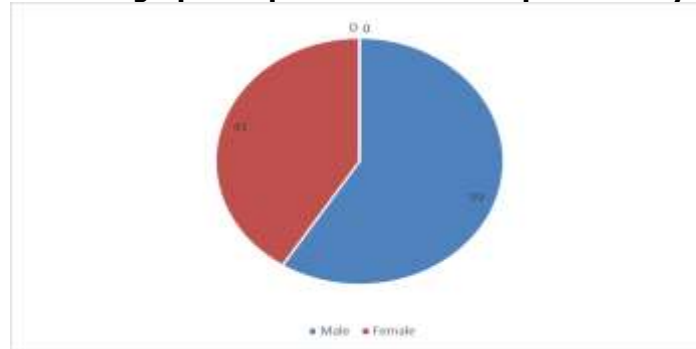
Gender of Respondents

The proportion of respondents basing on their gender was established as in graph below

Table 5: Gender of the respondents

Gender	Frequency	Percentage
Male	115	59
Female	80	41
Total	195	100

Source: Primary data

Figure 1: Demographic representation of respondents by Gender


Source: Field Data

The findings as shown in Figure 1 revealed that the majority of the respondents were male (59%) while the females were 41%. This also indicates that there is gender balance at WakisoDistrict Local Government.

Table 6 Education Level of respondents

Education level	Frequency	Percent	Valid Percent	Cumulative Percent
Never went to school	2	1.0	1.0	1.0
Primary seven	5	2.6	2.6	3.6
UCE	10	5.1	5.1	8.7
UACE	15	7.7	7.7	16.4
Certificate /Diploma	30	15.4	15.4	31.8
Degree	70	35.9	35.9	67.7
Post graduate	63	32.3	32.3	100.0
Total	195	100.0	100.0	

Source: Primary data,

Table Interpretation
Figure 2: Education Level of Respondents
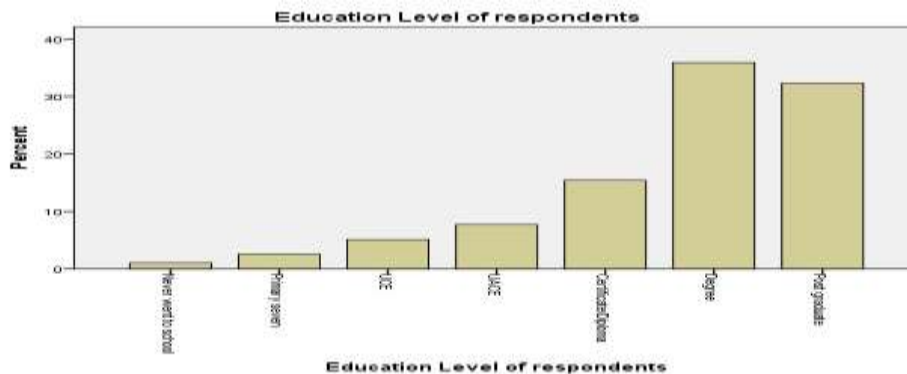
Source: Primary data,

Table 6 and Figure 2 show that the majority of the respondents (35.9%) were degree holders. This was followed by 32.3% who had qualifications equivalent to postgraduate, 7.7% of the respondents had UACE, 5.1% had UCE, then the least respondents (2.6%) and (1%) had either reached primary 7 or had never gone to school at all. The researcher therefore interpreted the above data that the majority of the respondents had at least gone to school and hence they were able to clearly respond to the questions asked.

What relationship between Financial Accountability and performance of Wakiso?
Table 7: What role does Financial Accountability play on performance?

Statements	SD F (%)	D F (%)	N F (%)	A F (%)	SA F (%)	M	Std. Dev
I'm always financially accountable to the public	15 (7.7%)	22 (11.3%)	10 (5.1%)	72 (36.9%)	76 (39.0%)	3.88	1.257
Being financially accountable has helped to achieve the district goals	05 (2.6%)	09 (4.6%)	22 (11.3%)	89 (45.6%)	70 (35.9%)	4.08	.941
WDLG produces accurate financial reports for the benefit of its stakeholders	35 (17.9%)	20 (10.3%)	50 (25.6%)	58 (29.7%)	32 (16.4%)	3.16	1.325
The management of WDLG regularly produces cash flow statements to show the organization's projected cash inflows and outflows	18 (9.2%)	10 (5.1%)	62 (31.8%)	28 (14.4%)	77 (39.5%)	3.70	1.291
Everyone should be financially accountable in their respective offices	01 (0.5%)	05 (2.6%)	02 (1.0%)	120 (61.5%)	67 (34.4%)	4.27	.659
Being accountable possibly minimizes costs and increases profitability	10 (5.1%)	03 (1.5%)	20 (10.3%)	90 (46.3%)	72 (36.9%)	.071	.997

Source: Field data

N= 195
Key: F = Frequency, SD= Strongly Disagree, D = Disagree, N= Neutral, A = Agree, SA = Strongly Agree, M = mean and Std. Dev = Standard Deviation.

When respondents were asked about whether they were financially accountable to the public, the majority (39%) strongly agreed that with the statement. This was followed by 36.9% of respondents who agreed, then 11.3% disagreed, 7.7% strongly disagreed, and lastly, 5.1% who were not sure. This was supported by a slight higher mean of 3.88 and standard deviation of 1.257.

When respondents were asked whether being accountable had helped to achieve the district goals, the majority (45.6%) agreed with the statement. This was followed by 35.9% who agreed with the statement. The rest 11.3% were not sure about the statement. This was followed by 4.6% and 2.6% of respondents who disagreed with the statement and strongly disagreed respectively that being financially accountable had helped to achieve the district goals. The statements were supported by a mean of 4.08 and standard deviation of 0.941.

Respondents' views on whether Wakiso District Local Government produces accurate financial reports for the benefit of its stakeholders were: the majority (29.7%) agreed with the statement, 25.6% were not sure with the statement, while 17.9% strongly disagreed. The rest 16.4% and 10.3% strongly agreed and disagreed respectively. This was represented by mean of 3.16 and standard deviation of 1.325.

When respondents were asked whether Wakiso District Local Government produces cashflow statements to show the organization's projected cash inflows and cash outflows, a biggest percentage (39.5%) of them strongly agreed with the statement, 31.8% were not sure about the statement, 21.8% strongly agreed with the statement, 10.3% disagreed, and lastly 9% of respondents strongly disagreed with the statement. This was supported by mean of 3.8 and standard deviation of 0.812.

From table above, when respondents were asked whether everyone should be financially accountable in their respective offices; the majority (61.5%) agreed with the statement. This was followed by 34.4% of the respondents who strongly agreed; 2.6% of them disagreed with the statement while 1% were not sure about the statement. The rest of respondents (0.5%) strongly disagreed with the statement. This was represented by highest mean of 4.27 and standard deviation of 0.659.

When respondents were asked whether being accountable minimises costs and increases profitability, a biggest percentage (46.3%) agreed with the statement, 36.9% also strongly agreed, 10.3% were not sure, 5.1% strongly disagreed, and lastly 1.5% disagreed with the statement. This was supported by mean of 0.071 and standard deviation of 0.997.

Therefore, basing on the above findings, researcher can clearly interpret the above data that at least the majority of the people in Wakiso District acknowledge that everyone should be financially accountable in their respective offices which implies that they should show how finances at Wakiso District Local Government are handled in a transparent manner (mean=4.8). Research also interpreted the above findings in the table that the majority of people having been financially accountable had helped to achieve the Wakiso District goals transactions (mean=3.8).

This agreed with the findings of Anyanwu (2010) who argued that formulation and following up of the approval annual or medium-term budget are the core determinants of financial accountability within the local governments.

Interviewees 1, 2, 17 & 20 asserted that *'……. all public officers are perceived as being absentee, inadequate, absconders, window dressers, not transparency and like … they believethat financial statement are presented with material misstatements, thus forcing the public not to rely on them even if they are independently reviewed and acknowledged with unqualified opinion.*

Interviewees 18,20,23,24, & 26: *'…. all accounting officers have local government framework manual 2007 as a mended and ministerial directive as issued by ministry of finance towards effective use of funds through budget formulation and follow up to enhance financial accountability to influence quality service delivery and economic development….* This perspective concurs with Appah (2009) who pointed out that in Uganda Local government framework manual 2007, budget formulation involves the articulation of the fiscal, monetary, political, economic, and social welfare objectives of the government all of which requires financial accountability.

DISCUSSION
To examine the relationship between financial accountability, and the performance of Wakiso
The study found out that Financial Accountability is one of the key pillars of performance of Wakiso District Local Government, although results show that it was still below desired standards. The study found that several Financial Accountability practices such as seeking official authentication of the payments as per budget allocations, reporting, proper staffing, and adherence to the required financial regulations by the government were pointed out. The study found a strong positive relationship between Financial Accountability and Performance of Wakiso District Local Government (r= .640, n=195, p< .01). Better Financial Accounting as a Local Government practice was significantly associated with both non-financial and financial performance offered by Wakiso District Local Government. The set null hypothesis was also rejected based on this study's findings.

Financial Accountability and Performance of Wakiso DLG
Results of the study (Table 4.2) showed that Financial accountability was a key in Accountability practices mainly done through pinning details of the various financial votes done on public service notice boards, ensuring that contract return value for money by doing and completing the projects in time, as per given costs, and ensuring that the district produce and submit annual financial within the stipulated timeframe by the Wakiso District Local Government as financial accountability. Several times this reflects the quality of Community/Urban and District roads maintained and rehabilitated, health facilities constructed or upgraded/rehabilitated, Classrooms and teachers' houses including school desks provided, and agricultural irrigation

tools provided among others. Hence for better and quality services, proper financial accountability is ideal. This finding agrees with the earlier view held by Wales (2017) that when leaders are aware that they are to be held accountable for the resources used or held, they tend to do the right and better quality of work. Nevertheless, not all leaders were giving desirable Financial Accountability and this could be a reason to account for why the performance was still on average.

Other forms of financial accountability were revealed through the fact that the Local Government officials were required to submit physical performance reports and adhere to budget estimates and projections, These however were not well followed which showed laxity in the Financial Accountability of local leaders and this agrees with the OECD (2018) which reported that the relevance of high levels of accountability for better public service is key, but the extent to which all core benchmark areas are implemented is rather low.

The study results also show that in other instances financial accountability required Local Government units to provide financial expenditure made on workers who rehabilitate roads, schools, hospitals, and tourist centers but several times, these were not hired from the sub-county but from the district. In ideal, the overall financial accountability was still poor and this agrees with the Government of Uganda Audit report (2019) where it was noted that though public accountability is an ideal ingredient for successful service delivery, a few local governments were doing this mandate properly.

The study findings showed that there is a high and significant positive relation between Financial Accountability and the Performance of Wakiso District Local Government (Table 4.7). More so, financial Accountability when well implemented predicted 12.9% of the overall provision of credible and quality transport services to the people in Wakiso District Local Government (Table 4.8). This positive association between

Financial Accountability and Quality of Transport Service Delivery relate closely with the earlier findings in the World Bank (2018) report, where it was revealed that Service delivery and accountability are key for Citizens and their proper implementation and provision helps leaders to practice well their mandate, and citizens to reap a lot out of their leaders.

Conclusion

There is a strong positive correlation between Financial Accountability and the performance of Wakiso District Local Government. Financial accountability relates to the quality of performance of Wakiso District Local Government by 12.9 percent.

Recommendation of the study

There is a need to emphasize proper financial accountability, this can be done through, and submission of financial reports on performance. The Ministry of Finance Planning and Economic Development needs to align Budget Performance Outputs with the Programme Implementation Action Plan of the 3rd National Development for improved monitoring mechanisms on Local Government and Lower Local Governments to account properly for better performance.

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List of Abbreviations

ANOVA	Analysis of Variance
CAO	Chief Accounting Officer
CFO	Chief Financial Officer
IPSAs	International Public Accounting Standards
WDLG	Wakiso District Local Government
LG	Local Government
HLG	Higher Local Government
LLGs	Lower Local Governments
MFPED	Ministry of Finance Planning and Economic Development
MoLG	Ministry of Local Government
NGOs	Non-Governmental Organizations
OAG	Office of the Accountant General
OLS	Ordinally Least Squares
SCOPA	Standing Committee on Public Accounts
SPSS	Statistical Package for Social Sciences
UBOS	Uganda Bureau of Statistics
UI	User-Interface

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