



**ACCOUNTABILITY AND PERFORMANCE OF THE ROAD SECTOR IN PALLISA  
DISTRICT LOCAL GOVERNMENT, UGANDA.**

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**A DISSERTATION SUBMITTED TO SCHOOL OF MANAGEMENT SCIENCES IN  
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## **DECLARATION**

I, Kenneth Kauta, do declare that this dissertation is my sole effort excluding instances where intellectual literature has been used and has never been submitted to any institution of learning for any award.

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## **APPROVAL**

This dissertation entitled, “**ACCOUNTABILITY AND PERFORMANCE OF THE ROAD SECTOR IN PALLISA DISTRICT LOCAL GOVERNMENT, UGANDA**” has been submitted for examination with our approval as the Institute Supervisors.

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## **DEDICATION**

I dedicate this dissertation to first, my dear mother, Mrs. Margret Kasio and my wife Florence Wataba and children who gave me all the support that enabled me complete the research and write this dissertation.

Secondly, to the Director General and the Management of Uganda Management Institute for the conducive environment, I enjoyed during the course and my supervisors who offered professional guidance and encouragement, to whom i owe so much.

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## **LIST OF ABBREVIATIONS AND ACROYMNS**

ACODE	-	Action for Development
B.O.Qs	-	Bills of Quantities
CAIIP		Community Agricultural Infrastructure Improvement Program
CAO	-	Chief Administration Officer
CoW	-	Clerk of Works
CSOs	-	Civil Society Organisation
CVI	-	Content Validity Index
DEC	-	District Executive Committee
DLG	-	District Local Government
DSC	-	District Service Commission
PFA	-	Public Finance & Accountability Act
FY	-	Financial Year
Kms	-	Kilometers
LGFAR	-	Local Government Financial and Accountability Regulations
LGs	-	Local Governments
LTD	-	Limited
MoFPED	-	Ministry of Finance, Planning and Economic Development
MOLG	-	Ministry of Local Government
NRM	-	National Resistance Movement
PDLG	-	Pallisa District Local Government
S/C	-	sub-county
SPSS	-	Statistical Package for Social Scientists
SRS	-	Simple random sampling
UGX	-	Uganda Shillings
	UMI	- Uganda Management Institute

## **ABSTRACT**

This study examined the relationship between accountability and road sector performance in Pallisa District Local Government. Specific objectives included; establishing the relationship between political accountability and road sector performance, investigating the relationship between administrative accountability and road sector performance, finding out the relationship between financial accountability and road sector performance as well as establishing the relationship between professional accountability and road sector performance. The study adopted a case study research design with quantitative and qualitative approaches. With a population of 180, 166 respondents were drawn to form the sample. A response rate of 60.2% was obtained. Findings revealed a positive relationship for political accountability (.568\*\*), administrative accountability at (.677\*\*), financial accountability (.365\*\*) and professional accountability (.751\*\*) realized with road sector performance. The following can be concluded based on the findings; most politicians influenced tendering process. CAO has a challenge of overseeing LG administrative operations especially on time management, the DEC is influenced politically, road works are delayed and few stakeholders engaged in meetings, while fewer Local Government staff participates in the budgeting process. There is also delayed report submission and vouchers and receipts being reported missing. BOQ estimates being over the odds, ethical conduct was violated and road equipment /plants misused. Recommendations drawn include; recruit more technical staff for engineering department, Council should adopt bottom up planning approach, enact more local road sector ordinances and Finance and Administration department put in place better accountability controls. Ensure timely coordination; tighten HR rules, reviewing the reporting mechanism and draw a matrix of planned meetings. Reviewing and documenting revenue bases, need for autonomous role for Quality Assurance, increase sensitization programs on payment of taxes and purchase better storage facilities. Undertaking more price -product cost survey, review the inventory system and establishing Quality Assurance material testing lab.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Introduction**

The road construction industry is on constant attack by the public because of bad conditions of the roads across the country which has sparked off a series of government interventions to prioritize the road sector as a critical link in economic growth given accountability structures have all been put in place at both national and local levels to ensure that civil works are handled as per the established rules and regulations stipulated in the various accountability legislations. Arising out of the continued delays in completion of planned interventions and cost over-runs in road construction projects, the attack by the public on the responsible sector and associated professionals has continued yet the cause remains unclear to the responsible authorities. The study aimed at establishing the relationship between accountability and the performance of the roads sector in Pallisa district Local Government in a bid to enhance efficiency and effectiveness in the use of the increased public resources committed to the roads development sector.

This chapter presents the historical background; theoretical background; conceptual background, conceptual background contextual background, problem statement; purpose; research objectives; research questions, research hypotheses, conceptual framework, significance of the study, justification of the study, scope of the study and close the chapter with the key operational definitions.

#### **1.2 Background to the study**

##### **1.2.1. Historical Background**

The word ‘accountability’ is historically and semantically, closely related to accounting, in its literal sense of book-keeping. According to Dubnick (2002: 7-9)<sup>i</sup> the roots of the contemporary



concept can be traced to the reign of William I, in the decades after the 1066 Norman conquest of England. In 1085 William required all the property holders in his realm to render *a count* of what they possessed. These possessions were assessed and listed by royal agents in the so-called Domesday Books.

By the early twelfth century, this had evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving.

In the centuries since the reign of William I of England, accountability has slowly wrestled free from its etymological bondage with accounting. In contemporary political discourse, ‘accountability’ and ‘accountable’ no longer convey a stuffy image of bookkeeping and financial administration, but they hold strong promises of fair and equitable governance.

Moreover, the accounting relationship has almost completely reversed. ‘Accountability’ does not refer to sovereigns holding their subjects to account, but to the reverse, it is the authorities themselves who are being held accountable by their citizens.

This shift from financial accounting to performance auditing and public accountability can also be observed on the European continent, although the speed and scope differs.

In New Public Management ideology, public accountability is both an instrument and a goal. What started as an instrument to enhance the effectiveness and efficiency of public governance, has gradually become a goal in itself. Nowadays, accountability has become a Good Thing, of which it seems we cannot have enough, (Pollitt, 2003: 89).

In Africa, ‘Successful services for poor people emerge from institutional relationships in which the actors are accountable to each other.’ (World Bank, 2004:46). In 2004 the World Bank’s annual World Development Report (WDR) focused on the need to improve service delivery

for poor people and highlighted the central role of accountability. Today this issue is still on the agenda.

Improvements in local authority accountability are high on the Government's modernization agenda. This is reflected in policies on political management and ethical standards, finance, performance, e-government, local democracy and partnership, community leadership and wellbeing.

Hondeghom (1998) further states that in Africa, the accountability question is more pronounced because of the fragile and infant socio-economic nature of their infrastructure and it's this shortcoming which has made many African states to be dependent on donors in order to fulfill their mandate of provision of social services to the citizens. As a precondition for the release of aid, donors are increasingly demanding for accountability and in errant cases aid have been denied.

Accountability is also being demanded in Africa because of the degeneration of the moral conduct of its leaders who deliberately violent ethical standards. This state of affairs has been attributed to political, cultural and economic factors, (Shellukundo & Baguma, 1993).

In Uganda, accountability concerns have been addressed under the decentralization program which the government has been pursuing since the late 1980s. A highly centralized state is gradually turning into a decentralized one following the transfer of powers, functions and services from central government to local councils.

The moment the local leaders were empowered, some started to abuse the powers and authority entrusted to them, so emphasis had to be put on them to account to the electorate for their actions, (MOLG, 2002).

The rationale for decentralization in Uganda was political and the main consideration leading to the decentralization that is being implemented (devolution) was the need to restore

democracy and return power to the people and also to promote transparency, accountability, integrity and representation in the management of public affairs, (The Decentralization policy statute, 1993).

Accountability has been entrenched in the Legal Framework; the 1995 constitution (amended) under objective xxvi emphasizes that all public resources shall be held in trust for the people to whom they are answerable. Other legal instruments for accountability include; Leadership Code Act, 2002; Local Government Act, 1997; Public Finance and Accountability Act, 2003 Budget Act , 2001 The Code of Conduct and Ethics,2006 and Audit Act.

### **1.2.2 Theoretical Background**

The Theoretical background is an attempt to employ various theories to explain the relationship between accountability and performance of the road sector in local governments of Uganda. Various theories have been advanced to explain this phenomenon, this study focused on the best value theory and the public service value model on performance as stated below;

#### **The Best Value Theory**

The Best Value Theory was put forward by Jensen in 1994. The theory depicts that accounting for and pursuing the aspirations of the public and local stakeholders is by being transparent and accountable, and, attempting to gain the highest quality and efficiency that are possible at a commensurate price for a specified time-frame possible. The theory pre-supposes that officials obtained economic, efficient and effective services year over year in order to properly respond to local needs of the people. The researcher considers this theory as the most appropriate for the study to be undertaken as it outlines both the independent and dependent variables. The theory also identifies both the service providers and beneficiaries that the researcher wants to use as the respondents during the study. The theory also emphasizes timeliness and value for money for services being rendered to the local population.

## **Public Service Value Model on Performance**

According to Martin Cole & Greg Parson, (Sept, 2006), the value delivered to shareholders is the private sector's ultimate measure of a company's success. However, in the public sector, where citizen stakeholders replace shareholders, there is no single or simple "bottom line" for measuring success. Clearly, common performance criteria must exist before verifiable performance enhancement can be achieved. Unlocking Public Value takes that all-important first step, providing public managers with a framework for evaluating and improving the performance of themselves, their employees and the organizations they serve. Unlocking Public Value introduces an authoritative methodology for proactively relating results to costs, tracking that relationship over time and uncovering and unleashing value in public organizations of every type. The researcher considered this theory as it best suited performance as a dependent variable which brought out the tools for measuring performance in public organizations.

### **1.2.3 Conceptual Background**

The conceptual background is an attempt to employ various concepts to explain the relationship between accountability and performance of the road sector in Local Governments of Uganda. Various concepts including accountability, political, administrative, and professional and performance are defined to explain this phenomenon as detailed below.

#### **Accountability**

Accountability is a situation of being responsible for any actions and or decisions taken and acting on criticism or requirement made, (MoFPED, 2004). The literal meaning of accountability according to Day & Klein (1987:Ch1), is for relevant persons to give an explanation of what they do, to those to whom they are responsible and whose authority empowers them or gives them the right to demand such an explanation.

Thus accountability is essentially an informing function and raises the questions of who is accountable to whom, for what are they accountable, what are the means or processes for obtaining these accounts, and what are the results or outcomes, including sanctions of all this (Mosher1979:p236). Accountability can simply be defined as the democratic principle that elected Officials and those in public service account for their actions and answer to those they serve. Literally, accountability is about the duty or willingness to accept responsibility for outcomes of one's actions or behavior. The principle element of accountability is answerability.

### **Political Accountability**

Political accountability is the ability of citizens to effectively exert pressure on officials who deviate from the expressed wishes of a majority among them, (Bardham & Mookherjee, 2006:4). In addition, Muriisa (2008:88) argues that political accountability involves a relationship between two parties where one agent is expected to perform certain tasks in response to expectations held by another party, usually referred to as principal.

### **Administrative Accountability**

According to WANG, 2013 of the University of Central Florida in his article, assessing administrative accountability Results from a National Survey, accountability appears to be enhanced through eliminating government workers' concerns about exposing their performances. Responsiveness, public consensus, and stakeholder trust are strengthened in accountable administrations. Accordingly, administrative accountability concerns the extent to which an administrative agency is answerable to its supervisory constituencies for the tasks assigned to it. The supervisory constituencies (or stakeholders) of an administration include not only elected officials but also the general public and the business community.

Administrative tasks include compliance with legal, organizational, managerial, and financial rules and regulations, healthy financial conditions, and the accomplishment of organizational goals

Accountability is a guiding principle in administrative decision- making and service delivery. With Administrative Accountability Internal rules and norms hold civil servants within the administration of government accountable. Within department or ministry, firstly, behavior is bound by rules and regulations; secondly, civil servants are subordinates in a hierarchy and accountable to superiors.

### **Financial Accountability**

Day and Klein!(1987) distinguishes a category of financial accountability, as a merely neutral, technical activity of keeping true and accurate accounts, which does not have any direct links with democratic government. Financial accountability, in their opinion, thus exists both in despotic and democratic regimes, with the distinction that in the despotic regime the principal of accountability is the ruler, while in democratic regime it is the citizen.

It is a generally accepted principle that those responsible for the conduct of public activity and the handling of public money should be held fully accountable for: (a) ensuring that public money is safeguarded and properly accounted for (b) conducting activity in accordance with the law and standards; (c) delivering services in an economic, efficient and effective manner and strengthening service delivery performance, by establishing and seeking to achieve targets and meet community expectations of outcomes.

## **Professional Accountability**

Many public managers are, apart from being general managers, professionals in a more technical sense. They have been trained as engineers, doctors, veterinarians, teachers, or police officers, (Abbot 1988; Freidson 2001). This may imply accountability relationships with professional associations and disciplinary tribunals. Professional bodies lay down codes with standards for acceptable practice that are binding for all members. These standards are monitored and enforced by professional supervisory bodies on the basis of peer review. This type of accountability relation is relevant for public managers.

## **Concept of performance**

Armstrong (2004) defines performance as simply the record of outcomes achieved. He adds that on an individual basis, it is a record of a person's achievements. It is also the degree of effective and efficient achievement of certain effort or undertaking in a specified time frame at an effective cost relating to the prescribed goals or objectives of the project parameters. Simply put, it is the realization of key outputs in line with the objectives of the organization. Performance has been broken down into four dependent variables; efficiency, economy, timeliness and effectiveness.

### **1.2.4 Contextual Background**

Located in the eastern region of Uganda, Pallisa had earlier in 1976 - 1979 been elevated to Sub-district status as Tororo-North. This was later revoked in 1980 and then gazetted as a district in 1990. It is bordering Budaka District on the East, Kumi and Soroti on the North, Namutumba in the South, Iganga and Kamuli on the West and with geographical area coverage of 1,095km<sup>2</sup>.

The District is composed of 3 Counties, divided into 18 sub counties, 1 Town Council, and 5 Town Boards (Petete, Butebo, Kakoro, Kaboloi and Kabwangasi). There are in all 80

Parishes/wards and 587 villages, (MoLG, 2014). In addition, the district has 981 kms, of which 327km are feeder roads and 600km are community roads and 54km are urban.

Reconstructing these roads requires about 30M shillings per km to grading to first class murrum road, but Pallisa district can only handle rehabilitation due to inadequate funding. Although the cost of constructing a new road largely depends on the nature of the terrain, constructing one km of road in Pallisa costs between 30m shillings and 50m shillings.

While periodic maintenance requires 17m shillings per km and routine road maintenance 9m and force account by road gangs 230m per km meaning that out of the total amount received by the district annually, only 150kms can be constructed annually, (District Engineers Performance Report on the status Implementation of Roads works activities in Pallisa District Financial Year 2012/2013)

In the FY 2011/12 the District budgeted for a total of UGX. 1.47 billion as cost towards the maintenance and rehabilitation of District and Community Access Roads. The funding Sources were; Uganda Road Fund (District) =369,425,000; URF (Urban) =160,000,000; URF (CARs) =69,000,000; Road Development Grant (PRDP) =868,111,000; Uganda Road Fund (Community Access roads-sub counties=73m.), (Pallisa District Budget Report, FY 2011/12).

In the same year, a total of UGX. 553,192,224 were received from the Uganda Road Fund out of a planned budget of UGX. 689,425,000. These funds were used for the implementation of the following: 342,329,786 were used for maintaining district feeder roads that included routine and periodic maintenance using contractors; UGX. 64,097,701 were transferred to 18 sub counties for maintenance of Community Access Roads; UGX.146, 764,737 was transferred to Pallisa Town Council for maintenance of Pallisa Town Council Roads.

Out of UGX. 868,111,000 budget for a total of UGX. 597,038,000 were received from PRDP and these funds were planned for used to implement the following; Periodic



maintenance/gravelling of 53km of district feeder roads. However due, to budget cuts, some of the works was rolled over to 2012/13 financial year, (Pallisa District Budget Report, FY 2011/12).

The District is also carrying out rehabilitation of Community access roads in the four sub-counties of Agule, Apopong, Petete and Kakoro under CAIIP1 and CAIIP2 Projects. The Project planned to rehabilitate 210km of community access roads, plus 2 markets and installation of agro processing facilities in the four sub-counties. During the 2011/12 FY the district constructed 30km under the CAIIP2 batch A program in the sub counties of Apopong and Kakoro.

The cost of the project was 597,083,970. All these roads were completed and are in use. The District received additional Road construction equipment in the 2012 comprising of a motor grader, a dumper Truck and a Double cabin Supervision pick up. Example of contractors like Hydro Consultants & Engineers LTD, Andes Ltd, Saok Brothers LTD, *and Oraldo enterprises, Jojohe enterprises, Seamok Services Ltd* among others have been awarded road contracts for the last 5 years, (Pallisa District Development Plan 2010/15).

Despite the above efforts, the road sector in the district has its own challenges that among others include; arbitrary cuts from the Uganda Road Fund and road rehabilitation grant under PRDP affects the implementation of Works; The road construction equipment at the District have very low power i.e., the grader is only 97 Horse powers and cannot even handle heavy grading during mechanized maintenance; Lack of trained staff to effectively operate the new road construction equipment added to low moral due to the low pay of the operators as they earn very little in comparison to those in the private sector; Low revenue base in the District means that there is no local revenue that is channeled towards road construction and yet there

are inadequate funds to the District from the Centre for rehabilitation of both District and community access roads, (Pallisa District Development Plan 2010/15).

This had led to the big backlog of roads that need rehabilitation; Depletion of murram stock that is increasing the cost of gravelling work due to long haulage distances (Pallisa District Engineers Performance Report, 2013).

### **1.3. Problem statement**

Several measures have been put in place by the district to strengthen accountability and ensure value for money in the roads sector that among others include; political and technical monitoring of road works conducted every quarter to ensure value for money (Pallisa District Council min.22 of 2009). Despite these attempts to improve the performance of the road sector, many road construction projects in the district seem to show a liability out of these efforts. This is because virtually most of the roads and bridges constructed, maintained and /or rehabilitated in the district are of poor quality, whilst others incomplete among those which are completed always take long yet characterized by over pricing and where a delay in completion by contractors is translated into a loss of resources. Most roads develop pot holes and culverts block leading to silting within very short periods of time coupled with poor drainage systems. Examples of such roads mismanaged include; Pallisa-Gogonyo road; Pallisa- Olok road; Kaboloi-Kadumire road; Kamuge-Kalapata road; kakoro-kidongole road while those under Routine maintenance include; Kapala-Daraja road; Agule-Ladoto road and Kibale-Akisim road (Auditor General's reports of 2009/10, 2010/11 and 2011/12 financial years) on Pallisa district road sector performance.

It is assumed based on the public outcry and comments that this state of affairs could be a result of inefficiency in the process of implementation, which according to the researcher might be a function of lack of transparency and accountability in project implementation a fact that has revealed signs of grave corruption in the sector. The researcher therefore, wonders whether

such indicators of poor performance in Pallisa road construction projects is a function of lack of accountability by the implementers leading to poor performance, which prompted a research in the state of affairs in the district.

#### **1.4. Purpose of the study**

To examine the relationship between Accountability and Performance of the roads sector in Pallisa District local government.

#### **1.5. Specific objectives**

- i. To establish the relationship between political accountability and performance of road sector construction projects in Pallisa district local government.
- ii. To investigate the relationship between administrative accountability and performance of road sector construction projects in Pallisa district local government.
- iii. To find out the relationship between financial accountability and performance of roads sector construction projects in Pallisa district local government.
- iv. To establish the relationship between professional accountability and performance of road sector construction projects in Pallisa district local government.

#### **1.6. Research questions**

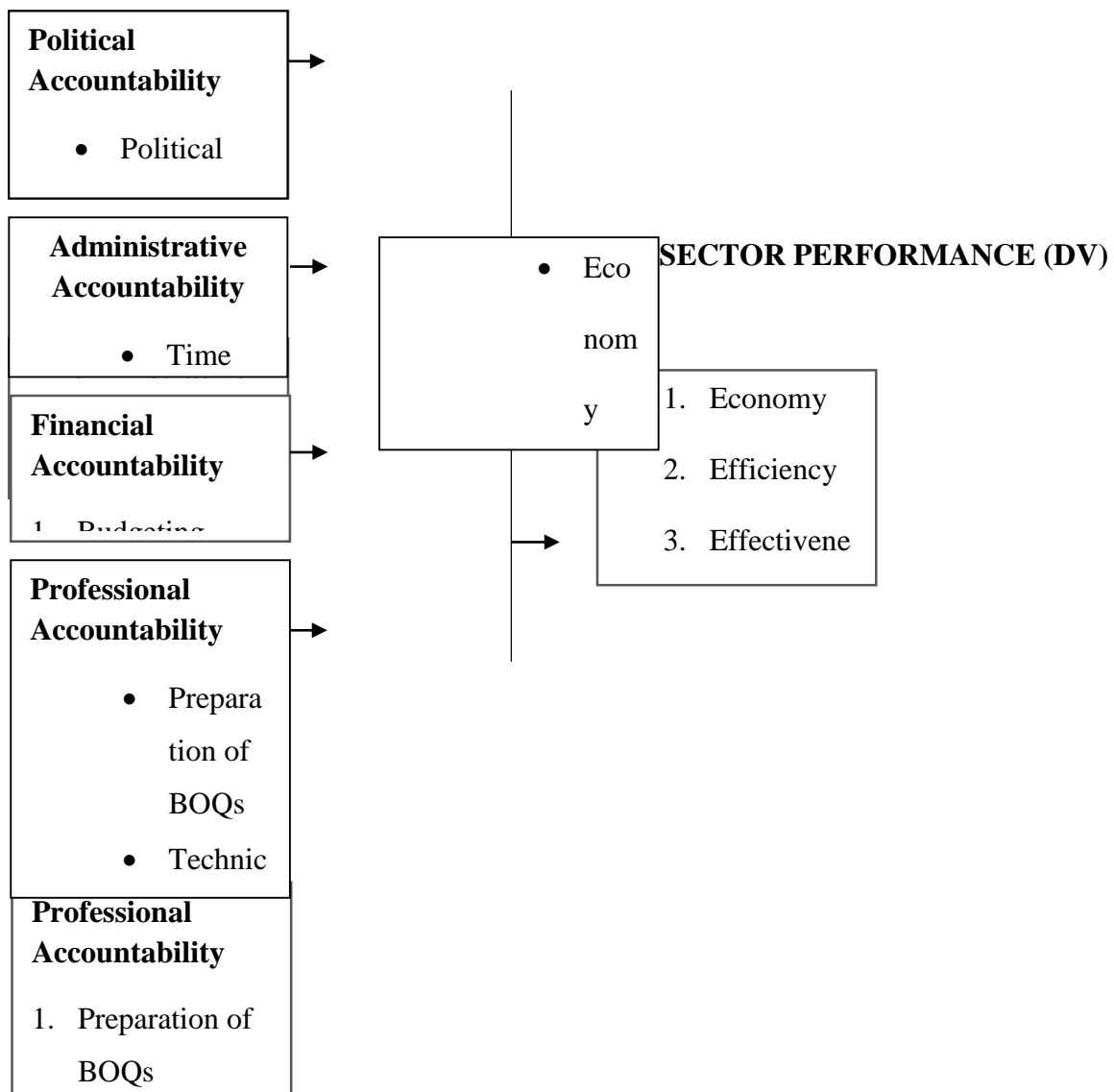
- i. What is the relationship between political accountability and performance of the road sector construction projects in Pallisa district local government?
- ii. What is the relationship between administrative accountability and performance of road sector construction projects in Pallisa district local government?
- iii. What is the relationship between financial accountability and performance of road sector construction projects in Pallisa district local government?
- iv. What is the relationship between professional accountability and performance of road sector construction projects in Pallisa district local government?

### **1.7 Research hypotheses**

- i. There is a relationship between political accountability and performance of road sector construction projects in local governments
- ii. There is a relationship between administrative accountability and performance of the Road sector construction projects in local governments
- iii. There is a relationship between financial accountability and performance of road sector construction projects in local governments.
- iv. There is a relationship between professional accountability and performance of road sector construction projects in local government

## 1.8. Conceptual framework

### ACCOUNTABILITY (IV)



**Figure I: Conceptual framework**

**Figure I: Conceptual framework showing the relationship between accountability and road sector performance. Source:**

Adopted from Local Government accountability structures by the World Bank (2008) and modified by the researcher.

The conceptual framework illustrates that accountability is operationalized by four factors namely; Political, Administrative, Financial and Professional Accountabilities. Political accountability having aspects like decisions, resolutions, ordinances and monitoring. Administrative accountability having aspects like time management, meetings and reports. Financial accountability having aspects like accounting and budgeting. Professional accountability having aspects like preparation of BOQs, technical supervision, management of equipment/facilities and certification of payments. All these mentioned above, facilitate the performance of the road construction projects in terms of timeliness for project completion, quality of works and cost-effectiveness of the whole project.

### **1.9 Justification of study**

The road construction industry is on constant attack by the public because of bad conditions of the roads across the country which has sparked off a series of government interventions to prioritize the road sector as a critical link in economic growth given accountability structures have all been put in place at both national and local levels to ensure that civil works are handled as per the established rules and regulations stipulated in the various accountability legislations.

Arising out of the continued delays in completion of planned interventions and cost over-runs in road construction projects, the attack by the public on the responsible sector and associated professionals has continued yet the cause remains unclear to the responsible authorities.

### **1.10 Significance of study**

The research is of great importance to both the academic and real world as detailed below

In the academic sphere, the research adds to the few existing studies on accountability and relationship to performance in the public sector. The study will therefore act as a spring board for further research.

At the practical level, the findings assist top management of MOLG to enhance performance by improving accountability. This is because one of the objectives of the study is to establish the factors affecting performance with specific emphasis on accountability.

Inevitably, the findings of the study influence policy and this will be at district, central government, and donor agency levels.

The Central Government through MOLG will use the findings to revise the Local Government Financial and Accounting Manual.

### **1.11 Scope of study**

The scope of the study comprised of the time scope, followed by the content and the geographical scope as explained below.

#### **1.11.1 Time Scope of study**

The time scope considered for this study was a period of 5 years ranging from 2009 to 2014. The reason for this choice is because; this was the time when Pallisa district began receiving money for roads from Uganda Road Fund (Pallisa District Registry records, 2010).

#### **1.11.2 Content Scope of study**

The content scope was limited to accountability (independent variable) and performance (dependent variable), the main variables that were under investigation. Further, accountability was operationalized by four factors namely; Political, Administrative, Financial and Professional Accountabilities. Political accountability having aspects like decisions, resolutions, ordinances and monitoring. Administrative accountability having aspects like time

management, meetings and reports. Financial accountability having aspects like accounting and budgeting. Professional accountability having aspects like preparation of BOQs, technical supervision, management of equipment/facilities and certification of payments.

All these mentioned above, facilitated the performance of the road construction projects in terms of timeliness for project completion, quality of works and cost-effectiveness of the whole project.

### **1.11.3 Geographical Scope of study**

This study was conducted in Pallisa District located in the Eastern region of Uganda and it is one of the Local Governments where Central Government is channeling financial resources every FY for road construction. It is also one of the LGs where there has been poor performance in roads sector as per the Auditor General's Reports of 2010/11, 2011/12 and 2012/13.

### **1.12. Operational definitions of key Concepts**

**Accountability**-is about the duty or willingness to accept responsibility for outcomes of one's actions or behavior. The principle element of accountability is answerability. In the context of road construction in Pallisa district, here both politicians and technocrats are always asked to explain to the public how they performed their roles during implementation of planned road construction projects every financial year.

**Political Accountability:** This is literally a situation where elected leaders pledge to deliver social services to the electorate to full fill their promises as stipulated in their election manifestos. In the context of Pallisa district, politicians at all levels pledged to offer infrastructures like roads during campaigns. Hence these politicians will have to ensure that these infrastructures are included in the district budget and implemented every financial year.

**Administrative Accountability:** Administrative Accountability is about internal rules and norms that hold civil servants within the administration of government accountable. In the



context of Pallisa district local government, it implies that all civil servants (implementers) behaviors are bound by rules and regulations that they to abide by in the execution of their duties.

**Financial Accountability:** It is a generally accepted principle that those responsible for the conduct of public activity and the handling of public money should be held fully accountable for by ensuring that public money is safeguarded and properly accounted for. In the context of Pallisa district, all civil servants involved in payments for road works are put to task to explain to the political leadership how finances for civil works were spent in a given financial year

**Professional Accountability:** This may imply accountability relationships with professional associations and disciplinary tribunals. Professional bodies lay down codes with standards for acceptable practice that are binding for all members. These standards are monitored and enforced by professional supervisory bodies on the basis of peer review. In the context of road works in Pallisa district, is a situation where the engineers, surveyors', accountants, auditors and administrators are bound by their professional codes of conduct in the execution of road works in the district to ensure value for money and quality services.

**Performance:** "Is the degree of effective and efficient achievement of certain effort or undertaking in a specified time- frame at an effective cost" relating to the prescribed goals or objectives with the project parameters.

**Economy:** Obtaining maximum possible output for a given level of input. This is a situation where the local government procures goods and services at a cheaper price due to scarcity of resources. In relation to the road sector, this is a situation where funds received from Uganda Road Fund and other sources are put to good use by having a reasonable number of roads rehabilitated.

**Effectiveness:** The level of outputs produced which meets the required standards and also whether objectives were achieved. In road works, implementers strive to achieve set objectives by completing all the planned road projects in a given financial year.

**Efficiency:** means using minimum possible inputs to get the maximum possible outputs. In the context of Pallisa district, road construction is a situation where the local government implements activities within the stipulated timeframe, at realistic cost to ensure value for money. This is a situation where funds received from Uganda Road Fund and other sources are put to good use to realize value for money for district roads rehabilitated.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter presents the review of the related literature of the relationship between accountability and performance of roads sector in Pallisa district local government. It further

presents two major theories that guided the study. It also discusses the actual literature review objective by objective especially political, administrative, financial, professional accountability. Finally, this chapter presents the summary of the literature review highlighting gaps and lessons learnt.

The researcher reviewed two theories; best value and public service value models for this study. The researcher used the two theories to study the problem area of political, Administrative, financial and professional accountability on performance of the road sector in local governments.

## **2.2 Theoretical Review**

The researcher reviewed two theories, Best value and Public service value models for this study as detailed below.

### **2.2.1 Best value theory on accountability**

Most people trace the movement and adoption of “best value” to initiatives emanating from the United Kingdom in the early to mid-1990s. According to Jensen (1994) ,the Best value theory depicts that accounting for and pursuing the aspiration of the public and local stakeholders is by being transparent and accountable, and attempting to gain the highest quality and efficiency that are possible at a commensurate priced for a specified project in a specified time frame possible.

The theory pre-supposed that officials obtained economic, efficient and effective services year over year in order to properly respond to local needs of the people.

Although the theory is never clearly explained through required measures, in the context of this study, the parameters of best value theory entail local government officials especially the road sector engineers and technicians and road contractors accounting for and pursuing the

“aspirations” of the public local stakeholders and government by attempting to gain the highest quality and efficiency that are possible “at a reasonable price”.

The researcher is in agreement with the arguments propounded in the theory given the wide spread impact of corruption, best value in government road construction projects typically reflects elements of stakeholder theory whereby external stakeholders such as members of the public and internal stakeholders like government officials should be consulted to determine their perceptions and expectations of specific proposal.

### **2.2.2 Public Service Value Model on performance**

According to Cole. & Parston (Sept, 2006), the value delivered to shareholders is the **private** sector's ultimate measure of a company's success. However, in the public sector, where citizen stakeholders replace shareholders, there is no single or simple "bottom line" for measuring success. Clearly, common performance criteria must exist before verifiable performance enhancement can be achieved.

Unlocking Public Value takes that all-important first step, providing public managers with a framework for evaluating and improving the performance of themselves, their employees and the organizations they serve. Unlocking Public Value is packed with detailed, real-life examples and case studies of the proven value of Public Service Value analyses.

The researcher concurs with all the above authors in the Praise for *Unlocking Public Value* with the practical tools they developed in support of public service value model for the delivery of quality services to the citizens. However, the authors fell short of how the private sector (service providers) uses the public service model tools to provide services to the citizens at both central and local government levels.

### **2.3 Accountability and Performance**

The literal meaning of accountability according to Day & Klein (1987:Ch1), is for relevant persons to give an explanation of what they do, to those to whom they are responsible and

whose authority empowers them or gives them the right to demand such an explanation. Meanwhile, Mosher (1979:p236) views accountability is essentially an informing function and raises the questions of who is accountable to whom, for what are they accountable, what are the means or processes for obtaining these accounts, and what are the results or outcomes, including sanctions of all this. The researcher concurs with the above authors' assertions on the relationships between accountability and the delivery of public services. However, the authors do not state the sanctions to be given to those public officials (elected and appointed) who fail to account for public finances. In my opinion the assertion is that accountability is facilitated when Government workers are willing to be held accountable and when their worries for negative consequences are addressed and accountability is improved when government workers are active in presenting new ideas to improve accountability.

More, Stewart (in Hondeghorn, 1998:132) indicated that public accountability rests both on giving an account and on being held to account. All Government departments have to be efficient because they have to ensure value for taxpayers' money. Efficiency encompasses the qualitative and value-laden expectations of the society. It can be argued that accountability is the fundamental pre-requisite for preventing the abuse of power and for ensuring that power is directed towards the achievement of efficiency, effectiveness, responsiveness and transparency. In addition, open, transparent and accountable Government is an imperative prerequisite for community-oriented public service delivery because without it covert unethical behavior will result.

While the World Bank (2004, p. 46), reported that accountability involves the successful services for poor people emerge from institutional relationships in which the actors are accountable to each other. Additionally, the World Annual Development Report (2004) focused on the need to improve service delivery for poor people and highlighted the central role of accountability. In support of my opinion, other commentators have suggested that

performance management has emerged as a rival to the traditional forms of democratic accountability (Gormley, 2004). In that accountability and performance can be seen to operate as rival concepts, in the sense that accountability arrangements impose costs that reduce flexibility and innovation. Also, the traditional idea of accountability has sometimes been subsumed within a performance management framework that emphasizes results rather than process and is expressed in terms of managerial assessments of progress against outcomes, outputs and benchmarks (Development Assistance Committee, 2005)

However, some studies show that agencies with high levels of accountability often display low levels of innovation and flexibility (Radin, 2006) and these innovations usually involve risk. But in the public sector where there are high levels of scrutiny of how things are done, the disadvantages of taking risk greatly outweigh the possible benefits of success, as departures from standard procedures are discouraged because mistakes are highly visible and success is difficult to measure. Thus, ensuring accountability of roads sector development is perhaps the most essential aspect of good road sector performance.

### **2.3.1 Political Accountability and Road Sector Performance.**

Political accountability is an extremely important type of public accountability within democracies. Here, accountability is exercised along the chain of principal-agent relationships Strom, (2007) Linked to the definition, it can be argued that voters delegate their sovereignty to popular representatives, who in turn, at least in parliamentary democracies, delegate the majority of their authorities to a cabinet of ministers. The ministers subsequently delegate many of their authorities to their civil servants or to various, more or less independent, administrative bodies. The mechanism of political accountability operates precisely in the opposite direction to that of delegation.

More, Flinders, (2001) indicates that in parliamentary systems with ministerial accountability, such as the United Kingdom, the Netherlands and Germany, public servants and their organizations are accountable to their minister, who must render political account to parliament. In some sense, the people's representatives render account to the voters at election time. Thus viewed, each of the links in the chain is, in turn, not only principal and agent, but also forum and actor. It is only the two ends of the chain the voters and the executive public servants who do not exchange roles.

Further, in nations characterized by political cabinets and political appointments, such as the United States, France and Belgium, political parties and party barons often also function as important, informal political forums. The relationship between Government and citizens is crucial. Ultimately, Government is accountable to citizens for decisions taken. Many countries need to improve the substantive elements of democracy and its checks and balances to ensure that public goods are delivered according to citizens' expectations.

Political accountability was operationalized to include the elements of political decisions, ordinances and monitoring of roads sector. These elements are reviewed in relation to its effect on performance of elected leaders both at National and Local Government levels.

#### **2.3.1.1 Political Decisions and Road Sector Performance**

Political decision- making according to Deak (2008) is identifying and choosing alternative based on values and preferences of the decision maker; this must cater for the needs of the people or person for whom the decision is made. For this matter the study took political decision making to mean coming up with a solution to an existing problem with the involvement of the local community. This requires that local citizens should actively participate in their governance. This is because power has been devolved to the people

The Local Government Act (1997) streamlines the powers and functions of local governments with checks and balances as well as procedures for democracy and development. In support of the above argument, Leach & Steward (1996) stated that local authorities are not only providers of services, but they are also political institutions for “local choice and local voice” “The key issue here is for management of a local government and how one achieves an organisation that not merely carries out one role but both roles not separately but in interaction.

The shift more towards political decentralization in Uganda places appointed and elected officials at the forefront of decision making. Here decision making refers to an organizational process, which is created when one decision is connected to another that in turn causes the uncertainty of the first decision to appear because the first decision is no longer being evaluated, (Seidl & Becker, 2006). From the above perspective, political decision making in Uganda is one of the means of addressing the past imbalances created by the centralised policy. The post 1997 Uganda government attempt to decentralise local governance by transferring political functions and powers to local governments governed by elected leaders (Murissa, 2008) can only be successful if decisions to run local governments are made with the inclusion of the people.

#### **2.3.1.1 District Council ordinances and Road Sector Performance**

The rationale for political decentralisation is that the community is to have a say in their own government affairs. This promotes political justice, (Schrottshimmer & Kievelitz, 2006) and efficient service delivery (Beall, 2005) in a legislatively friendly environment in the country. It implies that those charged with the responsibility to legislate should conform to certain conditions which represent the needs and wishes of the citizens in policy making. It is their responsibility to identify problems and formulate and approve laws to address them and to ensure that they are transparent, efficient and consistent with preferences and needs of the local population, (Bentham, 2006).



According to the Local Government Act (Cap 243, 1997) under legislative powers, a district council shall have powers to make laws not inconsistent with the Constitution or any other law made by Parliament which power shall be exercised by the passing of local bills into ordinances by the council and signed by the chairperson.

In this regard, Pallisa District Council has passed the client charter which is now a covenant between the district local government and the citizens spelling out what the local government can provide in terms of service delivery and what the population expects from the service providers. In this way, the district leadership is promoting accountability and quality service delivery in the district.

#### **2.3.1.2 Political Monitoring and Road Sector Performance**

According to Stewart (in Hondeghorn, 1998:132): “Public accountability rests both on giving an account and on being held to account”. All government departments have to be efficient because they have to ensure value for taxpayers’ money. Efficiency encompasses the qualitative and value-laden expectations of the society.

It can be argued that accountability is the fundamental pre-requisite for preventing the abuse of power and for ensuring that power is directed towards the achievement of efficiency, effectiveness, responsiveness and transparency. Open, transparent and accountable government is an imperative prerequisite for community-oriented public service delivery because without it covert unethical behavior will result.

According to World Bank, (2004, p. 46), successful services for poor people emerge from institutional relationships in which the actors are accountable to each other. In 2004 the World Bank’s annual World Development Report (WDR) focused on the need to improve service delivery for poor people and highlighted the central role of accountability.

Blankenberg, (2007) concludes that the delivery of public services to poor people in social sectors such as education, health, water and sanitation fails as a result of a lack of accountability. One of his proposals for future action is that the Dutch Government and NGO's should strengthen cooperation and coordination to provide local governments and service providers with capacity development support in order to secure better service delivery through stronger accountability mechanisms where monitoring is part.

According to the Local Government Act (Cap 243, 1997) section 17 on functions of the District Executive Committee, monitoring the implementation of council programs and take remedial action where necessary among others is a key function. Hence there is quarterly political monitoring by DEC to fulfill the above mandate every financial year in the district to ensure value for money and quality service delivery among all capital investments in the district.

The researcher however faults this exercise by DEC as they normally go to the field to carry out monitoring but sometimes field reports are not written and if at all written, they are not tabled in the District Council for discussion and recommendations made to CAO for action.

### **2.3.2 Administrative Accountability and Road Sector Performance**

Accountability is a guiding principle in administrative decision- making and service delivery. The external control and request for administrative accountability come from legal accountability mechanisms, which emphasize a fiduciary relation between governmental agencies and their trustees, as well as from political accountability, which mainly concerns governmental stakeholders' oversight.

According to an Article written by Wang, X. (2013) of the University of Central Florida while assessing administrative accountability results from a National Survey, it's clearly stipulated that accountability appears to be enhanced through eliminating Government workers' concerns about exposing their performances. Responsiveness, public consensus, and stakeholder trust

are strengthened in accountable administrations. However, according to this article, stakeholder fiscal commitments and administrative service capacities are not associated with accountability.

Accordingly, administrative accountability concerns the extent to which an administrative agency is answerable to its supervisory constituencies for the tasks assigned to it. The supervisory constituencies (or stakeholders) of an administration include not only elected officials but also the general public and the business community.

Schick (2006), argues that in addition to being accountable to an external authority for the public money they oversee, public officials are also held to account for how this money has been spent and for the quality of the decision making that underpins such spending.

More, Gormley (2004) argues that some commentators have suggested that performance management has emerged as a rival to the traditional forms of democratic accountability. Accountability and performance can be seen to operate as rival concepts, in the sense that accountability arrangements impose costs that reduce flexibility and innovation.

Lastly, Chapman, (2000) writes that public officials, who are employed in complex government departments, have to be accountable to their immediate supervisors, the political leadership and the public at large. For purposes of this study, administrative accountability has been operationalized to include the elements of time management, reporting and meetings. Each of these elements will be reviewed separately in relation to their relationship to road sector performance.

### **2.3.2.1 Time Management and Road Sector Performance**

According to Hannung, H.S. (1998), time management can be defined as a measure of change, of duration of a sequence in today's world. In addition MOPS (2002) defines time management as maximising the use of time to achieve targets.

Mops adds that time should be used in most effective manner because it is totally perishable and cannot be stored. However, a divergent view is sold by Claessens (2004) who says that time management may not lead to better performance. He says that this is because time cannot be managed as it is an inaccessible factor. He says it is the only way a person deals with time that influences things or events and he describes this as self-management.

The researcher backs Claessens (2004) because there are instances where officials manage time well but there are no tangible outputs because the official time was misused on unofficial or incorrect issues. Therefore, time management should be backed by strong management practices to ensure that the right things are done at the right time.

### **2.3.2.2 Reporting and Road Sector Performance**

According to Christensen & Skaebk, (2005) & Adams (2007), emphasize the importance of reports by suggesting that they make the performance of the public sector auditable for they normally indicate a balanced sheet of successes and failures which gives room for improvement.

The researcher's view is that apart from the reports being timely, they should also be accurate and complete to enable the recipient of the reports get a clear picture of what happened and take corrective measures.

There is normally a tendency of public officers to doctor or fake reports intended to cover up fraud or mismanagement of finances that ultimately results into loss of funds and poor service delivery. Hence producing paper reports does not guarantee good road sector performance.

### **2.3.2.3 Meetings and Road Sector Performance**

Judy Nadler & Miriam Schulman in their Article published in Markkula Center for Applied Ethics (2006) emphasized the importance of open meetings and ethics. They assert that, transparency is a way of protecting fairness and ensuring the common good. When citizens know what their government is up to, they have a better chance of ensuring that decisions treat everyone equally and protect the common conditions that are important to everyone's welfare while Spinks & Wells (1995) also espouse that well run meetings produce appropriate and effective decisions. However, most Local Governments do not hold meetings as scheduled for various reasons including tight schedules and overlapping activities hence adversely affecting road sector performance.

### **2.3.3 Financial Accountability and Road Sector Performance**

Financial accountability was operationalized to include the elements of Budgeting and accounting. Each of these elements is reviewed separately in regard to their relationship with road sector performance.

Financial accountability was operationalized to include the elements of Budgeting and accounting. Each of these elements is reviewed separately in regard to their relationship with road sector performance.

Day & Klein (1987) distinguishes a category of financial accountability, as a merely neutral, technical activity of keeping true and accurate accounts, which does not have any direct links with democratic Government. Financial accountability, in their opinion, thus exists both in despotic and democratic regimes, with the distinction that in the despotic regime the principal of accountability is the ruler, while in democratic regime it is the citizen.

The GOU (2006) which stipulates that both the elected and appointed officials will ensure accountability for all the funds in Local Governments. More still, the author above is backed

by Kluvers (2003) who asserts that financial accountability is concerned with the provision of financial information concerning all legal authorizations as well as commitments, agreements, encumbrances, obligations, expenses that use any part of the authorization granted.

#### **2.3.3.1 Budgeting and Road Sector Performance**

Budgeting is one of the cornerstones of accountability because it projects costs and revenue to prioritize and control spending and ensures that expenses do not exceed available funds (Williams, 2003).

Budgeting has proved to be one of the accounting practices in achieving accounting because it embodies the annual plans of the organization, contributes to all accounting relationships and ensures complementarity. Budgetary control system provides a regular account of the implementation of policies and plans (Goddard, 2004).

This means that the stakeholders of the organization can monitor how the budget is performing and therefore give solutions where there are constraints and this can have a positive effect on performance. In this case the researcher agrees with the authors in that budgeting prioritizes scarce resources. This appears to make budgeting one of the major factors affecting performance positively because it ensures that approved funds are remitted to the Local Governments and not diverted from set priorities which leads to development and hence increased performance. However, a major problem riddling Local Governments is over budgeting given the available scarce resources which results into under performance in revenue collection and therefore poor performance.

#### **2.3.3.2 Accounting and Road Sector Performance**

Accounting has been defined as the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are of a financial character and interpreting the results thereof, (Millchamps 1997). More, this view is backed by

Goddard (2004) who says that accounting is the most important mechanism for communicating and coordinating the accounts and ensuring accountability. The researcher agrees with the authors on this because it is applicable in Local Government where the CFO is supposed to present monthly financial statements to the standing committee on Finance and DEC.

The LGFAR (1998) under regulation 8 (e) entrusts Chief Finance Officer with the role of maintaining approved systems of accounting. From the above information, accounting leads to good performance as it ensures that finances are used as per the budgeted votes which are based on the council priorities. Accounting also boosts performance in Local Government because it is a prerequisite for the receipt of Central Government and donor funds.

#### **2.3.4 Professional Accountability and Road Sector Performance**

Professional accountability was operationalized to include the elements of Preparation of Bills of Quantities, Technical Supervision, and Management of road equipment/facilities and certification of payments. Each of these elements is reviewed separately in relation to their relationship with road sector performance.

##### **2.3.4.1 Preparation of Bills of Quantities and Road Sector Performance**

According to Kodikara et al (1993), article on Construction Management and Economics they highlighted that the prime purpose of the Bill of Quantities (BOQ) is to enable all contractors tendering for a contract to price on exactly the same information. Subsequent to this, it is widely used for post-tender work such as: material scheduling; construction planning; cost analysis; and cost planning.

The researcher agrees with the authors above on the need to have B.O.Qs developed for any civil works to be implemented efficiently and effectively. However in local governments, engineers prepare B.O.Qs which in most cases is defective in terms of pricing which contributes greatly to wastage and abuse of public resources.

#### **2.3.4.2 Technical Supervision and Road Sector Performance**

From Wikipedia, the free encyclopedia, the clerk of works (or clerk of the works), often abbreviated CoW, is employed by an architect or a client on a construction site. The role is primarily to represent the interests of the client in regard to ensuring that the quality of both materials and workmanship are in accordance with the design information such as specification and engineering drawings, in addition to recognized quality standards.

However, the authors fell short of addressing the technical and moral aspects of the supervisors of works as there has been an incidence of corruption in the road sector in local governments arising from forged or faked supervision reports that sometimes misleads decision makers to implement timely corrective measures on projects where shoddy works have already been done.

#### **2.3.4.3 Management of Equipment/Facilities and Road Sector Performance**

According to Wiki Educator discussion group, contend importance of plant management reduces idle time, achieve optimum equipments utilization increase production at minimum cost. Plant management requirements, equipment planning, balancing selection of equipment, personnel selection and training.

However, the authors fell short of outlining the rules and regulations of equipment and material handling of project implementers and their compliance. And in case of default the sanctions to be imposed as is the case in most local governments where a lot of mismanagement and abuse of roads equipment has been registered.

#### **2.3.4.4 Certifying Payments and Road Sector Performance**

According to Tembo & Blokhuis (1996), state that once a contractor has started to implement the works, the supervising consultant should regularly visit the site to inspect the quality of



works and give approvals before the contractor can proceed with certain critical activities such as gravelling and concrete works.

The supervising consultant should maintain an accurate record of inspected and certified works. Under Works Inspection and Approval, the major responsibility of the Supervising Consultant is to ensure that the contractor's workmanship always complies with the technical specifications provided in the contract document.

However, the authors fell short of addressing the technical competence and moral aspects of the engineers who certify the finished works at every phase as there has been incidences of corruption in the roads sector in local governments arising from issuance of certificates of payments for incomplete works to contractors leading to loss of public monies.

Also in local governments, there are few qualified and committed engineers to perform this role due to unfavorable working conditions.

## **2.4 Summary of the literature reviewed**

The above literature indicates that good accountability including political accountability linked to political decisions/resolution, ordinances and monitoring, administrative accountability including valuing time as a resource, holding timely meetings coupled with preparing as well as submitting reports to council on time while financial accountability entailing drawing key activities in the budget interlinked to proper accounting where advanced funds are accounted for and leads to betterment in road service performance and vice-versa and preparation of BOQs is mandatory, supervision, servicing and maintenance of equipment.

This notion has been supported by the aforementioned works reviewed, however, instances of political interference have been cited, delay in monitoring roads works, instances of postponed meetings and late submission of reports have been evident.

More, numerous audit queries have emerged, with a bureaucratic procurement process encountered where much inflated BOQs written, untimely supervision and issuing of road completion certificates for payment after completion of shoddy road works are common.

The absence of ordinances, for instance on road reserve encroachment, digging of murrum and community participation in maintenance of community roads has also negatively impacted on the performance of the road sector in the district.

In the recent past, the District Council directed the engineering department to invoke the regulation on road reserve encroachment enshrined in the Uganda Road Fund Act. Hence the purpose of this research therefore, was to substantiate this relationship.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.1 Introduction**

This chapter provides information regarding the methodology of this study. It presents among others the research design, study population, area of study, sample size and selection, data collection methods and instruments, procedure, data analysis and measurement of variables.

#### **3.2 Research Design**

The study adopted a case study research design. According Yin (1984). The case study research method is an empirical inquiry that investigates a contemporary phenomenon within its real-life context; when the boundaries between phenomenon and context are not clearly evident; and in which multiple sources of evidence are used (Yin, 1984, p. 23).

The case study design was chosen as Pallisa District Local Government shall be representative of other Local Governments in the country in terms of accountability and performance of the road sector.

The study was conducted in the Eastern region of Uganda where Pallisa district is located. The district is bordered by Budaka District on the East, Kumi and Soroti on the North, Namutumba in the South, Iganga and Kamuli on the West. According to Yin, case study research excels at bringing us to an understanding of a complex issue or object and can extend experience or add strength to what is already known through previous research.

Case studies emphasize detailed contextual analysis of a limited number of events or conditions and their relationships. In addition, the researcher used the qualitative and quantitative approaches to supplement on the case study. The use of both approaches was to aim at collecting qualitative data, but with some demands of quantitative data on accountability and performance of the road sector in Pallisa District.

More, this triangulation approach links to the qualitative methods which give in-depth explanations about the phenomenon under investigation while the quantitative methods provide the quantified data (numeric or categorical data) needed to meet the required objectives and test hypothesis.

Further still, both methods have bias, using both types of research helps to avoid such bias in that each method can be used to check the other for instance the subjectivity associated with qualitative research is minimized by the objectivity of quantitative research.

The findings derived from one approach validate the other. Primary sources of data included; public officers, politicians, community members and civil society and service providers.

### 3.3 Study Population

A study population refers to the total number of elements in a given study. The population identified for the study was of 180 respondents. The 6 categories, identified from Pallisa district comprising of the political leaders; MPs (4), District Executive Committee members (5), standing committee members of council (4), district councilors (35), and sub county/town council chairpersons (18).

Members of statutory committees/commissions (15) LG staff; CAO (1), Department Heads (11), district engineer (1), internal auditor (1), sub county chiefs (18), accounts staff (11) and road technical supervisors (5). Central Government oversight Institution officials (10), service providers (15), and Civil society organizations (22) including religious leaders (4). Source: (EC Voters Register (2011)-Pallisa District Local Government Records (2010)).

These were respondents entrusted with the tasks as explained below;

First, were the Heads of Department and Sub-County chiefs who understand and deal with policy implementation issues on daily basis; and from whom accountability is sought, by virtue of the delegated authority and public resources they hold.

The 2<sup>nd</sup> group was the elected representatives (sub county chairpersons and councilors) who are the people's representatives at the local level. This group carries the direct mandate from the people through elections and assumes the final burden of giving satisfactory explanation to the public (people) on the performance of Local Governments.

The 3<sup>rd</sup> group is the CSOs, which is not part of the government machinery, but provides an important and rather independent interface with Local Government institutions. They spear head accountability and its enforcement in the district. Importantly they form part of the

community's voice and oft-times are expected to rise up against poor administration as well as bargaining for improved services.

Fourth 4<sup>th</sup> and final group is the service providers (contractors) who carry out civil works and the community members who are the ultimate beneficiaries of the services rendered by the district local government.

### 3.4 Sample size and sample selection

Sample size refers to the sub set of a population. The table 1 below shows the accessible population, sample size and the sampling techniques that were used in the study.

**Table 1: Study population and sample size**

<b>Category</b>	<b>Accessible population</b>	<b>Sample size</b>	<b>Sampling technique</b>
<b>Political leaders</b>			
Area MPs	4	4	Purposive
District Executive Committee members	5	5	Purposive
Standing Committee members of Council	4	4	Purposive
District councilors	35	32	SRS
Sub county/Town council chairperson	18	16	SRS
<b>Members (statutory committees)</b>	15	14	SRS
<b>Local Government staff</b>			
CAO	1	1	Purposive
Heads of Department	11	10	Purposive
District Engineer	1	1	Purposive
Internal Auditor	1	1	Purposive
Sub-County Chiefs	18	16	SRS
Accounts Staff	11	10	SRS
Road Technical Supervisors	5	5	Purposive
<b>Central Government oversight institutions officials</b> RDC,DPC,CIID,DSO,RSA,AOG,IGG,MG1 etc)	10	10	Purposive
<b>Service Providers(Road Contractors)</b>	15	14	Purposive

<b>Civil Society Organizations</b>	22	19	SRS
<b>Religious Leaders</b>	4	4	Convenient Sampling
<b>Total</b>	<b>180</b>	<b>166</b>	

**Source:** Pallisa District Local Government Registry (2014) and determined based on the Krejcie & Morgan (1970) sample size table.

### 3.4.1 Sample selection

Due to the large size of the accessible population and other unavoidable constraints, the researcher used random sampling, convenient and purposive selection to determine the sample sizes.

Simple random sampling technique was applied in the selection of district councilors, sub-county chairpersons, and members of statutory bodies, sub county chiefs; accounts staff and civil society organizations in the district. This allowed all the respondents to have equal chance to be selected to form the sample size for the study.

Convenient sampling technique was applied in the selection of members of religious institutions in the district. This was because religious leaders in addition to their pastoral work are mouth-pieces for the people on service delivery matters.

Purposive sampling technique was applied in the selection of Area MPs, members of the District Executive Committee, Members of Council Standing Committees, Heads of Department, Service Providers, Road Supervisors and Central Government staff since they were believed to have accurate and credible information needed for the study.

In total **166 out of 180** respondents were identified and selected to form the sample as indicated in the Table 1 above. Therefore, key respondents were purposively selected and others were obtained through simple random selection and convenient sampling. According to Krejcie &

Morgan, (1970); adopted from Sekaran (2000:293); a sample size can be calculated from accessible population using the formula below.

$$\text{Sample size} = \frac{n}{N} \times 100\%$$

$$\text{Where } N = \text{Population size}$$

$$n = \text{Sample size}$$

$$= \frac{166}{180} \times 100$$

$$= \underline{\underline{92.2\%}}$$

The sample size represents 92.2% of the study population. This selected size has a very good representative of the accessible population as supported by Mugenda & Mugenda (1999) who recommend that 50% is representative of a survey population.

### **3.5 Data collection methods**

This study collected qualitative and quantitative data using three methods and these included the questionnaire survey method, interview method and documentary Review method as indicated below:

#### **3.5.1 Questionnaire survey method**

In this method, the researcher designed and printed hard copy questionnaires that had closed ended questions concerning to accountability and the road sector performance, (Mugenda & Mugenda, 1999). These were administered to the group chosen under the convenient and simple random sampling methods. These were district councilors, town council chairpersons, statutory committees, sub-county chiefs, accounts staff, civil organization members and religious leaders. The choice for this method was because the method allows easier administration of these instruments to a large number of participants and allows rooms for the respondents to choose the most appropriate answers; it's less time consuming and cheaper to conduct.

### **3.5.2 Interview method**

This method involved the researcher scheduling and conducting face to face interaction between the researcher and interviewees, (Mugenda & Mugenda, 1999). The researcher printed out a hard copy of open ended questions concerning accountability and the road sector performance. This method involved the researcher scheduling time for the interactive session, each taking between 30-40 minutes. It involved the researcher probing the interviewee for responses while these were written in a note book. The method captured responses from Area MPs, members of the District Executive Committee, Members of Council Standing Committees, Heads of Department, Service Providers, Road Supervisors and Central Government staff.

### **3.5.3 Documentary review method**

This is a secondary method that paves way to access relevant sources of information linked to the study, (Kothari, 2004). In this method, the researcher reviewed documents about public accountability and road sector performance for example; procurement records, periodicals, journals, newspaper articles and reports all linked to accountability, Pallisa District Budgets and Performance Technical Reports among others.

## **3.6 Data Collection Instruments**

The interview guide checklist, structured administered questionnaire and documentary review checklist were used as explained below:

### **3.6.1 Interview Guide**

Face to face interviews were used to obtain qualitative information hence the key instruments in the collection of primary data. This instrument had open ended questions upon which the researcher posed to interviewee; the answers given were recorded and extracted carefully to



form the qualitative data. This is supported by Mugenda & Mugenda (1999 p.83) who state that interviews provide in –depth data which is not possible to get using a questionnaire.

Mugenda & Mugenda (1999), observe that the beauty about this instrument is that interviewers can take advantage of the interview situation to get further clarifications on a response given by the respondent thereby enriching the research findings. The interview method was key in establishing how accountability affects road sector performance, **(see appendix II)**

### **3.6.2 Structured Self-administered questionnaire**

The researcher came up with a number of closed ended questions pertaining to accountability and performance. In addition, the researcher designed a questionnaire with these questions based on a five scale Likert scale with options (SA=5, A=4, 3=UD, 2=D and 1 =SD) from which the respondents answered. The reason to the choosing of this instrument is that it's cheaper and a quicker way of collecting data from a wide range of respondents in the shortest time possible.

Further, Mugenda & Mugenda (1999 p.73), structured or closed ended questions are easier to analyze since they are in an immediate usable form. They are easier to administer as possible answers follow each item. Since this study was time bound and the researcher had limited resources, this category of questionnaire was useful to the study and helped to ease the task of the researcher. The self-administered research questionnaires, therefore, were circulated to **109** out of **166** respondents with the help of three research assistants, **(see appendix I)**.

### **3.6.3 Documentary review checklist**

The researcher reviewed the relevant documents in order to gather data from previous works which helped in the compilation of findings and give credibility to the findings, (Kothari, 2004). The researcher with the help of a list reviewed procurement records, periodicals, journals, newspaper articles all linked to accountability and Pallisa District Budgets and

Performance Reports, among others. Mugenda & Mugenda, (2003), argue that using this method helps the researcher to avoid duplication of work done by other researchers, (see appendix III)

### **3.7 Data Collection Procedure**

After completion of proposal defense and ensuring that final corrections were made, the researcher went to UMI, School of Management Science from which a field introduction letter was issued. The researcher proceeded to the study area to seek for permission which was granted by the CAO's office, Pallisa district local government.

The researcher with the help of three researcher assistants distributed and administered the questionnaires to the respondents, monitored respondents with the questionnaires to ensure that they were fully filled.

On the other hand, the researcher organized for face to face oral interviews, schedule and conducted them while recording the answers in a Note book. The exercise involved probing open ended questions on accountability and performance. The whole exercise took three months.

### **3.8 Quality control**

To ensure the quality of the instruments, the researcher used the reliability and validity techniques respectively as detailed below:

#### **3.8.1 Reliability**

Reliability measures the degree to which a research instrument yields consistent results or data after repeated trials. In this case, the researcher used the internal consistency technique where the consistency of the data collected was determined from the scores obtained from a single test administered to a sample of respondents.

The researcher then conducted a pilot-test of the questionnaire on ten respondents in the study area in Pallisa District Local Government. Thereafter, the Cronbach's Alpha Coefficient ( $\alpha$ ) found in SPSS was used to compute the reliability based on the formula below;

$$\alpha = \frac{K}{k-1} \left[ \frac{V^2 - \sum S^2}{V^2} \right]$$

Where  $\alpha$  = Reliability Coefficient       $K$  = No. of items included in instrument

$\sum S^2$  = Sum of variance of individual items and  $V^2$  = Variance of all items in instrument

The results obtained after using SPSS are reflected in Table 2 below:

**Table 2: Reliability results for Accountability and Performance**

Variable Name	Number of items/Questions	Alpha score
Political accountability	15	.823
Administrative accountability	15	.908
Financial Accountability	13	.662
Professional Accountability	19	.709
Performance	8	.387
	<b>70</b>	<b>3.489</b> ( $\sum$ Alpha score)

**Source:** primary data

The reliability result of **0.697** (approximately **0.7**) was obtained. ( $\sum$  Alpha divide by number of variables (5)), thus 3.489/5. The result falls under the recommended value of Alpha coefficient is 0.60; therefore any value over equal or above 0.60 makes the instrument reliable, as stated by Amin (2005)

### 3.8.2 Validity

Validity measures the degree to which the results obtained from the analysis of the data actually represent the phenomenon under study. It is to do with how accurate data obtained in the study represents the variables of the study. In this case content validity was used to ensure that data collected represented a specific indicator or all the indicators as represented in the conceptual framework.

The researcher constructed a questionnaire with closed questions based on a five item level Likert scale and then tabled them among course-mates for constructive criticisms then they went ahead to discuss questions with the supervisor. Finally, the researcher tested for content validity using the content validity index (CVI) using the following formula;

$$\text{CVI} = \frac{\text{Sum of agreement of every relevant item} * 100}{\text{Total number of questions}}$$

$$\text{CVI} = \frac{70}{85} \times 100\%$$

$$\text{CVI} = \underline{\underline{0.823}} (82.3\%)$$

Based on the result obtained above, it can be said that the instrument was valid as Amin (2005) recommends that with a validity score of 0.60 or above, an instrument is considered valid.

### 3.9 Data Analysis and Management

Data collected on accountability and service delivery in Pallisa district field was analyzed using both the qualitative and quantitative techniques as detailed below:

### **3.9.1 Quantitative data analysis technique**

The designed questionnaire was numerical in nature. Once the research assistants finished to administer the questionnaires, these were returned, sorted, coded and design entry made in variable view using SPSS.

The quantified data was entered based on the numerical values attached to the background values for instance gender where male (1) was entered and two (2) to represent female while for the main variables (accountability and performance), the likert scale (strongly agree = 5, Agree = 4, undecided = 3, Disagree = 2, and strongly disagree = 1) guided the researcher on entering the data.

In addition, using a few commands in SPSS, numerous descriptive and inferential extracts were obtained. These included frequencies, means, percentages and standard deviation scores presented using tables and graphs as recommended by Cooksey (1997).

On the other hand, inferential statistics were run upon which the research questions and hypothesis were answered. These included Pearson correlation product coefficient results that were used to estimate the degree of relationship between the study variables (accountability and performance) hence correlation falls between 0 to -1 (negative relationship) and 0 to +1 (positive relationship) and the regression results (model summary (adjusted  $R^2$ )) was used to determine the variance that existed between the study variables.

### **3.9.2 Qualitative Data analysis technique**

In analyzing qualitative data, the researcher scheduled and conducted interviews with key respondents, this involved sitting down with the interviewee and probing him/her for answers based on the open ended questions that had been listed about the subject matter under investigation.

Later, interpretative analysis was used to examine and classify data in terms of constructs, themes or patterns. These themes or patterns were used to explain phenomenon surrounding

the case mainly political/administrative/financial/professional accountability on performance of the roads sector.

Therefore, all responses that fell within a particular concept or theme were put together as a code to represent the category of responses and supplemented on the quantitative data that was obtained. Further, this involved documentary review results obtained.

### **3.10 Measurement of variables**

All study variables in this study were measured using ordinal scale and nominal scale as explained. Accountability and performance; the relationship of this aspect was measured according to CobiT et al (1999) highlight that a time scale Point Likert reliability rating system ranging from strong agreement represented by 5 to strong disagreement represented by 1 hold constant based on an ordinal scale as the questions are ranked from highest to lowest and have numeric values (Likert scale) assigned to them.

While for background variables including gender, level of education, current designation and experience were measured using the nominal scale as these are not ranked categorically.

### **3.11. Ethical considerations**

The study sought approval or consent from the respondents for carrying out the study.

In addition the study ensured confidentiality of data and results were used for academic purposes only.

## **CHAPTER FOUR**

### **PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS**

#### **4.1 Introduction**

The previous chapter dealt with the methodology used to enable the collection of data from the field of study. This chapter presents results aimed at examining the relationship between accountability and performance of road sector in Pallisa District Local Government. This chapter is structured as follows; starting with the introduction, followed by the response rate, socio-demographic data of the respondents, empirical findings based on the specific objectives of the study presented descriptively and inferentially, and finally the qualitative data obtained as follows:

#### **4.2 Response rate**

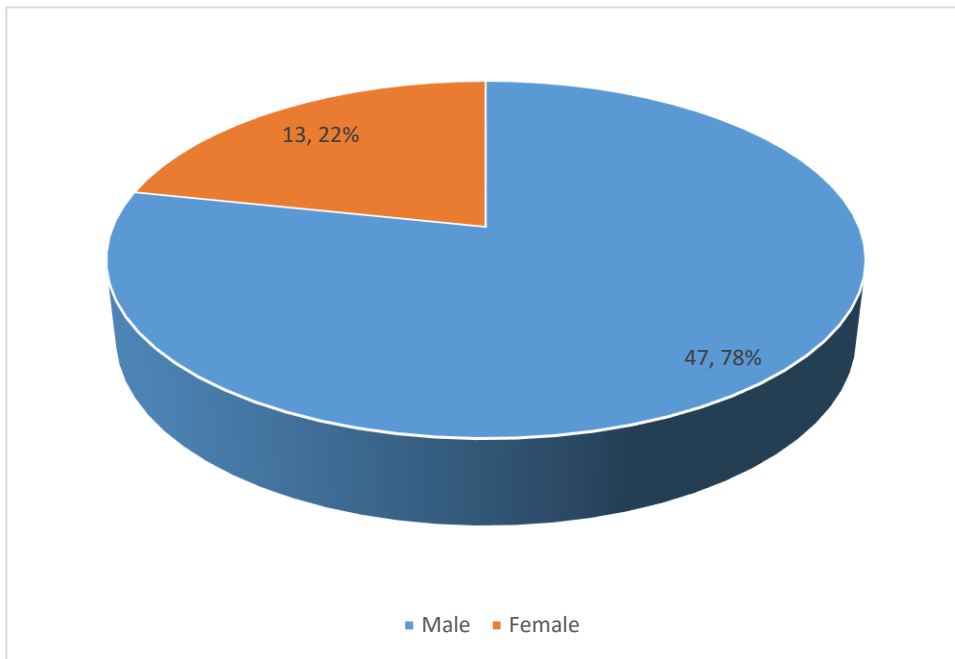
From an accessible population of **180**, a sample size of **166** was selected using scientific procedures for both answering interviews and questionnaires. Out of 109 administered questionnaires, only 60 were returned fully completed constituting (**55.0%**) while 57 interviews were planned of which only 40 were conducted, (**70.2%**). However, the overall response rate obtained was 60.2% (100/166) implying that a response rate between 50% and 75% is accepted in social research as supported by Draugalis, JLR (2009).

#### **4.3 Socio-demographics of the Respondents**

This section presents descriptive findings on the socio-demographic data of the responses ranged as follows; Gender, followed by age, education level, current designation and experience in years.

### 4.3.1 Gender of the Respondents

In this study, male and female respondents who took part in the answering of questions on accountability and performance and the results that emerged are presented in the illustration below:



**Figure 1: Gender distribution of the respondents**

Section 4.2.1 above shows the gender distribution of the respondents in the study captured from the questionnaire. The examination made tells us that there were more male 47(78%) as compared to 13(22%) female suggesting that both gender were represented actively in the study. Further to note is that the male respondents tend to dominate the stakeholder proportion in public accountability especially of road sector in Pallisa District Local Government. To argue further, the researcher was boosted by the fact that despite the presence of more male, cross cutting views were collected from both gender and finally given the nature of manual work involving driving heavy road construction vehicles, coupled with the harsh road working condition for instance dust, spilling oils, windy weather among others, the men would persevere as compared to their female counter parts.



**Table 3: Gender distribution of Interviewees**

<b>Gender</b>	<b>Frequency</b>	<b>Percentage</b>
Male	25	63
Female	15	37
<b>Total</b>	<b>40</b>	<b>100%</b>

**Source: primary data**

The above table shows results obtained from the interview sessions held and they reveal a similar trend with the 25(63%) male dominating compared with 15(37%) female.

This implies that male respondents held more key positions in the district to give reliable information in regards to the subject under study.

#### **4.3.2 Age of the Respondents**

The research set out to find out the age range of respondents in this study. The researcher was keenly interested in establishing whether age was a determinant in accountability and road sector performance in Pallisa District Local Government with the results obtained presented in the table below:

**Table 4: Age distribution of the respondents**

<b>Age distribution</b>	<b>Frequency(n)</b>	<b>Percentage (%)</b>
Below 25 years	1	1%
25-35 years	10	17%
36 and 45 years	32	54%
46 years and above	17	28%
<b>Total</b>	<b>60</b>	<b>100.0%</b>

**Source: primary data**

The age results presented in Table 4 sum up to 60 respondents on which the questionnaires were administered while their corresponding total is 100%. The score of 1(1%) represents respondents who fell below 25 years, 10(17%) were for age between 25-35 years, those

between 36-45 years were 32(54%) and 17(28%) show those respondents above 46 years of age. The ages of these respondents were also important to ascertain the level of maturity of people who are entrusted with the accountability processes in Pallisa District Local Government and the high level of discipline. In addition, this indication may reveal that the active age group of 36 - 45 years because they are the ones who are involved in supervision, monitoring and accountability for public funds in the district. Further, they provided relevant information and had experience required to answers questions on public accountability. Those respondents above 46 years were more experienced thus had good exposure to oversee road sector performance. Conclusively therefore, one can see that, a combination of such age range dominate the district workforce and work towards bettering performance of the district specifically the road sector.

### **Results from Interviews held**

**Table 5: Age distribution of Interviewees**

<b>Age distribution</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>	<b>Percentage</b>
25 – 35 years	2	3	5	13%
36 – 45 years	6	10	16	40%
> 46 years	4	15	19	47%
<b>Total</b>			<b>40</b>	<b>100%</b>

**Source:** Primary data

Also data captured from the face to face interactions held, show none of the male or female respondents interviewed below the age of 25 years, 5(17%) were between 25-35 years, while 6(20%) were between 36 – 45 years and majority were 19(63%) over 46 year. The dominance of males in the service meant continuity of service delivery in the district especially in the road sector which requires energetic individuals to do the technical works.

### 4.3.3 Education level of the Respondents

Literacy level was area of interest by the researcher as he wanted to establish whether being literate, had a stake in ensuring public accountability and road sector performance with all results calculated and presented in Table 6 below;

**Table 6: Education level of the respondents**

<b>Education level of the respondents</b>	<b>Frequency(n)</b>	<b>Percentage (%)</b>
Post Graduate Diploma	6	10%
Degree	22	37%
Diploma	19	32%
Certificate	12	20%
Others	1	1%
<b>Total</b>	<b>60</b>	<b>100.0%</b>

**Source: primary data**

Based on results obtained from the questionnaires and presented in the Table 6 above, degree holders 22(37%) formed the majority, diploma respondents were 19(32%), certificate holders were 12(20%), Post Graduate diploma holders were 6(10%) and only 1(1%) had obtained other education levels. By having respondents with such a level of literacy, it can be said that these respondents were able to read-write and fully understood the notion of being literate. These were able to answer the questionnaire with ease hence contributing to a good completion rate. Lastly, it can be argued that for one to be fully employed by the district, one must have obtained a minimum required qualification for instance degree and diploma qualification which is the requirement for one to obtain a job by the District Service Commission in the district, (DSC Registry, 2014). This implies that virtually all the respondents had the professional capacity to give reliable information in regards to the subject under study.

**Table 7: Education status of Interviewees**

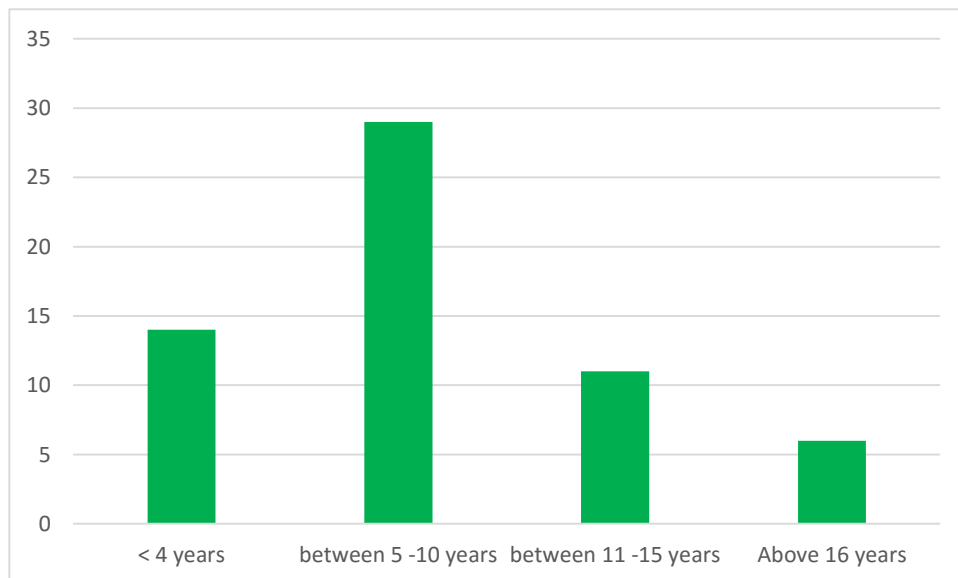
Education	Female	Male	Total	Percentage
PGD	3	2	5	13%
Degree	13	20	33	83%
Diploma	0	2	2	4%
<b>Total</b>			<b>40</b>	<b>100%</b>

**Source:** Primary data

More, details provided during the interview sessions in table 7 above reveal majority degree holders 23(77%), with 5(17%) post graduate holders and only 2(6%) as diploma holders.

This implies that the majority of respondents with degrees were in better position to provide accurate and reliable data to the researcher.

#### **4.4.4 Working Experience of the Respondents**



**Figure 3: Years in Service (Experience) of respondents**

The evidence contained in the illustration above discloses that 14 (23%) respondents had worked for less than 4 years, 29(48%) had worked between 5 – 10 years, 11(18%) had working experience of between 11 to 15 years and 6(11%) had worked for over 16 years.

**Table 8: Experience level of Interviewees**

<b>Experience</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>	<b>Percentage</b>
Less than 4 years	3	5	8	20%
5 – 10 years	5	12	17	43%
11 -15 years	2	8	10	25%
> 16 years	1	4	5	12%
<b>Total</b>			<b>40</b>	<b>100%</b>

**Source:** Primary data

More, details from the interview results in table 8 above revealed majority respondents 17(43%) having working experience between 5-10 years, while 10(25%) interviewees had experience between 11 – 15 years, the 8(20%) had worked for less than 4 years and 5(12%) had the experience of over 16 years. This disclosure can be allied to the fact that of most respondents had completed the probation period as required by the public service and had been confirmed in their positions. Secondly, it can be said that they were experienced enough to understand accountability and performance matters as for this period numerous of the respondents had either engaged in planning and budgeting process, drawing departmental work plans, departmental procurement plans, engaging in the implementation, supervision, monitoring of activities and accountability of funds disbursed to them contributing to quality service delivery for instance road construction. This implies that the more experienced the respondent was the more knowledgeable he is meant to give accurate and reliable data.

#### **4.4 Empirical findings on Accountability and road sector performance in Pallisa District Local Government**

The latent constructs in the study comprised of road sector performance and accountability. Road sector performance was evaluated in relation to time lines, quality of works and cost effectiveness of projects. Secondly, accountability was based upon political, administrative, financial and professional accountability. As earlier presented in chapter three, average indices

for the respective constructs were generated from a 5-point Likert scale comprising varying number of items.

#### 4.4.1. Political accountability and Road Sector performance

Objective one of the study was to establish the relationship between political accountability and performance of road sector construction projects in Pallisa District Local Government, with political accountability broken down into political decisions or resolutions, ordinances and political monitoring of which the questions with their respective responses obtained are reflected in the Table below:

For easy interpretation the mean counts above three reveal agree while mean counts below three reveals disagreement. The standard deviation counts above one reveal divergences of views while that below one reveals communalities (agreement). In addition, all percentage responses are grouped into three categories including agree, neutral and disagree. The **Key:** SA= (5) Strongly Agree, A= (4) Agree, N= (3) Neutral, D= (2) Disagree, SD= (1) Strongly Disagree

**Table 9: Responses obtained on Political Accountability**

<b>Questions on Political Accountability</b>	<b>SD (1)</b>	<b>D (2)</b>	<b>N (3)</b>	<b>A (4)</b>	<b>SA (5)</b>	<b>Mean</b>	<b>StDev</b>
Politicians in Pallisa district promptly account for public resources advanced to them for various activities	8% 5	26% 16	17% 10	37% 22	12% 7	<b>3.17</b>	<b>1.196</b>
There is no interference by the DEC in allocation of funds for roads to be worked upon	30% 18	37% 22	10% 6	17% 10	3% 4	<b>2.33</b>	<b>1.258</b>
There is no interference by the DEC in the identification and distribution of roads to be worked upon	24% 14	45% 27	15% 9	15% 9	1% 1	<b>2.27</b>	<b>1.039</b>
Politicians are not involved in the execution of road contracts in the district	27% 16	37% 22	13% 8	18% 11	5% 3	<b>2.38</b>	<b>1.209</b>
Political leaders do not solicit for bribes from road contracts in the district	23% 14	33% 20	20% 12	15% 9	8% 5	<b>2.52</b>	<b>1.242</b>
DEC regularly make right decisions to ensure accountability and value for money in the road sector	8% 5	20% 12	18% 11	42% 25	12% 7	<b>3.28</b>	<b>1.166</b>

Council makes resolutions on DEC recommendations on road sector performance and actions by CAO	10% 6	17% 10	15% 9	33% 20	25% 15	<b>3.47</b>	<b>1.308</b>
There is no political interference in the tendering process for roads works in the district	30% 18	23% 14	22% 13	17% 10	8% 5	<b>2.50</b>	<b>1.308</b>
District council put in place measures to ensure value for money in the road sector.	10% 6	37% 22	18% 11	37% 22	15% 9	<b>3.27</b>	<b>1.233</b>
There are ordinances passed by council to improve the performance of the road sector in the district	13% 8	23% 14	18% 11	30% 18	15% 9	<b>3.10</b>	<b>1.298</b>
There is a client charter passed by council to promote accountability and quality service delivery in the capital investment in the district and accountability	18% 11	43% 26	22% 13	12% 7	5% 3	<b>3.58</b>	<b>1.078</b>
The DEC regularly monitor roads works/project in this district	1% 1	15% 9	15% 9	48% 29	20% 12	<b>3.47</b>	<b>.999</b>
CAO strictly ensure implementation of the client charter to address issues of transparency & accountability in PDLG	1% 1	20% 12	20% 12	47% 28	12% 7	<b>3.70</b>	<b>1.013</b>
The DEC compiles monitoring reports to council for consideration of any-one who appropriates road funds and contract	10% 6	22% 13	15% 9	43% 26	10% 6	<b>3.22</b>	<b>1.195</b>
The monitoring reports submitted to council by DEC are always objective	10% 6	25% 16	27% 16	35% 21	3% 2	<b>2.97</b>	<b>1.073</b>
Mean score $\sum$ (mean)/number of questions (15) thus (45.23/15) Overall mean= <b>3.015</b>							

**Source: primary data**

Findings obtained about political accountability reveal that majority of the respondents 29(49%) agreed that politicians in Pallisa district promptly accounted for public resources that had been advanced to them for various activities, however, 10(17%) were neutral and 21(34%) disagreed. More still, 40(67%) respondents rejected that there is no interference by the District Executive Committee in allocation of funds for roads to be worked upon although 6(10%) were not clear and 14(20%) agreed.

Finally, with a mean score of (2.27) and a percentage score of 41(69%) respondents constituting the majority that disagreed that there is no interference by the DEC in the identification and distribution of roads to be worked upon, 9(15%) neither agreed nor disagreed and 10(16%) disagreed. These facts reveal that Local Government elected leaders respect the

existing Local Government financial rules and regulations as required by them. As a way of expressing respect, the politicians were able to avail receipts with related voucher paper work and this was evident at every end of each financial year where the records indicated that most of them had cleared their accountabilities.

Further, it can be noted that DEC acted independently or autonomously, it executed its assigned duties that was geared towards ensuring that better performance especially in the road sector was realized. However, fewer politicians engaged in self inflicting interest in most procurement exercises among other key activities which affected the performance of the road sector in the district.

Meanwhile, 38(64%) respondents disagreed that politicians were not involved in the execution of road contracts in the district, with 14(22%) agreed and 8(13%) were neutral. Further, the mean of (2.52) and 34(56%) respondents disagreed that political leaders did not solicit for bribes from road contracts in the district, despite 14(23%) accepting and 12(20%) being neutral meaning that politicians engaged and influenced numerous feeder road contracts by influencing the procurement processes as well as most contracts committee members. That had a negative impact on the nature of roads that were constructed thus shoddy works. More to that, money demands in form of kickbacks, bribes were rampant amongst local politicians.

On whether the DEC regularly makes right decisions to ensure accountability and value for money in the road sector obtained the following; 32(54%) agreed, 11(18%) neutral and 17(28%) were neutral. Other findings reveal that 35(58%) of the respondents agreed to the statement that council makes resolutions on DEC recommendations on road sector performance and actions by CAO, followed by 9(15%) were not sure and 16(27%) respondents disagreed to the statement. The DEC members shared ideas, and shared valuable information about funds spending and accountability. Most of the undertaken decisions entailed number and location of



feeder roads to be worked upon in a given financial year, amount to be spent and when the roads were to be worked upon and also decisions or action to be taken on officers who had mismanaged road funds.

Hence these measures enhanced quick execution of road works. In addition, the DEC was found to have rough ideas that were always based on field reports coming from different locations within the district.

A majority respondents agreed that, 32(53%) agreed that there is no political interference in the tendering process for roads works in the district while 13(22%) disagreed and 15(25%) neither agreed nor disagreed. More, the mean of (3.27), standard deviation of (1.233) supported with a percentage score of (42%) reveals that the majority indicated positively that district council put in place measures to ensure value for money in the roads constructed.

The tendering process that encompasses prequalification of service providers, bidding, bid evaluation and awards was not influenced. Contracts committee members were allowed to execute their work and decisions were made based on the recommendations obtained during the evaluation of bids process. The successful firm was always communicated to and made public hence a gesture for expected services.

Controls for instance on certifications of works through inspections and regular monitoring were in place to ensure that quality roads were constructed by only prequalified construction firms and hence better road works conforming to the standards were exhibited.

Elsewhere, scores constituting 27(46%) agreeing, 22(36%) disagreeing and 11(18%) who were neutral were obtained about the statement that there were ordinances passed by Council to improve the performance for the road sector in the district meaning that the Councils over the time refers to the existing circular instructions, orders, rules & regulations or laws for better

understanding while planning to allocate public resources for development. More, while undertaking local district decisions about most projects for instance the road sector the Council refers to the ordinances.

There is a Client Charter passed by council to promote accountability and quality service delivery in the capital investment in the district and accountability was another of the questions posed with the following scores realized thus 37(51%) agreeing, 10(17%) disagreeing and 13(22%) were neutral.

Similarly, on whether the DEC regularly monitors road works/project in this district had 41(68%) who agreed, 10(16%) disagree and 9(15%) were not sure. The mean score of (3.70) complemented with a standard deviation score of (1.013) were indicators that majority of the respondents agreed that the CAO strictly ensures implementation of the Client Charter to address issues of transparency and accountability in Pallisa District Local Government . These revelations can be tagged to the fact that as budgets are drawn and resources (funds) allocated, district works have to be accomplished and better the local services for the locals to enjoy and therefore for any resources advanced, how they were spent (accountability) is always the first priority.

This promotes better performance. More, it can be said that Pallisa district has a team of Council staff including area Members of Parliament that is entrusted with the task of ensuring that any projects or works were being done within the agreed terms for instance services provided in an agreed time frame and these are of quality or standards among others.

Further, it can said that the CAO is the district accounting officer responsible for accounting for all resources that are spent in the district including road construction and its therefore mandatory that this accounting officer ensures proper implementation of the client charter hence a sign of transparency and accountability hence a gesture for better performance.

Scores obtained about the question on whether the DEC compiles monitoring reports to Council to make recommendations for action to be taken on officer found to have mismanaged road funds and contract were interesting with 35(59%) agreeing, 13(21%) disagreeing and 12(20%) were neutral.

In addition, (38%) respondents agreed that the monitoring reports submitted to Council by DEC are always objective while (35%) disagreed and (27%) were not sure meaning that Pallisa District Local Government has numerous functional staff disciplinary procedures documented in place upon which the district official base to punish most wrong doers at the district after thorough investigations have been conducted hence these are geared towards ensuring that better performance as well as the Local Government staff is realized.

More, it can be observed that there are proper information channel for the District Council through progress and monitoring reports. These reflect the magnitude of work that has been accomplished hence revealing better performance.

Generally, political accountability in Pallisa District Local Government was active as reflected by an overall mean of (3.05) obtained showing positivity in the way questions pertaining to political decisions/resolutions, ordinances and political monitoring were concerned indicating positive responses and chances that political accountability is in place to whoever politician is advanced funds for a certain activity at the district.

#### **4.4.1.1 Correlation results for political Accountability**

In this particular study, there was need to establish the relationship between political accountability and road sector performance in Pallisa District Local Government with emerging results presented in Table 10 below:

**Table 10: Correlation results for Political accountability and Road sector performance**

	<b>Political accountability</b>	<b>Road sector Performance</b>
<b>Political accountability</b> Pearson Correlation	1	.568**
Sig. (2-tailed)		.000
N	<b>60</b>	<b>60</b>
<b>Road Sector Performance</b> Pearson Correlation	.568**	1
Sig. (2-tailed)	.000	
N	<b>60</b>	<b>60</b>

\*\* . Correlation is significant at the 0.01 level (2-tailed). **Source: primary data**

As observed from the table 10 above, it can be held that, a positive moderate and statistically significant relationship (.568\*\*) existed between political accountability and road sector performance while (.000)  $p < 0.01$  at 99.0% confidence (sig level) reveals that both variables move in the same direction as an increase in political accountability brings a positive change in the road sector and n as 60 respondents meaning that by politicians sharing and exchanging political ideas for instance number of feeder roads and their locations, twined with obeying the Local Government ordinances for instance the encroachment on road reserves and the increased monitoring for instance spot checks on road works would result into processing required funds within a specified time frame that would result into better road sector performance within the district.

#### **4.4.1.2 Regression results for political accountability**

Fink (1995) argues that correlation coefficients are not easy to interpret based on the values of +1, 0 and -1 so he recommended another statistic; the coefficient of determination or adjusted  $R^2$  which tells the population of the variation in the dependent variable associated with the variations or changes in the independent variable. The linear regression technique was applied to ascertain factors that were significant in predicting road sector performance in Pallisa District Local Government.

#### **Table 11: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.568 <sup>a</sup>	.322	.311	.57604

a. Predictors: (Constant), Political accountability

Table 11 comprises of the model summary with R as (.568),  $R^2$  as (.322), adjusted  $R^2$  as (.311) and standard estimate of error as (.57604), the adjusted R square is reflected as a better population estimate, useful when equating the R square values between models with dissimilar number of independent variables. It can be said that the adjusted  $R^2$  score of .311 returns a **(31.1%)** thus  $(.311 * 100\%)$  variation of political accountability on the road sector performance. Thus the results suggest evidence of other variables of **(68.9%)** thus (outside the scope of the study) associated with performance of road construction projects, other than the variables mentioned above.

#### 4.4.1.3 Hypothesis one

Hypothesis one that, “There is a relationship between Political accountability and Performance of roads sector construction projects in Pallisa District Local Government”, is accepted.

#### 4.4.1.4 Qualitative data for Political accountability

Some of the qualitative data collected from the field of study on political accountability and road sector performance is reflected below for instance;

One responding official said,

*“Most of the planned district activities have turned political with numerous influences exerted by the top district level management staff. This has been evident in instances of the tendering process, these officials have companies that tender, these are successfully awarded tenders only to do shoddy work, and this is first class corruption that has turned trends in most of the LGs in Uganda”*

Another responding technical staff said,

*“Numerous party differences have negatively contributed to the increased decline on the provision of services including road sector performance in Pallisa district. This is business for locals or beneficiaries not political leaders the game needs to be halted”*

While another interviewee lamented that, *“The district council is responsible for ensuring that measures are in place to ensure value for money in the road sector, however, these measures are frequently violated by the same group of leaders which makes it difficult to provide better services for our people”*

More, another official said, *“Reports detailing what has been done on the roads are always submitted”*

And another argued that, *“Due to routine political monitoring, the sector is able to address concerns of the people as picked up during the monitoring exercise”*

#### **4.4.2 Administrative accountability and Road Sector performance**

The second objective of the study was to investigate the relationship between administrative accountability and performance of road sector construction projects in Pallisa District Local Government. This dimension was sub-divided into time management, meetings and reporting of which the questions below were asked and responses obtained.

**Table 12: Responses obtained on Administrative Accountability**

<b>Questions on Administrative accountability</b>	<b>SD (1)</b>	<b>D (2)</b>	<b>N (3)</b>	<b>A (4)</b>	<b>SA (5)</b>	<b>Mean</b>	<b>St Dev</b>
In the district, time is taken as a key resource in the management of public works	20% 12	30% 18	15% 9	30% 18	5% 3	<b>2.70</b>	<b>1.239</b>
The Office of the CAO is responsible for ensuring that there is timely delivery of services	10% 6	23% 14	18% 11	41% 24	8% 5	<b>3.13</b>	<b>1.171</b>
The contracts committee awards road contracts within time frame allocated	17% 10	13% 8	15% 9	47% 28	8% 5	<b>3.17</b>	<b>1.264</b>

The roads contracted out are normally executed within the time frame allocated	18% 11	32% 19	22% 13	23% 14	5% 3	<b>2.65</b>	<b>1.176</b>
Regular meetings are held to review the performance of the road sector	7% 4	20% 12	22% 13	47% 28	5% 3	<b>3.23</b>	<b>1.047</b>
More than 50% of the invites attend meetings	3% 2	15% 9	20% 12	52% 31	10% 6	<b>3.50</b>	<b>.983</b>
Meetings to plan for execution of roads works are conducted and attended	5% 3	32% 19	18% 11	35% 21	10% 6	<b>3.13</b>	<b>1.127</b>
Resolutions arising from meeting for road projects are implemented by the district engineers within the time frame allocated	13% 8	38% 23	20% 12	22% 13	7% 4	<b>2.70</b>	<b>1.154</b>
Recommendation of meeting held to address gaps in the road works are implemented on time	15% 9	37% 22	20% 12	21% 13	7% 4	<b>2.68</b>	<b>1.172</b>
A report gives people information about one's activity in the LG	10% 6	13% 8	18% 11	43% 26	15% 9	<b>3.40</b>	<b>1.196</b>
The quality of a report reflects one's work	7% 4	17% 10	17% 10	44% 27	15% 9	<b>3.45</b>	<b>1.141</b>
Reports enhance decision making in LG councils	1% 1	8% 5	9% 6	55% 33	17% 10	<b>3.68</b>	<b>1.000</b>
Reports are a form of accountability in public works	1% 1	8% 5	10% 6	47% 28	34% 20	<b>4.02</b>	<b>.965</b>
Reports are for corrective measures by the decision makers for what has gone wrong	1% 1	10% 6	14% 8	57% 34	18% 11	<b>3.80</b>	<b>.917</b>
Reports also facilitate the evaluation of performance of roads contractors in the district	0% 0	10% 6	8% 5	65% 39	17% 10	<b>3.88</b>	<b>.804</b>
Mean score $\sum$ (mean)/number of questions (15), thus (49.12/15) Overall mean= <b>3.274</b>							

**Source: primary data**

**Key:** SA= (5) Strongly Agree, A= (4) Agree, N= (3) Neutral, SA= (2) Disagreed, SD= (1) Strongly Disagreed

For easy interpretation the mean counts above three reveal agree while mean counts below three reveals disagreement. The standard deviation counts above one reveal divergences of views while that below one reveals communalities (agreement). In addition, all percentage responses were grouped into three categories including agree, neutral and disagree.

Administrative accountability was measured in terms of time management with the following four questions posed and answers thereby obtained as detailed below. Findings obtained from the Table above reveal that half of the respondents 30(50%) were negative about the statement that in the district, time is taken as a key resource in the management of public works although 21(35%) were positive and 9(15%) were non-decisive.

More, with a mean result of (3.13) obtained supported by a (49%) agreement show that the Office of the CAO is responsible for ensuring that there is timely delivery of services meaning that for every activity planned and resources allocated in the district budget, road construction for instance is executed based on a scheduled time frame.

In addition, time is attached and valued for any task and views as a key resource to the completion of the work to support service delivery in the district. Further, it can be said that the Office of the CAO, given its role as the sole accounting officer is entrusted with the responsibility of ensuring that for every funds or resources released for a given project, this project must be executed within an approved and agreed schedule.

Question three under administrative accountability focused on whether the contracts committee awards road contracts within time frame allocated with the following percentage scores realized; 33(55%) agreed, while 18(30%) disagreed and 9(15%) were undecided. Similarly, a margin of 30(50%) respondents disagreed that the roads contracted out were normally executed within the time frame allocated as compared with 17(28%) that disagreed and 13(22%) that neither agreed nor disagreed.

These findings can be linked to the fact that the contract committee fully follows the PPDA guidelines of awarding contracts and have to ensure that the contractors work around the stipulated terms and conditions agreed both in the contract and LPO issued hence valuing time as a resource. This can improve road sector performance.

Secondly, it was observed and said that numerous road constructions did not meet the completion deadline as stipulated in the time frames as extensions were normally requested by the contractors citing difficulties in the execution of work in terms of inadequate equipment and sufficient funds thus negatively affecting the road sector in Pallisa District Local Government.



Meetings another dimension representing administrative accountability had five questions posed to the respondents with the following percentage responses obtained as shown below. The mean score of (3.23) reveals agreement in responses obtained on whether regular meetings were held to review the performance of the road sector while a mean of (.3.50) coupled with a standard deviation score of (.983) reveal that more than 50% of the invites attended meetings.

Meaning that communications pertaining to varying stakeholder meetings were both formally and informally communicated clearly indicating the agenda of the meeting, place and the scheduled time for the meetings. In the meetings, views were exchanged and shared about the progress of such projects.

More, many of the stakeholders in the road sector or construction within the district parameters were sent formal invitations, given minutes of the previous meeting and were contacted on phone to urgently come and attend meetings as these were crucial since they involved the use of public resources for infrastructure development hence a gesture of realizing better road sector performance.

Linked to the above are results obtained where 27(45%) respondents indicated that meetings to plan for execution of roads works are conducted and attended by all stakeholders as opposed to 22(37%) that disagreed and 11(18%) that reserved their comments.

Additionally, 31(51%) disagreed that resolutions arising from meeting for road projects are implemented by the district engineers within the time frame allocated however, 17(29%) agreed while 12(20%) were neutral .

Meaning that participatory meetings are arranged or organized and are designed to allow flowing discussions between key stakeholders on how best to provide better services for instance road construction to the locals of the district. On the other hand, it can be noted that

certain ideas and discussions tend to turn political with either side not honoring certain aspects of the contract.

However, some of the resolutions are considered and formally documented to ensure that the locals' needs are attended to hence realization of better road sector performance in this case.

The last item posed under meetings a sub- dimension for administrative accountability was on recommendations of meetings held to address gaps in the road works are implemented on time with the following percentage responses attained namely; 31(42%) disagreement, 12(20%) indecisive and 17(28%) agreeing.

Meaning that much as the district officials valued time as a resource, they were not able to effect most recommendations on time. This would have been attributed to the bureaucratic tendencies of some individuals, fear of breach of contract agreement or insufficient funds needed to support the execution of work.

These in the end would affect the quality of work and the minimal resources that would have been used among others hence negatively affecting the road sector. On the other hand, the fewer recommendations that were implemented might have yielded positive results as supported by the positive answers obtained hence an improvement in the road sector.

Reporting was another sub-dimension that formed administrative accountability, another independent variable. This sub-dimension had a number of questions asked in need of responses of which the following were obtained.

Results reflected in the table above reveal that 35(58%) of the respondents agreed that a report gives people information about one's activity in the Local Government despite the fact that 11(18%) were irresolute and 14(23%) disagreed. More, the mean of (3.45) coupled with a

percentage score of (59%) reveal agreement to the item posed on whether the quality of a report reflected one's work.

These statistics have something in common hence “report” meaning that proper information flow amongst key stakeholder is a platform for better accountability and besides the fact that a certain activity is progressing as expected. It builds confidence of the locals, contractors and district officials engineering the presence of better services.

In addition, all report formats have a standard that is always referred to or used to reflect the quality of work hence vital to the improved performance within the district.

Respondents reflecting the majority (72%) agreed that reports enhanced decision making in Local Government councils and Reports are a form of accountability in public works despite (9%) discrepancy and (10%) hesitance.

Meaning that key discussions and decisions made are formally documented about the progress in the provision of better services for instance road construction and used for present and future reference.

Further, the sharing and exchanging of ideas during meetings is core as areas of weakness are identified and thereby remedies or resolutions obtained hence this is key to improve performance, road sector inclusive.

#### **4.4.2.1 Correlation results for Administrative accountability**

In this particular study, there was need to investigate the relationship between administrative accountability and road sector performance in Pallisa District Local Government with the results obtained presented in Table 13 below;

**Table 13: Correlation results for Administrative accountability and Road sector performance**

	<b>Administrative accountability</b>	<b>Road sector Performance</b>
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<b>Administrative accountability</b>	Pearson Correlation	1	.677**
	Sig. (2-tailed)		.000
	N	60	60
<b>Road Sector Performance</b>	Pearson Correlation	.677**	1
	Sig. (2-tailed)	.000	
	N	60	60

\*\* . Correlation is significant at the 0.01 level (2-tailed).

#### **Source: primary data**

As observed from the table 13 above, it can be held, a high positive and statistically significant relationship (.677\*\*) existed between administrative accountability and road sector performance while (.000)  $p < 0.01$  at 99.0% confidence (sig level) meaning that both variables moved in the same direction hence a change in one variable led to a change in another, and n as 60.

Meaning that when Local Government staff continuously value and manage time well done through completing their assigned duties, being able to process and release contracts' funds, being able to schedule and hold participatory meetings and ensuring that reports are submitted to Council on time for discussion would result into better performance, the road sector inclusive.

#### **4.4.2.2 Regression results for Administrative accountability**

According to Fink, A. (1995), correlation coefficients are not easy to interpret based on the values of +1, 0 and -1 so he recommended another statistic; the coefficient of determination or adjusted R squared which tells the population of the variation in the dependent variable associated with the variations or changes in the independent variable.

The linear regression technique was applied to ascertain factors that were significant in predicting road sector performance in Pallisa district local government.

**Table 14: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
<b>1</b>	.677 <sup>a</sup>	.458	.449	.51525

a. Predictors: (Constant), Administrative accountability

Table 14 comprises of the model summary with R (.677\*\*),  $R^2$  (.458), adjusted  $R^2$  (.449) and standard estimate of error of (.51525), the adjusted R square is reflected as a better population estimate, useful when equating the R square values between models with dissimilar number of independent variables.

It can be said that the adjusted  $R^2$  score of .449 returns a **44.9%** variation administrative accountability had on road sector performance. Thus the results suggest evidence of other variables (**55.1%**) thus (outside the scope of the study) associated with performance of road construction projects, other than the variables mentioned in prior text.

#### **4.4.2.3 Hypothesis two**

Hypothesis two that, “There is a relationship between administrative accountability and performance of the Road sector construction projects in Local Governments, is accepted.

#### **4.4.2.4 Qualitative data for Administrative accountability**

Qualitative data on administrative accountability and road sector performance was obtained from the field of study, provided by key district stakeholders including technical staff among others, to supplement on the questionnaire data that was obtained on the same subject matter with the following results.

Administrative accountability was measured in terms of time management. Findings obtained reveal that half of the respondents interviewed (50%) were negative about the statement that in the district, time is taken as a key resource in the management of public works.

In the interview results, majority of respondents agree to above findings in the questionnaire due to transport problem as most staff come from far and their attitudes are not good due to lack of motivation due to inadequate funding .

One of the Technical officials interviewed observed that,

*“Most of us less value time as a resource yet if and when all planned activities go as per the planned schedule, expected outputs are likely to yield positive results expected”*

Some respondents confirmed that,

*“HOD do not prepare performance reports on time to improve on the service delivery. They only prepare these performance reports when reminded by the CAO”.*

A quotation from one of them said that,

*“Quarterly reports are prepared by most HODS in order to access releases from Central Government.”*

When asked to comment about reporting as a mechanism for proper administrative accountability, one respondent observed that,

*“Some of the Heads do not prepare performance reports on time to improve on the service delivery. They only prepare these performance reports when reminded frequently by the CAO”.*

In the interview, results on whether technical planning meetings are held on monthly basis are in line with the questionnaire findings. Many respondents reported that TPC meetings are held on monthly basis by HOD. One reported, that

*“There is a schedule for holding TPC meetings at the end of every month.”*

The minutes of these meetings are assessed every year; therefore we can’t avoid it,” This finding could mean that technical planning meetings are held monthly to improve service delivery in the district. One respondent said that;

*“TPC meetings held are not useful, as most of the administration issues are discussed instead of the technical issues. “I feel that there is no relevance of holding such meetings.”* There are some findings that could suggest that; the TPC meetings held on monthly basis do not provide better services in the district.

*On types of meetings one interviewee said,*

*“There are TPC, DEC, COUNCIL among others that are held by the district team as they are mandatory and an assessment area”.*

*On importance of meetings, one interviewee said,*

*“Meetings provide feedback on actual work done and also provide explanation on what has happened.”*

In documentary review, Pallisa District Local Government Annual Assessment Report (2012/2013) by MOLG revealed that the District Technical Planning Committee meetings were held on monthly basis.

Attendance was appropriate and issues discussed in the meetings were relevant to the District Council objectives. Likewise, at sub-county level, Sub- county Technical Planning Committees met as required. The meetings were attended by all technical staff and issues discussed were also appropriate.

The majority of respondents agreed that Pallisa District Local Government recruits qualified personnel in the road sector which is in line with the Questionnaire findings. Many respondents reported recruitment of the personnel in the district is based on the required qualifications and experience in support of the findings, the researcher quoted one of the respondents who reported that the DSC follows PSC recruitment guidelines.

However, some respondents had different opinions that there is no fairness in the district recruitment of qualified personnel as there are high examples of abuse, reported to either accountability institutions like IGG or PSC.

The documentary review results revealed that, regulations of recruitment are being followed by the DSC to appoint qualified personnel in Pallisa District Local Government. The IGG report of 2011 revealed that the DSC advertised posts of DE and CFO but no applicant was short-listed due to lack of the requirements met. Hence the allegation that the DSC was recruiting staff unprofessionally was invalid.

#### **4.4.3 Financial accountability and Road Sector performance**

Objective three was to find out the relationship between financial accountability and performance of road sector construction projects in Pallisa District Local Government with financial accountability broken down into mainly budgeting and accounting, of which the following questions set returned the responses reflected in the Table 15 below:

**Table 15: Responses obtained on Financial Accountability**

<b>Questions on Financial Accountability</b>	<b>SD (1)</b>	<b>D (2)</b>	<b>N (3)</b>	<b>A (4)</b>	<b>SA (5)</b>	<b>Mean</b>	<b>St Dev</b>
There is proper financial accountability for road construction financial resources in Pallisa district	1% 1	7% 4	13% 8	49% 29	30% 18	<b>3.98</b>	<b>.930</b>
The district 5 – year development plan is regularly prepared and reviewed	3% 2	5% 3	7% 4	47% 28	38% 23	<b>4.12</b>	<b>.976</b>



My DLG has an approved budget 2014/2015	3% 2	8% 5	8% 5	42% 25	39% 23	<b>4.03</b>	<b>1.057</b>
District budgets prepared are usually realistic	5% 3	18% 11	10% 6	47% 28	20% 12	<b>3.58</b>	<b>1.154</b>
District budgets cater for national priorities	1% 1	5% 3	10% 6	62% 37	22% 13	<b>3.97</b>	<b>.823</b>
75% of the district budgets are normally for capital investment	1% 1	12% 7	15% 9	58% 35	13% 8	<b>3.70</b>	<b>.908</b>
Budgeting is one of the pillar of accountability in LGs	5% 3	7% 4	5% 3	43% 26	40% 24	<b>4.07</b>	<b>1.087</b>
All stakeholder are usually involved in the budgeting process including CSOs and development partners	3% 2	10% 6	10% 6	55% 33	22% 13	<b>3.82</b>	<b>1.000</b>
The budget was approved by 31 <sup>st</sup> August 2014	3% 2	12% 7	8% 5	43% 26	34% 20	<b>3.92</b>	<b>1.094</b>
Accounting enhances prioritization of scarce resources	1% 1	5% 3	8% 5	56% 33	30% 18	<b>4.07</b>	<b>.861</b>
Accounting helps senior managers of local government make right decisions	0% 0	5% 3	7% 4	51% 31	37% 22	<b>4.20</b>	<b>.777</b>
My LG has all required books of accounts written and maintained according to PFA Act, 2003	0% 0	5% 3	13% 8	50% 30	32% 19	<b>4.08</b>	<b>.809</b>
My LG produces mandatory monthly, quarterly, ½ year and annual financial statements to enhance upwards and downwards accountability	1% 1	12% 7	8% 5	52% 31	27% 16	<b>3.90</b>	<b>.986</b>
Mean score $\sum$ (mean)/number of questions (13), thus (51.44/13) Overall mean= <b>3.95</b>							

**Source: primary data**

**Key:** SA= (5) Strongly Agree, A= (4) Agree, N= (3) Neutral, SA= (2) Disagreed, SD= (1) Strongly Disagreed.

For easy interpretation the mean counts above three reveal agreement while mean counts below three reveals disagreement. The standard deviation counts above one reveal divergences of views while that below one reveals communalities (agreement).

In addition, all percentage responses were grouped into three categories including agree, neutral and disagree

Budgeting as a sub- dimension of financial accountability had 09 questions. Two of these questions fetched the following 47(79%) agreed that there is proper financial accountability for

road construction financial resources in Pallisa district, 8(13%) were not sure and 5(8%) disagreed.

Further, 51(85%) agreed that the district 5 –year development plan is regularly prepared and reviewed, 4(7%) were not sure and 5 (8%) disagreed.

With financial accountability, there was some agreement from the public that funds or resources were being correctly allocated and used to improve service delivery for instance road construction for the locals within the district to use.

Further, the presence of such roads was evidence to show proper accountability despite the fact that, some of the roads were shoddily constructed hence a revelation of the misappropriation of funds as indicated by the disagreement score above.

More, the District Council after incorporating all relevant activities into a final budget and later a development plan signals how they value the importance of development, road sector improvement inclusive and by doing so they are mandated to revisit the numerous activities drawn to see whether they were realized at every end of period, hence expectations of better performance.

In addition, the mean score of (4.03), with a percentage score of (81%) clearly indicate that most respondents agreed that Pallisa District Local Government has an approved budget 2014/2015. Similarly, 40(87%) indicated that the district budgets prepared are usually realistic, followed by 14(23%) who disagreed and 6(10%) were not sure.

Indeed, other facts including 50(84%) agreed while 4(6%) disagreed and 6(10%) were neutral to the statement that Pallisa District local government budgets cater for national priorities meaning that all Local Government departments and sections formally addressed their key activities that needed funding to the district and these were integrated into a final budget that

clearly show each vote holder and which resources they planned for, hence Pallisa District Local Government has a functional and approved budget frequently referred too during the execution of key district activities.

More, for any company or business to thrive, proper documentation in form of expenditure and income in relation to what needs to be done must be in place. This acts as a point of financial reference.

More, it can be noted that much as the district caters for its local needs, it's a national initiative done by the Government through all local governments to ensure that its citizens are availed social services for instance roads, primary health care among others.

A majority of respondents 43(71%) believed that 75% of the district budgets are normally for capital investment while 9(15%) neither agreed nor disagreed and 8(13%) disagreed. On whether budgeting is one of the pillar of accountability in local government s; 50(83%) agreed, 3(5%) were not sure and 7(12%) disagreed, not forgetting a mean score of (4.07) obtained.

On the matter of capital investment, the positive responses obtained reflect the fact that both politicians and technocrats value infrastructure developments such as the road sector as being a key engine to meaningful development of a given nation like Uganda.

While budgeting clearly plays the most appropriate means upon which resources are availed, how they should be spent and thereafter accounted for. Budgeting is a crucial tool as it tends to track the district performance in terms of resources allocated and the varying progress of works. This to a much greater level highlights the need for more improvement in the way services for instance road construction is established within the district.

Further still, all stakeholders are usually involved in the budgeting process including CSOs and development partners was another question posed with the following realized; 46(74%) agreed, 6(10%) were not sure and 8(13%) disagreed.

Another question that the budget was approved by 31st August 2014 had the following scores hence; 46(79%) agreed, 5(8%) were not sure and 9(15%) disagreed meaning that the nature of developing the district budget was participatory in nature and involved a number of stakeholders. Sub-counties are requested to provide their input in terms of sub budgets which are drawn and later integrated into a final district budget.

Among those that were involved in the budgeting process included the district technocrats' councilors, members of statutory bodies and civil society. This was further key to the operations of key district activities for instance road construction among others. More, after the frequent reviews of the drafted budgets by sectoral committees of council, through numerous budget meetings to discuss activities, key priority areas and where financial resources thus revenue would be identified and collected support the execution of work.

In addition, after the reviews, the final budget is later approved by the District Council. This suggested that the district was able to enhance financial accountability for better service delivery especially in the road sector.

Four questions were posed on accounting another sub dimension of financial accountability with the following scores obtained. The first two questions included whether accounting enhances prioritization of scarce resources with the mean of (4.07), standard deviation of (.861) obtained and a percentage score of (86%) realized hence reflecting agreed.

More, 53(88%) respondents agreed that accounting helps senior managers of local government make right decisions, 3(5%) disagreed and 4(7%) were indecisive meaning that Local

Government accountability was mandatory to whoever accessed financial resources. It incorporates, initializing, verifying, approval and processing of funds which later are subject to presenting a record of how local funds were spent, rather than how it was earned.

The Local Government accounting record take the form of a collection of funds, each fund having a distinct purpose, ranging from operational expenses to funding the various activities of the district hence improves performance for instance the road sector.

More, the last two questions had the following percentage score obtained on accountability with 49(82%) agreeing that the Local Government has all required books of accounts written and maintained according to Public Finance and Accountability Act of 2003, with 8(13%) were neutral and 3(5%) disagreed. In addition, 47(79%) indicated that their Local Government produces mandatory monthly, quarterly, ½ year and annual financial statements to enhance upward and downward accountability, while 8(13%) disagreed and 5(8%) were neutral.

It can be noted that records management within Local Governments is considered a delicate matter, keeping daily records of Local Government financial transactions complies with the Public Finance and Accountability Act of 2003. By doing so, it is important that Local Government staff have made it a habit of recording the any financial transactions upon which Council bases to undertake precise and efficient financial decisions.

It's important that by keeping financial records or accounts are accurate and up to date, the Local Government officials are able to draw up true and fair final accounts at every end of each financial year as they encompass records of all council income and expenditure, such as receipts, invoices and purchase orders, payments in and out, etc.

On the other hand, most of the financial records have gone missing or misplaced causing suspicion on how the local funds are managed hence indicated by the disagreement, this is likely to affect the performance of the district, road sector inclusive.

Finally, it can be said that by financial accountability scoring an overall mean of **(3.95)** obtained from respondents responses, reveal that Local Government staff believed that mandatory financial accountability provided value for money as far as better road sector performance was concerned. This could mean that the District provided better services as far as financial accountability was concerned.

#### **4.4.3.1 Correlation results for financial accountability**

In this study, there was need to establish the relationship between financial accountability and road sector performance in Pallisa District Local Government using the Pearson correlation product moment technique with emerging results presented in Table 16 below.

**Table 16: Correlation results for financial accountability and Road sector performance**

	<b>Financial accountability</b>	<b>Road sector Performance</b>
<b>Financial accountability</b> Pearson Correlation	1	.365**
Sig. (2-tailed)		.000
N	<b>60</b>	<b>60</b>
<b>Road Sector Performance</b> Pearson Correlation	.365**	1
Sig. (2-tailed)	.000	
N	<b>60</b>	<b>60</b>

\*\* . Correlation is significant at the 0.01 level (2-tailed).

#### **Source: primary data**

As observed from the table 16 above, it can be held, a low but statistically positive relationship (.365\*\*) existed between financial accountability and road sector performance while (.000)  $p < 0.01$  at 99.0% confidence (sig level).

meaning that both variables moved in the same direction as a change in one variable resulted into change in another and n as 60 meaning that when and if the Local Government departmental staff prepare and submit their departmental budgets detailing numerous activities and estimates, ensuring that these budgets are integrating into a final budget and being able to fully account for funds or resources advanced or allocated to them, would result into better district performance especially the road sector.

#### **4.4.3.2 Regression results for financial accountability**

Regression was also carried out to ascertain factors that are significant in predicting road sector performance in Pallisa District Local Government. A linear regression model was used to determine the variance budgeting and accounting as sub dimensions for financial accountability had on the performance of the road sector.

Fink (1995) argues that correlation coefficients are not easy to interpret based on the values of +1, 0 and -1 so he recommended another statistic; the coefficient of determination or R which tells the population of the variation in the dependent variable associated with the variations or changes in the independent variable. Results obtained are reflected in the Table 17 below:

**Table 17: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.365 <sup>a</sup>	.133	.118	.65164

a. Predictors: (Constant), Financial accountability

Table 17 comprises of the model summary with R (.365),  $R^2$  (.133), adjusted  $R^2$  (.118) and standard estimate of error, the adjusted R square is reflected as a better population estimate, useful when equating the R square values between models with dissimilar number of independent variables.

It can be said that the adjusted  $R^2$  score of (.118) returns an (11.8%) variance financial accountability had on road sector performance thus the results suggest evidence of other variables (outside the scope of the study) associated with performance of road construction projects, other than the variables mentioned in prior text.

#### **4.4.3.3 Hypothesis three**

Hypothesis three was that, “There is a relationship between financial accountability and performance of road sector construction projects in Pallisa District Local Government”, is accepted.

#### **4.4.3.4 Qualitative data for financial accountability**

Qualitative data on financial accountability and road sector performance yielded some of the following results as explained below;



The interview results revealed similar findings that final accounts are produced within the stipulated time to provide better services in the district. An interviewee from the Finance Department backed this finding by saying that; *“Preparation of the final accounts is mandatory requirement for the district to qualify for the government grants.*

*” Therefore; each financial year we prepare financial accounts for onward submission to the AG office.”*

However, some respondents complained of the quality of Final accounts because of the queries raised by the Auditor General.

Quote incidences of one civil society organization respondent who complained that the Final accounts are not presented to council for discussion for remedial actions.

Similarly, the interview results revealed that budgets are approved by the District Council. A respondent from Finance department supported this finding by stating that,

*“The district for the last 5 years has prepared realistic budget estimates.”*

On the other hand, some respondents reported that approved budgets are not realistic which results into audit queries as they are never achieved. One respondent complained of non-participation by all stakeholders. The researcher believes that these negative findings are not in line with the government policy on accountability in the utilization of public resources for better service delivery in the district.

In another related interview a respondent observed that,

*“Without participatory planning (bottom-up), there is no way local leaders can take into account the wishes and needs of their communities in the road sector. This is a concrete foundation for most district finances including revenues and expenditures”*

While another interview said,

*“Budget preparation is done systematically. First it calls for department identification of key tasks and allocating estimated resources, the department budgets are then integrated into single budget and thereby planned alongside the development plan”*

While another interviewee said,

*“Budget performance is average due budgetary cuts by central government and also poor local revenue collection” which is in support of the questionnaire results”.*

In another related interview a respondent observed that,

*“There is no timely accountability submitted to the relevant offices by the Heads of Department, instead it is demanded by the CAO, AG and CFO through writing constant reminders”* which also supports the questionnaire results.

While another interviewee said,

*“There are normally audit queries in the road sector arising from mismanagement of road funds and equipment much as final accounts are provided on time”*

While another interviewee,

*“Proposed that in order to improve local revenue collection, the district should ensure the public is sensitized on importance of paying taxes”*

The documentary review results revealed by Pallisa District Local Government National Assessment reports (2012/13, 2013/2014) were in agreement with the questionnaire findings. The District Annual Assessment Report indicated that FY 2012/2013, final accounts were produced according to the Local Government Financial and Accounting Regulations, 2007. The report further indicated that all final statements for 2012/2013 were in place and in line

with the prescribed format of Financial Regulations; 2007. The report also indicated final accounts were submitted to the Auditor General within the time frame set.

#### 4.4.4 Professional accountability and Road Sector performance

The fourth objective of the study was to establish the relationship between professional accountability and performance of roads sector construction projects in Pallisa District Local Government. Professional accountability was categorized into preparation of Bills of Quantities (B.O.Qs), technical supervision, management of equipment/plants and certification of payments of which the following questions set returned the responses reflected in the

Table 18 below:

**Table 18: Responses obtained on Professional Accountability**

<b>Questions on professional accountability</b>	<b>SD (1)</b>	<b>D (2)</b>	<b>N (3)</b>	<b>A (4)</b>	<b>SA (5)</b>	<b>Mean</b>	<b>StDev</b>
BOQs for civil works are normally prepared on time	3% 2	22% 13	10% 6	48% 29	17% 10	<b>3.53</b>	<b>1.112</b>
BOQs prepared by engineers and user department takes into consideration value for money principle for public works	3% 2	18% 11	18% 10	48% 29	13% 8	<b>3.50</b>	<b>1.050</b>
BOQs are used by road contractors during execution of roads works	8% 5	10% 6	7% 4	57% 34	18% 11	<b>3.67</b>	<b>1.145</b>
BOQs is the basis for effecting payments for roads works done in the district	3% 2	10% 6	13% 8	55% 33	18% 11	<b>3.75</b>	<b>.985</b>
Proper BOQs is part of accountability for public funds channeled to the road sector in the district	3% 2	3% 2	10% 6	60% 36	23% 14	<b>3.97</b>	<b>.890</b>
In appropriate BOQs is a source of fraud in the management of roads funds in the district	3% 2	12% 7	10% 6	42% 25	33% 20	<b>3.90</b>	<b>1.100</b>
Technical supervision by district engineers is done on time	7% 4	35% 21	13% 8	38% 23	7% 4	<b>3.03</b>	<b>1.134</b>
Site engineers are well facilitated to do their work	10% 6	25% 15	13% 8	32% 19	20% 12	<b>3.27</b>	<b>1.202</b>
Road engineers are well qualified and competent to supervise road works	8% 5	23% 14	17% 10	38% 23	13% 8	<b>3.25</b>	<b>1.202</b>
Connivance between technical supervisors and contractors compromise on the quality of road works is minimal	30% 18	15% 9	27% 16	23% 14	5% 3	<b>2.58</b>	<b>1.279</b>
I am satisfied with the performance of the road sector in the district	30% 18	30% 18	15% 9	20% 12	5% 3	<b>2.40</b>	<b>1.251</b>

The district road equipment/plants are properly managed	12% 7	18% 11	5% 3	53% 32	12% 7	<b>2.85</b>	<b>1.176</b>
Certificate of payments issued are genuine completed road works	15% 9	30% 18	18% 11	29% 17	8% 5	<b>2.85</b>	<b>1.233</b>
Certificate of payments issued by the district engineer take into consideration value for money principle	13% 8	32% 19	13% 8	32% 19	10% 6	<b>2.93</b>	<b>1.260</b>
Are you satisfied with the performance of the CAO in the payment so far made for road works in the district?	15% 9	25% 15	20% 12	35% 21	5% 3	<b>2.90</b>	<b>1.189</b>
$\Sigma$ (mean)/number of questions (15) thus (48.38/15) Overall mean= <b>3.22</b>							

**Source: primary data**

**Key:** SA= (5) Strongly Agree, A= (4) Agree, N= (3) Neutral, SA= (2) Disagree, SD= (1) Strongly Disagree.

A number of (06) question were set, asked and answered by the respondents about preparation of BOQs with the following results obtained. The mean result of (3.53) and percentage score of (65%) reveal agreement to the question that BOQs for civil works are normally prepared on time, although (25%) disagreed and (10%) were wavering.

BOQs prepared by engineers and user department takes into consideration value for money principle for public works another item posed had the following responses obtained including the mean score of (3.50), agreed return of (62%), disagreed return of (21%) and uncertainty return of (18%).

These revelations can be attributed to the fact that district engineers were able to develop proper bill of quantities (B.O.Q) enabling all contractors tendering for a contract have an overview of the price on exactly the same information. Subsequent to this, B.O.Qs is used for post-tender work such as: material scheduling; construction planning; cost analysis; and cost planning.

Due to the re-work involved in the post-tender use of the B.O.Q, the extent of use of the B.O.Q is important. The 're-work' is any work such as; modification, or grouping, or breaking up of data when used for a particular task by a management group. Despite these above, numerous

weaknesses for instance inflating rates and inadequate expertise might have affected the drawing of B.O.Qs hence affecting the quality of road construction works.

Item three was on whether BOQs were used by road contractors during execution of road works with the following obtained mainly 45(75%) agreement, 4(7%) neutral and 11(18%). In addition, BOQs is the basis for effecting payments for road works done in the district representing item 4 yielded the following scores; 44(73%) agreement, 8(13%) neither agreed nor disagreed and 8(13%) disagreement meaning that B.O.Qs enabled all contractors tendering for a road contract have an overview of the price on exactly the same information. Subsequent to this, BOQs are used for post-tender work such as: material scheduling; construction planning; cost analysis; and cost planning.

Further, it can be said that the presence of B.O.Qs during the road sector construction meant a very strong platform or basis for financial administration of the contract hence leads to better performance.

The mean score of (3.97) combined with an (83%) return highlight the fact that many of the respondents agreed that proper BOQs was part of accountability for public funds channeled to the road sector in the district. Another question that the in appropriate

BOQs is a source of fraud in the management of road funds in the district scored as follows; (75%) agreement, (10%) neutrality and (15%) disagreement. It can be said that cost certainty is generally high but depends on the degree of completeness of design at the time when the bills of quantity are prepared and the accuracy of the bills of quantities and gives a good basis for measurement, valuation of variations and for the calculation of interim valuations and the eventual final account and creates a low risk and low-cost tendering environment allowing bidders to give their most competitive price because the risk for the contractor is well

understood and defined. However, issues of financial mismanagement for instance through inflation of rates/prices in B.O.Qs were evident as indicated by the respondents.

With a set of (05) questions set about technical supervision, the following results were obtained mainly; 27(45%) reflecting the majority, positively indicated that technical supervision by district engineers was done on time compared with 25(42%) who disagreed and 8(13%) that were neutral.

Item two that the site engineers are well facilitated to do their work returned the following; (53%) agreement, 8(13%) irresolute and 21(35%) disagreement. More, (51%) of the respondents believed that the road engineers were well qualified and competent to supervise road works. However, (31%) disagreed and (17%) were not sure. It can be said that by providing the technical supervision, well qualified and registered engineers or other personnel were sent to the numerous sites using the district vehicles.

The exercise even involved construction supervision (ranging from the management of design works to obtaining the road completion certificate), exercised by the Contractor (Customer), to ensure that the construction of the road corresponded to the road design and fulfilled the requirements of the contractor agreement, observation of the laws and other legal acts, met the requirements of normative technical documents, normative building safety documents, and the purpose certificate among others.

Further, the team was capable of offering a full service, from compiling the procurement documents and consulting the customer about the arrangement of the procurement procedures up to entering contracts. In cooperation with other departments and partners they were able to offer a service starting from planning to implementation of the scheduled inspections. When providing the road construction/renovation supervision service, the team took the responsibility of ensuring high-quality implementation and outcome.

The mean return of (2.58) linked to (45%) percentage return reveal disagreement in responses about the statement that no connivance between technical supervisors and contractors to compromise on the quality of road works in Pallisa District Local Government existed despite having 17(28%) and 16(27%) agreement and finally, (25%) respondents agree that they were satisfied with the performance of the road sector in the district while (60%) disagreed and (15%) neither agreed nor disagreed respectively’

Meaning that the Local Government technical supervisors observed their professional ethical code of conduct as required in engineering. Based on this code, disclosure of any known or potential conflicts-of-interest to employers or clients by promptly informing them of any business association of interest, or other circumstance which could influence, or appear to influence, the engineer's judgment or the quality of services rendered, although, some pockets of connivance were evident as indicated by the disagreed margin.

The third sub- dimension for professional accountability was to do with management of equipment/plant with a question posed. On whether, the district road equipment/plants are properly managed many of the respondent were inline 39(65%) agreed, followed by 28(30%) disagreement and lastly 2(5%) were neutral.

Meaning that heavy and medium duty equipment specifically designed for executing construction tasks for instance dumpers, bull dozers, excavators, wheel loaders and generators among others were well maintained, frequently services and their licenses often renewed among others was performed by the engineering department.

Further, these were well registered in the fixed assets register and timely audited. A combination of these ensured that they could not break down thus supporting the execution of road sector works hence better performance.

The fourth sub-dimension of professional accountability had certification of payments as a sub-dimension with three questions posed and the answers that emerged are revealed below. Majority of the respondents (45%) were negative about the idea that certificate of payments issued by the district engineer are for genuine completed road works, (18%) were neutral and (37%) agreed.

Certificates of payments issued by the district engineer take into consideration value for money principle was another of the questions posed with 42% agreement, (13%) neutrality and (45%) disagreement indicating that there were irregularities reported such as issuing certificates for incomplete, shoddy works and for no work at all.

On whether respondents were satisfied with the performance of the CAO in the payment so far made for road works in the district?, majority 24(40%) disagreed, while another 24(38%) agreed and 12(20%) neither agreed nor disagreed respectively meaning that much as prequalified contractors were awarded tenders on time and execution of road construction work done as per the schedule, the CAO did not give priority to payments for road sector contracts.

Generally, it can be said that professional accountability applicability created better road sector performance with a (3.22) mean score obtained.

#### **4.4.4.1 Correlation results for Professional accountability**

In this particular study, there was need to establish the relationship between Professional accountability and Road sector performance in Pallisa District Local Government with emerging results presented in Table 19 below:



**Table 19: Correlation results for Professional accountability and Road sector performance**

	<b>Professional accountability</b>	<b>Road sector Performance</b>
<b>Professional accountability</b> Pearson Correlation	1	.751**
Sig. (2-tailed)		.000
N	<b>60</b>	<b>60</b>
<b>Road Sector Performance</b> Pearson Correlation	.751**	1
Sig. (2-tailed)	.000	
N	<b>60</b>	<b>60</b>

\*. Correlation is significant at the 0.01 level (2-tailed). **Source:** primary data

As observed from the table 19 above, it can be held, a high statistically significant positive relationship (.751\*\*) existed between professional accountability and road sector performance while (.000)  $p < 0.01$  at 99.0% confidence (sig level) meaning that both variables move in the same direction and n as 60.

The result can be linked to the fact that road Engineers made detailed BOQs available to suppliers or contractors, they offered timely technical supervision of road works and sites, they oversaw the maintenance of equipment where inventory, servicing, renewal of licenses among others were done.

More, the issuing out of certificates meant that road construction was complete with payments sanctioned thereafter for the contractor would result into better performance including road construction.

#### **4.4.4.2 Regression results for Professional accountability**

According to Fink (1995), correlation coefficients are not easy to interpret based on the values of +1, 0 and -1 so he recommended another statistic; the coefficient of determination or adjusted R squared which tells the population of the variation in the dependent variable associated with the variations or changes in the independent variable.

**Table 20: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.751 <sup>a</sup>	.565	.557	.46182

a. Predictors: (Constant), Professional accountability

Table 20 comprises of the model summary with R (.751),  $R^2$  (.565) adjusted  $R^2$  (.557) and standard estimate of error (.46182), the adjusted R square is reflected as a better population estimate, useful when equating the R square values between models with dissimilar number of independent variables. It can be said that the adjusted  $R^2$  score of (.557) returns a **(55.7%)** variance professional accountability on road sector.

Regressions were also carried out to ascertain factors that are significant in predicting performance of road construction projects. Thus the results suggest evidence of other variables **(44.3%)** hence (outside the scope of the study) associated with performance of road construction projects, other than the variables mentioned in prior text.

#### **4.4.4.3 Hypothesis four**

Hypothesis four that, “There is a relationship between professional accountability and performance of roads sector construction projects in Pallisa District Local Government”, is accepted.

#### **4.4.4.4 Qualitative data for Professional accountability**

Qualitative data about professional accountability and road sector performance was obtained from the field of study, provided by key district stakeholders including technical staff, politicians, civil society among others, to supplement on the questionnaire data that was obtained on the same subject matter with the following results;

One Technical engineer said,

*“The BOQ provides a post-contract administration tool and becomes a basis for the evaluation of progress payments. The calculation of this progress claims is straightforward and reliable. This certainty offers contractor, principal and financiers peace of mind in the knowledge that all work is being carried out at prices fair and reasonable to all involved”*

While another technical official said,

*“The Local Government road construction BOQ provides a sound, common basis for the valuation of variations. Also, the prices for variations are reduced by the use of BOQ unit rates. Without a BOQ, the pricing of variations leads to more protracted negotiations and hence affects road construction”*

Another said,

*“Because of the amount of detail required in a BOQ, there is a significant chance of finding errors, omissions and discrepancies between drawings and the BOQ, with consequent disputation. This risk of disputation arising from misinterpretation and error outweighs the advantages of BOQ hence a lot of precautions need to be in place”*

On the Management of equipment, one Technical staff said,

*“With the proper management of road equipment, smooth execution of road works can be realized or accomplished within a reduced time frame. For instance with the use of compaction equipment, operators are easily involved in fine grading operations and hence grade surfaces to very fine tolerances”*

#### 4.5. Road Sector performance (Dependent Variable)

The road sector performance as a dependent variable comprised of dimensions; economy, efficiency, effectiveness and timelines. It was upon these dimensions that the researcher set a number of questions with the responses in Table 21 showing how these were answered.

**Table 21: Percentage Responses on Road Sector Performance**

<b>Questions on Road Sector Performance</b>	<b>SD (1)</b>	<b>D (2)</b>	<b>N (3)</b>	<b>A (4)</b>	<b>SA (5)</b>	<b>Mean</b>	<b>StDev</b>
Are you satisfied with the performance of the Road sector in Pallisa district?	20% 12	35% 21	22% 13	20% 12	3% 2	<b>2.52</b>	<b>1.127</b>
Road Projects in Pallisa district are implemented within the time frame indicated in the approved budget	23% 14	32% 19	13% 8	30% 18	1% 1	<b>2.55</b>	<b>1.199</b>
PDLG co-funds road construction in the district	5% 3	13% 8	27% 16	43% 26	12% 7	<b>3.43</b>	<b>1.031</b>
PDLG releases road funds to contractors within the timeliness set for road construction	6% 4	23% 14	27% 16	37% 22	7% 4	<b>3.13</b>	<b>1.065</b>
PDLG has sufficient funds to support road construction in the district	25% 15	45% 27	15% 9	12% 7	3% 2	<b>2.23</b>	<b>1.064</b>
There is timely release of road funds from central Government to PDLG	23% 14	32% 19	25% 15	17% 10	3% 2	<b>2.45</b>	<b>1.126</b>
All planned district roads for construction every Financial Year are normally completed/commissioned	35% 21	47% 28	10% 6	7% 4	1% 1	<b>1.93</b>	<b>.936</b>
Pallisa district roads are of good quality	35% 21	35% 21	13% 8	17% 11	0% 0	<b>2.12</b>	<b>1.075</b>

	21	21	8	10	0		
$\Sigma$ (mean)/number of questions (8) thus (20.36/8)							Overall mean= <b>2.545</b>

**Source: primary data**

**Key:** SA= (5) Strongly Agree, A= (4) Agree, N= (3) Neutral, SA= (2) Disagree, SD= (1) Strongly Disagree

For easy interpretation the mean counts above three reveal agree while mean counts below three reveals disagreement. The standard deviation counts above one reveal divergences of views while that below one reveals communalities (agreement). In addition, all percentage responses were grouped into three categories including agree, neutral and disagree.

Item one posed to the respondents was on whether the respondents were satisfied with the performance of the Road sector in Pallisa district? With the following answers obtained; 33(55%) disagreed, 13(22%) were neutral and 14(23%) agreed.

More, 33(35%) respondents disagreed that the Road Projects in Pallisa district were implemented within the time frame indicated in the approved budget posed as item 2, while 19(31%) were in agreement and 8(13%) who were not sure.

These revelations can be linked to the fact most stakeholders were not satisfied with the nature of most road works or constructions that were taking place within the districts. Most of the works were pending, dusty and numerous road materials and equipment scattered along-side the roads awaiting the release of funds. In a related interview, one official said,

*“In one way or another, road construction delays are expected and are common here!, you know the Government at times releases funds on time,*

*however, its processing from other responsible Ministries may delay where in the long run, the district projects are held back as well”*

To supplement on the Qualitative information above, the delay in the processing or release of funds may halt the scheduled district activities including the road construction project as resources are lacking. This continues to anger the local public as there is no construction progress at all.

Secondly, it can be noted that time seems to have not been considered as a vital resource while planning to construct the various roads in Pallisa district as delays were experienced in the release of road construction funds and this might have been probably from the untimely and inadequate financial releases from the Uganda Road Fund.

Further, the presence of limited local revenue could not boost its budget hence negatively affecting the road sector. However, the little funds released were properly utilized and visible roads seen as evidence.

To support the data above, one technical official observed that,

*“Delivering on time may improve the reputation of any organization, Local Governments inclusive. At work, staffs who value time are reliable. No one is going to question whether they show up or never meet deadlines”.*

This shows how time is viewed and taken as a key resource in the delivery of any type of services to the local population. Time as a resource is required to foster the quick delivery of services to the local for instance release funds to construct and complete a road among others.

Item three, was on whether the Pallisa District Local Government co-funds road construction in the district. Responses obtained from the field data show a mean score of (3.43), standard deviation was (1.031) while 33 (55%) agreed, followed by 16(27%) were not sure and 11(18%)

disagreed meaning that it was part and partial of Pallisa District Local Government, planning and engineering units to incorporate road renovations and construction activities in their own budget. Further, it can be said that, the District had a budget code for this activity.

Pallisa District Local Government releases road funds to contractors within the timeliness set for road construction was item 4 upon which the following scores were extracted; (44%) agreed, (27%) were neither agreed nor disagreed and (29%) disagreed. In addition, item 5 shows that, 42(70%) respondents disagreed that the Pallisa District Local Government has sufficient funds to support road construction in the district whereas 9(15%) disagreed and 9(15%) reserved their answer.

These facts can be linked to the fact that the stakeholders (district) honors the contracts it signs with the numerous suppliers or service providers of which road contractors are part of this. In the contract are numerous clauses of which each party conform or must obey therefore, funds are released according to the stipulated clauses in the contract. However, at times there may be penalties for failure to comply accordingly.

More, Pallisa District Local Government like any other Local Government in Uganda is faced with challenges of raising enough local revenue. Lack of sufficient revenue means delay in provision of funds to support key activities including road construction within the district hence leading to poor road sector performance. One responding official said,

*“Yes, various revenue sources exist for the district which helps in the better planning and allocation of funds to support the project, however, this is minimal and cannot entirely make the district depend on it”*

The expectations from having numerous revenue sources as a district are always high, as there is belief that most of the budget activities are allocated resources as the district waits for the

allocation of more resources from the Government. This gives the district a going, although administratively.

While another respondent said,

*“District generated funds will never be enough to support the Road construction project, the district always needs revenue supplement from the Government”.*

The presence of inadequate sources of revenue is likely to hinder road progress and therefore affect service delivery overall. Failure to realize these set projects is a failure indicator which may result into public outcry.

*“The contractors’ roles in ensuring that roads are maintained, repaired or fixed are affected by the delay in the release of funds. What do you do if sufficient funds are not earlier released by the Government?”*

*The district is as well handicapped since they have no sufficient funds to aid the macro projects”* said an official.

At times the delay in the release of funds cannot take blame on the district officials as they at times have hardly anything to do. It’s the Governments role to ensure early release of funds from their coffers, minus that, the district is held back in the distribution of funds hence delayed projects.

Item six, reveals (55%) disagreement with mean score of (2.45) to the statement that there is timely release of road funds from central Government to Pallisa District Local Government meaning that much as funds were budgeted for specific activities, the resources.



The findings can be linked to the fact that Pallisa District Local Government still lag behind in terms of road construction as the partial funds released by the central Government( Uganda Road Fund) take longer than expected to be released and processed.

Further, it can be said that like most Government ministries, the idea of funds release are blocked by numerous bureaucratic procedures resulting into more time delays hence negatively affecting the road sector performance within the district parameters.

One interviewee said,

*“By using the most minimal resources or funds to extend services to the locals demonstrates proper planning and reveals efficiency in performance”.*

Another district official said, *“Release of funds based on a given time frame ensures that most planned activities can as well be completed on time as well. This benefits the locals eagerly waiting for services”.*

By properly allocating Local Government funds or resources to support specific projects including the road sector, the Local Government is fully respecting and executing the tasks, that the Government assigned it of ensuring that delivery of public services are availed to the locals nationally. Hence this boosts the confidence of the local population as they are aware that the Government caters for their needs.

A portion of respondents, 49(82%) disagree to item 7 that all planned district roads for construction every financial year were normally completed/commissioned with 5(8%) agreeing and 6(10%) being neutral. The last item, thus item 8 that Pallisa district roads are good quality fetched the following responses with a mean score of (2.12), 42(70%) disagreed, 10(17%) agreed and 8(13%) being neutral.

This can be linked to the fact that numerous road construction sites are fully commissioned but often not completed as a result of insufficient resources to fund the road projects hence a failure in the performance of the district.

More, as a result most roads constructed are shoddy works done hence highlighting sub standards roads that are used and within a small period of time, numerous pot holes emerge.

Despite the presence of shoddy works, there are firms that real provide value for money hence construct up to standard roads for the district though these are the fewer.

*“In our district development plan, there are short, medium and long term activities that should be executed and among these are the road construction projects. This is not a cheap project, we as a district have to part with larger costs hence stretching the budget”*

said another official interviewed.

Generally, road sector performance in Pallisa District Local Government is still bad as reflected by an overall mean of (2.545) obtained where most respondents were negative about questions posed about timeliness, efficiency, effectiveness and economy. This indicated that road sector performance was still problematic within the district parameters.

#### **4.5.2. Qualitative data for Road Sector performance**

More primary data obtained from the interview sessions on road sector performance provided by key district stakeholders including technical staff among others, supplemented on the quantitative data obtained earlier and below is some of it.

One interviewee said,

*“By using the most minimal resources or funds to extend services to the locals demonstrates proper planning and reveals efficiency in performance”*

Another technical official observed that,

*“Delivering on time may improve the reputation of any organization, Local Governments inclusive. At work, staffs who value time are reliable. No one is going to question whether they show up or never meet deadlines”.*

Another district official said,

*“Release of funds based on a given time frame ensures that most planned activities can as well be completed on time as well. This benefits the locals eagerly waiting for services”*

*One Finance Officer reported that , ‘there is-fair performance of road sector due to inadequate funding and Road contractors performed below expectations due to lack of capacity.’*

*He also reported that, ‘ the Road sector performed fairly well in accounting for funds due to laziness by the DE and that Performance reports sometimes delay to be submitted by the DE’.*

*He also indicated that, ‘Road supervision is effective only that the technical officers are ill-facilitated.’*

#### **4.6. Documentary checklist**

In this study the researcher reviewed the , District Development Plan, minutes of staff meetings, performance reports, government publications and legal documents, legal and regulatory instruments, published books on accountability and public sector management, published articles in journals, procurement records, periodicals, journals and newspaper articles and tender records. This instrument was chosen because relevant documents are reviewed to obtain data which cannot be obtained through other instruments (Denscombe, 2000).

This method was also used because it contains credible evidences to justify the researcher's findings (Amin, 2005).

All this was aimed at examining the relationships between political, administrative, financial and professional accountability on performance of the road sector in Pallisa district local government.

## **CHAPTER FIVE**

### **SUMMARY, DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Introduction**

The previous chapter focused on the presentation of findings. This chapter summaries, discusses, concludes and recommends based on the specific objectives namely: identifying the relationship between political accountability on road sector performance, establishing the relationship between administrative accountability and road sector performance, determine the relationship between financial accountability and road sector performance and examining the relationship between professional accountability and the road sector, all in Pallisa District Local Government. It further entails the limitations and areas for further studies.

#### **5.2 Summary of the findings**

This section provides the summary of the findings based on the specific objectives of the study which include these detailed below;

##### **5.2.1 Political accountability and Road Sector performance**

Political accountability and road sector performance in Pallisa district was established with correlation analysis posting a positive (.568\*\*) association between the variables. It can be said that, performance in road construction projects increases with tightening of better Political accountabilities.

More, in assessing the variance of both variables, political accountability was found to have a (31.2%) variance on road sector performance, with the following summarized most Pallisa district local politicians were advanced funds and accountability thereby done. These politicians frequently influenced the tendering process with tenders awarded to their companies.

The DEC executed its responsibilities autonomously, Report recommendations were considered and effected, most contract terms were honored, roads were frequently monitored for progress with numerous reports made and forwarded to council.

In addition, the average mean score of (3.01) realized translates to the fact that most political accountability yielded positives in terms of questions posed on political decisions/resolutions where resources or funds advanced are accounted for, ordinances enacted, thus financial rules as well as regulations are obeyed and followed and political monitoring by ensuring that road works were executed as per the plan.

### **5.2.2 Administrative accountability and Road Sector performance**

Results obtained in chapter four reveal a positive relationship (.677\*\*) between administrative accountability and performance of the road sector in Pallisa district.

Meaning that any changes to administrative accountabilities follow similar changes in the road sector. In addition, after assessing the data, it was found out that administrative accountability variance had a (44.9%) on the performance of the road sector with the following noted namely the CAO's office was entrusted with planning, scheduling and overseeing all Local Government administrative activities.

LPOs and successful bidders/contractors were signed and released on time to allow commencement of work despite the fact that road works are now being implemented through force account method, stakeholders' participatory meetings were formally scheduled and discussions held during the meetings and engineers made reviews on road progressive works with recommendations made thereby effected.

Awareness of road sector performance was formally made to locals, the report findings were used often and referred, and evaluations of performance were performed by the engineers. The

average mean count of (3.274) realized could interpret that administrative accountability fully supported internal Local Government operations interlinking the value of time coupled with timely meetings and timely reports submitted to the council for consideration hence ingredients needed for better road sector performance.

### **5.2.3 Financial accountability and Road Sector performance**

Financial accountability was found to intertwine with the road sector performance in Pallisa District Local Government with positive correlation results (.365\*\*) obtained.

In addition, a financial accountability variance of (11.8%) was found on the performance of the road sector with the following noted namely that most planned road sector budget resources were properly allocated and thereafter accounted for, developing a 5 year development plan was mandatory, the district budget was reviewed, trimmed and approved.

Most district required accountabilities were based on budget votes and codes, budget preparation was participatory in nature, with re-allocation of some funds or resources done to more priority areas and record- keeping of documents and records pertaining to vouchers and receipts among others was mandatory. More to say, numerous reports were produced and submitted to council for discussions.

Additionally, the average mean tally of (3.95) reveals a good positive return of scores on financial accountability. The use of budgeting and accounting as key tools to better accountability yielded positives during performance including the road sector.

### **5.2.4 Professional accountability and Road Sector performance**

In situations where Local Government Engineers made detailed BOQs for civil works for contractors to follow, ensuring that timely technical supervision on the district road networks, ensuring that maintenance of equipment through inventory and servicing among others, the

issuing of certificates of completion for works done and effecting contractor payment on time would result into better performance in the road sector as reflected by (.751\*\*) see table 15, correlation results complemented with a result showing a variance of (55.7%) indicate the extent professional accountability had on road sector performance.

Based on the explanation in the first paragraph in 5.2.4, it can be said that Local Government Engineers who are members of the Association of Engineers in Uganda, were versed with most road contract B.O.Qs details as they handled professionally and these ethically performed their duties. Engineers prepared BOQs and were made available through the normal procurement procedures.

Genuine payments were made to road contractors based on the B.O.Qs; Engineers frequently supervised road sites and wrote progress reports, although connivance would not be ruled out. Pertaining to road equipment, this was well managed and all road completion certificates were issued by the Pallisa District Engineering Department. Lastly on, the responsibility of accounting officer, the CAO authorized road payments; only after all civil works had been completed.

### **5.3 Discussion of the findings**

Discussion is organized according to the objectives of the study the researcher set out earlier. In the course of the discussions, attempt is made to cross reference the implication of the findings in chapter four with the existing literature while identifying the most likely weaknesses, gaps, loopholes and discrepancies among others.

#### **5.3.1 Political accountability and Road Sector performance**

Political accountability operationalized as having elements of political decisions, ordinances and monitoring of roads sector was found to relate positively with the road sector performance



with a connection established between the way questions were answered and scholarly literature discussed in the prior chapter two.

Some of these responses include majority respondents (68%) who agreed that the DEC representing Government monitored road works projects and (54%) showed that the DEC regularly made decisions to ensure accountability and value for money in the road sector.

These facts are in line with, the NRM government Election Manifesto of 2006 whose mission was to transform Uganda from a poor peasant society into a modern, industrial, united and prosperous middle class society, considered transport sector as one of her core priorities.

Further, in the National Budget speeches of (2010/11), (2011/12), (2012/13), and (2013/14) financial years, the issue of infrastructure development mainly road sector has been high on the agenda. Monitoring of the road sector gives an insight of how the Government allocates resources and what they resources are capable of extending to the locals.

However, the percentage that disagreed might have cited issues linked to monitoring for instance some of the road sites were not frequently monitored as this might have resulted from the fact that there are fewer technical staff among the Local Government members that form the technical team that understood technical road works and secondly, some of the DEC members owned some companies that had emerged the best during the tendering process driven by political interest.

More, by DEC making decisions more frequently meant that they could define the direction of the road sector in Pallisa District Local Government. On the other hand, (46%) respondents that disagreed or were neutral might have foreseen issues in the way decisions were handled. Possibly most of the decisions made were based on the top-bottom approach. the DEC members interests were the only ones discussed hence fewer stakeholder involvement in decision-making..

The positive answers obtained (49%) as reflected in table 5, item 1 in the previous chapter reveal that politicians in Pallisa district promptly account for public resources advanced to them for various activities and (45%) indicated that there were ordinances passed by council to improve the performance for the road sector in the district.

These findings can be connected to the Local Government Act (cap243, 1997) which stipulated under legislative powers, that a district council shall have powers to make laws not inconsistent with the Constitution or any other law made by Parliament which power shall be exercised by the passing of local bills into ordinances by the council and signed by the chairperson. The formulating of ordinances creates parameters upon which all stakeholders operate hence crucial to better performance.

With many (52%) respondents agreeing that the district council put in place measures to ensure value for money in the road sector and many (59%) indicating that CAO strictly ensure implementation of the client charter to address issues of transparency & accountability in Pallisa District Local Government, it can be said that the district officials operate with the guidance of the law.

This can be concomitant to the Local Government Act (cap243, 1997) section 17 on functions of the District Executive Committee, monitoring the implementation of council programs and take remedial action where necessary among others is a key function. Hence there is quarterly political monitoring by DEC to fulfill the above mandate every financial year in the district to ensure value for money and quality service delivery among all capital investments in the district.

Accountability acts as a platform for better service delivery as resources are released to the service providers, services are supposed to be availed to the key beneficiaries, as failure to realize this implies resource misuse or mismanagement.

On the other hand, loopholes in the way value is measured are indicated by the number of respondents that disagreed (48%). These might have observed discrepancies in the way the value for money was assessed. Some of these discrepancies might have included the inadequate assessment controls of the services and the continued shoddy road works that are frequently experiences. All these affect the performance of the road sector.

The findings can be twined with Bentham (2006), who asserts that it is the decision makers who have responsibility to identify problems and formulate and approve laws to address them and to ensure that they are transparent, efficient and consistent with preferences and needs of the local population.

The above findings can also be supported by Deak (2008), who asserts that Political decision-making is identifying and choosing alternative based on values and preferences of the decision maker; this must cater for the needs of the people or person for whom the decision is made.

For this matter the study took political decision making to mean coming up with a solution to an existing problem with the involvement of the local community. This requires that local governments should actively participate in their governance. This is because power has been devolved to the people.

Furthermore, the shift more towards political decentralization in Uganda places appointed and elected officials at the forefront of decision making. Here decision making refers to an organizational process, which is created when one decision is connected to another that in turn causes the uncertainty of the first decision to appear because the first decision is no longer being evaluated (Seidl & Becker, 2006).

The rationale for political decentralisation in Uganda is that the community is to have a say in their own government affairs. This promotes political justice (Schrottshimmer & Kievelitz,

2006) and efficient service delivery (Beall, 2005) in a legislatively friendly environment in the country.

It implies that those charged with the responsibility to legislate should conform to certain conditions which represent the needs and wishes of the citizens in policy making. It is their responsibility to identify problems and formulate and approve laws to address them and to ensure that they are transparent, efficient and consistent with preferences and needs of the local population (Bentham, 2006).

From the above perspective, political decision making in Uganda is one of the means of addressing the past imbalances created by the centralised policy. The post 1997 Uganda government attempt to decentralise local governance by transferring political functions and powers to local governments governed by elected leaders, (Murissa, 2008) can only be successful if decisions on to run local governments are made with the inclusion of the people.

### **5.3.2 Administrative accountability and Road Sector performance**

The day to day operations of any office can yield positive results in the performance for any organisation. This is a realised case for Pallisa District Local Government that administrative accountability improves road sector performance.

This can be supported by results yielded in chapter four where the Office of the CAO is responsible for ensuring that there is timely delivery of services as secured a (49%) agreement and (35%) agreeing that in the district, time was taken as a key resource in the management of public works.

The findings can be twined with Hannung(1998) who defines time management as a measure of change, of duration of a sequence in today's world although Claessens (2004) argues that time management may not lead to better performance.

He further says that because time cannot be managed therefore it's an inaccessible factor and a person deals with time that influences things or events and he describes this as self-management. The timely delivery of services for instance primary health care, better roads and education services clearly show the essence needed for better services to the key beneficiaries on time, however, the (51%) disagreement or neutrality, cannot be left unattended to.

It can be seen that CAO's office seems stretched with numerous or overwhelming tasks of ensuring that services are delivered. The scope of responsibilities seems complex to handle hence delaying to provide expected services.

Time management in most organizations has been embedded and clearly stipulated in Public Service Standing Orders and other manuals and handled administratively. At any point in an organization, staff duties and responsibilities are required to be performed on time in order to meet certain core values or goals.

However, deficits are evident where for instance (65%) respondents highlight bureaucratic tendencies still thoughtful among Local government staff, this issue has negatively impacted on the management of public works. This has and continues to be a big problem.

Reporting another sub-dimension of administrative accountability collected numerous positive responses meaning that they appreciated that making and submitting reports reflects good administrative practices. Instances include (82%) who accepted that reports facilitate the evaluation of performance of road contractors while 72% agreed that reports enhance decision making in Local Government councils and 81% believed that reports were a form of accountability.

All these statistical results can be connected with authors including Christensen & Skaebk, (2005) & Adams (2007) who emphasized the importance of reports by suggesting that they

make the performance of the public sector auditable for they normally indicate a balanced sheet of successes and failures which gives room for improvement. By key stakeholders submitting in reports to Council or district on time to plan for services, reveals reality that work progress has been on track.

The (18%) reveals that numerous reports detailing quality work (evaluation of performance) have been over and again written yet in reality shoddy works have been done and in the end, this has led to loss of tax payers resources. So the quality of the reports submitted can still be of concern.

As a form of accountability and decision making, facts embedded in the report can form a basis for discussion in any Local Government, however, the (28%) disagreement or neutrality reveal other interesting issues.

For instance, Local Government staff has failed to resolve issues as most of them tend to assume Local Government powers and tend to become authoritarian in nature e.g., exchange of words, accusations and conflicts of interest have been dominant aspects hence de-valuing the value of reports.

Meetings as one of the sub-dimensions for administrative accountability yielded more positive results than negative ones. For instance (52%) respondents argued that regular meetings were held. Similarly, (62%) respondents agreed that 50% of the invites attended meetings and 45% agreed that meetings to plan for execution of roads works are conducted and attended by all stakeholders. These findings can be associated with Nadler & Schulman (2006), who emphasized the importance of open meetings and ethics. They assert that, transparency is a way of protecting fairness and ensuring the common good.

When citizens know what their government is up to, they have a better chance of ensuring that decisions treat everyone equally and protect the common conditions that are important to everyone's welfare while Spinks & Wells (1995) also espouse that well run meetings produce appropriate and effective decisions. However, most Local Governments do not hold meetings as scheduled for various reasons including tight schedules and overlapping activities hence adversely affecting performance.

The researcher agrees to the fact that meetings are key to better administrative accountability. Meetings are a crucial element in organization management. It's an easy way of communicating objectives to members of the organization and directing members to work towards the objectives of the organization.

However, (48%) respondents disagreed or were neutral implying that most of the regular district held meetings highlighted indifferences in the way district decisions were drawn or reached.

In addition to the above, attendance of district meetings shows how stakeholders' ideas and decisions were much valued and accepted. However, with only 50% represented in meetings points out partial representation in the attendance.

This can be linked to the fact that the existing formal and informal channels of communication were not sufficient enough to reach the intended targets. Thus fewer views were represented hence an imbalance in opinions about the performance of the road sector. Further still, failure to realize the required the quorum of members for meetings would call for postponement of such gatherings as fewer parties had not been fully represented hence time wastage.

### **5.3.3 Financial accountability and Road Sector performance**

Financial accountability, categorized in this research as budgeting and accounting yielded a positive with road sector performance. Budgeting one of the key sub-variables has proved to be one of the accounting practices in achieving accounting because it embodies the annual plans of the organization, contributes to all accounting relationships and ensures quality service delivery.

This was a common practice among staff in Pallisa District Local Government as evidenced by the number of positive responses that were realized during the course of this study. For example respondents representing the majority (83%) indicated that budgeting was a pillar of accountability in all Local Governments, Pallisa District Local Government inclusive in Uganda. While many indicated that the district had an approved budget and many believed that the budget prepared was realistic.

The finding creates a linkage with some of the scholarly findings discussed earlier in the second chapter where Williams (2003) argues that budgeting is one of the cornerstones of accountability because it projects costs and revenue to prioritize and control spending and ensures that expenses do not exceed available funds.

From the financial perspective and in relation to Local Governments, it can be argued that budgeting is a blueprint for how the elected officials plan to make use of funds and how they plan to spend it to ensure that proper services are offered to the key stakeholders hence the locals.

However, drawbacks in the way budgets are prepared, approved and how they are realized were common based on the number of disagreement scores obtained with the following forming some of these drawbacks. The issue of strategic rigidity is never considered during the budgeting process by district officials.



This issue exposes a hidden drawback that when a district creates an annual budget, the Senior Management team may decide that the focus of the next financial year be entirely on meeting the targets outlined in the budget. This can be a problem if the revenue bases lower in a different direction sometime during the budget year.

In this case, the district has got to shift along with the decline in revenue, rather than adhering to the budget hence unclear to argue that budgeting is a complete ingredient of accountability.

The issue of approved budget and budgets being realistic were considered, however, the portion of negativity obtained in responses, it would not be wise to argue that these two are perfect in Pallisa District Local Government.

More on the realistic budget issue, this only considers financial outcomes. Budgets are primarily concerned with the allocation of cash to specific activities, and the expected outcome of business transactions.

They do not deal with more subjective issues, such as the quality of products or services provided to the beneficiaries. These other issues can be stated as part of the budget, but this is not typically done hence a discrepancy that needs attention.

More, is spend or lose the funds might be another critical issue that might have been missed out during the budgeting process. For instance, if and when a department is allocated a certain amount of funds and it does not appear that the department will spend all of the said funds during the budget period, the department head may authorize excessive expenditures at the last minute, on grounds that his budget will be reduced in the next period. Such decisions are dangerous to undertake as resources are in place, but might be allocated to other priority areas hence stalling most of that particular department planned tasks hence a challenge to the Local Governments operations.

Additionally, positive responses were obtained about accounting where for instance (86%) agreed that accounting enhances prioritization of scarce resources while many still indicated that Local Government has all required books of accounts written and maintained according to PFA Act, 2003 with a (82%) score and (79%) indicating positively that Pallisa District Local Government produced reports to enhance upward and downward accountability.

These facts can be support by an author, Goddard, (2004) who lights those budgetary control systems in place provides a regular account of the implementation of policies and plans. The presence of strict budget and accounting internal controls for instance payments by cheque, approval, verification and authorization of funds among others help an organization and its staff be accountable in a structured and objective manner.

Further, internal controls facilitate proper planning and resource allocation plus providing a mechanism for monitoring financial performance throughout the year.

However, a portion of (14%), (18%) and 21% respectively indicated dissatisfaction meaning weaknesses still exist in the way budgeting and accounting issues are handled in the district. The following identified as the core issues; inaccurate book-keeping as act of recording business financial transactions is managed and still pockets of numerous documentation including payment vouchers, receipts, statements of accounts and cheque books among others have gone missing, misplaced creating numerous audit queries.

This is also coupled with Local Government staff suspensions hence creating vacuums and work back logs in the day to day operations, at the district hence negatively affecting performance by the road sector in the district as most payments are held back.

Local Government reports are mainly monthly, quarterly, mid-term and annual in nature with the essence of such reports tagged to operations linked to the financial accountability or the budget and not the quality.

Further, reports indicate financial reconciliation, a process of comparing recorded financial transactions against the recorded transactions of the financial institution. However, the untimely submission of such reports reflects delays.

The district council might be receiving these documentation quite late hence a general problem in most Local Governments some attributed to obsolete technology being used, the insufficient number of staff handling reports among others.

More, the reports have overtime had numerous errors and inaccuracies as these cannot be based on to predict the future.

#### **5.3.4 Professional accountability and Road Sector performance**

Many of the respondents (61%) agreed that BOQs prepared by engineers and user departments takes into consideration value for money principle for public works and (75%) showed that BOQs are used by road contractors during execution of roads works.

In support of these findings, Kodikara et al (1993), article on Construction Management and Economics they highlighted that the prime purpose of the Bill of Quantities (B.O.Q) is to enable all contractors tendering for a contract to price on exactly the same information.

However, the (39%) disagreement or neutrality reveals numerous unforeseen financial costs (as it's based on estimates) may be embedded in the BOQs and always shifted to the financial muscle of the organization. More, these costs may be over or below the planned prices which in return may financially stretch on the budget.

Financial fears are likely to cause resource re-allocation hence more resources to other priority projects thus causing budget imbalance, which cause low road sector performance.

More still, respondents representing many (65%) indicated that district road equipment/plants are properly managed. The findings associate with the Wiki Educator discussion group which stated that the importance of plant management reduces idle time, achieve optimum equipment utilization, increase production at minimum cost.

However, with a margin of (35%) disagreement simply means that road construction vehicles were grounded, lack timely services, license renewals were long over-due among others. This might have still left them in a bad state and with having equipment in poor state could translate in delays in road works hence reduced performance.

Additionally, respondents agreed that certificates of payment issued are for genuine completed road works and others agreed that technical supervision was done by the district engineers on time.

These can be linked to Tembo & Blokhuis (1996), who state that once a contractor has started to implement the works, the supervising consultant should regularly visit the site to inspect the quality of works and give approvals before the contractor can proceed with certain critical activities such as gravelling and concrete works.

Supervision includes physically checking on the progress of work and ensuring that the expected role is being executed and interlinked to a given standard. However, shortfalls were identified in the way the technical team engaged in the supervision.

Unsuitable examination for instance testing of used materials at the site might have rarely been taken, they issue of ensuring that certain road standard were met and the absence of more

involvement of engineers in actual road construction seemed missing. Hence this might have resulted into decline in performance of the road sector

#### **5.4 Conclusions of the findings**

The following conclusions were drawn from the study and they are organised based on the specific objectives of the study.

Despite the low levels of performance of the road sector in Pallisa District Local Government, the analysis supports the influence of accountability (political, administrative, financial and professional accountability) as being key pillars for road sector performance.

These factors are important because they are values, attitudes that can be measured providing for aptitudes with normative criteria for any effective, efficient public service delivery. It can also be concluded that an ethical code of conduct, the adherence to accountability principles as well as appropriate training can make a difference in the ethical dilemma of the public officials particularly with regard to effective and efficient service delivery in the road sector.

##### **5.4.1 Political accountability and Road Sector performance**

There is a positive significant relationship between political accountability and road sector performance in Pallisa district. The political accountability has a positive significant effect on road sector performance where it accounts for **31.1%** variation in the road sector performance. However, there is a challenge of conflict of interest and influence peddling by politicians in the tendering process whereby road contracts are awarded to them. This undermines the relationship between political accountability and road sector performance in Pallisa district local government.

#### **5.4.2 Administrative accountability and Road Sector performance**

There is a positive significant relationship between administrative accountability and road sector performance in Pallisa district.

The administrative accountability has a positive significant effect on road sector performance where it accounts for **44.9%** variation in the road sector performance. However, there is a challenge of manpower shortage in the engineering department affecting technical supervision of the roads under construction.

There is also a challenge of timely submission of performance reports to DEC and council for corrective decisions to be taken on mismanaged sites. This undermines the relationship between administrative accountability and road sector performance in Pallisa district local government.

#### **5.4.3 Financial accountability and Road Sector performance**

There is a positive significant relationship between financial accountability and road sector performance in Pallisa district. The financial accountability has a positive significant effect on road sector performance where it accounts for **11.8%** variation in the road sector performance.

However, there is a challenge of decline in local revenue collections to compliment the financials releases for the road sector from the Uganda Road Fund.

There are also unrealistic budget estimates that are normally not achieved due to budgetary cuts by MOFPED. There are always delays by the technical staff in submission of accountabilities to the respective responsible offices to enable the district receive new financial release for the road sector.

This undermines the relationship between financial accountability and road sector performance in Pallisa district local government.

#### **5.4.4 Professional accountability and Road Sector performance**

There is a positive significant relationship between professional accountability and road sector performance in Pallisa district.

The professional accountability has a positive significant effect on road sector performance where it accounts for **55.7 %** variation in the road sector performance. However, based on the previously held discussions, the following statements drawn including the fact that Road contract B.O.Qs were done professionally and on time despite the added hidden costs.

Occasionally, the engineering professional ethical code of conduct was violated, and some B.O.Qs was prepared late. Most road sector payments were based on the drawn BOQs, but in certain instances not. Some road sites were not frequently visited and supervised creating quality or standard gaps.

More, Local Government political interests were cited in most road construction projects, road equipment mainly vehicles had been grounded with some spare parts for instance tyres and engine parts missing, instances of completion certificates being released against shoddy works were common with full payments authorized by the office of the CAO.

#### **5.5 Recommendations**

A number of recommendations from prior discussions were identified and some of these are highlighted below linked to the specific objectives of the study. These include;

##### **5.5.1 Political accountability and Road Sector performance**

For political accountability, the following below constitute some of the recommendations that the researcher drew namely;

- The researcher recommends that the District Council should emphasize adherence to the Local Government Act on nomination /selection procedures critically focusing on the

qualification and other skills of membership to the DEC as this will help in ensuring quality service delivery in the district. The District Council should instruct the District Service Commission to fully handle the recruitment of more technical staff in the Engineering department with the aim of improving the road sector.

- Most of the road sector discussions by the District Council were based on the district engineers technical proposals where fewer stakeholders were involved in the identification of roads to be worked on and based on this, the researcher recommends that the Council should emphasize a bottom-up decision-making approach considering full participation of the stakeholders (key beneficiaries). This will help in addressing most of the road sector challenges from a more stakeholder involvement based approach.
- The District Council through its Engineering department should formulate local ordinances such as ordinance on road reserve encroachment, digging of murrum and covering of ball pits after extraction of the murrum for the road sector that affect all stakeholders. These district ordinances will go a long way to regulate proper usage of the feeder roads otherwise the road sector performance can be affected negatively.
- Lastly, the Chief Administrative Officer through the Engineering department should meet and revise the internal controls or measures pertaining to the nature of road sector services for instance timely supervision and reporting are in place and frequently referred to with penalties or fines strictly considered. This is likely to improve service provision, road sector performance inclusive within the district.



### **5.5.2 Administrative accountability and Road Sector performance**

Administrative accountability forms one of the core aspects in this research that can be practiced in order to realise better road sector performance. Based on this argument, the researcher came up with the following recommendations explicitly;

- The CAO's office should establish a Quality Assurance department to oversee that proper management of public works. This will ensure that local road standards are well met and the final product is of quality.
- To handle the bureaucratic tendencies, the office of the CAO through the Personnel office should tighten the HR rules and regulations pertaining to time of arrival and departure. More, by the top officials, reporting for duty on time is likely to send signals across the district of how these officials arrive early for duty. The arrival and departure book already introduced in CAOs office should strictly be monitored to minimize abuse and enforce compliance.
- The CAO should ensure timely submission of both financial and performance reports by all heads of department s to the respective responsible offices at both the district and central government levels. The CAO should proceed to impose sanctions on non-compliant officers who do not meet the reporting time frames by say not disbursing funds advances to those officials who have failed to account for previous advances.
- The problem of failure by Council to meet as per the schedule should be handled more by the District Speaker and Clerk to Council within the district. The Clerk to Council should ensure that a matrix of planned meetings in form of a yearly plan is drawn clearly stipulating the days, time, venue and key stakeholders to be involved in the Council meetings. This is likely to halt on the meeting discrepancies occurring within the district.

### **5.5.3 Financial accountability and Road Sector performance**

For financial accountability, the following constitute some of the recommendations that the researcher drew namely;

- The District Council through the revenue department should review, and document the existing revenue bases and plan to widen on them with the aim of realizing better revenue to boost its local budget of which the road sector falls.
- The District Council through the finance department should organize more awareness programs geared towards improving financial operations. For instance the budget sensitization programs with the attention of ensuring that budget expenditure and income issues are fully addressed. This is likely to reduce on the delay by some departments in ensuring that they utilize all funds that have been budgeted.
- To avoid the issue of financial documents miss-use, the researcher recommends that the CAO through the HR-Administration and Finance Department should procure better storage facilities as well as organize and fund customized record management courses as this is likely to enlighten them on how best to keep records.
- CAO should encourage its numerous departments to formally sensitize internal staff about the drawbacks associated with delays to write and submit reports to the council as well as highlighting the challenge of this to the provision of services to the locals. This is likely to improve the timely writing and submission of reports and hence improve the district planning process linked to better service delivery especially in the road sector.

### **5.5.4 Professional accountability and Road Sector performance**

These below are some of the recommendations that the researcher came up with in regard to professional accountability namely;

- The District Council should ensure the procurement Unit and Engineering department undertake BOQ price market-product survey, as this will help both units to come up with better price and material estimates as these would reduce on public funds misallocation. Secondly, the District council should liaise with the Uganda National Road Authority, the Uganda roads institution, and ensure that standardized B.O.Qs, for road works are put in place and circulate them to all Local Governments, Pallisa inclusive for purposes of uniformity of cost estimates.
- As a measure to improve the usage of road equipment in the district, the researcher recommends that the district through its Engineering department should review the existing inventory system if any, fully equip its mechanical unit as well as technically equip Local Government staff specifically the drivers-co-drivers and mechanics among others with new skills on how best to manage road sector equipment. This is likely to drive equipment or plants to a much better level.
- The district should construct a more modern material testing lab and equip it with tools and required expertise. This will be geared towards ensuring that road material samples used to support road construction are fully tested to ensure that they conform to road quality standards. In addition, this will improve on the construction of quality of roads.

### **5.5 Areas for future study**

In this study, the researcher came up with a number of areas that needed future study with the following below taking the trend namely;

First, numerous interesting issues pertaining to conflict of interest by politicians in the tendering process were found out in the study and based on this, the researcher therefore

recommends that research be conducted on the changing role of local political leaders in the management of procurement processes in Local Governments of Uganda.

Secondly, the researcher thinks that numerous researches have been conducted especially in the public sector rather than the private sector and based on this; the researcher recommends that more researches about accountability and road sector performance be conducted in the private sector with specific interest in Road Construction firms/companies in Uganda.

Third, the researcher also has interest in understanding how roads are constructed in other districts of Uganda. Therefore, he recommends that a comparative study be conducted to examine the capability of Local Governments in handling road construction services in the Local Governments of Uganda.

Lastly, out-sourcing has dominated numerous procurement issues to a larger extent with the researcher recommending that research be conducted about how out-sourcing of road construction services have contributed to effective and efficient service delivery to the locals in varying Local Governments of Uganda.

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## **APPENDICES**

### **Appendix I: Research Self-Administered Questionnaire for District, Sub-County, Community Leaders and CSO officials**

Dear Sir/ Madam,

I am a student of Uganda Management Institute pursuing a MMS, as a partial requirement for the award of the said degree; this questionnaire is designed for the purpose of collecting data on **Accountability and Road Sector Performance: A case study of Pallisa District Local Government.**

You have been chosen as one of the respondents because of your unique expertise, knowledge, experience and integrity on crucial roles accountability play in promoting and improving Local Government Road Sector Performance. I hope you will spare your valuable time to provide answers to the following questions by filling in or ticking the right alternatives as may be required. Please take note that the information gathered through this research will be confidential and strictly used for academic purpose.

Thank you,

**Kauta Kenneth**

### **Section A: Demographic data**

Please tick or fill in the appropriate answer

**Gender**

Male

☐

Female

☐

**Age**

(a) Below 25yrs

☐

(b) 25 – 35yrs

☐

(c) 35 - 45yrs

☐

(d) 46+

☐

**Level of Education**

(a) Certificate

☐

(b) Diploma

☐

(c) Degree

☐☐

(d) Post graduate

☐

(e) Others (specify)

**Current Designation.....**

**Experience/ yrs of service**

(a) Less than 4yrs

☐

(b) 5 – 10yrs

☐

(c) 11 – 15yrs

☐

(d) 16yrs and above

☐

## SECTION B: ACCOUNTABILITY

By ticking the statements using the scale indicated below indicate the option you mostly agree with:-

SA = Strongly Agree      A = Agree      N = Neutral  
D = Disagree      SD = Strongly Disagree

	VARIABLE	SA	A	N	D	SD
A:	<b>POLITICAL ACCOUNTABILITY</b>	5	4	3	2	1
1.	Politicians in Pallisa district promptly account for public resources allocated to them for various activities					
2.	There is no interference by the District Executive Committee in the allocation of funds for roads to be worked upon.					
3.	There is no interference by DEC in the identification and distribution of roads to be worked upon.					
4.	Politicians are not involved in the execution of road contracts in the district.					
5.	Political leaders do not solicit for bribes from road contractors in the district.					
A1:	<b>Political decisions/resolutions</b>	5	4	3	2	1
1.	DEC regularly makes right decisions to ensure accountability and value for money in the road sector.					
2.	Council makes resolutions on DEC recommendations on road sector performance and actions taken by CAO.					



3.	There is no political interference in the tendering process for road works in the district					
4.	District council put in place measures to ensure value for money in the road sector.					
<b>A2:</b>	<b>Ordinances</b>	5	4	3	2	1
1.	There are ordinances passed by council to improve the performance of the road sector in the district.					
2.	There is a client charter passed by council to promote accountability and quality service delivery in the capital investments in the district.					
3.	The CAO strictly ensures implementation of the client charter to address issues of transparency and accountability in the district.					
<b>A3:</b>	<b>Political monitoring</b>	5	4	3	2	1
1.	The DEC regularly monitors road works/projects in the district.					
2.	The DEC compiles monitoring reports to council to makes recommendations for action to be taken on officers found to have mismanaged road funds and contracts.					
3.	The monitoring reports submitted to council by DEC are always objective.					
<b>B:</b>	<b>ADMINISTRATIVE ACCOUNTABILITY</b>					
<b>B1:</b>	<b>Time management</b>	5	4	3	2	1
1.	Pallisa District local government employees report to office at 8.am and depart at 5pm everyday as per the Uganda public service orders (2010)					

2.	In Pallisa district time is taken as a key resource in the management of public works.					
3.	There are measures in place by the office of the CAO to ensure timely delivery of social services in the district.					
4.	Contracts committee awards road contracts within time-frame allocated.					
5.	The roads contracted out are normally executed within the time-frame allocated.					
6.	The CAO effects timely payments to road contractors for works completed.					
<b>B2:</b>	<b>Meetings</b>	5	4	3	2	1
1.	Regular meetings are held to review the performance of the road sector.					
2.	More than 50% of the invitees attend meetings					
3.	Meetings are regularly held to correct mistakes made by contractors for road works.					
4.	Mandatory meetings are normally conducted by all public officers in the district.					
5.	Meetings to plan for execution of road works are conducted and attended by all stakeholders.					
6.	Resolutions arising from meetings for road projects are implemented by the district engineer within the time -frame allocated.					
7.	Recommendations of meetings held to address gaps in the road works are implemented on time.					
<b>B3:</b>	<b>Reporting</b>	5	4	3	2	1
1.	A report gives people information about one's activity in the Local Government.					
2.	The quality of a report reflects one's work					

3.	Reports are acted upon by concerned authorities in Pallisa District Local Government.					
4.	Reports enhance decision making in Local Government councils.					
5.	Reports are a form of accountability in public works					
6.	Reports are for corrective measures by the decision makers for what has gone wrong.					
7.	Reports enable evaluation of project performance for civil works like roads.					
8.	Reports facilitate performance appraisal of technical staff involved in civil works.					
9.	Reports also facilitate the evaluation of performance of road contractors in the district.					
<b>C:</b>	<b>FINANCIAL ACCOUNTABILITY</b>	5	4	3	2	1
1.	There is proper financial accountability for road construction financial resources in Pallisa district.					
<b>C1:</b>	<b>Budgeting</b>	5	4	3	2	1
2.	The District 5-year development plan is regularly prepared and reviewed.					
	Time frame for budgeting process is strictly followed in Pallisa district.					
3.	My district Local Government has an approved budget 2014/15.					
4.	District Budgets prepared are usually realistic					
5.	District budgets cater for national priorities					
6.	75% of the district budgets are normally for capital investments.					

7.	Budgeting is one of the pillars of accountability in LGs.					
8.	All stakeholders are usually involved in the budgeting process including CSOs and development partners.					
9.	The budget was approved by 31 <sup>st</sup> August 2014					
<b>C2:</b>	<b>Accounting</b>	5	4	3	2	1
1.	Accounting enhances prioritization of scarce resources					
2.	Accounting helps senior managers of local governments make right decisions					
3.	My Local Government has all required books of accounts written and maintained according to Public Finance and Accountability Act, 2003.					
4.	My Local Government produces mandatory monthly, quarterly, half-year and annual financial statements to enhance upward and down ward accountability.					
	<b>PROFESSIONAL ACCOUNABILITY</b>	5	4	3	2	1
1.	There is normally professionalism exhibited by technical officers to ensure accountability for public resources in the road sector in Pallisa district.					
	<b>Preparation of B.O.Qs</b>	5	4	3	2	1
1.	B.O.Q.S for civil works are normally prepared on time.					
2.	B.O.Q.S prepared by engineers and user departments take into consideration value for money principle for public works.					

3.	B.O.Qs are used by road contractors during execution of road works					
4.	B.O.Qs is the basis for effecting payments for road works done in the district.					
5.	Proper B.O.Qs is part of accountability for public funds channeled to the road sector in the district.					
6	Inappropriate B.O.Qs is a source of fraud in the management of road funds in the district.					
	<b>Technical supervision</b>	5	4	3	2	1
1.	Technical supervision by district engineers is done on time					
2.	Every road construction site is normally allocated a site engineer/contract manager to oversee the works on behalf of the district.					
3.	Site engineers are well facilitated to do their work					
4.	Road engineers are well qualified and competent enough to supervise road works in the district.					
5.	There is no connivance between technical supervisors and contractors to compromise on the quality of road works in the district.					
6.	I am satisfied with the performance of the road sector in the district.					
	<b>Management of equipment/plants</b>	5	4	3	2	1
1.	The district has road functioning equipment/plant					
2.	The district road equipment/plants are properly managed.					
	<b>Certification of payments</b>	5	4	3	2	1

1.	Certificates of payment issued by the district engineer are for genuine completed road works.					
2.	Certificate of payments issued by the district engineer take into consideration value for money principle.					
3.	The district engineer has exhibited high professional standards while carrying his duties in the roads sector.					
4.	Are you satisfied with the performance of the CAO in the payments so far made for road works in the district?					

### **SECTION C: Performance**

1)	Are you satisfied with the performance of the Road Sector in Pallisa district?	5	4	3	2	1
2)	Road projects in Pallisa District are implemented within the time -frames indicated in the approved district work plans/budgets					
3)	Pallisa District Local Government co-funds road construction in the district					
4)	Pallisa district Local government releases road funds to contractors within the timelines set for road construction.					
5)	Pallisa District Local Government has sufficient funds to support road construction in the district					
6)	There is timely release of road funds from Central Government to Pallisa District Local Government.					

7)	All planned district roads for construction/rehabilitation every financial year are normally completed and commissioned.					
8)	Pallisa district roads are of good quality					

**Additional Information:**

Please give us any comments that you find interesting on Pallisa District LG.

.....  
.....

Thank you for sparing time to fill this questionnaire.

Any queries can be sent to [kennethkau2009@yahoo.co.uk](mailto:kennethkau2009@yahoo.co.uk)

**Appendix II: Interview Guide for Elected Leaders, LG staff, Statutory bodies and CG officials in Pallisa DLG**

**SECT. A: DEMOGRAPHIC DATA**

- 1) Data of interview: .....
- 2) Name (optional) .....
- 3) Highest level of Education .....
- 4) Designation .....
- 5) Period served in current position .....
- 6) Sex .....
- 7) Age: Below 25yrs      ☐      26 – 45yrs      Above 45yrs      ☐

**SECTION B: ACCOUNTABILITY**

8. What do you understand by the term Accountability?

.....  
.....

9. What forms of accountability do you know?

.....  
.....

10. Are these forms of accountability being practiced? Elaborate.

.....  
.....

11. What are the forms of accountability practiced by your department in Pallisa District LG?

.....  
.....

12. Are there challenges faced in ensuring accountability in the discharge of your duties? If yes mention them.

.....  
.....



13. As District leaders, how do you take into account the wishes / needs of communities in the construction of feeder / community roads in the district? Elaborate

.....  
.....

14. Do you experience difficulties in the construction, maintenance / rehabilitation of feeder/ community roads in the district? If yes mention them.

.....  
.....

15. What is the level of staffing in the road sector in Pallisa District Local Government?

High

☐

Average

☐

Low

☐

Elaborate:

.....  
.....

16. How have you attempted to improve the level of staffing in the road sector in Pallisa District LG?

.....  
.....

17. Outline the types of meetings you hold in Pallisa District Local Government

.....  
.....

18. Do you hold monthly TPC meetings?

.....  
.....

19. What is the importance of holding regular meetings in a public institution?

20. Outline the types of reports prepared in Pallisa District Local Government.

.....  
.....

21. What is the relevance of reports for any given public institution like Pallisa District Local Government?

.....  
.....  
22. What strategies do you plan to employ to improve reporting in Pallisa district local government?  
.....  
.....

23.. How do you rate your budget performance for last 3 financial years?

High ☐

Average ☐

Low ☐

Elaborate:

.....  
.....  
24. What strategies do you plan to employ to improve budget performance?  
.....  
.....

25. How do you rate your performance in terms of writing books of accounts and final financial statements in your district?

High ☐

Average ☐

Low ☐

Elaborate:

.....  
.....  
26 How do you rate your employees in relation to time management in the district? Elaborate.  
.....  
.....

27. What is the importance proper time management for any given public institution?  
.....  
.....

28. What strategies do you plan to employ to improve time management?  
.....  
.....

29. Have there been frequent audit queries by internal auditor and Auditor General in the execution of road works in the district? If yes, elaborate.

.....  
.....  
30. How do you rate the performance of the road sector in Pallisa district?  
.....  
.....

31. What is the relevance of preparing B.O.Qs for road works?  
.....  
.....

32. How effective has the district engineer been in preparing realistic B.O.Qs for road works in the district?  
.....  
.....

33. How often is supervision of road works in the district done and by whom?  
.....  
.....

34. When is road supervision normally done?  
.....  
.....

35. Are you satisfied with the quality of the road works done on the district roads of Pallisa district?  
.....  
.....

36. In your opinion what could be the cause of poor road works in the district?  
.....  
.....

37. Does the district have road equipment?  
.....  
.....

38. What is your comment on the management and utilization of these road equipment/plants?  
.....  
.....

39. Are you satisfied with the certificates of completion for road works normally issued by the district engineer to contractors for payments to be made? If not elaborate

.....  
.....

40. Does your district have competent and qualified engineers to handle road works in the district? If not state reasons

.....  
.....  
.

41. How do rate the performance of the district engineer and his technical staff in the execution of road works in the district?

.....  
.....

42. In your opinion do the district engineers/technical supervisors of road works in the district officials of integrity that exercise their professionalism while handling road construction projects in the district? If no elaborate.

.....  
.....

43. What is your comment on the performance of the district contracts committee in the award of tenders for road works in the district? Elaborate

.....  
.....

44. Do you think the contractors for road works are identified within the timeframe allocated? If not elaborate.

.....  
.....

45. Do you think this could be one of the reasons for delayed completion of road works in the district?

.....  
.....

46. What is the caliber of road contractors in Pallisa district?

.....

In your opinion, do you think these road contractors have performed to the satisfaction of the people of Pallisa district? If no why?

.....

.....

47. In your opinion, do you think there is political interference in the allocation and execution of road contracts in Pallisa district? Elaborate.

.....

.....

48. What strategies do you plan to employ to improve accountability for funds and other resources in your district?

.....

.....

49. What strategies do you plan to employ to improve supervision and contract management of road works in Pallisa district?

.....

.....

50. What strategies do you plan to employ to improve the procurement process for road contracts in the district?

.....

.....

51. What strategies do you plan to employ to improve the management of roads equipment / plants in the district?

.....

.....

52. Mention some of the policies/ regulations used in the execution and management of road works in Pallisa District Local Government.

.....

.....

53. Is there compliance with policies/ regulations of the construction of road works in Pallisa District Local Government?

.....  
.....

54. Mention policies/ Regulations in place for staffing, reports, meetings, time management, budgeting, accounting, procurement and contracting of capital investments in your LG.

.....  
.....

55. Is there compliance with these policies/ regulations you have mentioned in the above question 54?

YES

☐

NO

☐

If yes, explain

.....  
.....

56. What are the challenges encountered in complying with the above policies / Regulations. You have mentioned above?

.....  
.....

57. What strategies do you employ in enforcing the above challenges in enforcing the said policies / Regulations to improve performance of the Road sector in Pallisa District Local Government?

.....  
.....

58. What do you understand by the word “performance?”

.....  
.....

59. What are the indicators of good performance in any given local government?

.....  
.....

60. How do you rate the road sector performance in terms of political, administrative, financing, professional accountability in Pallisa District Local Government?

### **Appendix III: Documentary review checklist**

- 1) The Constitution of the Republic of Uganda, 1995.
- 2) LG( Amended) Act,1997
- 3) LG Financial and Accounting Regulations, 2007
- 4) Public Finance and Accountability Act
- 5) PPDA Act 2003
- 6) PPDA Regulations
- 7) Analysis of personnel Records to determine level of staffing
- 8) LG HRM manual, 2007
- 9) Guidelines for LG Budgeting process under fiscal Decentralization strategy modality, 2008.
- 10) Local Government Assessment manual
- 11) Auditor General's Reports
- 12) Internal Audit Reports
- 13) DPAC reports
- 14) Technical Planning Committee minutes
- 15) DEC minutes
- 16) Sect oral committee reports
- 17) Pre-qualified lists of road contractors
- 18) Tender award lists for road contractors
- 19) Works/ technical services departmental work-plans and performance reports
- 20) Equipment/plants inventory
- 21) List of both feeder and community roads in the district

#### Appendix IV: Krejcie & Morgan Mathematical Table (1970)


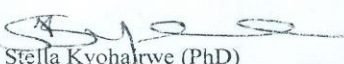
N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	246
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	181	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	205	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	373
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377
75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	322	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384

N= Population

S=Sample size



## Appendix V: UMI Field Introductory Letter

		<b>UGANDA MANAGEMENT INSTITUTE</b>
Telephones:	256-41-4259722 /4223748 /4346620 256-31-2265138 /39 /40 256-75-2259722	Plot 44-52, Jinja Road P.O. Box 20131 Kampala, Uganda Website: <a href="http://www.umi.ac.ug">http://www.umi.ac.ug</a>
Telefax:	256-41-4259581 /314	
E-mail:	admin@umi.ac.ug	
Your Ref:		
Our Ref: G/35		
13 March 2014		
<b>TO WHOM IT MAY CONCERN</b>		
<b>MASTERS IN MANAGEMENT STUDIES DEGREE RESEARCH</b>		
Mr. Kenneth Kauta is a student of the Masters in Management Studies of Uganda Management Institute Intake 2013/2014, Reg. Number 13/MMSPAM/30/104.		
The purpose of this letter is to formally request you to allow this participant to access any information in your custody/organization, which is relevant to his research.		
His research Topic is: "Accountability and Performance of the Road Sector in Pailisa District Local Government, Uganda"		
 Stella Kyohairwe (PhD) AG. HEAD, DEPARTMENT OF POLITICAL AND ADMINISTRATIVE SCIENCE		

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