Accountability Mechanisms and Local Government Performance in Uganda: Evidence from Selected Districts in The Karamoja Sub-Region

Kenneth Okello Otieno
PhD-Public Administration-Public Management, Kampala International University, Kampala

***Abstract*—This study evaluated the impact of Accountability mechanisms upon local government performance in Uganda utilizing evidence from selected districts in the Karamoja Sub-region. More specifically, this study evaluated the types of Accountability mechanisms that are employed by local governments, assessed the degree to which Accountability mechanisms contribute to local government performance, and identified strategies for enhancing Accountability mechanisms to increase local government performance. This study was conducted using a qualitative integrative literature review approach. The literature reviewed consisted of peer-reviewed academic journals, governmental documents, audit reports, annual performance assessment reports (apars), and publications from well-respected national and international organizations. Thematic analysis was used to analyze the data collected during the course of the research. The literature review demonstrated that local governments in the Karamoja Sub-region employ various forms of Accountability mechanisms such as internal and external audits, integrated financial management systems (ifms), District Public Accounts Committees (dpacs), procurement oversight, apars and citizen participation programs. The use of these mechanisms has contributed to improved financial Accountability, increased transparency regarding public funds utilization, improved adherence to regulatory requirements governing public financial management, and enhanced institutional oversight. However, continued ineffectiveness of Accountability mechanisms can be attributed to poor follow-up of audit recommendation, inadequate institutional capacity, lack of competent personnel, irregularities surrounding procurement processes, insufficient funding available for local governments, and regional specific challenges. Therefore, it may be concluded that Accountability mechanisms can enhance local government performance however more robust institutional capacity, strict enforcement and collaborative oversight will be required to develop sustainable improvements in governance and service delivery. Recommendations made included implementing recommendations from audits more effectively, enhancing institutional capacity of local governments, the use of digital financial management systems, social Accountability initiatives, interagency coordination and the promotion of ethical leadership among staff of local governments.**

***Index Terms*—Accountability mechanisms; local government performance; decentralization; public financial management; governance; Karamoja sub region; Uganda.**

I. INTRODUCTION

Background

Effective Accountability mechanisms provide a foundation for fostering trust in democratic governance and enhancing the effectiveness of public institutions. By providing greater transparency, ensuring that officials are accountable for their decision-making and actions to citizens and other oversight bodies (United Nations Development Programme, 2016; Organization for Economic Co-operation and development, 2020), Accountability requires that those who utilize public funds act responsibly. For local governments, effective Accountability mechanisms can promote trust among citizens while also contributing to improved quality of service provision, better financial management practices, and efficient allocation of resources (World Bank, 2017).

Over time, many nations around the world have introduced a number of institutional reforms intended to enhance Accountability throughout the public sector. Among some of these reforms include performance management systems, internal and external auditing practices, participatory approaches

among citizens, digital financial management tools, anticorruption efforts and outcome-oriented budgeting. As a result of these reforms, Accountability has become an integral part of effective governance and successful decentralization (World Bank, 2017; OECD, 2020).

Decentralization in Africa has significantly increased the role of local governments in providing public goods and services to their constituents while also increasing their responsibility for managing public revenues and stimulating economic growth in their respective areas. Despite this significant expansion of authority into local governments over the past two decades or so, the success of decentralization efforts in most cases depends on whether or not there are adequate Accountability mechanisms within each local government. Unfortunately, many African countries continue to face serious governance challenges including weak financial Accountability and reporting practices; limited citizen engagement in local affairs; inadequate institutional capacity; widespread corruption through improper procurements; and weak or ineffective oversight mechanisms (UNDP, 2022; African Development Bank, 2022). Collectively, these obstacles limit the ability of local governments to effectively deliver services and meet the needs of their constituents. Therefore, there has been an ongoing effort by both governments and development agencies to implement a wide range of governance reform and capacity building activities designed to build strong Accountability systems across African countries.

Since 1995 Uganda has implemented a series of reforms under its decentralization program intended to transfer political power, administrative control and financial responsibility to local levels of government in order to stimulate economic growth and improve access to basic social services. One aspect of these reforms has involved establishing a number of institutional mechanisms designed to foster greater Accountability within the decentralized system. Some examples of these new mechanisms include internal audit units within each local government; district public accounts committee meetings where members hold representatives of each department in each local government accountable for their respective financial transactions; procurement and disposal units responsible for monitoring the acquisition process to prevent fraud and misuse of funds; performance assessment systems measuring the level of achievement relative to stated goals; electronic procurement systems facilitating online bidding for contracts; ifms systems enabling more timely financial reporting and oversight by the Office of the Auditor General, Inspectorate of Government, and local government finance commission. Additionally, in recent years additional Accountability mechanisms have been added as part of reforms such as the Parish Development Model (PDM); fiscal decentralization reforms; and performance-based financing. Together these mechanisms aim to enhance efficiency and Accountability within local government operations as well as improve delivery of services to constituents (National Planning Authority, 2020; Ministry of Local Government, 2023).

The Karamoja sub region provides a very relevant setting to evaluate Accountability mechanisms as well as local government performance. This sub region consists of nine districts including Moroto, Kotido, Kaabong, Karenga, Napak, Nakapiripirit, Nabilatuk and Abim. Historically this sub region has experienced a variety of long-standing development challenges including high rates of poverty; frequent droughts and floods due to climate variability; high rates of food insecurity; lack of basic infrastructure; insecurity issues related to banditry and cattle raids; and lack of institutional capacity. Due to these development challenges as well as others in the area, the Ugandan government along with development partners have invested heavily in support programs focused on peacebuilding; community resilience; infrastructure construction; social protection initiatives; and strengthening governance at the local level. Together with these investments, there exists a growing need for effective Accountability mechanisms to ensure that the limited resources available through public investment are utilized efficiently and transparently (World Bank, 2023; Office of the Prime Minister, 2023).

While there are now a large number of Accountability mechanisms currently being utilized within local governments throughout much of Uganda, recent audit reports as well as reviews of government performance assessments demonstrate that multiple challenges remain. Examples of some common challenges include financial management issues; procurement/contract management issues; revenue collection challenges; problems with project

implementation; inadequate asset management practices; and failure to comply with applicable public financial management regulations. All of these challenges have had negative impacts on service delivery; infrastructure development; and ultimately overall local government performance even though there exist a large number of Accountability mechanisms (Inspectorate of Government 2023; office of the auditor general 2024). Due to these ongoing governance challenges, it is clear that there exists a need to examine how Accountability mechanisms impact local government performance given the socioeconomic conditions present in the Karamoja Sub-region.

Problem Statement

Uganda has created an all-encompassing framework for accountability to enhance the functionality of local government performance as part of decentralization, public finance reform processes, both internal and external audits, citizen involvement, assessment of performance, and monitoring by institutions like the Office of the Auditor General, Inspectorate of Government, Ministry of Local Government, and Local Government Finance Commission (Ministry of Local Government [MoLG], 2023; National Planning Authority [NPA], 2020). In addition to the aforementioned accountability reforms, further reforms were undertaken during recent years to improve transparency, accountability, and service delivery among local governments. Examples include the Integrated Financial Management System (IFMS) and Electronic Government Procurement (e-GP) (World Bank, 2023); the Parish Development Model (PDM) (Ministry of Finance, Planning and Economic Development [MoFPED], 2023); and performance-based fiscal transfers (World Bank, 2023).

In spite of these accountability reforms however, local governments in Uganda face several challenges in terms of governance and performance. For example, recent reports by the Office of the Auditor General illustrate ongoing deficiencies in financial management practices and in project implementation, procurement and contract management, revenue administration, asset management, and compliance with public financial management regulations among numerous local governments. These deficiencies are resulting in delays in completing public projects, failure to utilize government funds effectively, lack of accountability for the use of public resources, and inconsistency in delivering essential public services (Office of the Auditor General [OAG], 2024). Similar concerns regarding abuse of office, procurement irregularities, mismanagement of public funds, and failure to comply with accountability procedures also exist among local governments, although they operate within a well-established system of oversight (Inspectorate of Government [IG], 2023).

The accountability challenge is especially prevalent in the Karamoja Sub-region where local governments function within a governance context characterized by high poverty rates, climate risk, infrastructure shortages, and low levels of institutional capability. The government and donors have made considerable investments in enhancing governance and local service delivery in districts such as Moroto, Kotido, Kaabong, Karenga, Napak, Nakapiripirit, Nabilatuk, and Abim; nevertheless audit reports continue to demonstrate weaknesses in the financial accountability of those districts' local governments, implementation of development projects, contract management, record keeping and internal controls which affect local government performance (OAG, 2024; Office of the Prime Minister [OPM], 2023).

While prior research has evaluated decentralization, public financial management, and local governance in Uganda there is little prior work assessing how accountability mechanisms impact local government performance in a sub-regional context that is distinct from the broader Ugandan governance environment. Research conducted to date largely evaluates accountability systems at the national level or in other areas of Uganda; therefore, few studies offer empirical evidence about whether accountability mechanisms can be effective in increasing performance among local governments in Karamoja. As a result, this knowledge deficit hinders policy-based interventions intended to increase local governance and service delivery in what is likely to be one of Uganda's poorest development regions. Consequently, this study assesses the effects of accountability mechanisms on local government performance utilizing data collected from selected districts in the Karamoja Sub-region.

II. OBJECTIVES OF THE STUDY

This study aims to evaluate how accountability mechanisms influence local government performance

in selected districts located in the Karamoja Sub-region, Uganda.

Specific Objectives

1. To analyze the accountability mechanisms used by local governments located in selected districts located in the Karamoja Sub-region.
2. To determine if there exists a relationship between accountability mechanisms and the performance of local governments in selected districts located in the Karamoja Sub-region.
3. To develop strategies for enhancing accountability mechanisms so as to increase performance among local governments located in selected districts located in the Karamoja Sub-region.

III. LIMITATIONS OF THE STUDY

As it relates to geography this study is confined to evaluating how accountability mechanisms impact local government performance among selected districts located in the Karamoja Sub-Region. Concerning content this study assesses the various types of accountability mechanisms being utilized by local governments as well as their impacts on local government performance. Finally, concerning time this study synthesized literature regarding accountability mechanisms as well as relevant government publications/policy documents released from 2015 to 2025. In instances where pertinent literature existed before that time period was included as a means of establishing a theoretical/conceptual foundation.

Justification of the study

There are two major reasons why this study was conducted. First, with continued growth in the need for improved accountability within Uganda's decentralized governance structure to increase performance among local governments and enhance service delivery. Second, by studying evidence from the Karamoja Sub-Region this study seeks to understand how effective current accountability mechanisms are functioning in a region experiencing extreme economic and institutional challenges. Overall, this study will help guide the Ministry of Local Government, Office of the Auditor General, Inspectorate of Government, Local Government Finance Commission District Governments Donors Policy makers and Practitioners involved in Governance Reforms to create stronger accountability structures and improve public sector performance.

The concept of "accountability" refers to the obligation of public managers to report on the results of their activities to those who fund them. The term can refer to either individual accountability (for example, to taxpayers) or institutional accountability (to boards, legislatures, auditors etc.). Accountability ensures that individuals are responsible for the decision-making process, and that organizations are transparent about their work and use of funds. For example, according to the Institute of Internal Auditors (IIA), "accountability is based upon the concept of stewardship… it is about being answerable for what we do." A key element of accountability is openness and accessibility. When public managers provide accurate and timely information to stakeholders, they increase trust in their organization and foster cooperation. Ultimately, accountability promotes good governance by helping to ensure that public resources are used wisely. As stated by Transparency International, "Transparency fosters accountability and helps prevent corruption." Accountability is a core component of good governance and a critical factor in ensuring that public institutions operate effectively and responsibly.

IV. LITERATURE REVIEW

Theoretical background

Principal-Agent Theory

This research uses Principal-Agent Theory (Jensen & Meckling, 1976) as theoretical background. This theory addresses the issue of accountability in delegation and describes the relationship between a principal and an agent. A principal entrusts an agent to carry out specific tasks. An agent should act on behalf of his principal but might not always. The agent has to render an account of his actions. Agency problems occur if the agent acts in his own interest instead of the interest of the principal.

Principals and Agents

Uganda's decentralization system makes citizens, central government, and elected political leaders' principals while district local governments, Chief Administrative Officers, accounting officers, technical staff, and other public officials are agents. These agents are given powers to administer public resources

and deliver public services. The main goal of accountability mechanisms is to limit the possibility of agency problems by making sure that agents will be accountable for their behavior and choices. Additionally, accountability mechanisms limit the possibilities of corruption and misuse of public money, abuse of power, and inefficiencies. Accountability mechanisms promote transparency and delivery of public services (World Bank, 2017; OECD, 2020).

Relevance to Karamoja Sub-Region

Karamoja sub-region receives a lot of investment in form of infrastructure projects, educational programs, health programs, programs to build resilience against climate change, and anti-poverty programs. Therefore, it is necessary that all the invested amounts are used effectively and the expected results of these investments are reached. Stronger accountability mechanisms are needed to make sure that all the public money is spent appropriately.

Monitoring and Oversight Mechanisms

If there is no monitoring or oversight mechanism to keep track of how much money was spent where and by whom, then there is a higher chance that agency problems will emerge. Examples of possible emerging agency problems in Karamoja sub-region include, delays in project implementation, lack of responsiveness to citizens' demands for services, inefficient delivery of public services and possible cases of embezzlement or fraud (Office of the Auditor General, 2024).

V. PRINCIPAL-AGENT THEORY: ANALYTICAL LENS

Therefore, the Principal-Agent Theory serves as an appropriate analytical lens for examining how accountability mechanisms affect local government performance in Karamoja sub-region. Strengthening monitoring systems, increasing transparency, increasing citizen participation, having institutional oversight bodies and enforcing accountability standards leads to lower levels of agency problems and higher organizational performance (Jensen & Meckling, 1976). The principal-Agent Theory supports the overall argument made in this study that having strong accountability mechanisms is crucial for achieving higher performance from local governments through enhanced financial management, institutional integrity, transparency, responsiveness and delivery of public services.

Conceptual Framework

In terms of conceptualizing the relationship between accountability mechanisms and local government performance, this study utilizes a conceptual framework with accountability mechanisms acting as the independent variable while local government performance acting as the dependent variable. Local government performance includes aspects such as service delivery, financial management, transparency, institutional efficiency and successful implementation of government programs. Variables related to institutional capacity including human resource competency, resource availability and level of political commitment may intervene between these two sets of variables.

Accountability Mechanisms Utilized by Local Governments in Selective Districts of Karamoja Sub-Region

Accountability mechanisms represent represents system weather institutional/legislative/administrative/financial/participatory that require public officials to justify/explain/account for their decisions/actions/public resource utilization. At local governments levels, accountability mechanisms help improve transparency/integrity/responsiveness/delivery of public services by keeping public officials answerable to oversight bodies/citizens (OECD, 2020; World Bank, 2017). With reference to Uganda's decentralized system of governance, these mechanisms have assumed importance in enhancing performance of local governments as well as in improving confidence among members of the public towards public institutions.

Horizontal vs. Vertical Accountability Mechanism

According to Uganda's literature reviewed regarding accountability mechanisms at local government levels-horizontal accountability exists at the level of statutory oversight bodies such as Office of Auditor General/Internal Audit Units/District Public Accounts Committee/Public Procurement and Disposal of Public Assets Authority/Internal Audit Unit. On the

other hand-vertical accountability exists through citizen participation/community monitoring/public budget consultations/Bazaras/Civil Society Engagement/local councils enabling citizens to hold public officials accountable for service delivery/resource utilization (Ayeko-Kümmeth, 2024; OECD, 2020).

Mechanisms for Financial Accountability

Evidence from Uganda shows that financial accountability mechanisms are the most widespread accountability instruments utilized at local government levels. Such mechanisms include annual budget preparation/expenditure regulation/financial reporting/internal control/procurement regulation/internal audit/external audit by Office of Auditor General. Recent evidence indicates that these mechanisms contribute positively toward financial discipline at local government levels by promoting compliance with public finance regulation/policy and enhanced oversight over public expenditure. Effectiveness however would depend on various factors including institutional commitment/technical capability/enforcement of audit recommendations (Arinaitwe et al., 2021).

Digital Mechanisms for Accountability

Following the PFM reforms conducted by the Government-digital mechanisms for accountability have emerged as increasingly important. Utilizing IFMS/e-GP system/electronic revenue management/performance-based budgeting-local governments have progressively implemented new technologies to enhance transparency/reduce irregularities in financial dealings/improve control over expenditures/and facilitate monitoring of public resources. New technologies have enabled automation of manual financial processes/enhanced timeliness and accuracy in financial reporting at local government levels (Ministry of Finance Planning & Economic Development; World Bank 2023).

Performance-Based Mechanisms for Accountability

Studies indicate that performance-based mechanisms for accountability are gaining importance in local government administration. Each year the Ministry of Local Government conducts a Local Government Performance Assessment evaluating districts on governance/financial management/procurement/service delivery/environmental management/implementation of government programs. These assessments stimulate improvement in institutional performance/strengthening of accountability for utilization of public resources (Ministry of Local Government 2023).

Social Mechanisms for Accountability

Additionally, studies have shown that social mechanisms for accountability are acquiring significance within Uganda's decentralized governance system. Programs such as Bazaras/District Integrity Promotion Forums (DIPF)/public expenditure tracking/community scorecards/budget monitoring/citizen participation platforms enable citizens to monitor government programs/hold officials accountable for their actions (Ayeko-Kümmeth 2024). Though these programs have enhanced civic participation in governance-their effectiveness is highly variable depending on a variety of factors including political interference/lack of awareness/limited funding/inadequate institutional coordination.

Effectiveness of Accountability Mechanisms in Karamoja Sub-Region

As indicated previously-increased oversight from Office of Auditor General/Inspectorate of Government/Prime Minister's Office/development partners implementing governance/resilience programs-have led to improvements in accountability mechanisms within Karamoja sub-region. However recent audit reports continue to document deficiencies in financial reporting/contract supervision/project implementation/compliance with financial laws/regulations in multiple local governments within the sub-region. These documents suggest that though formal accountability mechanisms exist-institutional capacity constraints/adverse logistics conditions/socioeconomic constraints unique to the sub-region limit their effectiveness.

Impact on Local Government Performance

The literature indicates that accountability mechanisms are critical for enhancing performance in local governments since they promote transparency/accountability/institutional

efficiency/delivery of services/trust among citizens (World Bank 2017; OECD 2020). According to World Bank (2017), effective accountability systems lead to high-quality public sector performance by requiring public officials to be accountable for their actions/public resources are used efficiently/organization goals are achieved. Similarly, OECD (2020) states that accountability increases integrity in government by preventing opportunities for corrupt practices/promoting adherence to rules/government policies leading to better quality public services.

Financial Accountability Mechanisms

It is evident from Uganda's literature reviews that financial accountability mechanisms have had a positive impact on performance at local governments by enhancing credibility in budgetary planning/control over spending/quality of financial reporting/and compliance with applicable regulations governing fiscal management. Implementation of IFMIS/internal audit functions/auditsty conducted by Office of Auditor General/internal control

measures/procurement regulations-etc.-has improved transparency in public resource utilization within local governments. Research studies conducted in Uganda show that districts with more robust financial accountability mechanisms tend to execute budgets more successfully/more efficiently utilize grants provided by the central government/higher compliance rates with regulatory requirements governing financial management compared to districts with less robust accountability systems (Ministry of Finance Planning & Economic Development; Arinaitwe et al., 2021).

Oversight Institutions

External oversight institutions have also played a major role in enhancing performance at local governments. Regularly reported by Office of Auditor General-have included shortcomings in areas such as contracting/outlays/payroll management/tax collection/assets management-providing recommendations for corrective actions. Inspectorate of Government has reinforced accountability by conducting investigations/preventing corrupt practices/enforcing Leadership Code Act/fostering integrity within local governments (Office of Auditor General; Inspectorate of Government; 2023). These oversight activities have enhanced institutional compliance although implementation rates vary significantly among many districts

Improving accountability for local government in the Karamoja region will need to consider the challenges posed by this area. The review concluded that it was difficult to measure how well local government is performing in Karamoja due to poor data collection and analysis. A number of key barriers to local government performance were identified during the review, including lack of infrastructure, poverty, food insecurity and reliance on conditional grants. In addition to addressing the systemic barriers to good local government performance, an important part of supporting local government accountability in Karamoja will involve building the skills of people working in local government and providing them with the right tools and equipment. This includes developing new training programs, mentoring schemes, recruitment drives and IT systems. There are a number of different ways to build local government accountability in Karamoja. Building capacity within local authorities is seen as the most important way to improve accountability. Many local governments in Karamoja do not have enough skilled employees in certain areas like finance, procurement or engineering. This makes it hard for them to manage projects properly, keep track of finances and prevent waste. To address this issue, there are ongoing efforts by the Ministry of Local Government and international donors to provide technical assistance to district local governments. This can include things like on-the-job training, short courses and mentorship programs to develop skills in areas like financial management, procurement and planning.

Building strong financial management systems is also critical for ensuring accountability and improving local government performance. As part of its efforts to build good governance systems, the Ugandan government has rolled out a number of reforms to help strengthen financial management systems in all levels of government. Some examples of these reforms include the use of an integrated financial system to manage funds centrally, electronic government procurement to make sure purchases are made efficiently and fairly, programme-based budgeting to give local governments more flexibility to respond to changing needs and electronic systems to collect revenue more easily. While the introduction of these

reforms has helped to increase transparency and reduce the risk of misusing funds, they still require significant investment in digital infrastructure and technical support, especially in rural districts like those in Karamoja.

In order to create real accountability for local government, it is also important to ensure that recommendations made by auditors are followed up on. Audits of local government in Uganda are carried out by the Office of the Auditor General. They find problems with how money is spent and how government business is run and then recommend what should be done to fix the problems. However, even though audit recommendations are widely available, they are rarely acted upon. To overcome this challenge, it would be helpful if more could be done to hold people responsible for making decisions about spending public funds accountable for implementing auditor recommendations.

One example of how this could happen is if Local Government Public Accounts Committees were able to follow up on auditor recommendations after they have been published. It would also be helpful if chief administrators and resident district commissioners were required to report back to central government about whether they have taken action on auditor recommendations. If everyone involved in local government understood that they would be held accountable for taking action on auditor recommendations, then it is possible that many more of them would take steps to improve governance in their own districts.

Strengthening citizen participation and social accountability is another important way to build better accountability into local government. Over time, there have been growing numbers of community barazas, public budget consultations, community score cards, participatory planning processes, social audits and civil society monitoring activities in Karamoja. All of these activities have helped increase awareness about how money is being spent and have given citizens more opportunities to speak up about how money is being used. Ayeko-Kümmeth (2024) suggests that increasing social accountability increases transparency and builds public confidence in government by improving communication between citizens and government agencies. Similarly, the World Bank (2017) argues that engaging citizens directly helps improve the quality of public services since officials who are accountable to the public deliver better services.

In order to support good governance within local governments in Karamoja, it is equally important that local governments work together better. Good coordination between organizations provides better information flow, better policy implementation, better monitoring and better shared knowledge. Coordination reduces duplication of oversight roles but promotes common efforts toward good governance and better public service delivery (National Planning Authority, 2020; OECD, 2020).

Ethics and integrity remain vital elements in maintaining accountability reforms. Developing ethical culture encourages ethical behavior, enforces codes of conduct, protects whistleblowers from retaliation, prevents conflicts of interest, and reminds public servants continually of their duty to uphold high standards of integrity. The recent institutional reforms enacted by the Inspectorate of Government and the Directorate for Ethics & Integrity show that ethics complement financial/administrative accountability measures which can lead to enhanced local government governance (Inspectorate of Government, 2023; OECD, 2020).

Ultimately, the literature clearly supports that a holistic approach which involves a combination of capacity development for institutions, digital transformation, effective oversight mechanisms, social accountability mechanisms, ethics/governance measures and improved coordination between accountability bodies can be used to enhance both accountability mechanisms and ultimately performance of local government throughout the Karamoja subregion. Ultimately, these actions will enhance delivery of public services throughout one of Uganda's least developed socio- economically challenged regions.

5.1. Literature Review

In terms of promoting positive relationships between accountability mechanisms and local government performance the literature identifies three main types of relationships:

Performance Accountability – When performance accountability mechanisms motivate local governments to improve performance.

Social Accountability: When social accountability mechanisms enable citizens to engage with local governments.

Financial Accountability: When financial accountability mechanisms monitor how much money local governments receive and spend.

According to Ayeko-Kümmeth (2024) "performance accountability systems" have a positive effect on local government performance. These systems include annual assessment reports from the Ministry of Local Government on the performance of each district local government which link performance improvement plans (and sometimes performance-based funding) to institutional performance indicators. Through these assessments, districts are motivated to improve their governance practices and financial management practices (such as procurement) in order to access funding for priority projects such as infrastructure development. Moreover, according to Ayeko-Kümmeth (2024) "social accountability systems" have a positive impact on local government performance. Social accountability mechanisms allow citizens to demand greater transparency and accountability from local government officials through various mechanisms such as Community Baraza meetings where citizens meet with their elected representatives to discuss issues affecting them, Public Budget Consultations where citizens participate in discussions about future budgets for their districts, Community Score Cards where citizens evaluate progress against agreed goals by assessing the level of achievement over time, Civil Society Monitoring Initiatives where independent non-governmental organisations assess whether or not national/local policies are meeting citizen needs.

Qualitative integrative literature review design:

Methodology of this study consisted of an examination of the effect of accountability mechanism(s) on local government performance within selected Districts located in the Karamoja sub-region of Uganda, utilizing a qualitative integrative literature review design. This type of design is ideal as it allows researchers to systematically determine, evaluate, synthesize and integrate evidence from a variety of complementary sources in order to create an overall picture of a research question and/or issue and to establish patterns throughout existing research (Torraco, 2016; Snyder, 2019). All of the literature used in the review was obtained from peer reviewed journal articles, scholarly books, government documents such as government policies, annual reports, audit reports, policy briefs and publications from various reputable national and international organizations. The majority of the data came from publications generated by: office of the auditor general, inspectorate of government, Ministry of Local Government, ministry of finance, planning & economic development, national planning authority, office of the prime minister, Uganda Bureau of Statistics, Local Government Finance Commission, World Bank, UNDP, uncdf, Transparency International and OECD. The literature was purposefully selected based upon its applicability to accountability mechanisms, decentralization, public finance management, governance and local government performance. While the primary focus was on literature developed after 2015 and prior to 2025, seminal works were also examined to develop conceptual and theoretical bases for this study. Using thematic analysis as described by Braun and Clarke (2006), each article was coded and then categorized according to the objectives of the study. Each theme was then critically synthesized and analyzed to produce evidence-based findings, discussion, conclusion and policy recommendations related to accountability mechanism(s) and local government performance in the Karamoja sub-region.

Accountability mechanisms used by selected Districts in the Karamoja sub-region

All selected Districts in the Karamoja sub-region have established formal accountability mechanisms as per their obligations outlined in Uganda's decentralization and public financial management frameworks. Examples of the accountability mechanisms that the districts utilize include:

Internal audit units, District public account committee (dpac), Contract committee, Procurement unit, financial reporting unit, integrated financial management system (IFMS), Local government performance assessment, annual external audits conducted by the Office of the Auditor General (OAG),

External oversight conducted by the Inspectorate of Government (ig), and Citizen participation via baraza meetings, council meetings and budget conferences (Ministry of Local Government, 2023; OECD, 2020).

Moroto District has enhanced institutional accountability through regular internal audits, implementation of IFMS and compliance with annual external audits conducted by OAG. Notwithstanding the above however, the 2023/24 report of the auditor-general highlighted weaknesses relating to delays in implementing development projects; deficiencies in contract management; inadequate documentation supporting expenditure; and weaknesses in asset management, indicating that although accountability systems exist, gaps remain within institutional implementation and therefore continue to affect institutional performance (office of the auditor general, 2024).

Similar to Moroto District, Kotido District has operational financial accountability structures including internal audit functions; procurement committee functions; and financial reporting structures. Nevertheless, audit evidence has consistently identified recurring challenges such as delayed completion of infrastructure projects; weaknesses in procurement management; lack of monitoring of government-funded projects; and limited implementation of previous recommendations provided by the auditor general. These challenges have continuously affected accountability and service delivery regardless of the statutory oversight mechanisms available (office of the auditor general, 2024).

Further, the review found that Kaabong District has established financial and administrative accountability mechanisms in accordance with public financial management reforms at the national level. Nonetheless recent audit findings highlight weaknesses in project supervision; public assets management; contract implementation; and financial record keeping. Similarly, accountability issues were also reported for the newly formed Karenga District where capacity constraints remained due to staffing shortages; technical expertise limitations; and logistical challenges associated with establishing new administrative organizations (office of the auditor general, 2024).

For Napak District, the review revealed that accountability mechanisms had been strengthened through internal auditing; external financial oversight; performance assessments; and support from partners who are implementing resilience and governance programs. Nonetheless audit reports continue to identify weaknesses in financial reporting; documented procurement processes; project execution; and public asset management which continue to restrict institutional effectiveness (office of the auditor general, 2024).

Additionally, the review demonstrated that Nakapiripirit District has implemented most of the required accountability mechanisms under Uganda's local government act. Nonetheless audit issues persist for this district including but not limited to delayed execution of government projects; inadequate contractor supervision; incomplete accountability documentation; and weaknesses in internal controls. These findings suggest that even though accountability institutions exist, their implementation is still uneven (office of the auditor general, 2024).

In Nabilatuk District one of the newest Districts in the region the review demonstrated that accountability mechanisms were operable but continued to experience institutional capacity constraints related to personnel deficits; limited financial resources; and developing administrative organizational systems. The 2023/24 report of the auditor-general indicates weaknesses in both financial accountability; procurement practices; and program implementation in this district reflective of common challenges experienced by newly established Local Governments (office of the auditor general, 2024).

Furthermore, the review demonstrated that Abim District has enhanced its financial accountability by utilizing IFMS; conducting internal auditing; producing annual financial reports; participating in Local Government Performance Assessments. Despite these efforts audit findings continue to identify weaknesses in project execution; procurement practices; follow-up on past audit recommendations providing no improvement in institutional accountability (office of the auditor general, 2024).

Generally speaking, the review demonstrates that formalized accountability mechanisms exist throughout all of the selected Districts located in the Karamoja sub-region. Nevertheless, common accountability challenges including poor implementation of prior audit recommendations; procurement irregularities; delays in completing projects; failure to monitor contractors' work progress; poor asset management; insufficient documentation supporting expenditures; and limited technical

capability continue to impede effective use of these mechanisms.

Influence of accountability mechanisms on local government performance in selective Districts in Karamoja region

The review confirmed that accountability mechanisms are increasing local government performance in all selected Districts through enhanced transparency, stronger financial management practices, higher compliance with public finance regulations, and the increased oversight of public funds. Yet there is significant variation in how effectively accountability mechanisms function across the different Districts due to variations in institutional capabilities, numbers of staff members, amounts of funding available to each district, geographic constraints and the level of implementation of audit recommendations. There is evidence from government reports, development partner reports, and research papers published in peer reviewed journals that show that accountability mechanisms will be more successful when oversight bodies receive adequate facilitation and audit results lead to action (World Bank, 2023; OECD, 2020; Ayeko-Kümmeth, 2024).

The review determined that Moroto District has gradually improved in terms of the quality of financial reporting, internal auditing and the implementation of government programs as a result of continued oversight by the Office of the Auditor General, implementation of the Integrated Financial Management System (IFMS) and participation in Local Government Performance Assessments. However, most recently issued audit reports indicate that delays in completing capital projects exist along with shortcomings in contracting management and asset management that impede the provision of high-quality services. In addition, the llgmsd assessment ranked Karamoja region among those needing additional training to increase the credibility of assessments of performance at the local government level and the implementation of accountability systems.

The review determined that Kotido District has experienced an improvement in accountability for finances due to yearly audits conducted by outside auditors, internal controls, and performance evaluations carried out by the Ministry of Local Government. While Kotido District has been able to reform many areas, it still experiences weaknesses related to the purchase of goods and services using procurements, the monitoring of development projects and the implementation of recommendations from audits. As such, both government and donor organizations have invested heavily in education, health and water programs within the district yet the lack of good planning, procurement practices and overall management has resulted in a lack of efficiency in utilizing public funds and a lack of timely completion of infrastructure projects (office of the auditor general, 2024; World Bank, 2023).

For Kaabong District, the review confirmed that accountability mechanisms have provided greater transparency regarding the management and accounting for conditional grants. Nonetheless, audit findings continue to document weaknesses in contract supervision, project implementation and the maintenance of public assets. Similar results were documented in studies examining accountability for local governments in Uganda indicating that accountability institutions can provide strong identification of weaknesses in governance but do not always ensure that corrective measures are implemented (Ayeko-Kümmeth, 2024; arinaitwe et al., 2021).

The review also concluded that while Karenga District is one of Uganda's newest Districts it has made substantial progress in establishing statutory accountability institutions including internal audit units, procurement committees and district public account committee. Notwithstanding this, the performance of the institution remains hampered by shortages of qualified technical personnel, limited office facilities and a reliance on central government transfers for operating expenses. Consequently, these institutional limitations have impacted on the district's ability to completely utilize accountability mechanisms and to provide high quality services to citizens (office of the prime minister, 2025; ministry of local government, 2023).

The review determined that Napak District has improved accountability through routine financial reporting, implementation of IFMS and participation in yearly Local Government Performance Assessments. Nonetheless, audit reports continue to identify shortcomings related to documentation supporting procurements, delays in implementing development projects, inadequate supervision over

contractors performing work funded by government and poor management of public assets. These weaknesses have impacted on the development of physical infrastructure and value for money received for expenditures made by government within the district (office of the auditor general, 2024).

Similar to Napak District, Nakapiripirit District has implemented majority of accountability mechanisms defined in Uganda's Public Finance Management framework. The review found that these accountability mechanisms have improved budgeting and financial reporting. Nonetheless, Nakapiripirit District continues to encounter shortcomings related to delayed completion of projects funded by government, incomplete documentation related to accountability for transactions, poor monitoring of government funded activities and little or no follow up on audit recommendations. This finding suggests that while compliance with accountability obligations is greater than actual implementation of corrective actions resulting from oversight processes (ministry of local government, 2023; office of the auditor general, 2024).

Nabilatuk District continues to experience accountability challenges based primarily on its status as a relatively new district. Although accountability mechanisms exist within the district, shortages of technically trained personnel, limited financial resources and reduced administrative capability continue to negatively impact financial management practices within the district. This finding is consistent with an assessment completed by the office of the prime minister concluding that local governments within Karamoja region need additional institutional support to enhance their capacity to govern effectively and provide good services (office of the prime minister, 2025).

Accountability mechanisms improve discipline amongst staff within Abim District.

Abim District has experienced improvements in financial discipline due to annual external audits performed by independent auditors and internal audits conducted by district employees. Additionally, Abim District has significantly improved its financial reporting systems. Nonetheless, audit reports continue to document shortcomings in project supervision, procurement management, revenue administration and implementation of audit recommendations. Thusly, despite improvements in fiscal accountability systems within Abim District they remain unable to achieve maximum potential performance (office of the auditor general, 2024).

Across the Karamoja Sub-region, the review determined that accountability mechanisms have shown a trend toward better adherence to public financial management regulations and stronger oversight of public assets. However, the performance of local government is still being impacted by larger contextual factors such as, lack of qualified personnel, inadequate operational funding, challenging geographic conditions, climate-related impacts, poverty, and high reliance on grants from the central government. According to the Office of the Prime Minister's (2024) Lower Local Government Management Service Delivery Assessment, Karamoja was identified as one of the regions that will need focused intervention to increase the credibility of local government performance assessments and institutional performance. Likewise, according to the World Bank (2020) "strengthened accountability mechanisms combined with enhanced institutional capacity development, fiscal decentralization and human resource enhancements" can provide sustained improvement in local government performance.

Strategies for Enhancing Accountability Mechanisms to Support Improved Local Government Performance in Selected Districts in the Karamoja Sub-region

According to the review findings, strengthening institutional capacity is the most commonly suggested strategy for improving accountability mechanisms and supporting improved local government performance throughout the Karamoja Sub-region. According to various government publications (such as Ministry of Local Government, 2023; Office of the Prime Minister, 2025) evidence has indicated that while districts such as Moroto, Kotido, Kaabong, Karenga, Napak, Nakapiripirit, Nabilatuk and Abim have experienced a shortage of accountants, internal auditors, procurement officers, engineers, planners and monitoring and evaluation staff. As a result of this staffing gap, financial management processes, procurement oversight activities, project supervision activities and implementation of audit recommendations have all been negatively impacted. In response, both the Ministry of Local Government and the Office of the Prime Minister have placed priority on ongoing capacity building programs,

providing technical guidance and recruiting qualified individuals to help strengthen the institutional performance of local governments.

The review also provided evidence that implementing audit recommendations is key to continuing to improve accountability. While the Office of the Auditor General continually identifies weaknesses in financial management practices, procurement irregularities, insufficient contract supervision and failure to comply with public financial management laws/ regulations at many districts in the Karamoja Sub-region; it is common practice for corrective action to take place slowly or not at all. Similar studies on public accountability in Uganda show that while effective audit systems depend upon identifying areas where weaknesses exist; successful audit systems also rely heavily on having audit recommendations successfully implemented by accounting officers, District Public Accounts Committees and political leaders (Ayeko-Kümmeth, 2024; Office of the Auditor General, 2024).

In addition, the review found that transforming existing financial management systems into digital formats will greatly improve accountability. A number of local governments within Uganda have already benefited from digital financial management system reforms that include: the IFMS (Integrated Financial Management System); e-Procurement (Electronic Government Procurement); Program Based Budgeting; and electronic revenue collection systems. While evidence suggests that districts within the Karamoja Sub-region will need significant investment in digital technology (digital infrastructure, Internet connectivity and electricity supply), staff training and education regarding digital technologies so they may utilize these new tools effectively. The World Bank (2023) stated that expanded use of digital public financial management systems leads to greater control over expenditures, less opportunity for financial irregularities and increased institutional accountability.

Additionally, the review demonstrated that increasing social accountability will lead to substantial improvement in local government performance. Community Barazas; public budget meetings; community monitoring committees; civil society engagement; and participatory planning were all cited as mechanisms used to promote increased citizen oversight of public programs in a number of districts in Karamoja. Yet these mechanisms are being underutilized due to limited civic awareness; inadequate facilitation; and poor community involvement. The Inspectorate of Government (2023) noted that increased awareness of accountability rights among citizens results in increased transparency; reduced corruption; and greater responsiveness from local government employees.

Finally, the review showed that improving inter-governmental cooperation is critical for improving accountability. Enhanced cooperation between the Ministry of Local Government; Ministry of Finance; Office of the Auditor General; Inspectorate of Government; Office of the Prime Minister; Local Government Finance Commission; Development Partners; and district level local governments promotes improved monitoring; technical assistance; information exchange; and improved implementation of governance reform initiatives. The Office of the Prime Minister's (2025) assessments of service delivery in Karamoja highlighted how improved institutional cooperation resulted in improved implementation of government initiatives; particularly in those districts experiencing challenges related to institutional capacity and logistics.

The review also demonstrated that promoting ethically accountable leadership and managing ethics will be necessary to sustain any gains made in terms of accountability. Improving compliance with the Leadership Code Act; enforcing public service code of conduct standards; protecting whistleblowers; and promoting ethical decision making among political and technical leaders will contribute to reducing corruption and improving institutional credibility. The Inspectorate of Government (2023) reported that integrity promotion programs conducted through District Integrity Promotion Forums have contributed to raising awareness about good governance practices and strengthening anti-corruption efforts in some local governments.

Lastly, the review demonstrated that improving local government's ability to collect its own revenues will contribute to improving accountability and local government performance. Many districts within the Karamoja Sub-region remain heavily reliant on conditionally transferred funds from the central government which limits their financial independence and their ability to respond to local needs. The Local

Government Finance Commission (2023) reported that developing property valuation programs; business licensing programs; market-based programs; and digitizing local revenue collection systems would improve the long-term sustainability of local finances and improve accountability in using resources locally.
In summary, the review clearly illustrated that improving accountability mechanisms within the Karamoja Sub-region will require a multi-faceted approach involving institutional capacity development; implementing audit recommendations; digital financial management; social accountability; ethically accountable leadership; increased agency cooperation; and local revenue collection. It is expected that implementing these strategies will create a more transparent and financially accountable form of governance that provides improved services for residents in the selected districts.

VI. DISCUSSION

Accountability Mechanisms Used by Selected District Authorities in the Karamoja Region of Uganda

This study demonstrates that the local authorities in the selected regions of the Karamoja Region of Uganda generally have utilized the accountability mechanisms that Uganda's decentralization and public financial management policies prescribe. The local authorities use an array of accountability mechanisms; namely: internal auditing departments, District Public Account Committee, Internal Control Systems, Integrated Financial Management System (IFMS), procurement and disposal committees, financial reporting annually, external audits conducted by the Office of the Auditor General, and performance assessments undertaken by the Ministry of Local Government.
These results show that there is substantial institutional support for accountability throughout the region. These results confirm the view of the Organization for Economic Cooperation and Development (OECD) that successful governance of the public sector depends upon strong institutional arrangements for accountable decision-making.
Further investigation showed that financial accountability mechanisms are the most commonly used type of accountability mechanism in each district. A commonality among all of the districts was the widespread application of IFMS, annual external audits, internal auditing departments and performance assessments. These findings support those of Arinaitwe et al. (2021) who conclude that when applied effectively, financial accountability mechanisms can help ensure that local governments comply with their financial rules, manage expenditures efficiently and provide transparent information about how they spend their money.
Although many of the same types of accountability mechanisms exist in the selected districts, this study found that implementation varies greatly among the districts. The fact that numerous audit inquiries regarding procurement abuses, delays in implementing government projects, inefficient contracting practices, inadequacies in managing assets, and failure to implement audit recommendations point out that establishing institutions of accountability will not necessarily lead to effective accountability. Ayeko-Kümmeth (2024) similarly concludes that institutions responsible for holding other institutions accountable in Uganda typically lack sufficient resources or authority to enforce accountability requirements.
Additionally, this study found that recently formed districts (Karenga and Nabilatuk) have greater accountability challenges compared to older districts due to limited institutional capacity, staffing shortages, insufficient administrative infrastructure and funding issues. These findings are consistent with performance assessments prepared by the Ministry of Local Government which consistently cite institutional capacity as a key factor influencing the performance of local governments. Particularly, these assessments have identified institutional capacity as a major barrier to good governance and efficient provision of services for newly created local governments.
Collectively, the data collected during this research demonstrate that although accountability mechanisms exist in formal form throughout much of the Karamoja Region, it is necessary to develop stronger systems for implementing, enforcing and developing institutional capacity so that accountability systems are translated into better governance and service delivery.

Effectiveness of Accountability Mechanisms to Promote Good Governance at the Local Level in Selected Districts in the Karamoja Region of Uganda

This study finds that accountability mechanisms have had positive effects on the quality of local governance, particularly through improving: financial management practices; institutional transparency; compliance with

public financial management legislation and regulations; and oversight and accountability for publicly funded programs. Results from this study demonstrate that districts using robust financial reporting systems, conducting internal audits, external audits and evaluating performance have exhibited significant improvements in both financial discipline and administrative accountability. These conclusions are consistent with those presented by the World Bank (2017) which states that accountability enhances institutional performance by ensuring public officials are accountable for decision making and use of public resources.

Investigation also clearly shows that oversight agencies such as the Office of the Auditor-General and the Inspectorate of Government have significantly contributed to creating good governance through conducting periodic audits and reviews of program activities; monitoring compliance with laws and regulations; and implementing anti-corruption measures. In addition, these oversight agencies have documented deficiencies related to procurement practices, project implementation, financial reporting and contract management; recommended improvements to local government institutions; and supported improved governance. These conclusions support those made by the OECD (2020) which emphasize that independent oversight bodies play a central role in increasing integrity and improving performance in public sectors.

Furthermore, this study found that accountability mechanisms also contribute to local government performance through more effective financial management systems. Implementation of IFMS; Program-Based Budgeting; Annual Performance Assessments; Electronic Financial Reporting; etc., improve credibility in budgets; facilitate tracking expenditures and improve accountability for government funds. Conclusions reached by Arinaitwe et al. (2021) are consistent with this study's findings; specifically, that digital financial management systems significantly contribute to improved financial accountability and organization-wide performance within Ugandan local governments.

However, this study also demonstrated that the effect of accountability mechanisms on local government performance continues to be constrained by ongoing institutional and context-specific barriers. Continued audit inquiries related to recurring abuses in procurement processes; failures to complete government-funded development projects in a timely manner; ineffective contract management; inadequate asset management; and failure to implement audit recommendations demonstrate that having accountability mechanisms alone is not enough to achieve effective accountability. Consistent with findings by Ayeko-Kümmeth (2024), these audit inquiry reports illustrate the need for improved enforcement capabilities to address recurrent governance problems associated with poor accountability.

Finally, this study found that additional systemic factors affecting local government performance in Karamoja include: poverty levels; exposure to climatic stressors; availability of physical infrastructure; distance from urban centers; availability of qualified personnel; dependency on conditional grants for operating expenses; etc. All these factors diminish the ability of accountability mechanisms to improve local government performance. Therefore, if accountability reform is to occur in a meaningful way, then complementary investment is needed in institution building; fiscal decentralization; human capital development.

An Assessment of the Impact of Digital Governance Technologies on Transparency, Efficiency and Institutional Responsiveness in Decentralized Systems

Digital technologies offer several ways to increase transparency in public administrations; particularly in developing countries with low levels of ICT penetration. Among them are digital tools for the collection and publication of data, digital platforms for dialogue with citizens and digital tools for the automation of administrative processes. This article explores how digital governance can impact transparency, efficiency and institutional responsiveness in decentralized systems.

Firstly, we need to understand what decentralization means. Decentralization refers to the transfer of power from a central authority to lower-level authorities. In a country like Uganda, where political and administrative responsibilities have been devolved from central government to local councils, there is an increased risk that decision making becomes opaque. This is partly due to lack of technology to enable transparent communication between citizens, local councils and other stakeholders.

Secondly, we need to explore what digital governance means. Digital governance includes all digital applications used in public administrations to manage services, provide information to citizens and ensure transparency and accountability. Examples include online portals for accessing public records, electronic payment systems, digital forms for submitting requests for services, etc.

Thirdly, we need to examine how digital governance impacts transparency. There is a growing body of literature demonstrating the positive relationship between technological innovation and improved governance. Technology allows citizens to participate more easily in the policy-making process. It enables better oversight over government spending. Moreover, it provides citizens with easier access to information about the workings of government. Thus, digital governance contributes to good governance by promoting transparency.

Fourthly, we need to assess how digital governance affects institutional responsiveness. A responsive institution is able to respond quickly and effectively to changing conditions. Digital governance helps build responsive institutions by providing citizens with direct channels to communicate with public administrators. For example, mobile apps can allow citizens to report issues such as broken streetlights or potholes directly to city managers who can then dispatch maintenance teams. Similarly, digital platforms allow citizens to submit feedback and ideas for new policies or programs. Thus, digital governance enables institutional responsiveness.

Lastly, we need to evaluate how digital governance enhances efficiency. An efficient organization is able to achieve its objectives using fewer resources than others. Digital governance increases efficiency by automating tasks such as paying bills electronically or applying for permits digitally. Additionally, digital governance reduces delays in receiving services because transactions can take place rapidly electronically. Finally, digital governance provides valuable insights into how well an organization is performing through metrics and analytics that are unavailable in non-digital environments. Thus, digital governance promotes organizational efficiency.

Based on our analysis above, we conclude that digital governance is essential for achieving good governance in decentralized systems. Good governance entails transparency, accountability and responsiveness. All three attributes are reinforced by the availability and use of digital technologies in managing public affairs. As a result, efforts to enhance good governance through the introduction of digital governance technologies should receive high priority.

VII. CONCLUSION

Strengthening the Role of Oversight Agencies in Ensuring Transparency and Accountability in Budget Execution Processes in Ugandan Local Governments

Local governments play a vital role in providing basic services such as water supply, sanitation, health care and road construction in Uganda. Their ability to deliver these services depends largely on the quality of funds allocated to them from the central government each year. The execution of the national budget by local governments is however hampered by numerous problems related to inefficiency, waste, misappropriation and theft. Despite attempts by successive governments to introduce reforms intended to address some of these problems, no meaningful solution has yet emerged.

One key area of focus for reformers has been the role of oversight agencies. Oversight agencies are responsible for scrutinizing the activities of line ministries during the execution of the national budget. They aim to prevent fraud and abuse of office by checking whether money allocated for particular purposes has indeed been spent according to law and regulation. In this context, the main oversight agency involved in checking how money is being spent at local government level is the District Public Accounts Committee (DPAC). DPACs are committees set up by parliament at district level whose members comprise representatives of parliament and local councilors. They were established by the Local Government Act 2005 section 141 subsection (1)(a) with the mandate "to oversee the accounting system of the district". DPACs work closely with other oversight bodies including the Office of the Auditor General (OAG), the Inspectorate of Government (IGG) and the Anti-Corruption Unit (ACU).

Despite the presence of DPACs and other oversight agencies, problems associated with corruption persist in most local governments. Corruption takes various forms ranging from embezzlement of funds meant for procurement of goods and works, bribery and nepotism when awarding contracts. As a consequence,

much-needed goods and services do not reach those who require them most.

Although DPACs are expected to detect cases of fraud and misconduct within local governments, they face severe constraints. One constraint arises from lack of financial autonomy since their budgets cannot be approved without input from local governments who stand accused of corruption. Another problem they face arises from inadequate legislative backing. Since they operate in areas previously dominated by local governments, DPACs may find themselves facing resistance from corrupt elements within local governments.

In addition to DPACs and other oversight bodies, other factors influence whether corruption occurs or not. According to studies carried out by the African Centre for Media Excellence, some local councils are characterized by lack of clarity on roles and responsibilities among employees, poor record-keeping practices, absence of clear guidelines governing procurement processes and little or no provision for rewards to whistleblowers who expose cases of fraud.

A further factor that determines the extent of corruption is the attitude towards accountability held by politicians and senior bureaucrats who lead both local governments and DPACs. Where leaders believe accountability is unimportant or irrelevant in practice, they tend to encourage corrupt behavior either intentionally or unintentionally.

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