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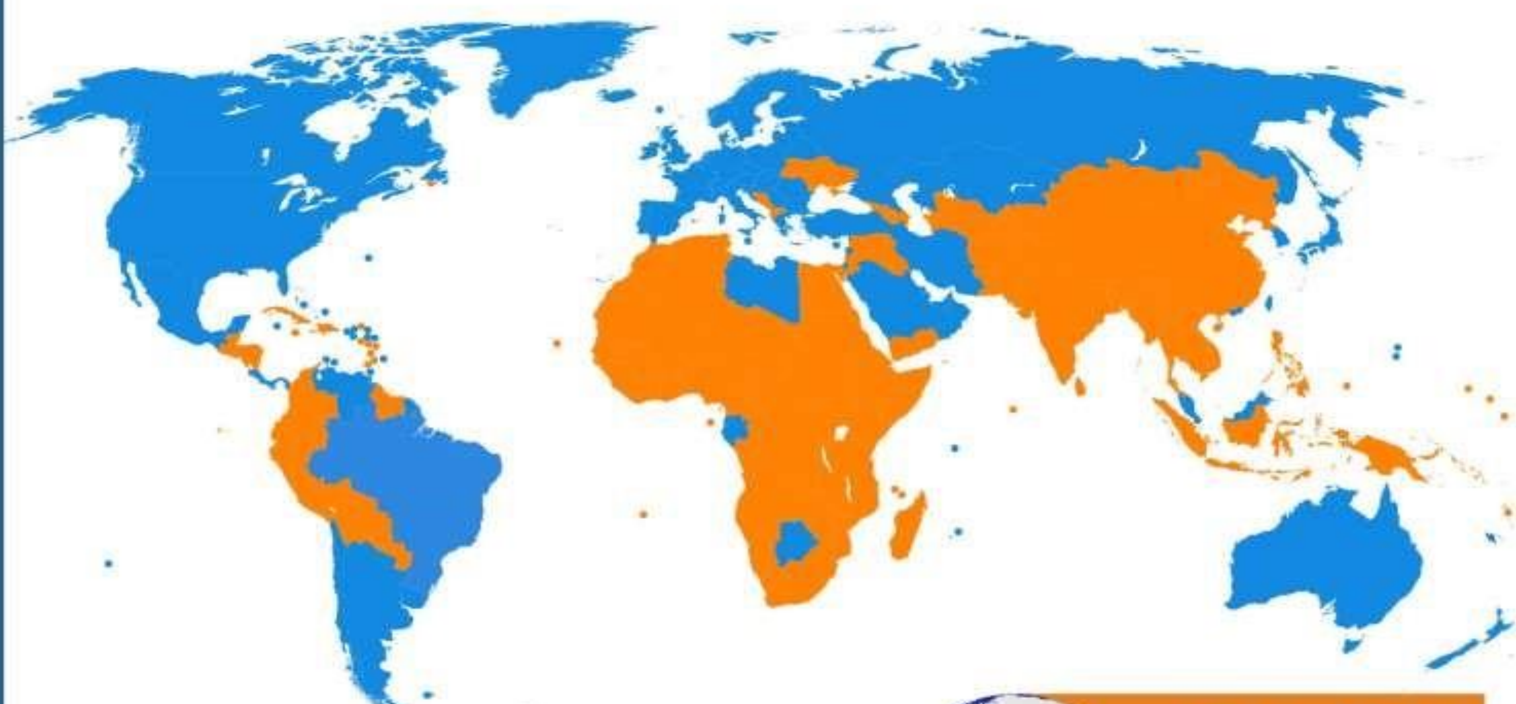

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Accountability as a Precursor to Improving the Performance of Local Governments: A Case in Lira District, Mid-North of Uganda

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Abstract:

Purpose: The purpose of the study was to find out the effect of accountability on the performance of Lira District Local Government.

Methodology: The research was conducted this study the Research Designs was cross-sectional and used using quantitative approach. Questionnaire was used for the purpose of collecting primary data from the respondents. Data was analyzed using the Statistical Package for Social Sciences where conclusions were drawn from tables, figures from the package. The study took on a sample of 70 employees from a population of 76.

Findings: The study findings reveled that administrative accountability positively influences the level of performance of Lira district local government, financial accountability does not while stakeholder engagement negatively influences the level of performance of the district. The study concluded that respondents believe administrative accountability boosts performance, service quality, and cost-effectiveness, but note its effectiveness depends on organizational culture and political factors. Financial accountability is seen as beneficial for organizational performance, but its effective implementation faces a number of challenges. Stakeholders see engagement boosting financial performance, productivity, brand loyalty, and customer satisfaction, but note challenges to effective engagement.

Unique contribution to theory, practice and policy: This study contributes to the understanding of the practice and policy of local government performance from the perspective of accountability. The study suggested the need for Lira district to implement strong accountability mechanisms tailored to their organizational culture and political environment so as to enhance performance, service quality, and cost-effectiveness. Also, there is need to strengthen financial accountability mechanisms to enhance organizational performance, while addressing the specific challenges that hinder their effective implementation.

Keywords: *Accountability, Performance, Stakeholder, Local Government, Services*

1. Background to the study

Accountability is the principle according to which a person or an institution is responsible for a set of duties and can be required to account of their fulfillment to an authority that is in a position to issue rewards or punishments. Or responsibility of either an individual or department to perform a specific function (Kendall, 2018), Accountability tells you what policies your board should adopt or has adopted to meet their responsibility for ensuring that the organization they govern is sound. Accountability is the responsibility for the way money is used and managed, and also how a specific activity is implemented. According to this study, accountability is the manner in which an organization manages the funds given to it by donors and periodically gives financial reports to give a detailed account of the progress of the projects and the achievements garnered (Mwesigwa & Mubangizi, 2018).

Through recent historical accountability has been accredited for having contributed significantly towards improved performances of both central and local government across the globe. The history of accountability in the United States of America (USA) suggests that bad accounting comes back to haunt those who practice it, both in business and in politics. Enron and Arthur Andersen are only recent examples of the accountancy crises that periodically shake the political economies of powerful nations. Other have helped to precipitate irreversible decline (Viswesvaran, 2006). In the United Kingdom (UK), accountability is a key requirement of good governance since not only governmental institutions but also the private sector and civil society organizations are accountable to the public and to their institutional stakeholders.

In Africa, following the onset of the Millennium Development Goals (MDGs) in 2000, the World Bank undertook accountability assessment in 2001 as a means to consider the strength of Mozambique's accountability processes (World Bank, 2001). The assessment is of great significance in view of the country's financial performances, for it highlighted the major issues which have partly worked against the achievement of Millennium Development Goals (MDGs) in Mozambique. The 2001 country financial accountability assessment for Mozambique concluded that the country's accountability systems were very weak and thus required substantial improvement and strengthening (Harrison et al., 2011). In Nigeria, accountability remains to be very important in ensuring proper financial performance in a number of states. This is because good accountability limits fraud and mismanagement.

Within the East Africa region, member states have adopted a general guideline to ensure uniform financial accountability across the region government institutions and as well as non-governmental institutions. Through the region budgeting committee in east Africa, member states have adopted a uniform month and close dates for national budget declaration and also the systems for financial management both at national and local governments across the region have been unified (Nyamori, 2009). In Uganda, accountability failures in local government areas continue to increase annually

(Auditor General Reports of 2013 & 2Ol5), despite the various offices like Office of the Auditor General which is responsible for the audits of government bodies, Inspectorate of Government whose mission is to promote good governance, accountability and the rule of law in public offices. The police among other monitoring mechanisms put in place the Directorate of Public Prosecution, the judiciary has the Anti-corruption court, and Parliament amongst others are all intended to enhance accountabi1ity (Mwesigwa, 2021). Previous studies indicate various explanations of variances in accountability of Local Government Areas (LGAs) for example external auditing (Mzenzi & Clasper, 2015), the audit trinity, systems of accounting governance (Dunne, 2013; Della, 2012). Accountability in Lira District is one of the consequences of the general policy of decentralization and its main purpose is to improve performance through transferring powers closer to the people (Local Governments Accounting Manual, 2009). However, this has been betrayed by challenges surrounding financial accountability which have compromised the objective of improving Education service delivery (Lira District Local Government Audit Report, 2020).

Some of these challenges include; weak budget control, weak legal process on fraud, individual selfish interest and alike. In Lira District, decentralization empowers districts with autonomous authority to provide services to local communities through generation of views pertaining needs of the people from respective councilors at districts to aid in planning, resource mobilization and allocation in the units (Cheema & Shabbir, 2003). In Lira District particularly, the growth in financial misappropriation cases indicates that a strong need exists for research approaches that better enable auditors and investigators to detect and prevent potential misappropriation. In the sub-county, there is lack of non-governmental sector accountability which often leads to poor Education service delivery. The study will to provide an understanding on the effects of accountability on the performances of Lira District local government (Porter, 2009).

Lira district is located in Lango sub region in Northern Uganda, it is bordered by the districts Pader and Otuke in the North and North East, Alebtong in the East, Dokolo in the south and Kole in the west. (cewigo.com/2021/8) However it is envisaged that more revenue will be realized through property tax, local service tax, and land premium as the Sub County develops (Lira District Budget Reports, /2016/17/18/19). To supplement on this Accountability calls for effort to strive towards meeting the minimum conditions as provided for in the Local Government (LG) manual so as to be able to access funds (LGFAR, 2004). To realize all its council plans, the Lira District has closely engaged in budgeting and management of financial and other resources. The exercise of Accountability involves preparation for a period of between June/July of each year where key budget activities are well documented in the budget reflecting how resources of the council were obtained (planned, mobilizes/collected and utilized over a specified period of time (Uganda LG Act of 1997).

1.1 Statement of the Problem

Accountability is about assuring its stakeholders regarding the use of public resources (stewardship) as well as to underpin decision making about how to allocate scare resources like time, personnel, space, equipment and money (Doussy, 2014). The allocation of resources may affect the entire operations and success of local governments, which often hinges on the quality of its financial management. Public entities have to provide information about activities to its stakeholders in order to discharge financial accountability. Therefore, accountability is a very important component of the public sector financial management processes in local governments (Erasmus, 2016). Accountability remains a pressing issue throughout Sub-Saharan Africa. Recently, the focus of government policies on meeting the Millennium Development Goals has increased attention on better performances of local government in terms of both accountability and service delivery. At present, however, performances of government and local government institutions in Uganda lag significantly behind those of other developing countries and are considerably more expensive than elsewhere (Mzenzi & Clasper, 2015). The poor state of performance ten years after the adoption of the decentralization has angered almost everyone within the lower local government and district (Adegite, 2019). Currently, there is a growing tendency of financial misappropriation cases within Lira District due to failed accountability and leading to poor performances of the district. It is believed that there is poor economic management and governance by some top authorities of the district. With cases of misuse of funds and abuse of offices.

1.2 Objectives of the study

The purpose of the study is to find out the effect of accountability on the performance of Lira District Local Government, specifically, the study aimed to: (a) to establish the effect of administrative accountability on the performance of Lira District Local Government (b) To assess the effect of financial accountability on the performance of Lira District Local Government. And (c) to examine the effect of stakeholder engagement on the performances of Lira District Local Government.

2. Literature Review

Accountability "is a process in which a person has a potential obligation to explain his/her actions to another party who has the right to pass judgement on those actions and to administer potential positive or negative consequences in response to them" (Lowry, 2015). Administrative accountability may be defined as the evolution of appointed career employees and officials in terms of whether their actions are within or outside the bounds of their authority (Kanyinga, 2007). Financial Accountability is the process of identifying, measuring and communicating economic information to permit informed and rational decisions to be made (Viswesvaran, 2006). Stakeholder Engagement involves actively involving individuals or groups who have an interest or stake in an organization's decisions, actions, or outcomes. It fosters dialogue, collaboration, and mutual understanding between organizations and their stakeholders. Bryson et al. (2006) highlight the significance of stakeholder engagement in enhancing organizational performance, legitimacy, and social responsibility. Effective engagement strategies include consultation, participation, and partnership-building, which enable stakeholders to contribute to decision-making processes and hold organizations accountable.

2.1 Performance of local government

Performance in local government encompasses a range of factors that reflect the effectiveness, efficiency, and quality of services provided to residents and the community as a whole (Boyne, 2003). This includes:

a) Efficiency in local government refers to the ability to achieve desired outcomes with minimum input of resources. It involves optimizing resource allocation, minimizing waste, and improving productivity in service delivery (Frederickson & Smith, 2003). According to Frederickson and Smith (2003), factors influencing efficiency in local government include managerial competence, organizational structure, and use of technology. Effective performance measurement systems and benchmarking processes also contribute to enhancing efficiency by identifying areas for improvement and promoting best practices.
b) Effectiveness relates to the extent to which organizational objectives and goals are achieved. It encompasses the ability to deliver services that meet the needs of residents, promote public welfare, and address community priorities. Boyne (2003) suggests that effective local government performance is influenced by factors such as leadership, strategic planning, and stakeholder engagement. Collaboration with other levels of government, community organizations, and citizens is essential for addressing complex challenges and achieving meaningful outcomes.
c) Quality refers to the standard of services provided to residents and the overall satisfaction of stakeholders. It involves meeting or exceeding established standards, delivering services in a timely manner, and ensuring responsiveness to citizen feedback (Rainey & Bozeman, 2000). Rainey and Bozeman (2000) emphasize the importance of citizen-centric approaches to quality improvement in local government. Engaging residents in service design, delivery, and evaluation processes can help identify areas for improvement and enhance public trust and confidence in government institutions.

1.3 The effect of administrative accountability on performance

Administrative accountability, defined as the responsibility of public officials to answer for their actions and decisions, plays a pivotal role in shaping organizational performance across various sectors (Han & Hong, 2019). Scholars have extensively examined the relationship between administrative accountability and performance, highlighting its multifaceted impact. A seminal study by (Busuioc & Lodge, 2016)) underscores the significance of clear accountability structures in enhancing organizational effectiveness (Busuioc & Lodge, 2016). When administrative accountability mechanisms are well-defined and enforced, they contribute to improved performance outcomes by fostering transparency and ensuring adherence to organizational goals.

Moreover, empirical evidence suggests that administrative accountability positively influences organizational efficiency and effectiveness. For instance, a study conducted by (Castelo & Gomes, 2023) in the context of public sector organizations found a strong correlation between accountability mechanisms and performance indicators such as service quality and cost-effectiveness. The authors argue that accountable administrative systems facilitate better resource allocation, decision-making, and ultimately lead to enhanced service delivery.

Conversely, the absence or weak enforcement of administrative accountability mechanisms can have detrimental effects on organizational performance (Epremian & Lujala, 2016). The concept of "accountability deficit," wherein organizations experience a decline in performance due to insufficient oversight and control. This perspective is supported by research conducted by (Yang, 2012), who emphasize the role of accountability structures in mitigating agency problems and ensuring that public officials act in the best interest of the organization and its stakeholders.

Furthermore, the impact of administrative accountability on performance is contingent upon contextual factors such as organizational culture, political environment, and regulatory frameworks. For instance, research by (Hong, 2019) suggests that in environments characterized by high levels of political interference, administrative accountability may be compromised, leading to suboptimal performance outcomes. Similarly, (Lim & Gelfand, 2014) highlight the importance of aligning accountability mechanisms with organizational culture to foster a sense of responsibility and ownership among employees, thereby enhancing performance.

In short, the literature suggests that administrative accountability significantly influences organizational performance across various contexts. Clear and well-enforced accountability mechanisms contribute to improved efficiency, effectiveness, and service delivery outcomes. However, the absence or weak enforcement of accountability can lead to performance deficits and organizational dysfunction. Understanding the complex interplay between administrative accountability and performance is crucial for policymakers and practitioners seeking to enhance organizational effectiveness and public service delivery.

1.4 The effect of financial accountability on the performance

Financial accountability, the cornerstone of organizational transparency and integrity, has garnered significant attention in both academic and practical spheres due to its potential impact on organizational performance (Maswadeh & Wadi, 2021). This review aims to synthesize existing literature on the relationship between financial accountability and organizational performance, highlighting key findings and avenues for future research. Financial accountability refers to the obligation of organizations to report and justify their financial actions to stakeholders, including shareholders, regulators, and the public (Agudelo & Jóhannsdóttir, 2019). It encompasses transparency, accuracy, and adherence to established financial standards and regulations. Effective financial accountability mechanisms are crucial for maintaining stakeholders' trust and confidence in an organization's operations and financial health (Schnackenberg & Tomlinson, 2014).

Numerous studies have investigated the impact of financial accountability on organizational performance across various sectors. For instance, research by (Eria, 2023) found a positive association between financial accountability practices and firm profitability in the banking sector. Similarly, a study by Chen et al. (2020) in the healthcare industry revealed that hospitals with higher levels of financial transparency tended to achieve better patient outcomes and operational efficiency. In the nonprofit sector, where accountability is paramount due to reliance on donor funding, studies have demonstrated a link between financial transparency and organizational effectiveness. According to a study by (Rodríguez, 2020), nonprofit organizations that prioritize financial accountability not only attract more funding but also demonstrate better program outcomes and social impact. Despite the evident benefits of financial accountability, organizations often face challenges in implementing robust accountability mechanisms. Issues such as data integrity, regulatory compliance, and stakeholder communication pose significant hurdles (Albshaier, 2023). Moreover, the perceived trade-off between transparency and competitiveness may deter some organizations from fully embracing financial accountability practices (Barnett, 2018).

By inference, available literature suggests a positive relationship between financial accountability and organizational performance across diverse contexts. Moving forward, future research should delve deeper into the mechanisms through which financial accountability influences performance outcomes, explore the role of technology in enhancing accountability processes, and examine the long-term sustainability of accountability initiatives in dynamic organizational environments.

1.5 The effect of stakeholder engagement on the performance

Stakeholder engagement has emerged as a critical aspect of organizational strategy, with growing recognition of its potential to significantly impact performance outcomes (Hristov & Appolloni, 2021). This review synthesizes existing literature on the relationship between stakeholder engagement and organizational performance, shedding light on key findings and avenues for future research. Stakeholder engagement refers to the process by which organizations involve relevant stakeholders, including employees, customers, suppliers, communities, and investors, in decision-making processes and activities that affect them (Lasytė, 2019). It entails fostering open communication, collaboration, and mutual understanding to address stakeholders' interests and concerns effectively. Effective stakeholder engagement is essential for building trust, enhancing reputation, and achieving strategic goals (Bryson et al., 2014).

Empirical studies have provided compelling evidence of the positive impact of stakeholder engagement on organizational performance across various industries. For instance, research by (Ayuso & Rodriguez, 2017) found that firms with strong stakeholder relationships tend to exhibit higher financial performance and long-term sustainability. Similarly, a study by (Sypniewska & Kłos , 2023) in the manufacturing sector demonstrated a positive correlation between employee engagement and productivity, highlighting the role of internal stakeholders in driving performance outcomes. In the context of corporate social responsibility (CSR), stakeholder engagement has been shown to enhance brand loyalty, customer satisfaction, and market value (Ghoul et al., 2018). A meta-analysis conducted by (Bhattacharya, 2016) corroborated these findings, revealing a significant positive relationship between CSR engagement and financial performance across multiple studies and industries. Despite the potential benefits, organizations often encounter challenges in effectively engaging stakeholders. Issues such as power imbalances, conflicting interests, and resource constraints can hinder meaningful engagement efforts (Murphy & Qureshi, 2021). Moreover, the lack of standardized metrics for assessing stakeholder engagement outcomes complicates performance evaluation and benchmarking (Barrane & Ndubisi, 2020). Addressing these challenges requires a proactive approach to stakeholder management and a commitment to fostering trust and collaboration.

In conclusion, the literature underscores the importance of stakeholder engagement as a driver of organizational performance and sustainability. Moving forward, future research should explore the mechanisms through which stakeholder engagement influences specific performance metrics, such as financial returns, innovation, and reputation. Additionally, longitudinal studies are needed to assess the long-term impact of sustained engagement initiatives on organizational outcomes and stakeholder relationships.

While the review examines administrative and financial accountability separately, there is a need to explore how these accountability mechanisms intersect and complement each other in influencing organizational performance. Research could investigate how integrated accountability frameworks contribute to improved efficiency, effectiveness, and quality of services in local government settings. The review acknowledges the influence of contextual factors such as organizational culture and political environment on the relationship between accountability and performance. However, there is limited discussion on specific contextual variables and their differential effects across diverse local government contexts. Future studies could delve deeper into contextual nuances to provide a more nuanced understanding of accountability-performance dynamics. The review primarily focuses on cross-sectional studies examining the immediate effects of accountability mechanisms on performance outcomes. Longitudinal studies tracking the dynamic interplay between accountability and performance over time would offer valuable insights into the sustainability and long-term impact of accountability initiatives in local government. While the review synthesizes literature from various sectors, there is a lack of comparative analysis across different types of organizations (e.g., public, private, nonprofit) in terms of accountability-performance relationships. Comparative studies could elucidate sector-specific challenges and best practices, informing tailored approaches to accountability and performance management in local government. The review predominantly focuses on quantitative studies assessing the relationship between accountability and performance using statistical methods. Integrating qualitative research methodologies, such as case studies and interviews, would provide richer insights into the mechanisms and contextual factors shaping accountability-performance dynamics in local government.

Obtainable literature highlights the significant impact of administrative accountability, financial accountability, and stakeholder engagement on organizational performance. Clear accountability structures, including well-defined mechanisms and enforcement, contribute to improved efficiency, effectiveness, and service delivery outcomes. Financial accountability, characterized by transparency and adherence to standards, positively influences organizational profitability and sustainability. Stakeholder engagement fosters collaboration, trust, and strategic alignment, leading to enhanced performance across various industries. However, challenges such as contextual factors, implementation barriers, and measurement.

3. Methods and design

3.1 Study Design

According to Kothari (2004), research design is a plan, a roadmap and blueprint strategy of investigation conceived so as to obtain answers to research questions. This study used a cross-sectional survey design which adopted a quantitative approach. A cross-sectional study was adopted with structured questionnaires for data collection with the intent of generalizing from a sample to a population (Creswell, 2003).

3.2 Study Population

The study population was drawn from an accessible population of 76 respondents who consisted of (20) Lira District councilors, (1) District Community development officer, (1) Chief Administrative Officer, (2) District Revenue Task force chairperson, (15) District Technical planning committee members (heads of departments), (12) Lower Local Council chairpersons, (5) Community members (beneficiaries), and 20 Lira district councilors. The sample size was determined using the Sample Determination Table developed by Kreijcie and Morgan (1970), therefore, a sample size of 60 respondents will be selected. The sample will be considered by the researcher to be useful in providing adequate, valid and reliable data since it will draw from all categories of people within the sub county.

Table 1: Showing the sample size.

Category of respondents	Population	sample
Chief administration officer	1	1
District community development officer	1	1
District revenue task force officers and District CFO	2	2
District planning and technical members	15	13
Lower Local chairpersons	12	12
Business/ community representatives	20	18
Community groups leaders /beneficiaries	5	5
Lira district councilors	20	18
Total	**76**	**70**

An adequate sample size is essential in order to provide a scientifically sound contribution to the research. The Krejcie and Morgan's (1970) formula was adopted to calculate the minimum required sample size from the population of 75. After determining the sample size, the subsequent phase involved establishing the techniques for selecting respondents from the study population, also referred to as the sampling frame. To ensure a representative sample that accurately reflects the entire population under investigation, the population was first categorized into distinct departments, as depicted in Table 1. This stratification process was essential to guarantee that every subgroup of interest was adequately represented. Subsequently, the larger category, employees were chosen using simple random sampling at the departmental level employing a lottery method. This was done to ensure that every individual possesses an equal likelihood of selection. The management personnel were selected purposefully or by use of census technique.

3.3 Data collection methods and tools

In the course of this study, the primary data collection predominantly employed quantitative methods, utilizing well designed closed-ended questionnaires. These questionnaires were designed and pretested by the researcher, and personally administered to the selected respondents. They were strategically structured to gather specific information, covering a range of subjects including respondent background details, accountability and performance of Lira District. To ensure clarity and objectivity in responses, the questionnaire was constructed using a five-point Likert Scale, with options ranging from 5 (Strongly Agree) to 1 (Strongly Disagree) for evaluating various aspects related to budgetary controls and service delivery. The process of gathering data started with seeking permission from then dean of faculty of management sciences, Lira University. The researcher initiated also formally requested permission from the Chief Administrative Officer (CAO), supported by an official letter from the university. The researcher then personally distributed the questionnaire to the staff members through their respective department and section heads. Subsequently, the researcher collected the completed questionnaires.

3.4 Quality Control

To ensure that the questionnaire produces consistent and dependable results, a reliability check was conducted through a pilot test. This pilot test employed a test-retest method, which involves giving the same questionnaire to the same group of individuals, in identical conditions, with a two-week interval in between. By doing so, we can assess the consistency of responses over time. To quantify this reliability, the researcher calculated the Cronbach alpha value, which measures the degree of correlation between the scores obtained in the initial administration and those obtained after the two-week period. A higher Cronbach alpha value (>=0.7) indicates greater reliability and consistency in the questionnaire's measurements. The results of the pilot test is indicated on the table 2. Under reliability, all variables had a Cronbach's alpha above 0.7, which meets the minimum threshold as recommended by Taherdoost (2016a); Zikmund *et ai.,* (2013).

Table 2: Pilot Results

Variables	**Cronbach's Alpha**	**Cronbach's Based on Standardized Items**	**No. of Items**
Performance	0.763	0.769	3
Administrative Accountability	0.706	0.708	4
Financial Accountability	0.835	0.832	4
Stakeholder engagement	0.85	0.858	4

Source: *Primary Data (2020)*

In this study, the questionnaire's validity was assessed through face and content validity, as recommended by Alison (2016). Face validity was ensured by having the researcher, who possesses expertise in the research subject, and the assigned supervisor review the questionnaire. Their collective evaluation determined that the questionnaire was a valid measure of the concept it intends to assess on a superficial level. Any valuable suggestions or amendments from the supervisor was thoughtfully incorporated into the research questionnaire. The researcher exhaustively reviewed the literature to extract the items, and thereafter, the instrument was made

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available to seven experts in this area for evaluation. The test involved giving the questionnaire to seven different experts to determine the appropriateness of the items to capture study variables on a scale starting from relevant to irrelevant (Taherdoost, 20 16b). From the scores, the following formula was used to calculate the Content Validity Index (CVI). Results indicate that all study variables were valid since their CVI scores are above the recommended cut-off of 0.70 (Field, 2010).

Table 3: Content Validity Index

Variable	CVI
Performance	0.90
Administrative Accountability	0.77
Financial Accountability	0.74
Stakeholder engagement	0.88

Source: Research Data (2024)

3.5 Ethical considerations

Ethical considerations in research are a set of principles that guide the research designs and practices. Scientists and researchers must always adhere to a certain code of conduct when collecting data from people. These considerations work to; protect the rights of research, and participants, enhance research validity and maintain scientific or academic integrity: (i) we sought for permission and approval from the faculty of management sciences, Lira University and the CAO of Lira district to enable her collect data. (ii) we ensured that all the participants fully understood the study's purpose, procedures, and potential risks or benefits before obtaining their written consent. (iii) we maintained strict confidentiality and anonymity throughout the study and report writing. And (iv) we also allowed respondents the option of withdrawing from the study at any point.

4. Data Presentation and Analysis

4.1 The effect of administrative accountability on the performance of Lira district local government

Objective one aimed at examining the effect of administrative accountability on the performance of Lira district local government. The findings are presented using mean, Standard Deviation (SD) and also the Co-efficient of Variation (CV) was established.

Table 4: Interpretation of mean score on the effect of accountability on the performance (N=62)

Mean Range	Response Mode	Interpretation (Key)
1.0-1.8	Strongly disagree	Very low practice/effect
1.81-2.6	Disagree	Low practice/effect
2.61-3.40	Not Sure	Moderate practice/effect
3.41-4.20	Agree	High practice/effect
4.21-5.00	Strongly Agree	Very high practice/high effect

Source: Adopted from Likert (1932)

Table 5: Descriptive statistics on the effect of administrative accountability on the performance (N=62)

Construct	Mean	Std. Dev.	Variance
Clear accountability mechanisms enhance organizational	4.6452	.48237	.233
Administrative accountability improves service quality and cost-effectiveness in public sector organizations	4.4516	.59168	.350
The absence of accountability mechanisms leads to a decline in organizational performance	4.4839	.67123	.451
The effectiveness of administrative accountability is influenced by organizational culture and political environment	4.1290	.83928	.704
Valid N (listwise)			

Source: Primary Data, 2024

The statistics suggest that respondents were asked about their opinion on the effect of administrative accountability on performance of Lira District Local Government. The table provides descriptive statistics on the effect of administrative accountability on organizational performance, based on responses from 62 participants. Firstly, the data shows a strong consensus that clear accountability mechanisms significantly enhance organizational performance. This is reflected in a high mean score of 4.65 and a low standard deviation of 0.48, indicating that most respondents agree on this positive impact with minimal variation in their responses. Secondly, administrative accountability is perceived to improve service quality and cost-effectiveness in public sector organizations. This is supported by a mean score of 4.45 and a standard deviation of 0.59, suggesting that respondents generally agree on this benefit, though there is slightly more variability compared to the first point. Thirdly, the absence of accountability mechanisms is seen to lead to a decline in organizational performance. This is indicated by a mean score of 4.48 and a standard deviation of 0.67, showing that respondents agree on this negative impact, but with a bit more variation in their views. Lastly, the effectiveness of administrative accountability is influenced by organizational culture and the political environment. This is reflected in a mean score of 4.13 and a higher standard deviation of 0.84, indicating that while respondents recognize this influence, there is more diversity in their opinions. Overall, the data suggests that respondents believe administrative accountability positively impacts organizational performance, particularly in enhancing performance, service quality, and cost-effectiveness. However, they also acknowledge that the absence of accountability mechanisms can lead to performance declines and that the effectiveness of these mechanisms is influenced by organizational culture and political factors.

4.2 The effect of financial accountability on the performance of Lira district local government

Objective two aimed at examining the effect of financial accountability on the performance of Lira district local government. The findings were presented in form of tables descriptively using mean, Standard Deviation (SD) and also the Co-efficient of Variation (CV) was established.

Table 6: Descriptive statistics on the effect of financial accountability on the performance (N=62)

Construct	Mean	Std. Dev.	Variance
Financial accountability improves organizational profitability	4.4194	.71399	.510
Higher levels of financial transparency result into better operational efficiency in organizations	4.4194	.71399	.510
Non-profit organizations with strong financial accountability attract more funding and achieve better outcomes	4.2419	.88123	.777
Challenges such as data integrity and regulatory compliance hinder the implementation of financial accountability mechanisms	4.2258	.68758	.473
Valid N (listwise)			

Source: Primary Data, 2024

The statistics shows that respondents were asked about their opinion on the effect of financial accountability on organizational performance of Lira district local government. The descriptive statistics on the effect of financial accountability on organizational performance, based on responses from 62 participants. Firstly, the data indicates a strong agreement that financial accountability enhances organizational profitability, with a mean score of 4.42 and a standard deviation of 0.71. This suggests that most respondents believe that maintaining financial accountability is crucial for profitability, and there is a high level of consensus on this point. Similarly, higher levels of financial transparency are perceived to improve operational efficiency, as reflected by the same mean score of 4.42 and standard deviation of 0.71. This indicates that respondents consistently agree that transparency in financial matters leads to better efficiency within organizations.

For non-profit organizations, strong financial accountability is seen as a key factor in attracting more funding and achieving better outcomes. This is supported by a mean score of 4.24 and a higher standard deviation of 0.88, suggesting that while there is general agreement, there is slightly more variability in responses. Lastly, the table highlights those challenges such as data integrity and regulatory compliance can hinder the implementation of financial accountability mechanisms. This is shown by a mean score of 4.23 and a standard deviation of 0.69, indicating that respondents recognize these challenges, though there is some variation in their views. Overall, the data suggests that respondents believe financial accountability positively impacts organizational performance, particularly in terms of profitability, operational efficiency, and funding for non-profits. However, they also acknowledge that certain challenges can impede the effective implementation of financial accountability mechanisms.

4.3 The effect of stakeholder engagement on the performances of Lira district local government

objective three aimed at examining the effect of stakeholder engagement on the performances of Lira district local government. The findings were presented in form of tables descriptively using mean, Standard Deviation (SD) and also the Co-efficient of Variation (CV) was established.

Table 7: Descriptive statistics on the effect of stakeholder engagement on the performances (N=62)

Construct	Mean	Std. Dev.	Variance
Strong stakeholder engagement leads to higher financial performance and sustainability	4.3226	.74160	.550
Effective engagement of employees increases productivity	4.4516	.66966	.448
Stakeholder engagement in corporate social responsibility (CSR) enhances brand loyalty and customer satisfaction	4.1613	.79328	.629
Challenges like power imbalances and conflicting interests hinder effective stakeholder engagement	4.0645	.93862	.881
Valid N (listwise)			

Source: Researcher's statistical analysis, 2024

The statistics suggest that respondents were asked about their opinion on the effect of stakeholder engagement on the performances of Lira district local government.

The descriptive statistics on the effect of stakeholder engagement on performance, highlighting several key points. Firstly, there is a strong consensus among respondents that robust stakeholder engagement significantly enhances financial performance and sustainability, as indicated by a high mean score of 4.32 and a low standard deviation of 0.74. This suggests that most respondents agree on this positive impact. Secondly, the data shows that effective employee engagement is perceived to boost productivity, with a mean score of 4.45 and a standard deviation of 0.67. This indicates a strong agreement among respondents, with minimal variation in their views. Thirdly, stakeholder engagement in corporate social responsibility (CSR) is believed to enhance brand loyalty and customer satisfaction. This is reflected in a mean score of 4.16 and a standard deviation of 0.79, suggesting general agreement but with slightly more variability in responses. Lastly, the table highlights those challenges such as power imbalances and conflicting interests can hinder effective stakeholder engagement. This is shown by a mean score of 4.06 and a higher standard deviation of 0.94, indicating more diverse opinions on this issue.

Overall, the data suggests that stakeholders recognize the positive impacts of engagement on various performance aspects, including financial performance, productivity, brand loyalty, and customer satisfaction. However, they also acknowledge that certain challenges can impede effective engagement.

4.4 Correlation analysis

Pearson's correlation analysis was conducted to test for the strength and direction of relationships between administrative accountability, financial accountability, stakeholder engagement, and performance. The results show that there are linear patterns of positive relationships between the study variables. However, it should be noted that when the degree of association is high (r >.70), there is a high likelihood of bivariate multicollinearity between the study variables. A critical assessment of the observed relationships between the study variables indicates that the correlation coefficients were below.70, signifying that there was no bivariate collinearity among the study variables in the research model (Tabachnick & Fidell, 2013). The Pearson's correlation results demonstrate that there is a statistically significant relationship between administrative accountability and performance ($r = .308$, $p < 0.05$). This result imply that administrative accountability is a significant predictor of performance (Mwesigwa, Bogere & Ogwal, 2022).

Table 8: Bivariate correlation showing relationship between the variables

		Performance	**Administrative Accountability**	**Financial Accountability**	**Stakeholder Engagement**
Performance	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	62			
Administrative Accountability	Pearson Correlation	.308*	1		
	Sig. (2-tailed)	.015			
	N	62	62		
Financial Accountability	Pearson Correlation	.202	.348**	1	
	Sig. (2-tailed)	.115	.006		
	N	62	62	62	
Stakeholder Engagement	Pearson Correlation	-.387**	-.193	-.231	1
	Sig. (2-tailed)	.002	.133	.071	
	N	62	62	62	62

* Correlation is significant at the 0.05 level (2-tailed).
** Correlation is significant at the 0.01 level (2-tailed).

Source: Researcher's statistical analysis, 2024

While financial accountability ($r = .202$, $p > .05$), was found not to have statistically significant relationships with performance, and stakeholder engagement ($r = -0.387$, $p < 0.05$), was found to have a negative relationship with performance. This implies that administrative accountability and stakeholder engagement predict performance of district local governments (Mwesigwa, Bogere &

Ogwal, 2022), even if financial accountability does not influence the level of performance of the district

5. Conclusion

Administrative accountability boosts performance, service quality, and cost-effectiveness, but note its effectiveness depends on organizational culture and political factors. Also, financial accountability is seen as beneficial for organizational performance, but its effective implementation faces certain challenges. And stakeholders see engagement boosting financial performance, productivity, brand loyalty, and customer satisfaction, but note challenges to effective engagement.

6. Recommendations

From the study, we encourage:

a) Implement strong accountability mechanisms tailored to your organizational culture and political environment to enhance performance, service quality, and cost-effectiveness.
b) Strengthen financial accountability mechanisms to enhance organizational performance, while addressing the specific challenges that hinder their effective implementation.
c) Develop a robust communication plan to ensure transparent and regular engagement with stakeholders.

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