UNIVERSITY OF GHANA

EXAMINATION OF ACCOUNTABILITY PRACTICES IN THE PUBLIC SECTOR (A CASE OF SOME SELECTED MMDAs IN THE UPPER EAST REGION)

BY

CLEMENT NDOGSEH ADONGO
(10506983)

THIS THESIS IS SUBMITTED TO THE UNIVERSITY OF GHANA, LEGON IN PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF MPHIL (ACCOUNTING) DEGREE

JULY 2017
DECLARATION

I declare hereby that this thesis is solely as a result of my own work and to the best of my knowledge has not been presented by any person for academic purpose in this university or any other university. I have given full acknowledgement to all references used in this work. I take full responsibility for any shortfalls arising from this work.

CLEMENT NDOGSEH ADONGO
(10506983)

DATE
CERTIFICATION

We hereby certify that this thesis was supervised in accordance with procedures as prescribed by the University of Ghana.

……………………………………..  ……………………………………….

DR. J. M. ONUMAH  DATE
(SUPERVISOR)

……………………………………..  ……………………………………….

DR. C. AGYENIM-BOATENG  DATE
(SUPERVISOR)
DEDICATION

This work is dedicated to my wife who has been my source of strength and inspiration throughout the period of my study for this degree.
ACKNOWLEDGEMENT

I wish to acknowledge first of all my maker, the Almighty God, for the continuous guidance and protection in my life. Father Lord, on to you all adorations I shall give till the end of time.

I am highly indebted to my supervisors, Dr. Joseph Mensah Onumah and Dr. C. Agyenim-Boateng for their dedication during the supervision of this work. To my supervisors I say may God shower his blessings upon you and your entire families.

My sincere and profound appreciation and gratitude goes to my beloved father and mother for their love and care for me to this far. I would not have gotten to this far without them.

My sincere appreciation and gratitude also go to the staff and assembly members as well as other opinion leaders in both the Kassena Nankani West and Bongo Districts for the co-operation throughout the entire work.

Finally, my special thanks go to my dear wife Mrs. Ayelazuno Bibiana and my cherished son Ndogseh Goodluck Awinpanga for the support and co-operation given to me during this study. God bless you.
ABSTRACT

The global demand for accountability has led to governments all over the world reforming their public sectors in order to comply with this global wave. When there is accountability in the public sector, the people to whom the accounts are rendered to will consider the institutions legitimate and will contribute their efforts for the overall success of the organizations. Despite the fact that there exist legislations for the ordinary citizens to hold public officials to account for their actions, there have been instances of non-accountability in the public sector. A typical case is the Center for Democratic Development-Ghana draft report indicting some MMDAs of not being accountable to the citizenry. The study sought to examine the accountability practices in the public sector. It also highlighted the capacity of stakeholders to hold public officials to account and the various legislations on accountability in Ghana and how these legislations have been complied with by responsible officials/staff duty. The study was conducted in two rural districts in the Upper East Region based on the Ghana Statistical Service standards, Bongo District and Kassena-Nankana West District. The research was conducted using qualitative approach. The main instrument used in gathering data was interviews, where officers and stakeholders of the various MMDAs were the main focus. The key findings from the study were that the various MMDAs largely comply with the various legislations put in place to account for their actions except that the stakeholders involved in the MMDAs lack the requisite capacity to hold officials of the MMDAs to account. It was found out that the stakeholders were mere spectators in the accountability process. The study was conclusive that accountability was and remains a desirable organizational tool for public sector organizations to embrace. This will result in the effective use of public resources which will result in the overall development of the nation and reduction in poverty levels of the people.
# TABLE OF CONTENTS

DECLARATION.............................................................................................................. i

CERTIFICATION.......................................................................................................... ii

DEDICATION................................................................................................................ iii

ACKNOWLEDGEMENT.................................................................................................... iv

ABSTRACT..................................................................................................................... v

TABLE OF CONTENTS .............................................................................................. vi

LIST OF TABLES ......................................................................................................... xi

LIST OF FIGURES....................................................................................................... xii

LIST OF ABBREVIATIONS ....................................................................................... xiii

CHAPTER ONE ............................................................................................................. 1

INTRODUCTION.......................................................................................................... 1

1.0 Background to the Study...................................................................................... 1

1.1 Brief History of Accountability........................................................................... 3

1.2 Problem Statement............................................................................................... 4

1.3 Objectives of the Study....................................................................................... 8

1.4 Significance of the Study................................................................................... 8

1.5 Scope of the Study.............................................................................................. 9

1.6 Limitation of the Study...................................................................................... 10

1.7 Organization of the Study.................................................................................. 11
2.9 Structure and Composition of the District Assemblies in Ghana .......................... 36

Figure 2.2: The Structure of the Local Government System in Ghana .................... 37

2.11 Conclusion ............................................................................................................. 39

CHAPTER THREE ...................................................................................................... 40

RESEARCH METHODOLOGY ................................................................................ 40

3.0 Introduction ............................................................................................................. 40

3.1 Research Design ...................................................................................................... 41

3.2 Population for the Study ........................................................................................ 42

3.3 Sampling Technique and Sampling Size............................................................... 42

Table 3.1: Population and Sample Size of Respondents ............................................ 43

3.4 Sources of Data ........................................................................................................ 44

3.4.1 Primary Data ................................................................................................................... 44

3.4.2 Secondary Data ............................................................................................................... 45

3.5 Research Instruments ............................................................................................. 45

3.5.1 Interviews..................................................................................................................... 45

3.6 Data Collection Procedure ..................................................................................... 46

3.7 Data Analysis Procedures ........................................................................................ 46

3.8 Profile of Bongo District .......................................................................................... 46

3.8.1 Location and Size of the Bongo District ................................................................. 47

3.8.2 Population Size and Growth Rates .............................................................................. 47

Figure 3.1: Administrative Map of the Bongo District .............................................. 48

3.8.3 Political Administration of the District ....................................................................... 49
3.9 Profile of Kassena-Nankana West District ........................................................... 49

3.9.1 Location and Size of the District ............................................................................ 50
3.9.2 Population Size and Growth Rates ......................................................................... 50
3.9.3 Political Administration of the District ....................................................................... 51

Figure 3.2: Administrative Map of KNWD. ............................................................... 53

3.10 Conclusion ............................................................................................................. 54

CHAPTER FOUR ....................................................................................................... 55

DATA PRESENTATION AND ANALYSIS OF FINDINGS ..................................... 55

4.0 Introduction ............................................................................................................. 55

4.1 Accountability Practices within MMDAs ............................................................. 55

4.2 Legislative Provisions with Accountability Components. ...................................... 59

4.2.1 The Local Government Act 1993 (Act 462) ......................................................... 59
4.2.2 The Internal Audit Agency Act 2003 (Act 658) ..................................................... 62
4.2.3 The Public Procurement Act 2003 (Act 663) ......................................................... 62
4.2.4 The 1992 Constitution of Ghana ............................................................................. 64

4.3 Capacity of Stakeholders to Exercise/Demand Accountability ......................... 65

4.3.1 Logistical and Financial Capacity of Stakeholders .............................................. 66
4.3.2 Stakeholders Knowledge of Legislation on Accountability .............................. 69

4.4 Compliance with Legislative Provisions ............................................................... 71

4.4.1 MMDAS to Prepare and Approve Own Budgets ................................................. 71
4.4.2 Establishment of Internal Audit Units ................................................................. 72
4.4.3 Internal Audit Units to Submit Reports to Stakeholders ...................................... 72
4.4.4 Establishment of Audit Report Implementation Committee ............................... 72
4.4.5 MMDAS to Publish Reports ............................................................................... 73
4.4.6 Establishment of Tender Committees ................................................................. 73

4.5 Conclusion ............................................................................................................. 74
LIST OF TABLES

Table 3.1: Population and Sample Size of Respondents................................................. 43
LIST OF FIGURES

Figure 2.1: A Pictorial View of the Public Sector .......................................................... 34

Figure 2.2: The Structure of the Local Government System in Ghana ....................... 37

Figure 3.1: Administrative Map of the Bongo District ............................................... 48

Figure 3.2: Administrative Map of KNWD ................................................................. 53
### LIST OF ABBREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>AG</td>
<td>Auditor- General</td>
</tr>
<tr>
<td>ARIC</td>
<td>Audit Report Implementation Committee</td>
</tr>
<tr>
<td>CSO</td>
<td>Civil Society Organization</td>
</tr>
<tr>
<td>DCE</td>
<td>District Chief Executive</td>
</tr>
<tr>
<td>EU</td>
<td>European Union</td>
</tr>
<tr>
<td>ICT</td>
<td>Information Communication Technology</td>
</tr>
<tr>
<td>IGF</td>
<td>Internally Generated Fund</td>
</tr>
<tr>
<td>IMF</td>
<td>International Monetary Fund</td>
</tr>
<tr>
<td>KNWD</td>
<td>Kassena Nankana West District</td>
</tr>
<tr>
<td>MLGRD</td>
<td>Ministry of Local Government and Rural Development</td>
</tr>
<tr>
<td>MMDAs</td>
<td>Metropolitan Municipal Districts Assemblies</td>
</tr>
<tr>
<td>MOFEP</td>
<td>Ministry of Finance and Economic Planning</td>
</tr>
<tr>
<td>MP</td>
<td>Member of Parliament</td>
</tr>
<tr>
<td>MPI</td>
<td>Multi-dimensional Poverty Index</td>
</tr>
<tr>
<td>MTDF</td>
<td>Medium Term Development Framework</td>
</tr>
<tr>
<td>NCCE</td>
<td>National Commission for Civic Education</td>
</tr>
<tr>
<td>NDPC</td>
<td>National Development Planning Commission</td>
</tr>
</tbody>
</table>
CHAPTER ONE

INTRODUCTION

1.0 Background to the Study

Many countries all over the world have reformed their public sectors in order to satisfy the growing public demand for a more accountable and transparent governments (Aziz; Rahman; Alam; & Said, 2015). The aim of these reforms is to ensure that the public sector attains greater efficiency and effectiveness in delivering goods and services to the citizenry. For example Nigeria undertook public sector reforms in 1974 and 1988 in order to meet the demand for transparency and accountability in the public sector. Similarly in the 1970s according to Nze and Nkamnebe (2003), the Mills Odoi Commission in the case of Ghana, Ndengwa Commission in Kenya and Wamalwa Commission in Swaziland addressed the issue of public sector reforms.

The fast growing and expansion of the global accountability movement (Meyer, 2008, p. 250) as well as governance through rituals of setting norms, verification and account giving have brought about the existence of the global accountability regime of regulatory agencies, inspection regimes and standards setters (Garsten & Bostrom, 2008, p.1). This has brought about the coming into existence of the new paradigm of governing and organizing - the “audit society” (Power, 1999).

Also there have been numerous calls for more transparent and accountable governance in the public sector as a result of the emergence of information communication technology (ICT) which makes it possible to transmit information (Harrison & Sayogo,
The emergence of ICT arguably increases transparency and creates opportunities for accountability and participation (Bertot et al., 2010; Fung, 2006). The emergence of the social media and e-government can be exploited to make available public records or documents hence reducing corruption and providing opportunities to the public for them to exposing corruption, even though there are other options to attaining these goals (Bertot et al., 2010). As a result of the capabilities of the use of ICT countries all over the world have now resulted to the use of e-government in order to enhance wider accessibility of information by the citizenry and the promotion of accountability, transparency, and the achievement of anti-corruption goals (Anderson, 2009; Cullier & Piotrowski, 2009; Fuchs, 2006; Shim & Eom, 2008).

External accountability enhancement is important for both public servants and politicians (Monfardini, 2010). Many public sector organizations strive to promote accountability through widening disclosure mechanisms to the citizenry (Marcuccio & Steccolini, 2005). Some studies on governance in the public sector found out the importance for citizen involvement in the processes of governance, participation in service delivery and management of the organization (Osborne & MacLaughlin, 2004; Alford, 2002; Brudney & England, 1983). Such governance process enhances public sector transparency and accountability process since it allows the citizens to know details about how the organizations are managed. That is how duty bearers conduct the affairs of the organization of which they (citizens) are the owners (Box et al., 2001; Deleon, 1992).

Accountability as a concept has been revolving to a much wider concept of integrated management of financial resources and how these resources are managed to achieve
greater efficiency and effective use in all spheres of government activities (Bovens, 2007; Kaldor, 2003; Mulgan, 2000). Accountability in the public space requires all governments to be answerable to the people and to provide justification on the sources and how those financial resources are expended (Almquist et al., 2013; Jorge de Jesus & Eirado, 2012; Laegreid et al., 2008). This requirement may be justified because of the public perception that governments are ineffective in the delivery of basic goods and services to the people (Barton, 2006; Hui et al., 2011). As a result of the growing concern by the public on how resources are been used by their governments, the public demands for basic goods and services continue to increase and piling up pressures on the governments to judiciously manage the resources and to account for them accordingly (Abu Bakar et al., 2011; Almquist et al., 2013; Bhuiyan & Amagoh, 2011; Mulgan, 1997).

Empirical studies on accountability found out that governments that improve their accountability processes, improves service delivery most particularly for the vulnerable in society. Similarly, just allocating resources for public service (Yilmaz, et al., 2008) without putting in place accountability incentive scheme will to some extent affect the developmental benefits of the poor. Decentralization therefore offers significant opportunities to improve government accountability (Yilmaz, et al., 2008).

1.1 Brief History of Accountability

The roots of accountability have historical antecedents (Dubnick, 2002). Mechanisms of accountability that were similar to current accountability systems can be traced to ancient regimes as well as biblical references (Eisenstadt, 1969; Elster, 1999; Ezzamel,
The concept of accountability is traceable to the reign of William I’s quest to establish and legitimize his authority over England through the end of Henry II’s reign.

Twenty years after the Norman Conquest, William I ordered every subject under his reign to give access to royal surveyors for a detailed valuation and listing of all property in England (Dubnick, 2002). This exercise was not intended for tax purposes (Ho'yt, 1950) as was captured by the Domesday books but rather a symbol of authority and governance by the royal head. The Domesday Books captured everything that was in the royal realm and subjects owning lands were made to swear oaths of allegiance to the king. The exercise moved into highly centralized administrative governance that was ruled through centralized auditing and semi-annual account giving.

1.2 Problem Statement

Even though the term accountability is seen as a vital tool that every organization should embrace, some studies have found out that persons in leadership roles as well as subordinate officers in public sector institutions are unwilling to be accountable and hence avoid accountability (Fox, 1992).

There have been some discussions on accountability in literature which points to weaknesses in relation to accountability in public sector institutions. For example some studies uncovered some accountability problems existing in the European Union (Harlow, 2002; Fisher, 2004 & Van Gerven, 2005). It is widely perceived that the EU institutions were not subjected to adequate accountability processes and this has threatened the EU’s stability.
Similarly in a study by Lonsdale (1986) as cited in Agrawal and Ribot (1999:5) it was found out that in Africa, “rulers claim to be responsible to their people hence people try to hold them accountable”.

Ghana’s political history has been in turbulent in the past, with both civilian and military regimes in the post-independence. Policies that were put in place during these unstable periods according to Armah-Attoh (2006) curtailed citizens their fundamental freedoms and liberties to demand from persons occupying political office to account for their actions. The recent democratic regimes have enhanced the demand for accountability process in the country (Armah-Attoh, 2006). Thus citizens have now been given the freedom to hold public officials to account for their conduct.

One of the reasons for the introduction of decentralization is to ensure that governments are accountable to the people. It was for this reason that central government was brought closer to the people for them to take part in decision making process. However, findings on decentralization on the contrary have not brought about greater accountability (Yilmaz, et al., 2008). One of the reasons why decentralization has not brought about accountability could be unplanned introduction of decentralization without catering for accountability issues (Yilmaz, et al., 2008). Instances where accountability implications are provided, it tend to be the demand side of the equation but not both sides of the equation (Yilmaz, et al., 2008). The Centre for Democratic Development (2006) observes that the pursuit of decentralization from 1980s and 1990s was occasioned by the demand particularly for accountability which was pursued through the policy of decentralization by the Rawlings Provisional National Defense Council (PNDC) with the passage of the Local Government Law PNDC Law 207 in
1998. However, like many other regimes, the attempt at promoting accountability did not truly materialize since the various local representatives were not accessible to the local population because of the absence of elections as the popular means of demanding accountability from local officials.

Governments all over the world in an attempt to address this cancer have resulted in the introduction of some conventional accountability mechanisms such that it may forestall accountability in public financial management (Malerna, et al., 2004). Examples of the mechanisms referred to are auditing, institution of investigative bodies and financial accounting. All these were to ensure accountable and transparent management of public resources. All these efforts however yielded fruitless results (Yilmaz, et al., 2008).

According to Scott (2003:130), the report of the then Serious Fraud Office in 1999 on Metropolitan and District Assemblies uncovered about $7.5 million dollars loss through corruption and misapplication of funds. The Auditor-General’s report in 2008 on MMDAs revealed similar misappropriation of one million, one hundred and forty-two thousand, six hundred and thirty-nine Ghana cedis (GH¢ 1,142,639.00) in 2007 within fifty-two district assemblies and four hundred and eighty-seven thousand, two hundred and sixteen Ghana cedis, forty-eight pesewas (GH¢ 487,216.48) in forty-five MMDAs.

The 2006 Auditor’s Generals Report revealed that the Internal Audit Unit of the Ghana Education Service discovered misappropriation of Two thousand Ghana Cedis (GH¢ 2000) at one Senior High School. The misappropriations occurred as a result of breaches of rules and procedures on cash control and the absence of effective supervision in the institutions (Auditor General Report, 2006).
In the local governance system, the Auditor-General’s Report (2014) has reprimanded management of MMDAs of not being accountable fully to the citizenry especially in the areas of public financial resources which leads to irregularities and misappropriation of those funds meant for the development and raising the living standards of the people. The report indicted about forty-three district assemblies for failing to account for an amount of one billion Ghana Cedis (GH1b). This was as a result of the failure on the part of officials of the assemblies to pay in money collected as taxes, properly retire monies granted as impress for official purposes or provide supporting documents for receipts and utilization of goods and services totaling one million, twelve thousand, nine hundred and fifty three Ghana cedis, forty-one pesewas (GH1,012,953.41).

Similarly the Center for Democratic Development (CDD-Ghana) in its draft report on some MMDAs for 2015 has revealed the non-existence of accountability mechanisms in the various MMDAs in Northern Ghana. It was revealed that an average of seventy three percent (73%) of MMDAs could not organize the mandatory public hearing sessions when planning for the preparation of the Medium Term Development Policy Framework (MTDPF) for the 2014/17 (www.citifmonline.com).

It is on the bases of the above reasons that this research is conducted in order to examine how the MMDAs render their accounts to the citizenry within their areas of jurisdictions and how the local people were involved in the accountability processes in the MMDAs. The study will unravel the accountability relationship between the MMDAs and the local people.
1.3 Objectives of the Study

The objective of the study is to examine the accountability practices in the public sector specifically the MMDAs in the Ghanaian context. In fulfilling this general objective, the study will:

i. Examine the accountability practices of MMDAs in Ghana.

ii. Explore the legislative provisions on the rights and responsibilities of stakeholders to hold public officials in the MMDAs accountable.

iii. Find out the capacity of stakeholders to hold public officials in the MMDAs to account for their stewardship.

iv. Find out whether or not MMDAs comply with legislative provisions that seek to ensure accountability at the local level.

1.4 Significance of the Study

The study is expected to contribute to knowledge by providing evidence of accountability practices of the Ghanaian public sector more especially what is pertaining to MMDAs that are the decentralised arm of the Central Government. The study will also contribute to policy by identifying whether or not the citizens are fully aware of the legislative provisions that guarantee them to demand accountability from public office holders and the weaknesses thereof in demanding public accountability. When these challenges are identified, policy makers as it were will put in appropriate policy alternatives to enhance and promote citizens capacity to enable them to demand and to hold duty bearers accountable. This will go a long way to curb corruption and misuse of public funds and the overall development of the citizenry. It will also enable state actors
tasked with the responsibility of sensitising the populace on the rights and responsibilities to demand accountability from public officials to act accordingly. The Constitution of the Republic of Ghana gives this role to the National Commission for Civic Education (NCCE) to be responsible for the education of the citizens on their rights and responsibilities enshrined in the laws of the land. The study will also contribute to academia since the findings of this study will be useful to future researchers in the field of study.

1.5 Scope of the Study

Accountability in organizations both private and public is seen as desirable organizational characteristics by most researchers. It is a tool that allows for an organization to attain legitimacy from its principal stakeholders. As a result all organizations the world over be they in public or private zealously try to uphold accountability. It is in this light that the study seeks to examine the accountability practices in public sector organizations more specifically the Metropolitan Municipal District Assemblies that are the decentralized arm of Central Government in the Ghanaian context.

As stated earlier, all public or private institutions practice accountability in one way or the other. However, this study is limited to two district assemblies in the Upper East Region of Ghana that is the Bongo District and the Kassena-Nankana West District. These districts were chosen because of their rural nature and their lack of social amenities such as lack of infrastructure, access to good roads, education, telecommunication, access to portable water and the high rate of illiteracy among
several others that exist in the two districts. Also the two districts were chosen because of the large number of stakeholders such as assembly representatives, chiefs, and opinion leaders as well as other stakeholders that they are accountable to. The study will unravel how these two districts were able to exercise accountability considering the large number of stakeholders they have.

1.6 Limitation of the Study

The study was limited because of the following reasons assigned below: Inadequate resources could not permit me to consider quite sizable number of districts as well as high number of respondents that will enable the work to be highly representative. Similarly, due to the rural nature of the study area some respondents were demanding financial inducements before responding to the questions posed which hindered the study. This was attributable to the high levels of illiteracy rate in the two districts. The respondents were of the view that, the research work was for financial gains and hence the request for financial rewards before giving out information.

Also, the time for the research was limited considering the broad nature of the topic itself and the disperse nature of the study areas. It is worthy of note that the concept accountability is broad which demands a longer period of time to study.

The high rate of illiteracy of the respondents also posed a problem to the study because issues have to be explained to their levels of comprehension and in their own mother tongue as practically as possible in order to get an appropriate feedback. There are two languages spoken in the two districts; Kassem and Gruni. The people in the KNWD speak Kassem whiles people in the Bongo district speak Gruni. The researcher therefore
has to hire the services of an interpreter for the exercise which can lead to different meanings to the original response given by the respondents and also financial burden to the researcher since the interpreter ought to be paid.

Also due to the high rate of illiteracy in the two districts some respondents were reluctant in answering some of the questions posed because they were reading different meanings to the objectives of the study. For instance some were of the view that the information provided was to be used against them or their relatives in public service. Others were of the view that the exercise was for the purposes of assessing tax called the poll tax otherwise known locally as “lampo” and hence concealed some vital information for the study.

1.7 Organization of the Study

The organization of this study was done in five chapters. Chapter one comprises the introduction of the subject for the study, an overview background to the study, problem statement, the objectives and the research questions of the study. Chapter two outlines the review of literature on public accountability practices, accountability framework, decentralization and accountability, types of accountability and benefits to be derived when public organizations are held to account for their conduct. Chapter three captures the description of the research methodology. The results and discussions of the data collected from the principal officers of the MMDAs and the field interviews are presented in chapter four. Chapter five provides the summary, conclusions and recommendations.
CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The literature shall be reviewed by highlighting the mechanisms by which public sector organizations account to the citizenry. As said earlier, public sector institutions are owned and funded by the citizenry by way of taxes paid and hence must be held to account. Public sector institutions use a number of mechanisms to account to the citizenry. These mechanisms by which public sector organizations account are herein referred to as accountability practices. The chapter will explore the concept of accountability and some highlights of accountability. The chapter will also explore the various types of accountability and zoom it on the type appropriate for the study.

2.1 Theoretical Framework

2.1.1 Legitimacy Theory

This study is premised on the basis of the legitimacy theory in accounting. The theory suggests that organizations should conduct their activities in a manner that their stakeholders will consider them as legitimate. This theory is chosen because MMDAs have numerous stakeholders that they must strive as much as possible to meet their expectations in order for them to be considered as legitimate. Accountability in organizations prevents abuse of power, avoids manipulations and fraud and thereby promoting the legitimacy of organizations that are responsible to the required stakeholders (Trow, 1996).
Several researchers and scholars have used the term legitimacy however just a few of them tried to provide definition of it (Deephouse & Suchman, 2008). According to Suchman (1995, p. 574) legitimacy has been described as “the generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions”. Similarly, term legitimacy can be described as institutional norms and values in congruence with organizational results or output (Arnold et al., 1996).

Legitimacy theory implies that, the success and survival of every organization is depended on how its stakeholders consider it as legitimate (Meyer & Rowan, 1977). That is an organization successes and survival depends on how the citizenry give their support to the organization. This is because there is a strong view that organizations have social contracts with its stakeholders and the society as a whole and therefore the goals and objectives of the organization must be in line with the values of the larger society (Deegan et al., 2002).

In another breath when an organization is considered as illegitimate which means the organization is acting outside societal norms, such organization will not survive (Bianchi & Ostale, 2006). It has been observed that an organization that is considered as illegitimate there will be no societal support for its actions (Vanhonacker, 2000). A lot organizations have collapsed not because they do not have financial resources, or not because of inferior goods or products, but because of loss of legitimacy by the citizenry (Ahlstrom & Bruton, 2001; Chen et al., 2006). When an organization fails to gain legitimacy it can result in a loss of confidence with stakeholders and the society in general.
An establishment of legitimacy must necessary call for maintaining same otherwise legitimacy will be lost which will affect the successes of the organization. Ashford & Gibbs (1990, p. 183), outlines the maintenance activities as “continuous performance of roles and continuous assuring the public that all is well and making frantic efforts to forestall potential challenges to legitimacy”. Maintaining legitimacy is simply not as easy as it is. The reason being that stakeholders expectations keep changing day by day requiring organizations to be responsive to those expectations. An organization can address this by informing the public that it is changing its core business to meet their desires (Deegan et al., 2002). Sometimes there may be the need for organizations to expand their legitimacy to meet the changing environment. For example an organization that intends to enter a new market (Ashford & Gibbs, 1990).

The last stage for an organization is to defend its legitimacy. The defense stage of legitimacy occurs when an organization’s observed a threat to its legitimacy (Ashford & Gibbs, 1990). Lindblom, (1994) provides four instances that an organization can use to defend its legitimacy:

i. The organization should change itself. This is where the organization informs the public of changes being made to meet their expectations.

ii. Change the notion of public. This is where the organization tries to change the perception of their stakeholders but sees no reason to change the organization’s own activities.

iii. Manipulation. This is where the attention of stakeholders is diverted by the organization. For instance undertaking social responsibility projects or donation to charities.
iv. Misrepresentation. This is where the institution peddles falsehood about its activities to the public.

When public sector organizations gain legitimacy from its stakeholders especially MMDAs, they will benefit financially since the citizenry will be willing to pay their taxes to the MMDAs.

2.2 Concept of Public Accountability

The concept of accountability has no defined clear cut meaning. This is as a result of the fact that several scholars have adduced different meanings to the concept of accountability (Debrah, 2009). Similarly the concept can be likened to the idea that expenditure incurred on public financial resources be verified and controlled (Uhr, 1993). Accountability can be viewed in the context of how an individual is answerable for his behavior or action (Moncrieffe, 2001; Dwivedi, 1994).

Accountability then can be referred to the obligation to provide justification, to explain, and to answer questions about how public financial resources have been expended and for what purpose (Trow, 1996).

Accountability as a concept refers to the practices and discourse which requires that an account be produced which constitute a pillar of the liberal forms of governing (Butler, 2005; Roberts, 1991). It can also be referred to how one organizes his/her actions. Simply put accountability refers to organizing things as openly available which can be observed and in a reportable form (Button & Sharrock, 1998).
Broadly accountability is a term that covers several other different concepts. It is a term that encapsulates transparency, democracy, equity, efficiency, integrity and responsibility (Behn, 2001 & Dubnick, 2002). The concept accountability has gained relevance and serves as tool that forces powerful organisations or institutions to be responsive to their stakeholders (Mulgan, 2003). The term accountability in its wider form is a no negative concept. It is a concept that has no specific termination of boundaries (Sartori, 1970). Similarly accountability can be described widely to mean liability, controllability, transparency, responsibility and responsiveness (Koppell, 2005). This broad classification or conceptualisation of accountability will make it practically impossible to determine whether or not public sector institutions are being accountable to their stakeholders and hence contestable (Gallie, 1962). This is because there are no generally agreed standards for measuring accountable acts or behaviours and they differ according to time place, role and from one person to the other (Gallie, 1962).

Drawing accountability to its narrowest form can be referred to specific actions of rendering accounts to the stakeholders in society as a whole. It is a concept that confers an obligation on a person to give explanation for his action and to provide justification for taking those actions (Bovens, 2002).

Similarly, Pollit (2003) sees the concept accountability as a relationship that exists between the person accounting and the forum used to render the accounts. The person rendering the accounts can be an institution or an individual doing so. Ayee and Amponsah (2003), argues that one of the objectives of the 1992 Constitution of Ghana as well as other legislations on decentralization is to empower the local people
to be effective, efficient, responsive to their local needs and to ensure accountability at the MMDAs. The legal provisions that established the MMDAs in Ghana are to ensure that the ordinary citizens have full access and control to communal resources in a transparent and accountable manner. The theoretical underpinning of the authors for the establishment of the District Assemblies was the opportunity given to the local people to generate, analyse, prioritise, contribute and control the decision-making process would ultimately bring about accountability.

Edwards and Hulme (1996) sees the concept accountability as a mechanism by which persons or institutions render accounts to a specified authority and are held liable for their conduct or behavior. Other scholars see accountability as a societal contract that binds a person or actor to explain and give justification for his conduct in a prescribed form (Day & Klein 1987; Romzek & Dubnick 1998; Lerner & Tetlock 1999; McCandless 2001; Pollit 2003).

From the above accountability as a concept can be described as a social contract that forces persons in positions of authority to behave in manners that are considered virtuous in society. That is to say rendering accounts to an authority in a manner that is considered morally and ethically acceptable by a reasonable person in society. The concept guides public officials to exhibit both ethical and good behaviour at their work places.

2.3 Accountability Framework

The framework in accounting for ones actions, conduct or behaviour is in line with basically three critical questions that needs attention. The first question is to find out
who is held to account? The second issue has to do with the question, accounting for what? The third question is to whom should one account to (Patton, 1992; Mulgan, 2001; Hughes, 2003; Bovens, 2007). Bovens (2007) even expands this framework to the fourth question, why must someone be held to account for his/her actions? Finding answers to these four critical questions will form a complete framework for accountability.

**Who is to Account?**

The one to account for his/her action can be the organisation itself or the employees of the said organisation (Mulgan, 2001; Bovens, 2007). For example a public sector entity such as the MMDAs could be the one to account or the employees such as the coordinating directors, planning officers, budget officers, finance officers and so on at the various MMDAs could be those who are held to account for their conduct. This is because the actors of the MMDAs and thus carry the day to day administration of the MMDAs on behalf of the citizenry.

Since there are many actors within the organisations due to accountability practices Bovens (2007) then queries, who then will render the accounts to the forum? In addressing the question posed, Mulgan (2001) observed that the subordinates within the organisation should account individually to the topmost superior. The superior within the organisation will now attend personally and account to the forum or authority. In the case of the MMDAs for example, the district chief executives are the political heads whiles the coordinating directors are the administrative heads.
Account for What?

The second critical question in the accountability framework has to do with the issue, what should be accounted for? There are three broad areas that persons in organisations shall be held to account for their conduct: for compliance with the law and financial disclosure, for performance and general direction and for members and stakeholders (Muglan, 2001). Legal accountability looks at accounting for ones actions in conformity to available laws within which the organisation operates. Financial accountability suggests accounting through the forum of auditing by complying with recognised financial standards and regulations.

Account to Who?

Muglan (2001) observed a number of key stakeholders that organisations have to account to. First, public officials working in public organisations are answerable or accountable to the public, the court and to the Auditor-General. Due to the large number of stakeholders in public sector organisations with different and conflicting interests, Bovens (2007) observed that there are at least five forums of accountability: political accountability, legal accountability, professional accountability; administrative accountability and social accountability.

Why to Account?

Bovens (2007) identified three types of accountability to finding answers to this question. These three forms are: horizontal accountability which is accounting between line managers, vertical and diagonal accountability. Vertical accountability simply
implies a relationship between a superior and a subordinate with the superior having
authority exert sanctions on the subordinate. In the case of the MMDAs it can be the
relationship between the coordinating director and the finance officer. In this case the
subordinate is compelled to render his accounts to the superior.

2.4 Types of Accountability

There are several forms of accountability that exist in both private and public sector
organisations. They are briefly explained below whiles greater emphasis is on the type
appropriate for the study.

2.4.1 Hierarchical Accountability

This type of accountability refers to the relationship that exists according to persons
where there is some level of close supervision of persons in the lower structure within
an organization and faces controls (Romzek, 2000). It is basically a relationship
between a supervisor and a subordinate where the supervisor periodically reviews the
performance and the daily routine work of the subordinate.

According to Ahwoi (2010), the oversight for demanding accountability however rests
with the civil service which had the responsibility of the political heads while all civil
servants in the various departments were made accountable to the District Chief
Executive who supervised all government programmes in the district. The District Chief
Executive had further powers to coordinate all programmes of Government agencies,
boards and corporations in the district since he was the key officer in the nominated
councilors and was the Chairman of the Council’s statutory committee.
This kind of accountability implies a procedure by which top officials are called to account starting with the highest official (Bovens, 2007). In the view of Bovens, subordinate officers do not appear before the general public but are rather under the scenes riding on the backs of the commissioner, the minister or the director of the agency who deals directly with external stakeholders, assumes every responsibility and carries all the blame. The subordinate officers within the organization are answerable to their superior officers with very strict chain of command.

2.4.2 Legal Accountability

Legal accountability in most developed economies particularly in most western countries is gaining higher levels of importance because of the emerging formal social relations (Friedman 1985; Behn 2001) or because of the trust and confidence citizens placed in the judiciary than in the legislature (Harlow 2002). The aim of the researcher here is to unravel the legal implications of non-compliance of accountability provisions in the public sector. The judiciary herein can be referred to as the ordinary civil courts, as in the case in Britain, specialized administrative courts, as in Belgium, France and The Netherlands (Harlow 2002). Where there are cases of administrative shortcomings or deviations for example the affaire du sang (the HIV contaminated blood products) in France or the Tangentopoli prosecutions in Italy, public actors were hauled before penal courts for their actions (Harlow, 2002). In the case of Ghana for instance the Financial Courts of The High Court Division exercises jurisdiction in cases of financial misapplications. There are several laws that specifically in Ghana that entreat all public
sector institutions to be accountable to the citizens. For example the Constitution of Ghana, the Local government and so on explicitly enjoins the public sector to be accountable to the citizenry. The most unambiguous type of accountability is legal accountability, because the legal scrutiny will be based on detailed legal standards prescribed by penal, civil, administrative statutes and precedents (Harlow, 2002).

Judging from the above, legal accounting suggests a system of accountability where individuals charged with responsibility are held accountable through the courts for their actions. Punishments are exerted on them or are exonerated on the basis of the charges preferred against such persons in authority.

2.4.3 Political Accountability

This type of accountability is one of the essential types of accountability in democratic regimes. This type of accountability is exercised in relation to principal-agent relationships (Strom, 2000). Electorates or the citizenry delegate their sovereign power to elected officials who in the case of parliamentary system of governance delegate their authorities to a cabinet. The cabinet intend delegate part of their authorities to civil servants or to independent bodies (Romzek, 2000). For instance, in the case of the United Kingdom, Netherlands and Germany, public officials are answerable to their ministers, and the ministers then account to parliament (Flinders, 2001; Strom et al., 2003).

Armah-Attoh (2006) conducted a study on political participation and popular perception of political accountability in Ghana. His findings underscores that Ghanaians perception of political accountability from public and political office holders is very much linked
to their political participation, given an overall averages of seventy-two percent (72%) in 2002 and fifty-eight percent (58%) in 2005.

Political accountability is exercised in two forms – vertical and horizontal. The vertical form of political accountability flows from the top to down. The horizontal type flows through peers, example from a minister to another minister.

Debrah (2009) observed the consequences of the neglect of the reportage and study on the theme of accountability at the grassroots in the Ghanaian context. He emphasized that political accountability works at the level of governance. The author expressed concerns about the neglect of what really happens at the sub-national level. The neglect of accountability, particularly at the local level, destroys the motives behind the introduction of decentralisation which will definitely be detrimental for service delivery and misappropriation of public funds.

2.4.4 Professional Accountability

Public sector officials most often are regarded widely to be technocrats in the fields they find themselves and hence are professionals belonging to professional bodies. These professionals are trained in all manner of fields. For example some are trained as teachers, veterinarians, doctors, engineers or policemen all of them belonging to a group of professional bodies (Abbot, 1988; Freidson, 2001). Since they all belong to professional bodies, they are accountable to those bodies. The professional bodies set codes of conduct with acceptable standards of practice that binds all their members (Abbot, 1988; Freidson, 2001). In Ghana, for instance the Institute of Chartered
Accountants is the body which monitors the conduct of the Accountants, set its own codes and exert sanctions on deviants.

2.4.5 Social Accountability

Social accountability refers to the approach purposely for the improvement of organizational performance by encouraging citizen responsiveness to public corporations especially allowing for citizen engagement and participation (Fox, 2015). In the view of Malerna et al., (2004), social accountability refers to the creation of an opportunity for citizen participation and engagement. That is creating avenues for the citizens to be part of decision making as well as other civil society organizations in exacting accountability.

Loessner (2001) argues strongly that involving citizens in the work of their government enhances sustainable democracy, fiscal decentralization, the devolution of revenues and expenditure authority to local levels. The objective of involving citizens, he intimates, is to have the work of government reflect the views of the constituents, by ensuring that local government focus on local conditions and needs in the allocation of resources. This, he believes would enhance the involvement of citizens interest and participation and make government more responsive, efficient and accountable.

Practically social accountability refers to concrete practices or mechanisms within institutions that encourage and project voice. Social accountability citizens power in relation to the state. It can be referred to as a political process quite distinct from political accountability where persons are elected to represent the voice of the citizenry
(Fox, 2015). This distinction as alluded to makes social accountability very essential approach for democratic governments.

Malena (2004) have outlined some forms of building blocks that encapsulate citizen engagement: Identification of an entry point, the allocation of budget resources, performance appraisal of providers of goods and services, forming coalitions to undertake an action, public dissemination of information or advertisement and change advocacy.

These building blocks means that adopting citizen engagement or social accountability by an organization requires one to have some basic competence which includes data collection, analysis and interpretation of data, lobbying and skills in negotiation skills, budget analysis and interpretation and advocacy which many times ordinary citizens are expected to engage in social accountability may be lacking.

Social accountability initiatives take several forms (Malena, 2004). They include mechanisms such as client service charters, balance score cards and budget participation. These are not mutually exclusive approaches and are often combined in a suite of interconnected and complementary activities.

2.5 Benefits of Accountability

Accountability is one of the most essential ingredients in every organization that believes in openness and transparency in its operations. Proponents of accountability argue among other things some benefits of enhanced accountability to include the following:
i. There is greater transparency and openness in an environment that is engulfed with stronger forces of bureaucracy and strict chain of command and control (O'Donnell 1998; Diamond & Plattner, 1999)

ii. Individuals have access to fair avenues where abuses of authority can be identified and challenged and judgment given appropriately (Borneman 1997; Miller 1998; Ambos 2000).

iii. There will be pressures from citizens arising from oversight roles and responsibilities that will force public officials to adopt and promote appropriate conduct (Gray & Jenkins 1993; Anechiarico & Jacobs 1994)

iv. There will be improvements in the overall quality of governmental goods and services

2.6 Accountability Practices

The chapter explores the various ways by which public sector organizations use to discharge accountability to its stakeholders. These mechanisms that the public sector organizations use in discharging accountability obligation are referred to this study as accountability practices. This chapter seeks to achieve the first objective of the study. That is to unravel the various mechanisms MMDAs use to account to its stakeholders.

2.6.1 E-Governance

The term e-governance can be described as the method of communication by the use of information and communications technologies (ICTs) for the discharge of governance for the purposes of deriving responsiveness, morality, simplicity and the most accountable governance (Rajashekar, 2002 cited in Jain & Ramani, 2005). The main
focus of e-governance is the improvement of government internal operations for the improvement of citizens-government relationship which brings about service quality, internal efficiency and citizen satisfaction (Casaki & Gelleri, 2005; Iqbal & Seo, 2008).

The coming into being of web-based technologies in delivering public goods or government services has become a world trend in public sector management. In the 1990’s there was a global demand for the implementation of public sector reforms as a requirement for the New Public Management (NPM) postulates. Current globalisation has brought about greater opportunities for the citizenry to demand on governments and for that matter the public sector to change their relationship with their publics (Pina, et al., 2009). Several years after the NPM reforms, there was loss of public trust in the public sector (Welch et al., 2004). This was as a result of the general feeling among the people that managerialism has created a barrier between governments and citizens other than bridging the gap between them by bringing them closer (Noordhoek & Saner, 2004). The loss of confidence in the public sector was attributable to the gap between what the public expect and perceived governmental performance, social capital, political scandals, cultural changes, the role of the mass media, and the perception of policy failures (Peters, 2012).

Similarly, Mutz and Flemming (1999) observed that the lack of public trust in the public entities was because of the perception of information asymmetry between the citizens and the government and hence the non availability of information among the people and governments can be detrimental to the level of public confidence in organizations. Making information available to the public can help reduce the perception of the people
towards the organization thereby restoring the loss of trust by the people (Welch et al., 2004).

The adoption and use of ICTs has become important tool in western countries and the world over for the modernization of programmes in the public organizations to meet the global trend in public administrations (Pina, et al., 2009). Interaction between duty bearers and the citizenry to some extend enhances responsiveness of citizens, which to some extend increases public confidence which improves governance (Markoff, 2000; Raney, 2000). E-governance is therefore regarded as an important tool to enhancing transparency and accountability among citizens and government (Clift, 2003). E-government is an essential tool in restoring trust in public organizations and also empowering citizens (Demchak et al., 2001)

2.6.2 Budget Transparency, Participation and Disclosure

Budgets are instruments that communicate the goals and objectives of an organization to its stakeholders (Abernethy and Brownell, 1999; Covaleski et al., 2003; Goddard, 2004). Solomon (1995) observed that the budget of local authorities is an essential document of all local councillors. He describes the local council budget as an action plan which encapsulates the purpose of the local authority. He further avers that local government’s budgets are futuristic in nature. That is all rates, charges, rents among others that are to be collected are stated clearly in the budget. To him a local government budget must balance its projected expenditure as against its projected revenue. He concluded that, the policy directions of the local authorities must be clearly incorporated in the budget.
Transparency implies the application of fixed and documented rules based on information and procedures which the public can have reasonable access within a clearly defined field of activity (Hood, 2001 p. 701). Transparency in budgeting is thus a key public accountability instrument.

The pressure for transparency in public finances has gained an international importance (Gomez et al., 2004; Relly & Sabharwal, 2009; Hood, 2013). Information is said to be transparent when documents containing decisions are made publicly available to the people by the various actors within an organization (Florini, 2007). The availability and provision of information will to some extend enable citizens to expose graft and to exercise governmental accountability (McGee & Gaventa, 2011; Michener & Bersch, 2013).

The application of fiscal transparency such as information about audit reports and budgets as well as other financial reports empowers citizens to demand appropriate actions from governments, put pressures for improved quality of products and performance, and for the evaluation for the achievement of organizational actions (Harrison & Sayogo, 2014). Even though just a small number of the citizens that may have interest and competence to understand the budgets, budgets still remains useful documents used in governing democratic nations (Heald, 2012). Public budgets are prepared based on the individual taxes paid as well as other publicly owned assets and therefore the ordinary people have their democratic rights to be part of the budget processes, accountability and transparency (Harrison & Sayogo, 2014). This idea was further given a boost by over hundred civil society organizations (CSO) in fifty six (56) countries that were signatories to the Dares Salaam Declaration of Budget Transparency,
Accountability, and Participation. The declaration was very categorical that all public budgets shall be as much as possible be prepared in transparent manner which means that every information regarding how public revenue is raised, allocated and expended must be accessible, timely and understandable by the general public (First Global Assembly for Budget Transparency, Accountability and Participation, 2012). The declaration further resolved that all governmental actions or decisions relating to the adoption of public budgets are exclusively within the rights and responsibility of every citizen.

2.6.3 Disclosure of Annual Reports

The various public sector reforms that occurred most especially in the developed democracies dating back to the 1980s places more importance to the management of public organizations (Mack et al., 2007). The term accountability is an essential tool to good governance. Timely dissemination of information to users enables them to assess whether the organization is achieving its goals and objectives is a pillar of accountability. One of the important tools used to exercise accountability within public and private organizations is the annual report (Cameron, 2004). Because the annual reports provide detailed performance and administration of organizations especially public entities, they are regarded as important tools (Mack et al., 2007). The adoption of the format and concept of the annual reports from the private sector into the public sector without taking into consideration the objectives and accountability relationships
in the various sectors can have serious repercussions in public entities (Mack et al., 2007).

The non-availability of markets in the public sector couple with undefined tools for performance measurement regimes even makes it important for accounting through regulated regimes more essential (Hooks, 2002; Coy et al., 2001; Guthrie et al., 2003). The components of annual reports comprise descriptive information of the organization and statutory information such as the audited financial statements (Stanton & Stanton, 2002). In the developing countries all public sector organizations have adopted the same annual reporting requirement despite their financial, operating and legal structures (Mack et al., 2007).

Several attempts have been made by international recognized bodies to unravel the usage of the annual reports by stakeholders in the public entities (Butterworth et al., 1989; Lapsley, 1992; Hodges et al., 2002; Alijarde, 1997; Steccolini, 2004; Skaerbaek, 2005; Coy et al., 1997; Clark, 2001).

Lee (2004) suggested some approaches that public entities can disclose their annual reports to the stakeholders:

i. Reporting through intermediaries channel such as the use of the media and other oversight bodies referred to as the traditional institutional approach and

ii. Reporting directly to the stakeholders otherwise call face -to- face contact. This approach is called the direct approach where there exist no intermediaries in the reporting process.
Lee (2004) has observed that reporting to stakeholders by way of using intermediaries to disseminate information to stakeholders is unsatisfactory and has recommended reporting to stakeholders using the direct form of approach. Similarly Parker and Gould (1999) and Guthrie (1998) postulated that public sector entities prefer a reporting mechanism that is more marketable and customer oriented and there have been a departure from the traditional indirect reporting regime.

2.6.4 The Role of the Annual Report in Discharging Accountability

Several researchers have argued that even though the annual report usually do not give detailed report on the overall accountability of public entities, it’s relevance as a primary tool in discharging accountability cannot be overlooked (Boyne & Law, 1991; Ryan et al., 2000; Taylor & Rosair, 2000; Coy et al., 2001; and Mack et al., 2001). Some researchers have however cast doubts on the capacity of these annual reports to be used as a tool to discharge accountability. Some of the reasons provided will fit into the capacity of stakeholders in the MMDAs to exercise accountability. The following reasons were advanced:

i. That stakeholders have little demand and usage of the information the annual reports contains (Jones & Pendlebury, 1996).

ii. That those who will be having the use of the annual reports are minimal in terms of their number (Jones, 1992).

iii. That the annual report may not capture some vital information that is required by users.
iv. The information contained in the annual report may be confidential in nature and in complex form which may not be made accessible to stakeholders (Jones et al., 1985).

A survey conducted on persons who may be using the annual reports in western Australia local government revealed that fifteen percent (15%) of respondents say they were not having interest in their council’s annual report and about a half observed that they do not read their annual report because it cannot be accessed by them (Priest et al., 1999)

An interview with those who prepare the annual reports in Australia to find out an alternative method to discharge accountability still maintained that the annual report is the most relevant tool to be used (Ryan et al., 2000). However in some cases an alternative form of communication can be a suitable tool in order to meet the demands of stakeholders. Australia government uses the following alternative methods to discharge accountability: local newspapers, article publication, radio programmes and sending reports directly to tax payers (Kloot & Martin, 2000).

2.7 The Public Sector

The public sector is essential sector in every democracy. The public sector is owned and controlled by the state. The International Monetary Fund (2001) defined the public sector in its broadest level as comprising public corporations and general government. Public corporations may be either financial or nonfinancial, the public sector therefore is composed of three broad economic sectors: financial, nonfinancial and government. The figure below encapsulates the definition of the public sector above.
2.8 Decentralization in Ghana: A Brief Historical Perspective

Literature on decentralization in Ghana can be traced to the then British colonial rule which was done through the use of local chiefs as representatives of the colonial master in the then Gold Coast (Antwi-Bosiako, 2010). The then British government used the local chiefs and elders as their political tools to enforce the desires of the crown colony (Antwi-Boasiako & Bonna, 2009). In achieving this objective, they colonial master instituted reward schemes to chiefs who cooperated with them whiles those chiefs who were unwilling to cooperate were punished (Bamfo, 2000).

The political independence that was gained in March, 1957 could not eliminate the political structures that were established by the colonial masters and was regarded as
ineffective by some researchers (Antwi-Bosiako, 2010). This was also as a result of the numerous regime changes through coup de tats after the overthrow of Osagyefo Kwame Nkrumah in the first coup in 1966. Under the leadership of Lt. Col. Ignatius Kutu Acheampong in the 1970s, there was made an attempt to empower the ordinary people to be part of decision making process in the day to day management of the nation (Nkrumah, 2000).

Despite these attempts by the Lt. Col. Ignatius Kutu Acheampong administration to bring down political power to the grassroots, the concept of decentralization in Ghana is said to be the brain child under the leadership of Flt. Lt. Jerry John Rawlings led Provisional National Defense Council (PNDC) regime (Assibey-Mensah, 2000).

Actual decentralization came into force in Ghana with the passing into law, the Local Government Law (PNDC Law 207) that saw the creation of about one hundred and ten district assemblies together with their respective councils at the local level to encourage the local people to be part in the governance process (Assibey-Mensah, 2000). The People’s Defense Committees were also formed in the various communities with the objective of identifying the basic needs of the people to the attention of central government for redress. This attracted the interest of the local people which saw the highest voter turnout of the district assembly elections for decades as official report put the voter turnout at 58.90% (Assibey-Mensah, 2000).

The composition of the People’s Defense Committees was made up of persons who were willing and able to defend the PNDC regime. The PDCs were in charge of local government responsibilities such as the execution of self help projects identified within
the communities across the country. One of the major features of the system of the local
government in the 1988s most especially the PDCs concept was the top down dual
system where institutions of central government operated with sometimes duplication of
functions with well financed central government support for local government
revolutionary activities (Ayee, 1994).

The PNDC regime also initiated the formation of the Workers Defense Committees to
be part of the system of local government. Both committees (the PDCs and WDCs) were
given the mandate to be part of decision making process at the local level and at their
work places. It was the conviction of the then regime that both committees may unlock
the virtues and intelligence of the people at the local level and shall enhance the
promotion of good governance and social capital (Debrah, 2009).

2.9 Structure and Composition of the District Assemblies in Ghana

The system of local government in Ghana, places the district assemblies at the top of the
administrative structure of the district. The legal regime that established the district
assemblies in Ghana is the Local Government Act 1993 (Act 462). The law has
categorized the structure of the local government system as follows: Metropolitan
Assembly with a minimum total population of two hundred and fifty thousand (250000)
inhabitants; Municipal Assembly of geographical area consisting of a compact
settlement with a population not less than ninety five thousand (95000) persons; and a
District Assembly with a population not less than seventy five thousand (75,000) people.

The Local Government Act with the objective of making provision for the promotion
and enhancement of effective local involvement in decision making process has divided
them into sub units. These includes; a four-tiered Metropolitan Assemblies made up of, Sub-Metropolitan District Councils, Urban/Zonal Council, Town Councils and Unit Committees; a three-tiered Municipal Assemblies comprising, Zonal councils, Urban/Area Councils and Unit Committees; a three-tiered District Assembly comprising, Zonal Councils, Urban/Area Council and Unit Committees. The diagram below depicts the structure of the local government system in Ghana.

**Figure 2.2: The Structure of the Local Government System in Ghana**

2.10 Decentralization and Accountability in Ghana

Decentralization in Ghana occurred in the year 1988 with the aim of encouraging the local people to be part and parcel of the governance process and for the improvement in the delivery of services as well as financial management in order bring about social and economic improvement of the lives of the people (Ohene-Konadu, 2001). Decentralization was introduced with emphasis on the involvement and participation of the communities especially in the efforts in poverty reduction, economic growth and to ensure that both central and local governments are accountable to the citizenry (NDPC, 2003). There are six main pillars of decentralization which are inter-related: administrative, spatial, political, fiscal, decentralized planning and market decentralization which geared towards the transfer of power, competence and resources (World Bank, 2003). These resources together with the power and competence that has been transferred to MMDAs were to be managed and controlled in the most accountable and transparent manner.

Ghana’s decentralization program has not been fully implemented (The World Bank, 2003). In order for decentralization to generate growth, reduce poverty and to bring about accountability, central government must ensure that there is total transfer of resources and power and the required competence to the grassroots to enable them perform the roles as envisaged by the Local Government Act. This means that the MMDAs must be fully equipped with the required capacity to administer the funds transferred from Central Government and must account fully on the usage of those resources to the people and the government (King et al., 2013). The Ministry responsible for Local Government and Rural Development (MLGRD) conscious of the
importance of providing the necessary competence for the management of funds owned publicly has championed accountability at the local level and thus given the responsibilities to the citizenry with which planned intervention are affected in order for them to be able to hold political actors at the local level to account (King et al., 2013).

Accountability in the management of public financial resources in the Ghanaian context is governed by a legal regime which must be fully complied with by actors charged with management of public funds and by all stakeholders involved.

Greater attention in the decentralization process is to allow for citizen involvement and for both central and local government entities to be accountable to the local people. This will generate growth and reduction in poverty levels of the people (NDPC, 2003).

2.11 Conclusion

In conclusion, accountability has been in existence for a very long time dating back to about 2000 BC. The perception of several researchers viewed the concept accountability as a body of standards that can be used to examine the behavior of officials in state institutions. Other scholars argue that accountability is an institutional and social arrangement within which the owner of an entity can hold the agent for his actions and conduct. This study therefore focuses on the existence of individual roles and mechanisms put in place by the institutions other than the behavioral aspect of the individual actors in the institutions. The adoption of the concept accountability as a mechanism other than the behavioral aspect does not make it less important. The study instead focuses more on the mechanism aspect within the MMDAs in the era of reforms which completely also transformed the political system of governance.
CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

The methodology for this study is qualitative and was carried out in some selected MMDAs in the Upper East Region of Ghana. There are thirteen (13) administrative districts in the Upper East Region comprising three (3) municipalities and ten (10) districts assemblies. The research was carried out in two (2) district assemblies namely Kassena- Nankana West District and Bongo District. The selected districts, however, reflect rural complexion based on the Ghana Statistical Service (GSS) classification. The GSS puts the Bongo District with a rural population of ninety four percent (94%) whilst that of the Kassena-Nankana West at seventy nine percent (79%) with their corresponding illiteracy level to be high (Ghana Statistical Service, 2014). Similarly the report also indicated that the two districts lack basic infrastructure such as telecommunication, education, electricity, portable water, good roads among others. Also the two districts were chosen because of the large number of stakeholders such as assembly representatives, chiefs, and opinion leaders as well as other stakeholders that they are accountable to. The study will unravel how these two districts were able to exercise accountability considering the large number of stakeholders they have.

Also the Ghana Statistical Service report (2014) puts the northern part of Ghana to have the uppermost Multi-dimensional Poverty Index (MPI): Northern Region (80.9%), Upper East Region (80.8%) and Upper West Region (77.6%). With these observations, it is therefore imperative for policy makers to put in place the right policies that will
enable the citizenry to hold public officials accountable in the use of the scarce resources at the various MMDAs for the development of the areas which will intend to reduce the poverty levels in the districts. Lack of accountability mechanism breeds corruption and misuse of public funds and hence under development which increases poverty levels of the citizenry.

The selection of qualitative research for the study was based on the findings of Creswell (2007, p.40) that explained that qualitative research is conducted for one or more of the following reasons;

i. Because we need a detailed understanding of complex issues, individuals need to be empowered in order for them to share their stories, hear their own voices and to minimize the power relationships that often arise between a researcher and a respondent in a study.

ii. Qualitative study helps to understand the context or settings in which participants in a study address a problem or issue.

iii. Qualitative research helps to explain the mechanism or linkage in causal theories or models.

3.1 Research Design

A research design refers to the arrangement of conditions for gathering and analysing data in a manner so as to combine relevance to the research purpose with economy in procedure (Kothari, 2004). Research designs are concerned with turning the research question or objectives into a testing/testable project. Mostly research design deals with at least four (4) problems: what are the questions that demands a study; what data is
relevant for the study data; what data should you collect; and how are you going to analyze the results. Research design can either be flexible or fixed, quantitative or qualitative.

This study therefore employs qualitative approach so as to empower individuals to share their stories, hear their voices and to minimize the power relationships that often exist between a researcher and the participants in a study (Creswell, 2007). Thus this approach is used to also collect and analyze both the primary and secondary data.

### 3.2 Population for the Study

The study population refers to the group or the individuals to whom the study applies (Kitchenham, 2002). Again, Burns and Grove (2003) describe population as all the elements that meet the criteria for inclusion in a study. The target group for this study was the stakeholders at Bongo District Assembly and Kassena-Nankana West District Assembly. That is, the staff at the assembly, assembly members, unit committee and the area council members. The total population for the two District assemblies used for the research is 413 respondents.

### 3.3 Sampling Technique and Sampling Size

Sampling is an essential stage in any survey research that involves the selection of a sample for the research. A sample is a selected group of objects from a target population on which data can be obtained (Yount, 2006). In this research, the sampling techniques of the study are simple random sampling technique and purposive sampling technique. According to Saunders, Lewis and Thornhill (2009), simple random sampling involves
you selecting the sample at random from the sampling frame while purposive sampling technique enables a researcher to use his or her judgment to select cases that will best enable him or her to answer the research question(s) and to meet the stated objectives. This form of sample is often used when working with very small samples such as in case study research. Purposive sampling technique is normally used when the researcher want some specific information for the research. A sample size of 147 was used for the study as shown in Table 3.1 below.

The respondents were selected based because they were by law part of the accountability process of the MMDAs. The laws establishing MMDAs in Ghana spelt out the roles and responsibilities of the respondents in the accountability process. The assembly members, unit committee members, and area council members were randomly selected to be interviewed. However, the two District Chief Executives and the Chiefs were also conveniently interviewed. These categories of respondents were interviewed because of their in-depth involvement in the accountability process their respective district assemblies.

<table>
<thead>
<tr>
<th>Category</th>
<th>Population BDA</th>
<th>Population KNWA</th>
<th>Total Population</th>
<th>Sample size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assembly administrative staff</td>
<td>8</td>
<td>8</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>Assembly members</td>
<td>54</td>
<td>66</td>
<td>120</td>
<td>55</td>
</tr>
<tr>
<td>Unit committee members</td>
<td>78</td>
<td>95</td>
<td>173</td>
<td>38</td>
</tr>
<tr>
<td>Area council members</td>
<td>35</td>
<td>55</td>
<td>90</td>
<td>32</td>
</tr>
<tr>
<td>District Chief Executives</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Chiefs</td>
<td>1</td>
<td>7</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>189</strong></td>
<td><strong>224</strong></td>
<td><strong>413</strong></td>
<td><strong>147</strong></td>
</tr>
</tbody>
</table>

Source: Field Survey, 2017
3.4 Sources of Data

It is important that every research work has its data traceable to a particular source or sources. In line with this, the data for this study was obtained from two main sources: primary and secondary.

3.4.1 Primary Data

Primary data refers to data that has been collected afresh and for the first time, and so happen to be in its original form. Conversely data that have already been gathered or collected by another individual for which statistical process of research have already been passed is referred to secondary data (Kothari, 2004).

Primary data for this study was obtained from field work by the researcher. This was done through interviews and personal observations and judgment. Thus the researcher used a four-prong approach for the interview:

2. Assembly members for the two MMDAs.
3. Representatives from the Area Councils for the two MMDAs
4. Unit Committees representatives from the two MMDAs
5. The District Chief Executives and
6. The Paramount Chiefs
Situations where it became practically impossible for the interview to be conducted due to busy schedules of any of the interviewees, a semi-structured questionnaire was administered.

### 3.4.2 Secondary Data

The secondary data for this study was obtained by deskwork which included obtaining information from enactments by Acts of Parliament and the Constitution that contains issues on accountability. That is the Constitution, the Local Government Act 1993 (Act 462), the Internal Audit Act 2003 and the Public Procurement Act 2003, Act 663. Other sources include Minutes of assembly meetings, DCE sessional addresses, Assembly news bulletins, Notice board, annual reports and other recognized publications that have linkage on the study constituted the major sources of secondary data.

### 3.5 Research Instruments

In this study, data was mainly obtained by use of interview guide that was conduct with the various respondents in their respective offices.

#### 3.5.1 Interviews

An interview was conducted with the respondents in order to obtain vital information about accountability in the public sector. The interview was face-to-face with the respondents. The response was recorded and later typed in word document. The interview was also based on open-ended questions and therefore the respondents were allowed to talk as much as they could.
3.6 Data Collection Procedure

The researcher sought the permission of participants before conducting the interview. This was done to make sure that the research followed ethical procedure. Respondents were assured of secrecy of information that they provided.

3.7 Data Analysis Procedures

Data from the field or primary sources are meaningless unless they are analyzed and interpreted for easy understanding by users. Miles, Huberman & Saldana (2014) argues that the analysis of qualitative research data begins in the field, at the time of interviewing, observation, or both, as the researcher identifies problems and concepts that appear likely to help in understanding the situation. Analysis of the data shall be done by the following steps;

1. Documentation of the data and the process of data collection
2. Organization or categorization of the data into concepts
3. Connection of the data to show how one concept may influence another
4. Corroboration or legitimization by evaluating alternative explanations, disconfirming evidence and searching for negative cases and
5. Representing the account (reporting the findings).

3.8 Profile of Bongo District

This aspect of the study presents a brief review of the study area that is, Bongo District in the Upper East Region of Ghana. It covers the location and size of the district, political administration and population size and growth Rates.
3.8.1 Location and Size of the Bongo District

The Bongo District is among the thirteen (13) administrative districts in the Upper East Region of Ghana. The District was established by Legislative Instrument 1446 (LI 1446) in the year 1988 with Bongo as its administrative capital. The district has a total landmark of 459.5 square kilometers and lies between longitudes 0.45° to 11.09° and shares boundaries with Kassena-Nankana East and West Districts to the west, Bolgatanga Municipal to the south, Burkina Faso to the north and Nabdam District to South east. The district lies within the Oncho-cerciasis-freed zone (Ghana Statistical Service 2013).

3.8.2 Population Size and Growth Rates

The Bongo District has a total population size of 84,545 inhabitants which constitute 8.1% of the total population of the Upper East Region and made up of 40,084 males representing 47% and 44,461 females representing 53% (Ghana Statistical Service 2010). The population size and growth rates should be given priority in the development of policies and programs by the MMDAs and policy makers so as to improve the lives of the citizenry by been accountable based on the resources allocated to them by Central Government. Lack of accountability on the part of officialdom can lead to corruption and an increase in the poverty levels of the citizenry. Below is an administrative map of Bongo District.
Figure 3.1: Administrative Map of the Bongo District

Source: (Ghana Statistical Service 2013).
3.8.3 Political Administration of the District

As indicated earlier, the Bongo District was created by a Legislative Instrument (LI 1446) in 1988 with the mission to “improve upon the quality of lives of its people through the creation of an enabling environment, harnessing of its resources, proper co-ordination and integration of its activities within the framework of national policies” (Ghana Statistical Service 2013). There are seven (7) Area councils, fifty four (54) Assembly members, one constituency and fifty one (51) unit committees.

In order to ensure and promote effective and efficient performance of its functions and in line with its mission, the Assembly is headed by the District Chief Executive (DCE) a nominee of the president and approved by a two-thirds majority of the Assembly members present and voting (The Local Government Act, Act 462). The Assembly is made up of fifty-four (54) membership. Two-thirds of the members are directly elected. The other one-third is appointed by the Central Government. The Member of Parliament is an ex-officio member of the Assembly with no voting rights (The Local Government Act, Act 462). Below is the administrative map of the Bongo District

3.9 Profile of Kassena-Nankana West District

This aspect of the study presents a brief review of the study area that is, Bongo District in the Upper East Region of Ghana. It covers the location and size of the district, Political administration and Population Size and Growth Rates.
3.9.1 Location and Size of the District

The Kassena-Nankana West District Assembly (KNWDA) was established by a legislative Instrument (LI) LI1855 in 2007 with its administrative capital located in Paga in the Upper East Region of Ghana. The district was carved out of the then Kassena-Nankana District Assembly.

The KNWDA has a total land area of approximately 1004 sq km and lies approximately between latitude 10.97° North and longitude 01.10 West and shares boundaries with Burkina Faso to the North, Bongo District to the North East, Bolgatanga Municipal to the East, Kassena-Nankana Municipal to the South, Builsa District to South West and Sissala East District to the West (Ghana Statistical Service, 2014).

There are two seasons that the Kassena-Nankana West District (KNWD) experiences because it is part of the interior continental climatic zones in the country which is characterized by pronounced dry and wet seasons. The two seasons are influenced by two oscillating air masses. That is the warm air between May to October and the dusty harmattan air mass which blows from the Sahara desert between the periods of late November to early March into the north eastern direction across the whole district. From May to October is the wet season (Kassena- Nankana West District, 2014).

3.9.2 Population Size and Growth Rates

The 2010 population and housing census conducted by the Ghana Statistical Service purged the KNWD at 70,667 made up of as follows: Males -34,747 representing 49.2% and Females -35,920.00 representing 50.8% with a population growth rate of one
percent (1%) and a population density of seventy (700 persons per sq km. By the year end 2014, the population was projected to increase to 74,120 (Ghana Statistical Service, 2014). A careful look at the population indicates that the citizenry must be actively engaged in the decision making process at all the levels of the assembly more especially the women.

3.9.3 Political Administration of the District

The Assembly is the highest political authority in the district and has deliberative, legislative and executive powers in the district as a whole (The 1992 Constitution). It also has both administrative and planning authority in the provision of local services in the district (The Local Government Act, Act 462).

The KNWDA is properly constituted as follows: forty six (46) Electoral Areas represented by forty six elected Assembly members, twenty (20) Government Appointees, the District Chief Executive (DCE) and the Member of Parliament (MP) without voting right. There are also forty six (46) Unit Committees in the district and one constituency in the district. The District has a total of One Hundred and Twelve (112) Communities (Kassena-Nankana District Assembly, 2015).

The executive committee of the Assembly which is expected to oversee the day-to-day administration is chaired by the DCE. There are also eleven (11) sub-committees that support the executive committee in its functions. These are the: finance and administrative sub-committee, works sub-committee, development planning subcommittee, justice and security sub-committee and social services sub-committee that constitute the statutory committees (The Local Government Act, Act 462). The
following sub-committees constitute the non-mandatory sub-committees; tourism development sub-committee, agricultural sub-committee, health & sanitation sub-committee, micro and small scale sub-committee, women and children subcommittee and education sub-committee.

There are also eleven (11) area councils that are part of the sub-structures in the district out of which seven are functioning. There are only two (2) of the area councils that operate official business in office accommodations (that is Chiana and Mirigu area councils), the rest of the area councils have no office accommodation. This makes the area councils ineffective in the district (Kassena-Nankana West District, 2015). Below is the administrative map of the KNWD.
Figure 3.2: Administrative Map of KNWD.

Source: (Ghana Statistical Service, 2014)
3.10 Conclusion

From the information as in above, it can be observed that the two districts have similar features and similar geographical, economic, social, climate and cultural values. It is for this reason that one will not be surprised on the classification of the two districts as rural and have similar features by the Ghana Statistical Service. It can also be observed that both districts share boundaries with Burkina Faso. Based on these observations data collected and analysed are similar.
CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS OF FINDINGS

4.0 Introduction

This chapter presents the analysis and discussions of findings of accountability practices in the various MMDAs. These are obtained from the interviews conducted as well as other relevant documents such as assembly news bulletins, minutes of assembly meetings and DCEs sessional addresses. They are discussed in sections that reflect the objectives of the study. For the purposes of convenience for analyzing the data, the data from the two districts were coded. Respondents from Bongo district was coded as A whiles the Kassena-Nankana West district was coded as B.

4.1 Accountability Practices within MMDAs

The first objective of this study was to find out how MMDAs account to their stakeholders. That is to examine the accountability practices in the MMDAs. This objective was achieved by an interview with the principal officers such as the coordinating directors, finance officers, budget officers, planning officers and the engineers in the various assemblies.

Evidence obtained from the interview with the principal officers and documents from the assemblies showed that MMDAs used variety of channels to account to the citizenry within their areas of operations. These mechanisms/practices that the MMDAs used to account were in the form of direct approach or an indirect approach. The direct form of accountability refers to the physical contact between duty bearers and the citizenry and
this was done through meetings, durbars and open forums whiles the indirect approach represents a practice where duty bearers account through the use of web base technologies and the use of radios and the print media to disseminate information to the citizenry. This confirms the findings posited by Lee (2004) who identified two approaches that public sector organizations can adopt when accounting to their stakeholders which includes the direct and indirect approaches.

Evidence from the data obtained from the interview show that MMDAs account to the citizenry through their yearly budgets that were prepared. This was done mostly during assembly meetings and town hall meetings. It is worth noting that budgets represent the projected amount of money to be raised through taxes and other revenues accruing to the MMDAs as against the projected expenditure to be incurred. These taxes are imposed on the citizenry and therefore their civil right to be informed on how those resources have been expended must be observed. An interview with one of the coordinating directors in district A confirmed the above as he said the following:

*Budgets represent the amount of money to be raised from the citizenry through taxes and how those moneys are to be spent. Clearly without the people, budgets are meaningless in their sense. That is why we are obliged to involve the people as a part and parcel of budgets preparation, participation, approval and disclosures. In fact at every stage of the budget process, the citizens are represented by their Assembly Members as well as other opinion leaders such as chiefs and religious leaders or by themselves mostly during budget hearings* (Respondent A Field work, 2017).
Similar interview with the coordinating director for district B shared the same view with respondent A as captured below:

*By law we are obliged to prepare our own budgets and approve same. The budgets are primarily our working documents that spell out how we can raise revenue to cater for our expenditure. Our revenues are internally generated by way of levies imposed on the citizenry who are our principal stakeholders and hence by law they are to be fully involved in the budget processes. They are always represented by their elected representatives and chiefs as well as other opinion leaders from budget preparation to the budget review stage* (Respondent B Field work, 2017).

It was evident from the interview conducted that the MMDAs take inputs from the representatives of the grassroots and the Assembly Members during budgets preparations. These inputs were mostly in the form of developments projects and the various revenue sources available in the communities. The revenue sources and the projects to be executed in the coming year in the respective localities were then incorporated into the budgets. Projects that were identified in previous years as uncompleted were mostly considered as priority over newly yet to be constructed ones.

At the end of every year according to the evidence obtained, MMDAs organized stakeholders meetings on budget review for them to evaluate on how the budgets were executed. That is to assess the achievements and the short falls by way of how the budgets were implemented. This was evident when one of the Coordinating Directors produced copies of minutes, attendance list and pictures of participants who attended
such gatherings on the budget review process. An interview with a group of the participants in district B who were part of such gatherings confirmed the following:

_We were part of the participants called by our Assembly to be part of the budgets review process. Issues were explained to our understanding and we also shared our views on the budgets and we believe that our views were incorporated into the budget presented to us. We think that the Assembly has done well in organizing such gatherings and must be commended. This should continue because this is the best way to go_ (Respondent B Field work, 2017).

This confirm the findings of Lee (2004) who argued that the traditional indirect approach to communicating to stakeholders through intermediaries is an unsatisfactory approach and have upheld the direct approach as commendable by stakeholders. Also copies of the budgets were posted at the web sites of the various MMDAs. Copies of the budgets were also posted at the Ministry of Finance and Economic Planning web site. Checks at the various MMDAs confirmed that all MMDAs were expected to comply with this directive and any assembly that fails to abide by this directive will incur the displeasure by the supervising Ministry, the Ministry of Local Government and Rural Development.

Also it was found out that the MMDAs disclose their annual reports such as their statement of accounts, the internal audit reports and other relevant information as prescribed by law to the citizenry. These reports were disclosed to the finance and administrative sub-committees (f & a sub-committee) at the various MMDAs made up of Assembly Members who deliberated on them and forwarded these reports to the
executive committees made up of the chairpersons of the various committees of the assemblies. Finally these reports were then sent to the General Assembly for deliberations and actions taken thereof. Evidence available indicated that all of these processes were duly followed. However, it was evident that most of the stakeholders could not understand the technicalities contained in the reports that were deliberated on and needed some explanations from the preparers of those reports. This could lead to misrepresentation of facts contained in the reports.

4.2 Legislative Provisions with Accountability Components.

The objective from the study was to unravel the legislations on accountability requiring duty bearers to account and an obligation on the citizenry to hold duty bearers to account for their actions. This was achieved by looking at available Acts on accountability.

4.2.1 The Local Government Act 1993 (Act 462)

The law that establishes and regulates the system of local government in Ghana is the Local Government Act 1993 (Act 462). The essence of decentralization is to bring about greater transparency, probity, accountability and efficiency in public service delivery and the incorporation of local needs into national programmes for planning and delivery of public goods and services (Keith & McCluskey, 2004). In this regard, there is the need for proper legislation to foster this particular objective in local governance.

Section 120 (2&3) of Act 462 mandates all MMDAs to establish internal audit units whose heads are accountable to the General Assemblies in their various jurisdictions.
The rational for the establishment of the Internal Audit Units is to serve as a check and balance and a sound financial operations of the MMDAs and hence to be accountable to the citizenry. The Internal Audit Units are duty bound to scrutinize every financial transaction of the MMDAs to ensure that there is value for money in the use of public funds. The Act spells out the General Assembly composed of: elected members, two thirds appointees, the DCE and the Member of Parliament without voting rights. The head of the internal audit unit is required under the Act to audit the accounts every three (3) months and submit his reports to the Presiding Member who is the leader of the General Assembly. The Presiding Member is required by the Act to submit such reports to the General Assembly for deliberations and considerations. The Act also requires that every assembly should have an internal audit unit whose head is responsible to the General Assembly. This is to ensure that the Internal Auditor is independent from control by the DCEs and the Coordinating Directors who are the political heads and administrative heads of the MMDAs respectively.

MMDAs under the Act were responsible for development of their respective jurisdictions. Section 10 (3a) of the Act requires MMDAs to be responsible for the overall development of their respective areas and to prepare and submit their development plans and budgets through the Regional Coordinating Councils (RCCs) to the National Development Planning Commission (NDPC) and the Ministry of Finance and Economic Planning (MOFEP). The rationale is to ensure that at every stage they are held to account for their actions. Section 11 of the Act gives the MMDAs the authority to prepare their own budgets and approve same. The General Assembly being the representatives of the local people is the approval authority of the MMDAs budgets.
The Auditor- General is required under the law to audit the MMDAs annually and submit the report to Parliament and the MMDAs (Section 121(1) of the Act. The General Assembly is required under Section 121 (4) of the Act to consider the audit reports from the auditors at their ordinary meetings. The auditor’s reports are deliberated upon and actors in the report are called upon to provide answers where necessary and appropriate actions are exerted on those involved in the report.

Assembly Members who are the elected representatives of the people are required under Section (39) of the Act to be part of the Tender Boards of the MMDAs. The Tender Boards are responsible for overseeing the awards of contracts for the execution of public projects, goods and services. This is to ensure that the people are not short-changed in the awards of contracts through over inflated costs of projects and to avoid shoddy works by contractors. The overall objective is to ensure value for money, accountability and to protecting the public purse.

The Assembly Members are required by Section 16 (a - j) to maintain close contact with their electorates. This is to ensure that all discussions and decisions taken during Assembly proceedings are communicated to their respective electorates who entrusted their authority in them as their representatives. The Assembly Members are also required under the Act to carry feedback from their electorates back to the various assemblies for deliberations and decision making. Since the constituents are represented in the Assemblies by their elected representatives, they are said to be fully involved and are actively participating in local governance including financial management because their views are represented. The rational for this provision is to ensure accountability to the local people whose taxes are used to fund these MMDAs.
4.2.2 The Internal Audit Agency Act 2003 (Act 658)

The Internal Agency Act was passed into law in the year 2003 with the objective of monitoring, facilitation and supervision of internal audits within MMDAs. The general objective of this legislation is to secure quality assurance and standards in public institutions more particularly to promote and to ensure transparency and accountability within public institutions.

Section 16 of Act 658 mandates MMDAs to establish independent internal audit units. This is to ensure that the Internal Audit Units are not under the control and directions of management within MMDAs. Section 16(4) of the Act requires the head of the Internal audit unit to submit the audit reports to all stakeholders involved in within and without MMDAs. The Internal Auditor complies with this provision by submitting his/her report to the Presiding Member in each assembly who then submits same to the General Assembly for consideration. This is to ensure that MMDAs are fully accountable to all stakeholders. Section 30(10) establishes the Audit Report Implementation Committees (ARIC). The work of the Audit Report Implementation Committee is to implement the recommendations of the Audit reports. The ARIC includes some Assembly Members and the Presiding Members in each Assembly. The overall objective of this committee is to ensure financial prudence and accountability within MMDAs.

4.2.3 The Public Procurement Act 2003 (Act 663)

There Public Procurement Act was passed into law in the year 2003 by an Act of Parliament Act 663. The general objective of this Act is to ensure that there is transparency and accountability in the use of public funds for the procurement of goods
and services in the public sector. The procurement of goods and services are been funded by the use of the hard earned tax payers money and hence the need to protect those resources. Based on this view, the Parliament of the Republic of Ghana enacted the procure Act with the objective to harmonize the procurement procedures in the public sector to conform to an efficient, economic and judicious use of public resources in public procurement. The Procurement Act is also to ensure that public procurement is done in the most efficient, fair, transparent, accountable and in non-discriminatory manner on the basis of tribe, ethnic, political, religious or race.

Section 17(1) of the Act mandates all Ministries, Departments and Agencies, MMDAs and sub-vented agencies to set up Tender Committees within the organizations clothed with the main function to receiving tender bids and the awards of contracts of goods and services. The composition of the committee includes the following; the Director of Finance who is the sectional head of finance in the organization,, a lawyer appointed by the MMDAs to consider the legal implications in the award of contracts,, one Member of Parliament who is a representative of the people and three heads of Departments one of whom represents the user department or agency. The committee is to exercise sound and professional judgment in taking procurement decisions, and to refer any procurement beyond the limit and authority of it to the Tender Review Board established by the Agency.

MMDAs are required by Section 20 (d) of the Act to establish Tender Review Boards to oversee public procurement. The Tender Committee per the law is required not to take procurement decision beyond certain limits. In situations such as this, the Tender Committee must refer same to the Tender Review Committee to act upon. The Tender
Review Board is required under the Act to review all procurement processes to ensure efficiency and effectiveness in the use of public funds.

4.2.4 The 1992 Constitution of Ghana

The Constitution of the Republic of Ghana is the mother of all laws in Ghana and any other laws in Ghana is considered an inferior to the Constitution especially when such laws are in contravention of it is considered null and void according to Chapter 1(2) of the Constitution. The entire Chapter Twenty (20) of the 1992 Constitution of the Republic of Ghana is devoted to decentralization in Ghana and requires Central Government to be decentralized into administrative districts referred to here as Metropolitan Municipal District Assemblies (MMDAs). This is to ensure that power, resources and competence are transferred from Central Government down to the grassroots. This allows for the citizenry to be fully involved in decision making including the use of public funds, and also stresses the importance of participation, transparency and accountability in their administration. Chapter six (6) 35 (6d) of the 1992 Constitution states that the state should:

Make democracy a reality by decentralizing the administrative and financial machinery of government to the regions and districts and by affording all possible opportunities to the people to participate in decision-making at every level in national life and in government.

This is to ensure that the state actively promote the integration of the people of
Ghana and prohibit discrimination and prejudice on the grounds of place of origin, circumstances of birth, ethnic origin, creed or beliefs. Chapter 1(1) of the constitution postulates that, “the sovereignty of Ghana resides in the people of Ghana in whose name and for whose welfare the powers of government are to be exercised in the manner and within the limits laid down in this constitution”. Similarly, Chapter twenty (20), 240 (2d) mandates persons in the service of local government to be subjected to the control and directions of local authorities to be accountable to the local people. Local government authorities are required to subject themselves to the people by giving them the opportunities to participate in the governance of the country. Chapter twenty of the (20), 240 (2e) of the Constitution ensures that this is done. As part of the public institutions in Ghana, the Auditor General is required under the Constitution to exercise accountability by auditing the accounts of the MMDAs yearly and to submit its report to Parliament that serves as the elected representatives of the citizenry. This particular provision can be found in Article 187 (2) of the 1992 Constitution. Parliament represents the people and hence the Auditor General submitting his report implied submitting same to the people. The Public Accounts Committee of Parliament is the body that looks into the Auditor General’s report and its deliberations are mostly telecast live for the general public consumption.

4.3 Capacity of Stakeholders to Exercise/Demand Accountability

For MMDAs to be fully accountable to the stakeholders to whom they exist, the stakeholders themselves must have some level of capacity to exercise or to demand for accountability. Capacity here looks at the knowledge of stakeholders of existing laws on accountability and logistical and financial support of stakeholders in the MMDAs. This
objective was achieved by an interview with the assembly members of the various assemblies, unit committees and other opinion leaders.

**4.3.1 Logistical and Financial Capacity of Stakeholders**

Evidence obtained from the interview revealed that the Assembly Members who are required to be the official mouthpiece and to liaise between their respective constituents and the MMDAs lack the needed logistical support in order for them to execute their mandate. It was revealed that most of the Assembly Members do not have means of transport such as cars, motor bikes and so on to move to and from their respective communities to engage with the people. This brought about absenteeism during assembly meetings as well as other community meetings convened. Considering the disperse nature of the settlements of the people and with the lack of means of transport for the Assembly Members made them incapacitated in complying with the provision contained in the Local Government Act to be in close contact with their respective electorates. The consequence of the lack of logistics also created a situation for the Assembly Members to present their own views at the floor of the Assembly during meetings and the non-disclosure of information during Assembly meetings back to their respective electorates. An interview with some of the Assembly Members in Bongo District indicated the following:

*Look at us here without common bicycles and considering the disperse and large nature of our communities how do we reach out to our constituents before and after assembly meetings and considering the fact that there is absolutely no support for us to acquire means of transport for easy movement. We only have to attend assembly meetings and*
after that any person we see we shall give the information out to him/her so that that person can also inform others too. This is the only way at least for now we can account to them (Source: Respondents B fieldwork, 2016). Because of this constraint the local people are certain times left to their faith with distorted or no information concerning their respective assemblies. This is in direct contravention of the Local Government Act Section 16 (a - j) that requires assembly members to maintain close contact with the people and disseminate assembly deliberations to their electorates.

Similarly it was emerged at the interview that Assembly Members lack the needed financial resources so as to enable them reach to their constituents in order to account to them on the happenings at the various MMDAs. Assembly Members being the elected representatives were not entitled to monthly salary and was constrained in organizing meetings before and during assembly deliberations.

Assembly members were only entitled to sitting allowance payable by the use of the Internally Generated Fund (IGF). From the interview districts in deprived areas lack the required revenue sources and hence at times generate very little IGF. Due to this constraint sometimes assembly members pick little or no sitting allowance at all. From the interview assembly members in KNWD and Bongo were paid thirty five (35) Ghana cedis and forty (40) Ghana cedis respectively per sitting. Most of the people interviewed complained of the inability of their elected representatives to inform them of the happenings at the various MMDAs and so unaware of the happenings at the MMDAs. In the same vein Assembly Members complain of the excessive financial demands required from them by their constituents during meetings and so cannot meet those demands and hence their inability to organize meetings for information to be given out. It was
revealed that most of the constituents demand from the Assembly Members the payment of their children school fees, payment of hospital bills and buying of drinks, cola and so on during community meetings. This leads to the inability by Assembly Members to organize such meetings and will resort to presenting their own views at the floor of the assembly and the non-disclosure of the happenings after meetings. An encounter with some of the Assembly Members at the Kassena-Nankana West District Assembly has this to say:

*The law requires that MMDAs should organize three (3) mandatory meetings in a year and in each meeting we are paid an allowance of thirty five (35) Ghana cedis with no salary at the end of the month meanwhile if we are to organize a meeting our constituents expect us as their Assembly Members to pay their wards school fees, hospital bills and most importantly to buy drinks, cola and sometimes money to buy food and so on. How can we do this when we are not paid monthly salary?* (Source: Respondents A fieldwork, 2016).

Similarly, evidence from the interview with the Principal Officers at the Assemblies revealed the inability of the MMDAs to organize Town Hall Meetings or community engagement meetings to account to the people or to fund those community meetings because of lack of funds that is Internally Generated Fund (IGF). It was disclosed that the Assemblies lack viable markets as well as other viable sources of revenue. It was found out that the amount of money generated as IGF was insufficient to cover administrative costs talk less of organizing meetings. This confirmed the reason why some MMDAs failed to organize the mandatory public hearing sessions during the
planning processes of the Medium Term Development Policy Framework as captured in the Centre for Democratic Development (CDD-Ghana) draft report for 2015.

4.3.2 Stakeholders Knowledge of Legislation on Accountability

Evidence from the interview obtained from the Presiding Members and the Assembly Members clearly indicated that most of them were not abreast with the existing legislations on accountability for them to exert same on duty bearers. Some of them understood MMDAs are not obliged by law to be accountable to the people. They thought duty bearers are obliged to account to the local people at their own will. This was due to the fact that, most of them could barely read and write. It was disclosed that some of them were illiterates, middle school leavers and senior secondary school graduates who lack the basic competences to hold duty bearers accountable.

The major cause of this was due to the fact that there is currently no ceiling in terms of their educational level one has to attain before offering one’s self for election to the Assembly. The requirement in terms of a person level of education to be elected as an assembly member does not matter provided the person attained the age of eighteen (18) years. Because of this, persons who are considered to be popular and how generous a person is, won the elections as Assembly Members without considering their level of educational competence. The interview with the Coordinating Directors, Budget Officers, Planning Officers, Finance Officers and other principal officers of the MMDAs confirmed this. Only few of them actually appreciate the relevant laws as well as documents containing financial matters of the MMDAs.
Similarly it was revealed that the few with considerable levels of education could themselves not comprehend financial documents such as budgets, audit reports and simple trial balances because most of them were teachers. This made them to be mere spectators in budget preparation, participation and disclosure process.

Chapter Twenty (242) of the 1992 Constitution prescribed the composition of the District Assembly as follows;

(a) One person from each local government electoral area within the district elected by universal adult suffrage;
(b) The member or members of Parliament for the constituencies that fall within the area of authority of the District Assembly as members without the right to vote;
(c) The District Chief Executive of the district; and
(d) Other members not being more than thirty percent of all the members of the District Assembly, appointed by the President in consultation with the traditional authorities and other interest groups in the district.

The framers of the constitution anticipated that persons so elected as assembly members may lack some competencies in a particular field and hence made provisions in Clause (d) above to address such a lacuna. However this provision has been abused by successive governments were party cronies without the requisite competence, were appointed as assembly members there by worsening the case. The interview conducted showed that almost all the appointed assembly members were party executives even without consulting the traditional councils and other interest groups.
4.4 Compliance with Legislative Provisions

The final objective for the study was to find out whether MMDAs comply with legislative provisions that mandate them to be accountable to the citizenry. This was done by identifying legislative provisions on accountability and verifies whether or not the MMDAs complied with those legislative provisions.

4.4.1 MMDAS to Prepare and Approve Own Budgets

Data from the interviews and observations showed that MMDAs largely comply with the legislative provisions that seek to ensure accountability at the local level. Section 11 of the Local Government Act, Act 462 gives the MMDAs the authority to prepare their own budgets and approve same. The General Assembly being the representatives of the local people is the approval authority of the MMDAs budgets. Evidence from the interview conducted shows that Assembly Members were deeply involved in the preparation, approval and tracking of the budget even though most of them were mere spectators. The preparations of the budgets of MMDAs were done by the civil servants who are the functional staff working for the MMDAs with inputs from the Assembly members and other stakeholders in the various districts. The approval of these budgets per the law were to be done by the General Assembly during assembly meetings paving way for MMDAs to raise and to spend its financial resources as contained in the budget estimates. From the research conducted, the budgets of the assemblies were approved by their respective assemblies.
4.4.2 Establishment of Internal Audit Units

Section 16 of Act 658 mandates MMDAs to establish independent internal audit units. This is to ensure that there are checks and balances and value for money within MMDAs and hence the Internal Audit Units are not under the control and directions of management within MMDAs. Findings from the study revealed that MMDAs have complied with this provision by establishing Internal Audit Units in each assembly and the unit duly audits the accounts of their respective MMDAs.

4.4.3 Internal Audit Units to Submit Reports to Stakeholders

Section 16(4) of the Internal Audit Agency Act requires the head of the Internal Audit Unit to submit the audit reports to all stakeholders involved within and without MMDAs. The Internal Audit Unit per the Act is mandated to submit its reports to the general assembly for deliberations. Findings from the study revealed that the Internal Audit reports were not sent to stakeholders of MMDAs. The Presiding Members in the various MMDAs were not even aware of such provision. The assembly members too were equally not aware of such requirements and hardly have copies of the Internal Audit reports.

4.4.4 Establishment of Audit Report Implementation Committee

Section 30 (10) of the Internal Audit Agency Act requires MMDAs to establish the Audit Report Implementation Committee (ARIC) within MMDAs. The work of the Audit Report Implementation Committee is to implement the recommendations of the Audit reports. The ARIC includes some Assembly Members and the Presiding
Members in each Assembly. The overall objective of this committee is to ensure financial prudence and accountability within MMDAs. Findings from the study revealed that the ARICs were established within the MMDAs but were not actually doing their job. They were merely established as a legislative requirement but hardly see the audit reports.

4.4.5 MMDAS to Publish Reports

The Local Government Act requires all MMDAs to publish their accounts and the reports of the Auditor General three months after the end of every year. It was evident that all MMDAs complied with this provision. All MMDAs published these reports at their various websites and notice boards. Also Assembly Members and other stakeholders were given copies of these reports whiles provisions were made for any citizen who wish to access those reports. A citizen who needed such reports only required to work to the registry of the MMDA and lay a request for them.

4.4.6 Establishment of Tender Committees

Section 17(1) of the Act mandates all Ministries, Departments and Agencies, and subvented agencies to set up Tender Committees within the organizations clothed with the main function to receiving tender bids and the awards of contracts of goods and services. The composition of the committee includes the following; the Director of Finance who is the sectional head of finance in the organization, a lawyer appointed by the MMDAs to consider the legal implications in the award of contracts, one Member of Parliament and three heads of Departments one of whom represents the user department or agency.
Evidence from the study revealed that all MMDAs have complied with this provision. However ordinary citizens were cut out from award of contracts. It was evident that the ordinary citizen even assembly members have no knowledge on how contracts were awarded, contracts amounts, specifications and duration because they were completely cut out in awards of contracts. This made them impossible to hold contractors accountable for their actions and led to shoddy works in execution of projects within their respective communities. Even instances where some assembly members questioned the quality of projects executed, they were ignored by contractors of those projects. Contractors were of the view that they were not accountable to the assembly members and therefore have no right to questioned them on projects awarded and executed.

4.5 Conclusion

From the findings above, it was evident that MMDAs largely comply with the accountability provisions except that at times they are constrained financially and logistically to execute their functions. It was also evident that there was lack of motivations on the part of stakeholders to hold the MMDAs accountable. Also majority of the stakeholders were mere spectators in the accountability process. Because of this mostly the civil servants in the MMDAs at times see no reason why the stakeholders should be involved in the accountability process.
CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents summary of key findings, conclusion and recommendations of the study. These findings are derived from the results from the field work. Recommendations from the study are highlighted to show how accountability in the public sector can be maintained in order to restore confidence in the public sector institutions especially the MMDAs in Ghana. It must be recalled that the essence of decentralization in the Ghanaian context or local government for that matter is to bring Central Government to the doorstep of the citizenry and hence MMDAs must be seen to be enjoying the support of those to whom they exist. A lack of trust on MMDAs by the citizenry will dilute the very essence for their creation and therefore legitimacy will be lost. In order to be considered as legitimate and enjoy the support of the general public, MMDAs must be willing and be subjected to full accountability.

5.1 Summary of Key Findings

The main purpose of this study was to examine the accountability practices in the public sector specifically the MMDAs in Ghana. The key findings are grouped into the following areas which includes the following as in below:

1. Accountability practices in the public sector

2. Legislative provisions on accountability
3. Capacity of stakeholders to demand accountability and

4. Compliance with legislative provisions on accountability.

5.1.1 Accountability Practices in the Public Sector

From the study it was found out that public sector institutions, particularly MMDAs use variety of mechanisms to account to the citizens. These include the use of the budgets which constitute the cornerstone to the survival of the MMDs. MMDAs are mandated by law to raise their own revenues and to determine how these revenues should be expended. It was found out that the citizenry represented by their elected representatives (the Assembly Members) were actively involved in the preparation and approval of the budgets of their respective MMDAs. However most of them were mere spectators since they lacked the necessary competencies to understand the technicalities in the budgets.

Also findings from the study suggest that the MMDAs use their annual reports which include their end of year financial statements and quarterly financial statements including the Auditor General Report to account to the citizens. These reports were either posted on the notice boards or were circulated to the stakeholders of the MMDAs. It was however clear that a greater part of the citizenry lack the competence to understand the technicalities in the reports.

Finally it was found out that the use of web base technologies were exploited by the MMDAs in order to account to the stakeholders involved. This was evident from the MMDAs web sites were documents containing the activities of the MMDAs could be found as well as the Ministry of Finance and Economic Planning and the Ministry of
Local Government and Rural Development web sites. However this approach was ineffective since most of the rural districts have no access to electricity and citizens have no access to internet facilities to assess such valuable information.

5.1.2 Legislative Provisions on Accountability

The study revealed that the state has been fully aware on the importance of accountability and has enacted laws that give citizens the right to hold public officials to account for their actions. This will prevent corruption and misuse of the limited resources by public officials. These legislations were contained in the following: The 1992 Constitution of Ghana, The Local Government Act 1993 Act 462, The Internal Audit Agency Act 2003 Act 658 and The Public Procurement Act 2003 Act 663. All these legislative provisions are to ensure that public sector institutions are held to account for their actions. However majority of the local people from the interview were not aware of these provisions as enacted in order to hold duty bearers to account for their actions. Their thinking was that duty bearers were doing so in their own ovulation.

5.1.3 Capacity of Stakeholders to Demand Accountability

The findings from the study revealed that stakeholders lack the required capacity to demand accountability from public officials in terms of competence, financial and logistics.

Stakeholders most especially Assembly Members, the representatives of the people whose duty it was to demand accountability from public officials on behalf of the local people were constraint in terms of the needed logistics such as motorbikes, cars or even
to say the least bicycles to execute their functions and to meet with their constituents to brief them on the happenings within the MMDAs.

The stakeholders were also financially constrained and were unable to organize meetings to inform their constituents of the activities of the MMDAs. This was because Assembly Members were not paid salaries whiles their constituents demand financial commitments during meetings. The MMDAs themselves could not organize the required meetings to account to the citizens due to lack of the needed financial resources. For example due to lack of funds by the MMDAs, most of their Area Councils do not have office accommodations where official business can be carried on.

Finally the stakeholders especially the Assembly Members lack the required competence to demand public officials to account. This was due to the fact that most of them were elected based on popularity and how one was able to meet the demands of the local people without considering the educational level of the candidates to be elected. Most of the Assembly Members were Middle School Leaving Certificates, Senior Secondary School Certificates and Basic School Certificates. This made them to be completely unaware of the legal provisions required of them to hold public officials to account for their actions.

5.1.4 Compliance with Legislative Provisions

The findings from the study revealed that MMDAs complied with the relevant provisions on accountability except some few instances where MMDAs were financially constrained for them to organize the constitutionally mandated meetings as prescribed. It was disclosed that most of the Assembly Members failed carry whatever information
has been disclosed to them back to their constituents. This brought about the unawareness of the citizenry on the activities of the MMDAs.

5.2 Conclusion

The requirement for public sector officials or duty bearers for that matter to be accountable is at the very root of representative governance. Liberal theorists have argued that in order to avoid the possible power people who are at leadership positions should be put under the direction and control of the popular will of the masses so that the interests of the masses can be satisfied based on policy decision making (Olowu, 1999). In the absence of the masses in holding their duty bearers to strict accountability one would expect nothing but abuse of office, corruption and all sorts of social vices to the neglect of the general public wellbeing and development.

From the reviewed literature, results and discussions, it is clear that accountability is integral part in promoting and enhancing democracy. One of the pillars to building democracy is good governance. Good governance involves bringing the activities of Central Government to the doorstep of the citizenry. Good governance cannot be achieved when there is no accountability. As indicated earlier, there are six main pillars of decentralization which are inter-related: administrative, spatial, political, fiscal, decentralized planning and market decentralization which geared towards the transfer of power, competence and resources (Cofie-Agamah, 2003; Wold Bank, 2003). These resources together with the power and competence that has been transferred to MMDAs must be administered in a transparent and accountable manner.
MMDAs are public sector organizations and must therefore be made to account to the stakeholders who have stake in them. When citizens feel that Public organizations are accounting for their actions, they have trust for those institutions and hence consider them as legitimate.

Also accountability is essential because it safeguards the excesses by public officials such as financial indiscipline, impropriety and corruption related matters. When there is lack of accountability public officials can take advantage and impoverish the citizens by diverting the tax payers resources meant for up lifting the standards of living of the people for their personal gains.

The study is conclusive that MMDAs largely account to the citizenry through their elected representatives as required by the available legislations. The MMDAs mostly account to the citizenry by presenting the required documentation to the public through their elected representatives called the Assembly Members.

As stated earlier, accountability is part and parcel of good governance and hence MMDAs being agents of Central government must ensure that they are seen as being accountable to the citizenry. The recommendations above when addressed would strengthen accountability in the public sector in the Ghanaian context.

5.3 Recommendations

From the findings above it can be deduced that the MMDAs accountability practices that were exercised mostly were understood by few in society. For example the budgets and other financial documents used by the MMDAs to account to the citizenry contained
technicalities which were understood by persons having knowledge in accounting and finance. It is recommended that the budgets as well as other financial documents be explained in a more simpler terms by the technocrats to the comprehension of the citizenry. Also there should be training programs on basic accounting and budget preparations for the stakeholders in the districts. This will help stakeholders acquire some knowledge on finance and accounting so as to equip them properly in their required duties.

The use of web-based technologies by MMDAs to account to the citizenry is a laudable idea. However due to lack of access to sources of electricity, this method used only attracted very few educated people in society. This therefore disadvantaged the citizenry to access information about their MMDAs. It is hereby recommended that Government should complete the ongoing rural electrification project and setup ICT centers in each community within the district. This will give citizens their fundamental rights to have access to information at their various MMDAs and be abreast with happenings in the world.

Also from the findings many of the stakeholders that were involved in the accountability process lack the capacity in the areas of logistical support, finance and competence to execute their functions. It is recommended that Government procures motorbikes for the Assembly Members at the various MMDAs in order for them to reach out to their constituents. This will enhance the accountability process. Also accountability will be enhanced if Assembly Members are paid monthly salary. This will attract more qualified persons into the system of Local Governance. Also the qualification criteria to be elected into the Assembly should be looked at seriously. There should be minimum
educational qualification criteria for persons to be elected as assembly members. Per the current arrangement a person is qualified to be elected as an Assembly Member if he/she is eighteen years of age and resident in the constituency or district without looking at the educational levels of such person. Because of this, persons who were having the financial resources and were popular (“village champions”) were elected as Assembly Members. When this happened, these persons who were integral part of the accountability process became mere observers because they lack the needed competence to understand the technicalities in the budget process as well as the annual reports of the MMDAs. The MMDAs should allocate portions of their resources on capacity building for their stakeholders. This will equip these stakeholders in the performance of their duties.

The National Commission for Civic Education (NCCE) whose duty is to educate the citizenry on their civic rights and responsibilities should map up strategies that will be able to create the awareness of the citizenry to hold their MMDAs to account for their actions. From the findings even the stakeholders were unaware of the legislations and provisions that give them the right to hold their MMDAs to account. Citizens were of the view that it was a privilege but not a right for public officials to provide them with information. The Right to Information Bill that is currently before Parliament should be passed to give the citizenry the right to obtain information from state institutions. This will boost accountability process especially in the public sector.

The findings from the study indicated that almost all the Area Councils at the various MMDAs were not functioning. Even most of them have no office accommodations for them to execute official duties. It is recommended that MMDAs allocate chunk portions
of their District Development fund (DDF), DACF as well as their Internally Generated Fund (IGF) to construct office accommodations for all the Area Councils and provide them with the needed funds to make them functioning. This will enhance accountability since these Area Councils are much closer to the local people than the Assembly secretariats.

Lastly from the findings, Section 17(1) of the Act mandates all Ministries, Departments and Agencies, and sub-vented agencies to set up Tender Committees within the organizations clothed with the main function to receiving tender bids and the awards of contracts of goods and services. The composition of the committee includes the following; the Director of Finance who is the sectional head of finance in the organization, a lawyer appointed by the MMDAs to consider the legal implications in the award of contracts, one Member of Parliament who and three heads of Departments one of whom represents the user department or agency. The composition however excluded the assembly members whose communities those projects were executed. It is recommended that this provision be amended to include the beneficiary community assembly member as a member of this committee. This will prevent shoddy works by contractors since the assembly member as well as the community members will be aware of how much and the contract specification of the project. It will also avoid the situation where the contractors of projects feel that the assembly members have no right to question them on how the projects are being executed.
REFERENCES


The 1992 Constitution of Ghana


The Ghana Statistical Service Population and Housing Report, 2014

The Internal Audit Agency Act 2003 Act 658

The Local Government Act 1993 Act 462

The Public Procurement Act 2003 Act 663


APPENDIX I

UNIVERSITY OF GHANA

UNIVERSITY OF GHANA BUSINESS SCHOOL

DEPARTMENT OF ACCOUNTING

MPHIL. ACCOUNTING

Interview Guide

Interview Guide on Examination of Accountability Practices in the Public Sector in some selected MMDAs in Ghana.

This study is being conducted to examine the accountability practices in the public sector in some selected MMDAs in Ghana, specifically in the Upper East Region. This is in partial fulfillment of the requirement for the award of a Master of Philosophy in Accounting. I solicit your consent and support in this study. I promise that all information for this study would remain confidential and would be used for purely academic purposes. In the event of citing a source of response, your expression permission will be sort before action.

This interview guide is divided into four sections based on the questions for the study and objectives. Section A looks at accountability practices in MMDAs; section B seeks to explore the legislative provisions on the rights and responsibilities of stakeholders to demand accountability; section C looks at the capacity of stakeholders to demand
accountability and section D aims at finding out whether or not MMDAs comply with legislative provisions on accountability.

Name of MMDA…………………………………………………………

Date of interview……………………………………………………

Section A: Accountability practices in MMDAs (Administered to the Principal Officers in the MMDAs)

1. In your opinion, what is public accountability?
2. Are you (MMDA) accountable?
3. Why does your organization account/not account to its stakeholders?
4. Who are the officers whose duty it is to account in your organization?
5. What are the accountability practices in your organization?
6. Who are the stakeholders that your organization accounts to?
7. How often does your organization account to its stakeholders?
8. Do you involve your stakeholders in the accountability process?
9. Do you provide access to your stakeholders, financial documents and other documents in your organization?
10. How can your stakeholders have access to the above documents?

Section B: Legislative provisions on the rights and responsibilities of stakeholders to demand accountability (Data obtained from the Constitution and Acts of Parliament)
Section C: Capacity of stake holders to demand accountability (administered to assembly members, unit committees and other opinion leaders) Stakeholders knowledge of existing legislations on accountability

1. What is your level of education?
2. Is your MMDA account to you as a stake holder?
3. Are you involved in the accountability process in your MMDA?
4. In your opinion why should your MMDA account to you as a stake holder?
5. Are there legal requirements for your MMDA to account to you as a stake holder?
6. What are the legal provisions that which requires MMDAs to account to you?
7. Does your MMDA comply with these provisions?

Logistical and financial capacity of stakeholders

1. Do you attend meetings convened in your MMDA?
2. How do you attend such meetings considering the distance involved?
3. Do you bring back to your constituents decisions arrived at your respective MMDA?
4. How do you provide the feedback to your constituents?
5. Do you earn salary or any form of financial inducements as an assembly man from your MMDA?
6. Are there financial costs involve in providing feedback to your constituents?
7. Are there financial demands from your constituents as an assembly member?
8. What are those financial demands if any from your constituents?
9. How do you finance the cost involve in organizing meetings of your constituents?

10. Are they any other constraints you encounter as an assembly member?

Section D: Compliance of legislative provisions on accountability by MMDAs

1. Does your organization prepare its own budgets?

2. How do you prepare these budgets?

3. Are your stakeholders involved in the budgets preparations?

4. Who is the approval authority of your organization budgets?

5. Is there established an Internal Audit Unit in your organization?

6. Does your Internal Audit Unit submit its reports to the general assembly?

7. Has there been established an Audit Report Implementation Committee in your organization?

8. What is the composition of the Audit Report Implementation Committee?

9. Do you publish reports of your organization?

10. What are those reports that you publish and how?

11. Has there been established a tender committee in your organization?

12. What is the composition of the tender committee?