

UNIVERSITY OF GHANA

**LOCAL GOVERNMENT AUTHORITY PERFORMANCE
MANAGEMENT PRACTICES: ANALYSIS OF THE FUNCTIONAL
ORGANIZATIONAL ASSESSMENT TOOL (FOAT)**

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LEGON IN PARTIAL FULFILMENT OF THE REQUIREMENT FOR
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DECLARATION

I do hereby declare that this work is the result of my own research and has not been presented by anyone for any academic award in this or any other university. All references used in the work have been fully acknowledged.

I do bear sole responsibility for any shortcomings.

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CERTIFICATION

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DEDICATION

This work is dedicated to my lovely and supportive husband, Dr. Dennis Chirawurah, my adorable daughter Kutilam and her siblings, my lovely parents Mr. and Mrs. Bangase and my two siblings; Roger and Jacob.

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ABSTRACT

Performance Management (PM) includes a range of processes, techniques and methods that facilitate the identification of targets and measurement of progress towards achieving them. Ghana's Local Government System has prioritized PM as a primary measure of ensuring that local development efforts are driven by value-for-money and accountability dictates. The Functional Organisational Assessment Tool (FOAT) is a PM tool for assessing Municipals, Metropolitans and District Assemblies (MMDAs) performance in Ghana. Given the immense pressure and high expectations of District Assemblies (DAs) to deliver on their statutory development mandate as well as social and financial accountability underpins, the FOAT as a grant allocation mechanism for District level development is of great significance in Ghana's local government system. Despite its relevance, the FOAT's practical application and how this impact accountability and overall PM Practices in MMDAs is still unclear. In this qualitative study, involving 32 key employees from three study Districts in Northern Ghana, I examined the FOAT application and how this impacts accountability and effective PM. Insights from the study established practical application of the FOAT in the areas of Administrative Management, Financial Planning, Legal Regulation compliance, Public Participation/Involvement and Human Capacity Building. The FOAT is greatly applied in the Local Government (LG) sector of Ghana and has contributed to performance improvement. However, though through it accountability to central government and the local citizens is improved, there are still limitations which include lack of participation of key stakeholders in the development of the tool, one-time assessment/visitation of consultants at the end of the year, the fact that the FOAT only provides quantitative evidence and assessment not extended to local citizens who are the direct beneficiaries of goods and services provided by the DAs. This study therefore recommends the Local Government Secretariat (LGS) of Ghana to undertake the FOAT assessment on quarterly basis, ensure stakeholder participation in the development of the tool and extend the assessment process to the ordinary citizens.

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LIST OF ABBREVIATIONS

AAP	Annual Action Plan
BG	Basic Grant
BSC	Balanced Score Card
CAPs	Community Action Plans
CBG	Capacity Building Grant
CG	Central Government
DACF	District Assembly Common Fund
DCDs	District Coordinating Directors
DCEs	District Chief Executives
DDF	District Development Facility
DPCU	District Planning and Coordinating Unit
FAA	Financial Administration Act
FAR	Financial Administration Regulation
FS	Financial Statements
FOAT	Functional Organisational Assessment Tool
HRM	Human Resource Management
IGF	Internally Generated Funds

ILGS	Institute of Local Government Studies
IMF	International Monetary Fund
IOO	Input-output-outcome
LG	Local Government
LGAs	Local Government Authorities
LGSS	Local Government Service Secretariat
LI	Legislative Instrument
MAT	Municipal Assessment Tool
MCs	Minimum Conditions
MDAs	Ministries, Departments and Agencies
MLGRD	Ministry of Local Government and Rural Development
MMDAs	Metropolitan, Municipal and District Assemblies
MPCU	Metropolitan/Municipal Planning and Coordinating Unit
MPs	Members of Parliament
MTDP	Medium Term Development Plan
NGOs	Non-Governmental Organisations
NPM	New Public Management
OECD	Organisation for Economic Cooperation and Development

PG	Performance Grant
PBGS	Performance Based Grant System
PI	Performance Indicators
PM	Performance Management
PMs	Performance Measures
PMS	Performance Measurement/Management system
PMP	Performance Management Practices
PRCC	Public Relations and Complaints Committee

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This chapter provides an introduction to the study which examines Functional organizational Assessment Tool (FOAT) as a Performance Management (PM) tool. To achieve this, the chapter has been organized into six sections namely: background of the study, problem statement, the objectives of the study, methodology, the significance of the study, and the organization of the study.

1.2 Background to the Study

Ghana has been implementing a comprehensive local government and decentralization programme as a key national development strategy. Key inter-related pillars which underpinned the programme implementation include political decentralization, administrative decentralization, decentralized planning and fiscal decentralization. An additional pillar in the form of public-private partnerships has recently been introduced. Over the past two decades, 216 local authorities have been created and there have been transfer of authority and resource from the central government Common Fund and government's development partners to the local government (Ministry of Local Government & Rural Development Report, 2010).

Local Government (LG) is a public administration system that exists at the lowest level of the state or country. Local government or local bodies act according to the legislation or directions of the central government. Different countries have different forms of local government such as district, city, township and village councils. The local government system reduces pressure from the central government to local authorities in providing development or welfare to the society.

The local government of Ghana consists of the Metropolitan, Municipal, and District Assemblies (MMDAs). The 1992 constitution of the republic of Ghana provides for decentralization and local government that creates a framework for citizens' participation in decision making and local governance.

Local administrations all over the world are facing considerable difficulties in the provision of public services, as a result of falling revenues and greater limitations on borrowing (Lopez-Hernandez, Zafra-Gomez, & Ortiz-Rodriguez, 2012). In Ghana, the District Assemblies Common Fund (DACF) is said to be the solution to the problem of fiscal decentralization (Ahwoi, 2010), since it is the office established by the constitution to ensure that decentralized transfers are made to the DAs in a transparent, non-discriminatory accountable manner. But this is still hindered by political interferences since recent governments have changed the percentage of consolidated fund allocated to the DAs as well as the sharing of the common fund formulae. From the foregoing, the government, at all times, is required to make available a minimum of 5% of the consolidated fund for decentralization through the DACF. This percentage was changed to 7.5% up to 2016 by the immediate former president of Ghana, His Excellency President John Dramani Mahama and however reversed to 5% by current president His Excellency President Nana Akufo-Addo.

There is therefore the need for proper management and accountability of these resources disbursed to these MMDAs. This will help reduce costs and ensure efficiency, effectiveness, economy and accountability in the delivery of public goods and services. For this reason, local administrators are seeking new forms of organizing local public services and hence are increasingly adopting reforms in the spirit of New Public Management (NPM).

Key among them is Performance Management Practices (PMP) and accountability of which the FOAT plays a key role. FOAT is a tool used in assessing the performance of the MMDAs

in Ghana before granting District Development Facility (DDF) to those qualified under the Performance Based Grant System (PBGS). Also, another fundamental issue that require attention has to do with how to ensure that Performance Management Practices (PMP) of the MMDAs are consistent with statutory requirements and that, there exist sufficient measures to safeguard against mismanagement of funds allocated for development at the local level. PMP, which is an aspect of the NPM reform, has been variously described to include specifying which goals to achieve, allocating decision rights, and measuring and evaluating performance (Brickley, Smith, & Zimmerman, 1995; Heinrich, 2002).

Any organization, be it in the public or private sector, needs an effective performance management system (tool) to ensure efficiency, effectiveness and accountability in its operations to its stakeholders. In the public sector, this is more important since duty bearers have a statutory contractual obligation to provide services using resources from the public purse.

Governments normally recognise the important role the public sector plays in the provision of public goods and services that would not otherwise have been provided by the private sector. The private sector sometimes does have the capacity to provide these services or provide them to the public at higher cost of which only the wealthier people in society would be able to afford. This has encouraged governments across the globe to seek ways to improve on the outputs and outcomes of the public sector and to ensure accountability. Achieving the efficient delivery of public services is a major policy goal at every level of public administration. Managing public services in such a way as to ensure greater efficiency within public entities is one of the main ideas underpinning the development and implementation of NPM (Pérez-López, Prior, & Zafra-Gómez, 2015). According to Hood and Dixon(2013), NPM literature is extensive and covers many areas, including performance management, accountability, decentralisation, contracting out, public-private partnerships, e-government,

and collaborative networks all with the main purpose of improving the efficiency of LG originally interpreted from the perspective of cost reduction.

Although there appear to be variations in the application of NPM reforms over time and across countries (Kelman & Friedman, 2009; Pollitt, 2006), they converge on a number of common themes (Pollitt, 2002). Two common characteristics of NPM reforms are the introduction of economic rationality and efficiency as overarching principles, and the belief in the beneficial effects of business-like management practices and instruments (Ter Bogt, Budding, Groot, & Van Helden, 2010), including PMP (Groot & Budding, 2008). Current PM reforms in the LG sector of Ghana to enhance service delivery include the Performance Contracts (PC); between MMDCEs and their MMDCDs, Regional Ministers and their Regional Coordinating Directors, Head of Local Government Service and Directors at the OHLGS and the Performance Appraisals (PA); used by all other staff. The FOAT however is the main tool used in the assessment of the assemblies before they are awarded the DDF . PMP and accountability aspects of the NPM reform are the research areas for this study with specific reference to the FOAT as a performance assessment tool that is used to assess the performances and activities of local authorities under the PBGS in Ghana.

Public sector agencies are important since statutory funds are placed under their care for the provision of public goods and services for societal wellbeing. In order to safeguard the public interest, measures must be in place to ensure effective utilization of those funds. Therefore, tools of PMP designed for assessing how public sector entities utilize funds according to statutory requirements must be responsive to their operational dynamics and this makes the focus of this study on the FOAT as a Performance Management (PM) tool relevant.

1.3 Statement of the Problem

In recent times, there has been a growing demand for value for money (economy, efficiency and effectiveness) and accountability in both private and public sectors of nations/countries by citizens and other stakeholders. Citizens also have the right to demand from government what their taxes are being used for. Also, LGs are subject to financial and budgetary constraints and so the efficient management of their resources is a prime area of concern (Geys & Moesen, 2009).

Research by Fryer, Antony, and Ogden (2009) shows that, the expected improvements in performance, accountability, transparency, quality of service and value for money as a result of the adoption of NPM have not yet materialised in the public sector. Three classes of problems with PM were identified in the public sector as technical, systems and involvement. A fundamental question that has largely remained unanswered by researchers is whether PM is applicable in the public sector and whether it will actually improve public sector performance (Van Thiel & Leeuw, 2002).

In the context of Ghana's LG, there is a body of institutions (the 1992 Constitution, the Local Government Act of, 1993, Act 462, the Public Procurement Act of, 2003, Act 663 etc.) that are supposed to ensure LG accountability and PM. Despite these institutional regimes, the state of accountability is weak and performance has been generally unimpressive. In addition, in spite of the introduction of PMP Tools such as the FOAT to ensure compliance, accountability and performance improvements, it appears MMDAs are helpless in rendering these new interventions effectively partly because of historical hangovers (Awortwi, 2011; Zakaria, 2013). Despite series of research work in PM, very few studies have examined the implementation of PMPs within LG authorities in sub-Sahara Africa in general and Ghana in particular (Zakaria, 2014) and the extent to which the FOAT has imparted on accountability and performance. This study therefore seeks to assess the FOAT approach to PMP in Ghana

with specific reference to identifying performance gaps and potentials for strengthening the tool. The study aspires to contribute towards MMDAs' better understanding of the pathways to strengthen PMP in the LG sector in Ghana with the help of FOAT and to leverage development funding from donor pool to support their development projects.

In addition, the need to promote effective local government in Ghana through strengthening transparency and accountability in the local governance process is pressing. This stems from the fact that local authorities are statutorily mandated to plan and provide essential services, including portable water, health and education, infrastructure and security to improve people wellbeing. This responsibility demands measures for strengthening District Assemblies' performance and accountability, and to also ensure that their performance is consistent with the dictates of existing rules and regulations, as well as reflect the development aspirations of the generality of the people and national government. In recognition of this, Ghana and the World Bank launched the Local Government Capacity Support programme, with one of the four objectives focused on strengthening local public financial management and accountability for improved infrastructure and services in urban assemblies (MLGRD, 2012). This study on PM with specific focus on the FOAT as a tool for performance management derives its motivation from the existential need to sharpen existing PM tools for improved financial management and accountability in local governance.

Also, according to the 2015 FOAT evaluation report, only 3 assemblies in the whole country did not pass the FOAT assessment, meaning 213 assemblies show remarkable improvement in their operations in relation to the FOAT by passing the pass score (FOAT Report, 2015); yet the Auditor-General's report, Annual Progress report and reports from the Public Accounts Committee (PAC) indicate some weaknesses, queries and inefficiencies in so many districts. It is therefore important to assess the FOAT to find out if it is actually an effective and efficient tool for measuring performances of these MMDAs, whether its application is up

to expectations, and why there are inconsistencies between the FOAT report and reports from the PAC and Auditor General. This is essential since it is the main tool for determining if MMDAs in Ghana are meeting statutory requirements and therefore rewarded with the DDF.

1.4 Research Objectives.

The overall objective of this study is to assess the FOAT as a PM tool and its effectiveness in managing the performances of MMDAs in Ghana.

Specifically the study will

1. Examine the application of the FOAT in three districts in Northern Ghana.
2. Determine the extent to which the application of the FOAT strengthens accountability of Local Government Authorities (LGAs) in three districts in Northern Ghana.
3. Appraise MMDAs' understanding on the usefulness of the FOAT as a performance management tool in three districts in Northern Ghana.
4. Compare key indicators of the FOAT with other PM tool(s).

1.5 Methodology

The study uses the qualitative approach in collecting and analysing the responses in an attempt to address the research objectives. A multiple case study is used in the study to gain in depth understanding of the performance management practices and the application of the FOAT in the selected assemblies. A case study involves the development of detailed intensive knowledge about a single case or a small number of related cases. The study involved the use of key informant interviews (key MMDA officials, traditional leaders, political party leaders, social accountability and governance NGOs, District Coordination Directors, District Finance Officers, District Planning Officers, Budget Officers, Revenue Officers, Internal Auditors, Presiding Members, Elected Members of the respective

assemblies, civil society groups and decentralised agencies), observations and a documentary review.

1.5.1 Selection of the Assemblies

This study adopted a qualitative design with a focus on selected MMDAs in Ghana. The assemblies are selected according to their performances under the FOAT and the structure of the LG sector. Documentary review of the performance of sampled districts is carried out with the view of examining one well performing district, one average and a third poor performing district as study areas. A comparative study of a well performing, moderate performing and poor performing assemblies helped to obtain an in-depth understanding of the issues affecting their PMP and whether the FOAT has an impact on their performances and the reasons behind those differences.

1.5.2 Data Sources

Data for the study was obtained from both primary and secondary sources. Secondary data included a review of the FOAT assessment reports of sampled districts. This helped identify performance trends, challenges and incremental progress or otherwise. The primary data was sourced mainly through key informant based in-depth interviews in the selected study areas.

1.5.3 Data Collection Techniques/Methods

A documentation review guide was used in the review of secondary data for the study. This guide outlines key aspects of the FOAT assessment reports that is of interest to this study. A matrix template was then developed to capture the issues that emerged from the review.

The primary data was mainly sourced from key informant interviews. Key informants include District/Municipal/Metropolitan chief executives, coordinating directors, planning officers, presiding members and officials from the local government service. Traditional leaders and political authorities' as well bilateral donor agencies are also interviewed as key informants.

The tools for the interview included unstructured questionnaire and audio tape recorder for recording the discussions.

In choosing the qualitative study design the study derived inspiration from Creswell's (2007) statement; throughout the qualitative research process, the researcher focuses on learning the meanings that the participants bring about the issue or problem being studied and not the meaning that the researcher brings or writers of the literature. Also the researcher is a key instrument in the data collection and gathers multiple sources of data.

1.5.4 Data Analysis

As suggested by Miles, Huberman, & Saldana (2014) the analysis of qualitative research notes begins in the field, at the time of observation, interviewing, or both, as the researcher identifies problems and concepts that appear likely to help in understanding the situation. Therefore the analysis followed the following steps;

1. Documentation of the data using audio tapes
2. Transcription and organization/categorization of the data
3. Study of the transcripts to identify patterns, trends and outliers.
4. Corroboration/legitimization by evaluating alternative explanations, disconfirming evidence and searching for negative cases
5. Representation of the findings (reporting the findings)

1.6 Significance of the Study

The public sector is now closely focusing on outcome measures that assess contributions to achievement of governments' primary objectives. This study therefore is important to public sector authorities including accountants since it provides ways to adequately manage public

performance to ensure better service delivery to the citizenry. Also, this study focuses on identifying gaps of PMP and the FOAT and recommends measures that will contribute to qualitative understanding of the measures necessary to promote accountability and transparency in the use of public resources at the lower levels. It also helps identify the problems and weaknesses associated with the tool.

Also, it contributes to policy formulation since MMDAs play very important roles in the development of policy agenda of the country and brings governance to the doorstep of the ordinary citizen. It also recommends ways of incorporating as much as possible, the expectations of the multiple stakeholders of the LG sector in the formulation of policies/tools on MMDAs administration in Ghana.

This study also contributes to knowledge since it makes an in depth exploration of the FOAT as a PM tool in the Ghanaian LG sector and how the FOAT impacts on performance as well as suggests recommendations on how to improve performance using the tool, and provides evidence that can be used to improve FOAT-based performance assessment. It also serves as a basis for future research.

1.7 Organisation of the Study

The study has been structured into five chapters. Chapter one highlights the general introduction to the study. Review of extant literature is presented in Chapter two. Chapter three contains a detailed outline of the methodology. Chapter four entails data presentation, analysis and discussion of findings. The fifth chapter comprises the summary of the study, conclusions drawn and the recommendations for policy makers and implementers as well as other researchers. References and appendices follow this chapter.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter tries to examine a body of existing knowledge and information that relates to the study area to be able to have a theoretical and conceptual view about the subject matter as well as identify gaps peculiar to performance management practices in the local government sector in relation to the use of the FOAT. The chapter reviews literature on the LG of Ghana and decentralization, the definitions, nature and scope of PMP and PMs globally and in the Africa perspective, and goes further to developing countries as well as in Ghana.

In addition, it goes further to look at the challenges MMDAs face in the provision of public goods with respect to the three Es, normally as “Efficiency, Effectiveness and Economy”. This chapter will conclude by looking at the application and usefulness of the FOAT as a performance measure and gaps in the existing PM tools.

2.2 Local Government (LG) of Ghana and Decentralization

2.2.1 Positioning LG Sector in the Public Sector

There have been so many instances in the literature where authors try to give an understanding of what public sector entails. These varied descriptions of the sector suggest that it is highly eclectic (Simpson, 2013). The continuous changes of the public sector necessitate the relevance of public administration, thus, the phrase governmental entities, public services and public administration are often synonymous to ‘public sector’ (Broadbent & Guthrie, 2008; Simpson, 2013).

In generic sense, some common features that characterises the public sector include the understanding of the nature of control or ownership, functions or purpose, existence of multiple principals, lack of competition, existence of multiple tasks and the existence of

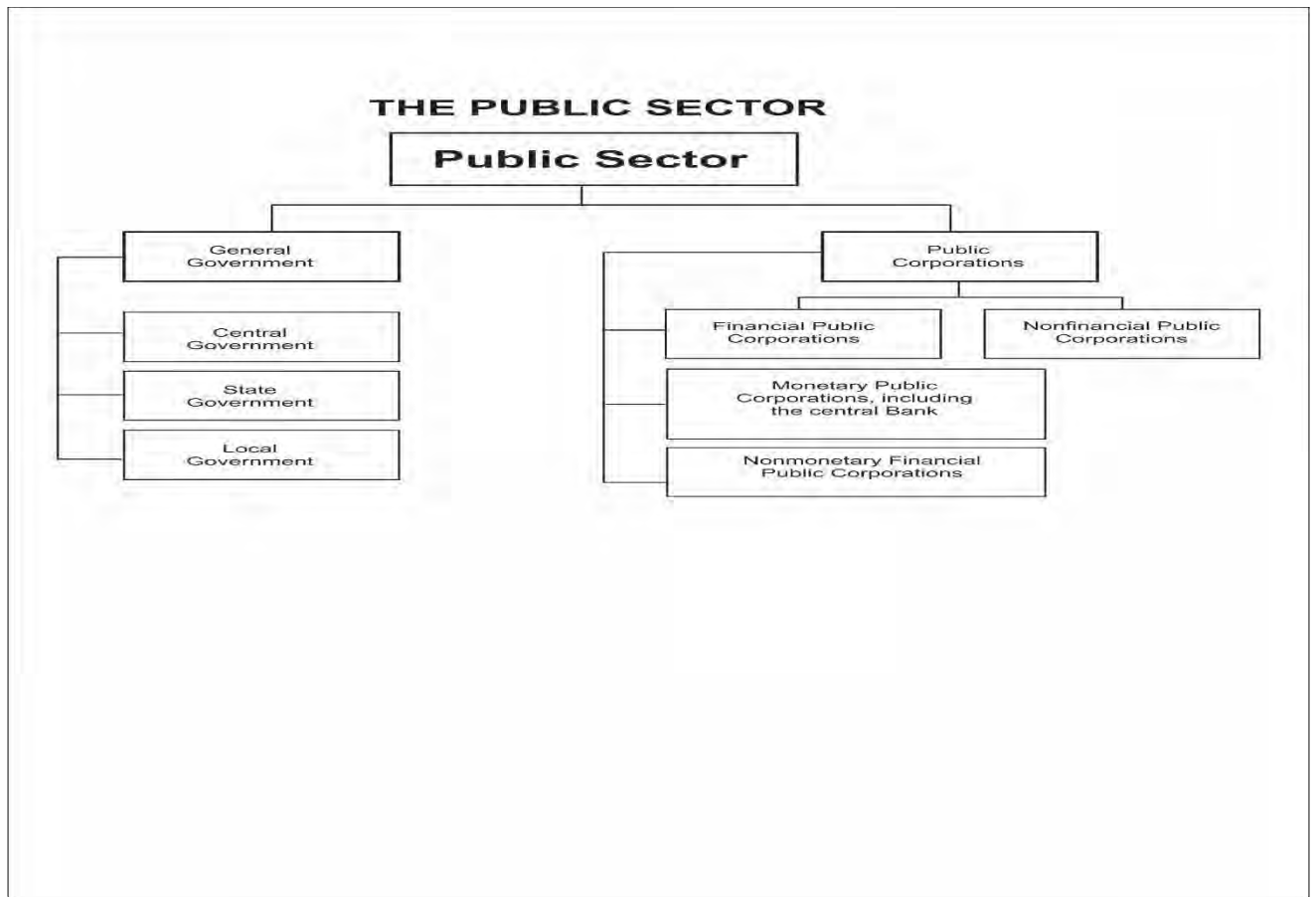
motivated agents (Broadbent & Guthrie, 2008; Koch & Hauknes, 2006; IMF, 2001; Dziobek, Lucio & Chan, 2013; Dexit, 2002; Frumkin & Galaskiewicz, 2004; Lienert, 2009; Broadbent & Guthrie, 1992). Another important characteristic is that the nature of products and services produced by the public sector organisations are non-rivalry and non-excludable (Koch & Hauknes, 2006). Frumkin and Galaskiewicz (2004) argued that the output or performance measurement of public sector entities is difficult to measure in the short run, also the sources of inflow of resources to these organizations differentiate them from their private counterparts. With regards to this, Broadbent and Guthrie (1992) indicate that it has become somewhat problematic in clearly identifying the public sector as a result of continuous structural alterations. Thus, the ambiguity associated with differentiating activities classified as a market from non-market activities creates boundary problems both within the public sector and between the public and private sectors (Lienert, 2009). For example, increased private sector and civil society organizations such as NGOs that provide public goods, increased outsourcing of public sector functions to the private sector and innovations such as Public Private Partnership (PPP) (Simpson, 2013). This view is clear because the continuous privatization and or corporatization of state-owned enterprises that would have been classified under the public sector are wholly or partially moved to the private sector. Consistent with this argument, Simpson (2013) indicates that contemporary developments in the public sector trigger challenges when relying on some of the above mentioned attributes in identifying the constituents of the public sector.

In attempting to describe the public sector in this study, the study draws on some important definitions by international organizations, researchers and professional bodies that rely on legal frameworks, accounting standards and others. According to the IMF, the public sector “consists of all resident institutional units controlled directly, or indirectly, by resident

government units; that is, all units of the general government sector and resident public corporations” (IMF, 2014; p.28) and International/ multistate entities/partnership (IIA, 2011).

Also, the IMF added that the public sector has two broad arms namely the general government and the public corporations (IMF, 2001; IMF, 2014). The definition given by the IMF has also been adopted by the International Public Sector Accounting Standard Board (IPSASB), (IFAC, 2010 cited in Simpson, 2013). The general government units are made up of the central government, state/provincial/regional government, local government and not-for profit public institutions. The central government is made up of ministries departments and agencies that have the overall political authority over the entire boundaries of a country (IMF, 2001; IMF, 2014). The state, region or province also described in other terms as cantons, republics, prefectures or administrative regions belongs to the broad geographical section by which a country as a whole is divided for the purposes of proper political administration (IMF, 2001; IMF, 2014). The local government which is the center of this study is usually the smallest geographical areas that have restricted legislative, executive and judicial authority; largely dependent on central or state government for funding to provide wide range of services such as educational establishment; hospitals and social welfare establishments, public sanitations; culture, leisure and sport facilities to local residents (IMF, 2001; IMF, 2014). This unit of the public sector is the focus of this research study with specific reference to the FOAT as its PM tool. For the purpose of this current work, the definition and composition of public sector suggested by IMF (2014) is adopted and shown in Figure 2.1 below.

Figure 2.1 Boundaries of the Public Sector



Source: Adopted from Figure 2.2 (IMF, 2001 p. 15)

2.2.2 The Local Government Sector

Ghana is a unitary state and a constitutional republic with two major layers of government which are the central government located in Accra, and 216 local government authorities which are scattered across the ten regions of the country.

Zakaria (2014) defined local government administration as a process involving formal institutions that are legally established to deliver a range of specified services to relatively small geographic jurisdictions.

The LG Act of Ghana provides that there are three kinds of districts in Ghana – districts, municipalities and metropolises. Each of them has an Assembly as the highest political authority in the district: a District Assembly, Municipal Assembly or a Metropolitan Assembly. District Assemblies are districts with a minimum population of 75,000 people; Municipal Assemblies are those districts with a minimum population of 95,000 people; and Metropolitan Assemblies with a minimum population of 250,000 people. LG are expected to facilitate development at the local level by performing a wide range of functions and supporting auxiliary agencies in providing vital services to local communities. Some of these activities include, but not limited to, the provision of public health and disease control, basic education, water supply, waste management and sanitation, agricultural extension support, town and country planning, developmental infrastructure, road construction and public buildings.

With respect to the Assembly members, 70 per cent are elected, and 30 per cent of the members are appointed by the President. The Assemblies have an executive committee, which is headed by a District Chief Executive (DCE) who is appointed by the President. The DEC has significant authority over the affairs of the Assembly.

District Assemblies DAs consist of elected representatives. These include the DCE (similar to Mayor), one elected member from each of the electoral areas in the district, the members of parliament from the district (have no vote), and other persons, who are appointed by the president in consultation with traditional leaders and other interest groups. The number of president appointed persons cannot exceed the 30% of the total membership of the assembly.

Each DA has an executive committee, which is responsible for the performance of the executive and administrative functions of the District Assembly. The executive committee is headed by a DCE.

The Minister responsible for LG may also establish, with the approval of the Cabinet, sub-metropolitan district councils, urban or zonal councils, town or area councils, and unit committees within the area of authority of the District Assembly. The District Assemblies may delegate some of their functions to these bodies, which comprise of elected and appointed members. There are presently in total 13 sub-metropolitan district councils, 1,300 urban, zonal, town and area councils, and 16,000 unit committees in Ghana. The internal political structures of all three – the District Assemblies, Metropolitan Assemblies and the Municipal Assemblies are the same.

LGs in Ghana are expected to facilitate development at the local level by performing a wide range of functions and supporting auxiliary agencies in providing vital services to local communities. These services include public health and disease control, primary and middle level education, water supply, waste management and sanitation, agricultural extension support, local power supply and rural electrification, town and country planning, road construction and maintenance of highways and public buildings. LGs are also in charge of managing market centres, community development, social welfare, disaster relief and management, traffic management, fire service, tourism and sport development.

2.2.3 Decentralization

Decentralization is the transfer of decision making and assignment of accountability and responsibility for results. It is accompanied by delegation of commensurate authority to individuals or units at all levels of an organization.

Decentralization has become an essential component of democratic reforms in many parts of the developing countries. The decentralization process has been vigorously promoted in Africa and other parts of the developing world mainly by donor agencies or countries (see Olowu, 2003; Prud'homme, 2003; Romeo, 2003; Hussein, 2004; Fritzen, 2007; Chibba, 2009; Green, 2010). The devolution of power, authority and financial resources to local units of government has been promoted as part of efforts to overcome the inefficiencies associated with the centralized system of governance (Bardhan, 1997; OECD, 2001; Smoke, 2003; Muriisa, 2008). Akudugu, (2012) sees decentralization has been pursued with the aim of bringing governance and development decision-making process closer to the ordinary citizen at the sub-national level.

Ghana's Constitution uses the term "decentralization" to mean different things at the different levels of governance. Since gaining independence in 1957, as the first country in colonial Africa to become independent, successive governments in Ghana have looked to a vibrant local government system to aid the country's development. Attempts at decentralisation were introduced, for instance, in 1983 under Rawlings' military rule. Ghana's current programme of decentralization was initiated in 1988. The process of decentralisation continued and was endorsed by Ghana's first multiparty government that came into power in 1992. The quest for greater efficiency and accountability in the performance of sub-national governments (SNGs) has provided considerable impetus for decentralized system of LG (Villadsen & Lubanga, 1996). Decentralization enhances performance by removing development constraints and laying strong foundation for involvement of all actors to achieve accelerated growth, equitable and sustainable local development (Litvack & Seddan, 2002). Consequently, both the donor community and governments of developing countries increasingly link development programmes to decentralized structures (Shah, 2005).

At the national level, decentralization conveys a sense of ministerial restructuring in which at the level of broad generalization, Ministries, Departments and Agencies (MDAs) are to be restricted to policy making, planning evaluation and monitoring of governmental activities.

The regional level of governance is constituted by the Regional Coordinating Council (RCC) as the political institution and the regional level MDAs as the bureaucratic and technocratic institutions. The regional level therefore coordinates and harmonizes the plans and programmes of the MMDAs and transmits these to the national level as and when required.

The district level of governance is the devolution level where decentralization in the true sense of the concept is played out. The DA is set up as a body corporate with legal personality which can sue and be sued and which can acquire and dispose of assets and other property. Section 4 (1) of the LG Act, 1993, Act 462, provides that “Each District Assembly shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its own name”. Section 4 (2) states that: “A DA shall have power for the discharge of any of its functions to acquire and hold movable or immovable property, to dispose of such property and to enter into any contract or other transaction”.

Operating within the framework of national policy, the DA is the policy making body for the district. It has legislative power and it has taxation power. Simply put, the character of the DA is spelt out in Article 241 (3) of the Constitution that: “Subject to this Constitution, a District Assembly shall be the highest political authority in the district, and shall have deliberative, legislative and executive powers”. What these provisions mean is that the DAs make decisions and take responsibility for those decisions. They have the constitutional and democratic mandate of the people to act on their behalf. There are various arguments for decentralization, but these generally boil down to the notion that decentralizing responsibilities for service delivery to LG will result in better use of resources, since

decisions will reflect the needs and priorities of those most affected (local citizens). This belief is, however, based on an important assumption that local citizens have an influence on the decisions made by LG concerning resource use and service delivery (Devas 2003).

2.3 Definition, Nature and Scope of Performance Management Practices

PM is the systematic process by which an organization involves its employees, individuals and members of a group, in improving organizational effectiveness in the accomplishment of the organizations mission and goals. Employee PM includes: planning work and setting expectations, continually monitoring performance, developing the capacity to perform, periodically rating performance in a summary fashion, and rewarding good performance. PM is achieved by management setting clear organizational goals which cascades down to unit and individual levels and engendering ownership from employees to commit to achieving these goals (Dransfield, 2000).

PM is broader and detailed than performance measurement which deals specifically with performance *measures*. They are the quantitative indicators put in place to track the progress against strategy. Typically, good performance measures cover a wide variety of criteria, like: Financial measures, Customer measures, Process measures, and People measures (Kaplan and Norton, 1996).

Within the public sector, the existence and importance of a wider set of stakeholders has long been accepted, but the need for fund-granting bodies to be held accountable to taxpayers has also kept the primary focus on financial information, despite calls for the use of more non-financial information from Mayston (1985) and Pollitt (1986), for example. There is thus a difference of opinion, with some holding that ‘. . . the public sector provides a leading edge on issues of performance measurement’ (Lapsley and Mitchell, 1996, p. 5), while others argue ‘that the performance measurement systems have measured too many things and the

wrong things' (Atkinson *et al.*, 1997, p. 26), not least because of pressures in public sector organizations to meet the information needs of a large number of stakeholders (Sicotte *et al.*, 1998). Akudugu (2013), in his paper, "Inducing local government performance in Ghana: the case of the district development facility", explained that although the transfer of financial resources to the District Assemblies is necessary, it is not a sufficient condition in addressing their numerous structural challenges and improving performance. He further explained that financial transfers to districts assemblies are necessary for effective operations of the assembly but these are mostly inadequate in the government sector.

Zakaria (2014) added that district assemblies in Ghana face a lot of challenges when it comes to projects implementation pertinent for performance improvement because of unavailability of adequate funds since the DACF is also insufficient. Performance assessment is therefore necessary to ensure the efficient use of the limited state resources available.

Performance measurement is always said to be a subset of PM. It is therefore important to give some definitions of PM to elaborate more on the difference between PM and performance measurement. Even though the FOAT is used to measure performance of LGs, our focus is on PM because the tool cuts across all aspect of the organization and not just the financial and quantitative aspect which relates to performance measurement. So the broader view of PM will be delved in to be able to interrogate all the indicators of the tool.

2.3.1 Definitions of Performance Management

For us to understand the concept of PM properly, it is important to know what performance in itself is all about. Brumbach (1988) stated that performance means both behavior and results. Behavior emanates from the performer and transforms performance from abstraction to action. As instruments for result, behaviors are also outcomes in their own right, the product

of mental and physical efforts applied to tasks, and can be judged apart from results. The scope of performance is broader than performance appraisal.

Performance appraisal, according to Fajana (2002:283), focuses on the extent to which an individual is carrying out assigned duties, as well as joint actions that can be taken by both the supervisor and the subordinate to manage observed variances between set standards and actual performance.

PM can therefore be defined as all the processes and activities of the organization that enhance the design, development, implementation of performance technologies. It embraces all formal and informal methods adopted by an organization and its managers to increase commitment and individual and corporate effectiveness, efficiency and accountability. It can therefore be said that performance appraisal is reactive while PM is proactive.

Armstrong and Baron (1998) and Armstrong (2004: 477) describe PM “as a strategic and integrated approach to delivering sustained success to organizations by improving the performance of the people who work in them and by developing the capability of teams and individual contributors.” This definition by Armstrong is important because it talks about the need for teamwork and capacity building in ensuring organizational success and therefore better service delivery to the citizenry in the public sector.

Akata (2003:14) considers PM as “a systematic and holistic (all-embracing) process of work planning, monitoring and measurement aimed at continuously improving the teams and individual employee’s contribution to achievement of organizational goals”.

Oladimeji (1999:51) defines PM as “a means of getting better results from the organization, teams and individuals by understanding and managing performance within agreed framework of planned goals, objectives and standards”. Research on PM suggests that, in responding to

the requirements of Government Performance and Results Act, federal agencies should choose performance measures that (1) are closely aligned with their stated goals; (2) approximate actual performance as closely as possible; (3) are relatively simple and inexpensive to administer; and (4) make it difficult for managers to increase their measured performance in ways other than increasing their actual performance (Baker 1992, forthcoming; 1997b, 1999; Hart 1988; Holmstrom and Milgrom 1991; McAfee and McMillan 1988).

All these definitions show that PM has a strategic, systemic, systematic and holistic characteristic which are all attributes of a good management system. One aim of PM is to ensure value for money to the ordinary citizen. It is therefore important to discuss value for money in relation to PM in this study which is detailed out in the next heading.

2.3.2 Performance Management and Value for Money

Value for money is normally used in relation to the receiver of the good or service. In the context of public service, the citizens are the receivers of the goods and services delivered by the government through the DAs. Value for money can be defined as the most advantageous combination of cost, quality and sustainability to meet customer and therefore citizen's requirements and expectations. It can be simply referred to as maximizing the impact of results.

The National Audit Office (NAO) uses three criteria to assess the value for money of government spending. That is, the optimal use of resources to achieve their intended outcomes: these criteria are Economy: which means minimizing the cost of resources used or required (inputs), simply put, spending less; Efficiency: which refers to the relationship between the output from goods or services and the resources to produce them. This can

simply be referred to as spending well; and Effectiveness: which talks about the relationship between the intended and actual results of public spending (outcomes), thus, spending wisely.

In considering public sector performance improvement, there are two important issues which need to be addressed: what is to be measured, and how should the information arising from the measurement process be used? Neither question is easy to answer, although substantial effort has been applied in attempting to do so, particularly in the case of the former (Flynn, 1997; Rouse, 1999; Carter et al., 1995). It is therefore important to talk about value for money (the three Es) when considering performance improvement in public sector.

With respect to efficiency, Input resources are generally thought of as physical, human (staff and clients/cases) and financial. Proponents of knowledge management and associated concepts such as "the learning organization" would also include "informational" in this list. Financial inputs, perhaps, the most important as acquisition of other resource types usually depends upon the funds available. Input oriented perspectives are usually expressed in terms of cost, budget and staffing totals. These can be translated into specific measures such as cost per patient, staff-student ratios, unit cost per refuse collection, numbers of employed ancillary, skilled and professional employees, and so on. Any change in these performance measures simply reflects the "economy" with which the organization is using its resources and provides little information about the operational processes within the organization, apart from some crude benchmarking.

Output can also be easily measured in quantifiable terms such as patients treated, crimes solved, students gaining various qualifications at different grades, children placed in foster care, and so on. Unfortunately, these tell us little about the real success, or otherwise, of the organization, and are mainly of use in the calculation of a ratio of input to output which is a measure of organizational efficiency. An increase in the number of outputs, for a given input,

simply demonstrates how efficiently an organization is converting its inputs into outputs but provides very little information about the effectiveness or value of these outputs.

Effectiveness however is concerned with the extent to which outputs meet organizational needs and requirements and is therefore much more difficult to assess, let alone measure. Public sector organizations are created to meet some form of perceived societal need. However, it is debatable whether simply increasing the number of, and measurement of, outputs, will automatically result in the meeting of such needs.

It is therefore necessary to define an additional term, namely "outcome", defined here as the impact that outputs have in meeting this perceived need. This is generally thought of in qualitative terms which imply that outcomes are difficult, in themselves, to measure. Also, the process is also frequently complicated by the length of time it takes for such impacts to be identified (Boland and Fowler, 2000). Below is a diagram illustrating the relationship between the alternative performance measures.

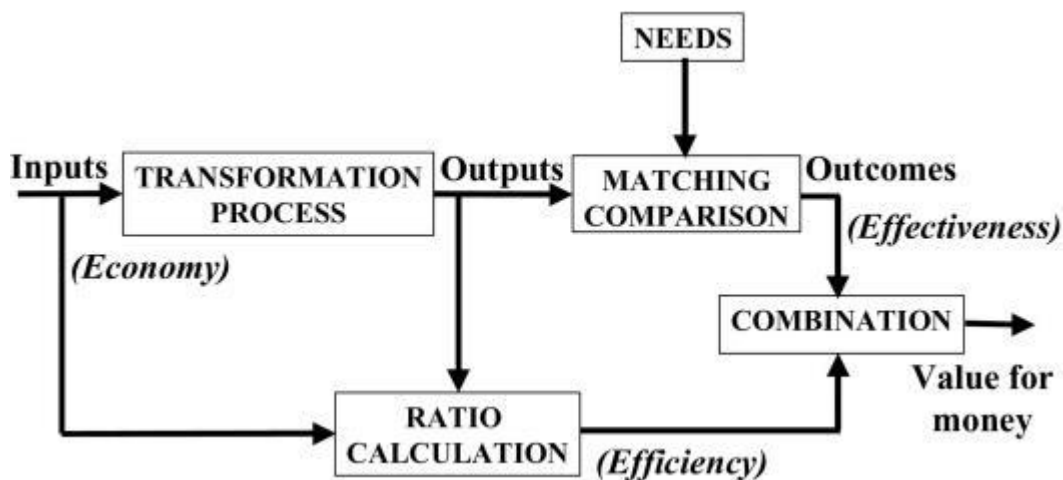


Figure 2.2. Relationships between alternative performance measures

Source: Adapted from Boland & Fowler (2000)

Some analysts have praised VFM and performance measures like the FOAT as leading to the elimination of inefficiency, reduction in cost, and promotion of economy, however, it has also been argued that it can result in numerous problems or unintended negative consequences such as ossification, strategic behavior, and mis-performance (Ammons, 2013; Bawole & Ibrahim, 2015; Bevan & Hood, 2006; Bouckaert & Peters, 2002; Ohemeng, 2011; van Thiel & Leeuw, 2002). Others have also cautioned that it has often been “tempting to exaggerate its benefits” (Morin, 2001: p.2).

The first attempts at performance evaluation and review were associated with the failed attempts at large scale strategic planning in the 1970s, and it was not until the appearance of organizational and managerial reforms introduced by the Conservative Governments of the 1980s and 1990s that public sector performance measurement became firmly established. Indeed, it is one of the underlying arguments that, in relative terms, performance measurement is still in its infancy (or at least, its adolescence). Consequently, the approaches used are still in need of further investigation and development, particularly in terms of understanding the resultant action arising from the measurement and evaluation process (Boland & Fowler 2000). It is in respect of this that this study tries to study the PMP in the Ghanaian LG perspective with particular reference to the FOAT as a performance measurement tool and to identify ways of strengthening the tool.

2.4 Theories of Performance Management

A theory is a coherent set of general propositions used as principles of explanations, understanding and/or predictions of the apparent relationships of certain observed phenomena. Theories are empirically tested and verified and can be shown as schematic diagrams or mathematical equations (Boarteng 2014).

Olum (2004) also explained a theory to be a systematic grouping of interdependent concepts (mental images of anything formed by generalization from particulars) and principles (are generalizations or hypotheses that are tested for accuracy and appear to be true to reflect or explain reality) that give a framework to, or tie together, a significant area of knowledge.

The main theories that underpin PM are motivational theory, particularly Goal-Setting theory and Expectancy theory (Lucas et al. 2006). Stakeholder theory is also of essence because the assemblies are there to work for the benefits of citizens and are therefore entrusted with state resources to work to that effect, they therefore exhibit principal agent relationship .Therefore the motivational theory and stakeholder theory will be the main theories used in this research work.

2.4.1 The Motivation Theory

The concept of PM is theoretically under-pinned on the theory of motivation. There are several motivational theories in the literature: Maslow's needs hierarchy theory, Herzberg's two-factors theory, expectancy theory, goal setting theory, McClelland's needs achievement theory, etc. (Bateman and Zeithaml, 1993; Inyang, 2008b; Kreitner, 1998).

2.4.1.1 Maslow's needs hierarchy theory

Maslow's (1970) theory states that human needs are hierarchical in nature and in satisfying these needs, people move along the pyramid bottom up by satisfying the deficiency needs before the growth needs. Maslow's hierarchy of needs is often portrayed in the shape of a pyramid with the largest, most fundamental levels of needs at the bottom and the need for self-actualization at the top. Maslow stated that individuals do not focus on achieving one particular need at a particular time, but that a certain need "dominates" the human organism at a particular point in time. Thus Maslow acknowledged the likelihood that the different

levels of motivation could occur at any time in the human mind, but he focused on identifying the basic types of motivation and the order in which they should be met.

2.4.1.2 Herzberg's two-factor theory

According to Herzberg's two-factor theory (Herzberg et al., 1967), there are two distinct sets of factors for job satisfaction and job performance in organizations. One set, labeled "satisfiers" or "motivators", results in satisfaction when adequately fulfilled. The other set, labeled as "dissatisfiers" or "hygiene factors", causes dissatisfaction when deficient. The motivators are typically intrinsic factors: they are part of job content and are largely administered by the employee.

According to Herzberg's (1968) Motivation-Hygiene theory, an attempt has been made to explain the factors that motivate individuals through identifying and satisfying their individual needs, desires and the aims pursued to satisfy these desires. The aim of this theory is to unearth factors that motivate employees (DA staff) to work hard and put in their best to achieve the overall objectives of the organization, and in the case of this study, the government.

2.4.1.3 Expectancy theory

The expectancy theory of motivation provides explanation as to why an individual chooses to act out a specific behavior as opposed to another. It differs from the content theories of Maslow, Alderfer, Herzberg, and McClelland in that Vroom's expectancy theory does not provide specific suggestions on what motivates organization members. Instead, Vroom's theory provides a process of cognitive variables that reflects individual differences in work motivation (Lunenburg 2011).

Victor Vroom (1964) was the first to develop an expectancy theory with direct application to work settings, which was later expanded and refined by Porter and Lawler (1968) and others (Pinder, 1987).

The expectancy theory has three key elements which are expectancy, instrumentality, and valence. A person is motivated to the degree that he or she believes that (a) effort will lead to acceptable performance (expectancy), (b) performance will be rewarded (instrumentality), and (c) the value of the rewards is highly positive (valence).

2.4.1.4 Goal setting theory

In 1960s, **Edwin Locke** propounded the Goal-setting theory of motivation. The theory is of the view that goal setting is essentially linked to task performance. Also, specific and challenging goals along with appropriate feedback contribute to higher and better task performance. Locke and Latham (2002) have indicated three moderators that indicate goal setting success: The importance of the expected outcomes of goal attainment, and Self-efficacy—one's belief that they are able to achieve the goals, and finally, Commitment to others—promises or engagements to others can strongly improve commitment. Gary Latham, in 1972 also researched on the effect of goal setting in the workplace. His findings were congruent to that of what Lockes, and the inseparable link between goal setting and workplace performance was formed.

2.4.1.5 The stakeholder theory

The stakeholder theory was originally propounded by R. Edward Freeman in the book Strategic Management: A **Stakeholder** Approach. This theory is born out of the agency theory which posits that in the presence of information asymmetry agents are likely to pursue interests that may adversely affect the interests of the principal (Fama, 1980; Ross, 1973). Originally this theory was applied to the relationship between only principal and agent

without giving considerations to other stakeholders/interest groups. Further research effort has gone beyond the principal and agent relationship and has taken into consideration the varied interests of other stakeholders in the affairs of organisations. This approach, which attempts to align the interests of managers and all stakeholders, has come to be regarded as the stakeholder theory. John and Senbet (1998) provide a comprehensive review of the stakeholder theory noting the presence of many parties interested in the well-being of the firm and that these parties often have competing interests.

Jensen suggests a refinement of the stakeholder theory which is the enlightened stakeholder theory. For him, the enlightened stakeholder theory offers at least two advantages. First, unlike the earlier version with multiple objectives, the modified form of the theory proposes only one objective that managers should pursue: the maximization of the long-run value of the firm. If the interest of any major stakeholder was not protected, the objective of long-run value maximization would not be achieved. A second, related, appeal of the enlightened stakeholder theory is that it offers a simple criterion to enable managers to decide whether they are protecting the interests of all stakeholders. However, Jensen himself cautions that the criterion may be weakened by the presence of a monopoly situation or externalities.

Despite its appeal, the stakeholder theory of the variety proposed by Jensen has not been subjected to much empirical evaluation.

Freeman and Reed (1983) distinguish two senses of stakeholders. The narrow definition includes those groups who are vital to the survival and success of the corporation. The wide definition includes any group or individual who can affect or is affected by the corporation. The wide definition fits into our research because we are dealing with the public sector which incorporates all manner of people and their activities affect and are affected by the policies of the government and the LG sector.

Since the public sector is the focus of our discussion in this research work and our main focus is to provide quality services to the citizenry who are the stakeholders in the society, the stakeholder theory was the most appropriate one because it does not seek to satisfy just the needs of the managers of the public resource or motivate them alone to put in their best, but tries to satisfy those of all the other stakeholders in the society at large.

2.5 The Performance Management System (PMS)/Tool

An effective performance management system/tool (PMS) aims at improving the overall organizational performance by managing the performances of teams and individuals which motivates them and leads to the achievement of the overall organizational objectives and goals.

According to Ferreira and Otley (2009), PMS is a holistic approach by which an organization manages and controls the performance of its employees through regular coaching, training and development and an effective and fair evaluation system that recognizes and rewards high performance.

A performance management system enables individuals and organization to achieve strategic ambitions through processes that are both systemic and systematic (Watkins, 2007b). Performance improvement management systems in the public and private sectors have no differences between them. This is because they both seek to achieve goals which are either micro or macro. Performance management focuses on future performance planning and improvement rather than on retrospective performance appraisal (Armstrong, 2004).

A well-designed PM process stimulates managers to develop high-quality strategic plans, set ambitious targets, and track performance closely-all activities which help to achieve strategic objectives and consequently sustained value creation. (Grigore *et al.* 2011).

However, reports from an Australian organization revealed that Performance Management System (PMS) had a more positive impact on performance than it did on employees. The work groups that were already performing well benefited from PMS, whereas those that were not, had a more negative attitude to PMS and was less positive about its impact on performance (Harper and Vilkinas, 2005).

2.5.1 Components of a PMS

Different writers have come out with different components with regards to PMS. This varies in relation to the needs of the organization. Watkins (2007b) however offers us the most comprehensive model of performance management system that could be used in the public sector. The system has seven components which are explained below.

2.5.1.1 Identify desired performance

Performance refers to the results to be achieved. This is achieved by clearly defining the role profile of the role holder, thus, what is the main output area of the role holder. Performance is a multi-dimensional construct, the measurement of which varies depending on a variety of factors. The desired performance is closely related to the organization's vision: social responsibility, customer orientation, profitability, corporate image, etc. In the public sector, the vision and purpose of public enterprises are set by legislative instruments. It is the responsibility of the management of the executing agencies or the supervising department or ministry to highlight the desired performance areas of each position in the organization.

2.5.1.2 Define performance objectives

Performance objectives of each position are a joint responsibility of both the employee and the top management. Standards exist whether they are discussed or put in writing. The philosophy behind establishing performance standards is whether to accept or reflect the task/job performed by an employee. Armstrong (2004:488) defines objectives or goals as

“what organizations, functions, departments and individuals are expected to achieve over a period of time”. Objectives could be in the form of targets (quantifiable result to be attained: return on investment, output, throughput, sales, service quality, customer satisfaction) and/or tasks/projects (to be completed by specified dates in the form of completion dates. Good objectives have the following attributes: specificity, measurable, achievable, relevant and time framed (SMART).

2.5.1.3 Performance assessment

Performance measures are agreed when setting objectives. Armstrong (2004) gives five guidelines and classification of performance measurement. These guidelines include:

- 1) Relating measurement to results and not effort.
- 2) The results must be within the job holder’s control.
- 3) The measure should be objective and observable.
- 4) The data relating to the matter should be available.
- 5) Adopt existing measure where possible.

According to Hedge et al. (2007), task level performance standards can be identity through scientific methods that involve administering a job/task analysis questionnaire to representative members of the organization.

2.5.1.4 Identify a solution set

Every organization, profit or not-for-profit is confronted with performance problems. These problems must be fixed in order to achieve performance goals or objectives. Problems can be identified using strength, weakness, opportunity and threat (SWOT) analysis. Ogden et al. (2007) developed a model that can help performance managers select solutions for complex

problems. The model is called Solution Variable Analysis Tool (SVAT) and Decision Variable Analysis Tool (DVAT). SVAT is designed to assist in root cause analysis, identifying and narrowing possible solutions for root cause and also discriminating between root causes and solutions (Elliot, 1999; Robinson & Robinson, 1999). The SVAT and DVAT produce a set of intervention activities, technically called performance technologies. Secondly, the Human Performance Technology (HPT) Maturity Model can also be used in developing solution sets in the public sector business. HPT refers to the systemic and systematic identification and removal of barriers to individual's commitment and organizational results.

2.5.1.5 Design and development performance solution

At this stage based on the SWOT analysis, the HPT professional could identify the PM problem. The design of a performance management system serves as a performance intervention that will improve the performance of the employees in critical areas of the organization. What is required is to identify performance technologies (interventions) from the set of solutions in the preceding stage that will lead to better results. Some consideration must be made when selecting performance technologies. These include: 1. Verify alignment 2. Define the roles, responsibilities and partnership.

Successful performance improvement initiatives rely on the support and commitment of key individuals within an organization as well as external partners. The various roles required in performance improvement process are: initiative leader, initiative advocates, intervention project manager and technical development team.

2.5.1.6 Conduct formative evaluation

Formative evaluations provide multiple opportunities for an intervention's deliverables to be examined (Watkins, 2007b) by future users, demonstrated for experts and post-tested in the

performance environment. It is also reasonable if formative evaluation can also be done on each performance technology. The key roles for formative evaluation in any performance initiative include, receiving feedback, documentation, recommendations, and changing and assessing performance. The best methodology of monitoring and evaluation is to ask those involved (managers, individuals and teams) how it works. Armstrong (2004) suggests that evaluation can be carried out by members of the project team and/or by the personnel department, also, an independent consultant can be engaged. Formative evaluation is not the same thing as performance review. Performance review reflects the past performance.

2.5.1.7 Implementation and continual improvement

Implementation is the execution/ action stage. It refers to the execution or administering of the design of the performance technologies as agreed by team members using available data. The choice of performance technologies will affect the structure of the organization and may make new demands on the organization. No matter how wonderful a strategy or plan is, it can be a failure and ruin the entire process if it is not effectively implemented. The efforts of the individuals, teams and organizations will therefore be useless.

2.5.2 Benefits of the PMS/Tools

Several writers have come out with several benefits, purposes, aims etc. of the PMS which in the long run points out to the same thing. In Aguinis (2007) for example, he identified six major generic purposes for performance management systems which are Strategic purpose, Administrative purpose, Informational purpose, Developmental purpose, Organizational maintenance purpose, and Documentation purpose.

In addition to these, according to Esu & Inyang, (2009), some expected benefits of PMS implementation are as follows:

- 1) Performance management facilitates the implementation of business strategy by indicating what to measure, determining appropriate means of measuring, setting targets and linking the measure with organizational performance (Schein, Shaw & Beatty, 1991).
- 2) Performance management improves the organizational performance (McDonald & Smith, 1995).
- 3) Improves processes within the organization (Rummler & Brache, 1995).
- 4) Improves employee performance (Egan, 1995; Longenecker & Fink, 1999)
- 5) Improves team performance (Kenett et al., 1994; Lawler, 1994)
- 6) Eases implementation of change in the organizational culture (Wellins & Schultz Murphy, 1995)
- 7) Improves customer satisfaction (Bilgin, 2007)
- 9) Improves quality of supervision (Bilgin, 2007)

PMS have greatly imparted positively on the performance of organizations. Despite these benefits identified above, studies by Cavalluzzo, & Ittner, (2004) found out that technical issues, such as information system problems and difficulties selecting and interpreting appropriate performance metrics in hard-to-measure activities, play an important role in system implementation and use. This sometimes affects the effective functioning of the system/tool.

2.6 The Functional Organizational Assessment Tool (FOAT)

This is a performance measurement tool that was introduced in 2008 and used to assess performance of MMDAs annually by a team of consultants in Ghana employed by the Ministry of Local Government and Rural Development (MLGRD) in consultation with its

development partners. The consultants use indicators prepared based on the various laws governing the work of the MMDAs. The FOAT in conjunction with the DDF provides incentive for MMDA to operate according to national standards and laws, to improve upon the status quo and to create public accountability for MMDA operations (FOAT Briefing Paper, June 2010).

The aim of the assessment is to investigate whether there is evidence of compliance with the laws. The indicators are categorized into two: Minimum Conditions (MCs) and Performance Measures (PMs). Any Assembly that fails any of the MCs forfeits the investment grant provided under the DDF, which has been established as a “discretionary funding incentive” for those MMDAs which are found to have complied with the laws (MLGRD, 2008).

Apart from routine progress reports that were demanded of the MMDAs, performance assessment of MMDAs was not consciously done (MLGRD, 2009). Consequently, the ministry introduced the FOAT in 2008 to assess the performance of the MMDAs and motivate them by giving qualified ones additional resources known as the DDF (Ghartey, Ghartey & Mensah, 2015). The Facility is made up of the investment grant (basic and performance grants) and the capacity building grant. Whilst the capacity building grant is awarded to all MMDAs irrespective of their performance in the FOAT, the investment grant is accessed by only MMDAs that pass all the Minimum Conditions and some Performance Measures. Since its introduction, the DDF has become a major source of funding MMDA budgets since the District Assemblies Common Fund which is the main statutory transfer to MMDAs is no more reliable in terms of regularity and quantum of releases (Bawole, & Ibrahim, 2016). Adcroft & Willis, 2005; De Bruijn, (2002) noted from the narrative reports that in some cases MMDAs prepared document/activities to create a facade of performance, this support an initial assertion that they spent time producing evidence of performance or compliance rather than actually carrying out their main task. The FOAT should therefore be

critically examined to determine whether it is actually being applied to achieve its intended results other than just creating facts for compliance purposes.

The objectives of the FOAT are to:

- Provide incentive for performance for complying with the legal and regulatory framework
- Identify performance capacity gaps of the MMDAs
- Establish a link between performance assessments and capacity building support

Although the FOAT was introduced in 2008, the year 2006 was used as the base year for the first assessment. However, as a result of the creation of new DAs in 2007, no assessment covering 2007 was conducted. The second FOAT was thus conducted using 2008 as the base year. All other subsequent assessments were also conducted in the ensuing years after the base years. Bawole and Ibrahim (2016) explained that the FOAT has contributed to performance improvements since its introduction. But the FOAT reports, like most VFM audits, only provide quantitative evidence, which fails to capture the qualitative or other relevant explanatory factors behind the recorded performance improvement. In their study, 2006 was used as the base year, It is therefore important to conduct a study in the same area in recent times to determine the progress of the FOAT over the years.

The assessment over the past years showed that some MMDAs performance are up to standard and has been improving over the years and are therefore always awarded with the DDF, whilst others also fail in response to the requirements of the FOAT and reports of the Public Accounts Complaints committee and Attorney Generals' report . This study therefore seeks to examine whether the tool is well applied at the DAs, the reasons for these performance gaps between the FOAT report and other government reports (Public Accounts

Complaints committee and Attorney Generals' report) and the challenges facing these districts as well as how the FOAT can be made an effective tool for assessing the performance of the Ghanaian LG sector.

2.6.1 The Process

The actual assessment is broken down into Minimum Conditions (MCs) and Performance Measures (PMs).

Minimum Conditions (MCs)

The MCs are those conditions that an MMDA needs to fulfil in order to qualify to access the Basic Grant component of the DDF. The MCs are formulated under the following five sub-themes:

- Development Planning
- Financial Management and Accounting
- Public Procurement
- Implementation Capacity
- Functioning of the General Assembly

The MCs to be fulfilled are as follows:

- Functional District Planning Coordinating Unit (DPCU)
- Annual Action Plan (AAP) formulated
- Annual Statement of Accounts prepared
- No adverse audit comments bordering on dishonesty

- Procurement plan prepared
- Minimum number of General Assembly meetings held
- Progress reports submitted on Implementation of AAP

Performance Measures (PMs)

The PMs are those conditions that will be used to determine each MMDA's allocation of the DDF's performance grant. The PMs involve detailed indicators to measure performance are classified under nine sub-themes as follows:

- Management and Organisation
- Transparency, Openness and Accountability
- Planning System
- Human Resource Management
- Relationship with sub-district structures
- Financial Management and Auditing
- Fiscal Capacity
- Procurement
- Environmental Sanitation Management

Source: (Ministry of Local Government and Rural Development, 2012)

2.7 District Development Facility (DDF)

In response to the tenets of the decentralization theory and the need to assess the performance of LGs, the Government of Ghana and its development partners introduced the DDF as a performance based grant system for MMDAs in 2008. The aim was to ensure efficient provision of basic community infrastructure and service delivery through prudent use of resources. The DDF is to mobilize additional financial resources for MMDAs, provide incentives for complying with policy and legal mandates, establish a link between assessments and capacity building support, and ensure harmonized systems for investment funding to MMDAs (MLGRD, 2010a).

The performance assessment was designed to be conducted annually using the FOAT as a set of indicators covering five thematic areas, which are management and organization, planning and budgeting, human resource management, financial management and administration, and accounting and auditing.

2.8 Local Government and Accountability

Accountability refers to holding someone responsible for something. Thus, being accountable implies responsibility for one's actions and their consequences (Roberts, 2002). Performance information is necessary for the discharge of accountability and financial and accounting information is often emphasized in determining accountability (Hyndman and Anderson, 1995; Cochrane, 1993). Since local government authorities are increasingly subject to control by central government, performance measures are required to be reported to assess "value for money" and notions of financial accountability in a hierarchical model of financial control (Cochrane, 1993). It is however realized that notions of accountability in the "new public management" environment are difficult to determine (Pollitt, 1993). It is therefore important for us to understand how the LGAs are accountable to the local citizens and to the central government and whether they actually do what is required of them to make them accountable.

The increasing lack of trust in government's abilities and the continued cynicism about the money spent by public organizations on social services led to an emphasis on accountability in the public sector.

Accountability to both central government and the local community is measured by financial and non-financial performance measures. Performance measures also have a significant role in managerial or internal control, in ensuring that organisations are managed in the best interests of all stakeholders. Performance measurement is thus important for both external and internal accountability (Kloot, 1991).

Devas (2003) coined three areas of accountability that is considered in the public sector. These are; horizontal accountability of local government officials to elected representatives, downward accountability of elected representatives (and officials) to local citizens, and upward accountability of local governments to central government.

He added that all three depend on the availability of information which is in seriously short supply in many countries of which Ghana is not an exception. According to Romzek and Dubnick, 1998, the demand for accountability in the United States is understood in terms of the performance or results of actions, and to some, good performance has come to mean whether constituents are satisfied with the way tasks have been performed. Accountability in this study is therefore measured in terms of whether the DAs are delivering their services to the citizenry satisfactorily and whether their activities are in accordance with statutory requirements and/or central government requirements.

2.9 Empirical Review

Previously, studies have been done in PMP and measurement in various countries using different methodologies. The findings of these studies are mixed and there is no consensus as to the optimal practice of PM in organizations.

Benny Geys & Wim Moesen (2009), undertook a study in Flanders using the data set of local governments in Flanders in 2000 to compare the three common approaches (tools) to assess (in)efficiency (i.e., free disposal hull, data envelopment analysis, and econometric techniques); which are the standards used in measuring their local government performance. Their results indicated that the methodological choices of instrumentation have a substantial effect on analytic performance measurement. Hence, assessing the robustness of the results across various approaches to efficiency measurement is crucial to avoid incorrect inferences. Also, a quantitative approach was used in their study and there is the need to use different approaches to conduct a similar study in Ghana and to find out whether the FOAT has an impact on the efficiency and overall performance of MMDAs.

Bawole & Ibrahim (2016), in their research work, examined the implications of the Functional Organizational Assessment Tool (FOAT), a value-for-money (VFM) audit, for local government (LG) performance in Ghana. They emphasized that extant literature is replete with accounts of VFM audits or performance measurement in the public sector generally, but it is very limited on audits in LG contexts. More especially, although aspects of performance in Ghana's LG have been variously studied (Awortwi, 2011; Zakaria, 2013), the literature is silent on the contribution of FOAT to LG performance management in the Ghanaian context. Also, his study was conducted base on the 2006 report when the district assemblies were 138 and he found out that only 50 fulfilled all the MCs and thus qualified for the Basic and Performance Grants under the DDF, a recent detailed description of PMP in the current Ghanaian context and how the FOAT affects the performances of the LG as well as an assessment of the tool is therefore necessary to know whether the tool is actually meeting its expectations over the past years and to determine ways of improving it.

Scholars on Ghana's LG trajectories have argued that although the nation has made some gains in the implementation of its LG initiatives, the balance sheet is not encouraging

(Awortwi, 2011; Tettey, 2006; Zakaria, 2013). In an attempt to address the deficit in LG performance, the nation has embraced the new fad in sector performance audit also known as VFM auditing. Thus, in 2008 the government of Ghana and its development partners introduced FOAT to measure the extent to which Metropolitan, Municipal and District Assemblies (MMDAs) comply with the legal instruments governing their work. Most MMDAs have however passed the assessment according to the 2015 evaluation report which implies they are meeting the requirements of the tool and therefore performing well. On the other hand, the Auditors report, Annual Progress Report, reports from the PAC have raised serious queries about most of these MMDAs. One can therefore say that the results are conflicting and there is a gap to be filled. This study therefore examined the FOAT to find out if it's actually an efficient tool for assessing performances of these MMDAs since it is the main tool for determining if MMDAs in Ghana are meeting statutory requirements and therefore rewarded. It is also important to examine the tools extent of application in MMDAs in Ghana and to find out how the tool helps in accountability in the local government sector.

2.10 Conceptual Framework

In considering the development of a conceptual framework for this study, cognizance is taken of Jabarreen's (2009) definition of conceptual framework as a network, or "a plane," of interlinked concepts that together provide a comprehensive understanding of a phenomenon or phenomena. He further explained that concepts that constitute a conceptual framework support one another, articulate their respective phenomena, and establish a framework-specific philosophy. Conceptual frameworks possess ontological, epistemological, and methodological assumptions, and each concept within a conceptual framework plays an ontological or epistemological role (Jabarreen, 2009).

In Jabarreen's (2009), contention, any illustration that qualifies to be described as conceptual frameworks needs to encapsulate the following seven (7) basic features;

1. A conceptual framework is not merely a collection of concepts but, rather, a construct in which each concept plays an integral role. According to Miles and Huberman (1994), a conceptual framework “lays out the key factors, constructs, or variables, and presumes relationships among them” (p. 440). To discourage loose usage of the term *conceptual framework*, I propose basing conceptual frameworks not on variable or factors but on concepts alone. When variables or factors are used, I suggest employing the term *model*.
2. A conceptual framework provides not a causal/analytical setting but, rather, an interpretative approach to social reality.
3. Rather than offering a theoretical explanation, as do quantitative models, conceptual frameworks provide understanding.
4. A conceptual framework provides not knowledge of “hard facts” but, rather, “soft interpretation of intentions” (Levering, 2002, p. 38).
5. Conceptual frameworks are indeterminist in nature and therefore do not enable us to predict an outcome. Levering (2002) has suggested that “the idea that human behavior can be explained and predicted is roughly based on the concept of external factors being caught in an accidental cohesion, and the idea that human actions can be understood, but not predicted, is based on the concept of freedom” (p. 38).
6. Conceptual frameworks can be developed and constructed through a process of qualitative analysis.
7. The sources of data consist of many discipline-oriented theories that become the empirical data of the conceptual framework analysis.

This study drew considerable insights from the above characterization of conceptual frameworks. In figure 2.3 below, a schematic illustration of this study's conceptual framework, is built around six (6) different interacting and interrelationship constructs. These include the outcome construct, which are the ultimate expected dividends of an effective performance management of local government authorities (second construct). In order to operationalize effective performance management, I thought about the contribution of the following; Stocks of resources which include financial and administrative, human capacity, the legal framework within which local authorities function and the extent to which the public is involved in the activities of the District Assemblies. These four are what the study regards as critical inputs and whose presence or lack determines the effectiveness of the FOAT and the overall performance of local authorities. For purposes of clarity the framework provides detail elements of each of these four critical inputs.

2.10.1 Finance and Administration

Resources in terms of the funds available to the DA which include IGFs and DACF, machinery, infrastructural facilities and equipment at the assembly to promote its activities, office space, computers, stationery, supplies and software.

2.10.2 Human Capacity

Human capacity in terms of the quality of leadership as well as qualified personnel available at the assembly including the planners, budget officers, accountants, engineers, and environmental and sanitation officers

2.10.3 Legal Framework

In this framework the laws and statutes that underpin performance of local authorities are central to their effective. Equally important is not just the presence or absence of these laws but importantly, the extent to which DA adhere to these laws and regulations of the DA. Key

among these include the Local Government Act, Act 462, the PPA, FAR and the FAA. Yang and Konrad (2011) and DiMaggio and Powell (1983) however argued that organizations or rational actors are likely to create superficial reality as evidence of conformity to legal requirements, especially where there is a possibility of garnering resource as a result of such conformity. He explained that human beings are most likely to bend rules just to meet organizational targets especially when rewards are attached to meeting such targets. It is therefore important to take a critical look at all aspects of the organization when assessing performance of organisations.

2.10.4 Public Participation

The local citizenry are the beneficiaries of the services provided by the District Assemblies and their involvement in the planning of the assemblies' activities are key for effective service delivery. As these local authorities are the duty bearers in the communities, they are required to demonstrate accountability to their people who are rights holders. The extent to which DAs are sensitive and committed to account to their people to a large extent will contribute to the effectiveness of their performance. Goetze and Jenkins (2010) explained that citizens' participation in public activities is necessary since they are the direct beneficiaries. They added that most public sector institutions are mostly not open to citizen participation but this is necessary for accountability purposes. Hatry (1980) also explained that the increased knowledge about a government's service delivery system can improve the decision making of its elected officials and managers. This therefore makes public participation necessary for performance improvement.

There are a number of tools or techniques that you can use to implement your public participation process. These include in-person tools (those that involve face-to-face interaction – meetings or workshops, for example) and remote tools (those that do not involve

face-to-face interaction – written surveys or websites, for example). “This tools section is organized around the fundamental purpose of the tool:

- Tools to Inform the Public: techniques that you can use to provide members of the public with the information they need to understand the project and decision process
- Tools to Generate and Obtain Input: techniques that you can use to obtain public input to the decision process
- Tools for Consensus Building and Agreement-Seeking: techniques that you can use to bring diverse groups of stakeholders together to engage in shared learning and decision making.”

Any tool that seeks to measure performance of DAs therefore should necessarily examine the citizens’ participation and accountability measures which include their involvement in the plan preparation and implementation, the timely preparation of FS, availability of accounts to the people, adherence to budgetary allocation and transparency.

The framework illustrates interaction between these four areas to be able to enhance performance. This implies that there should be available resources for the DA to be able to undertake its activities. In order for the assemblies to perform well, there must be qualified personnel available to take decisions on the day to day running of the assembly as well as make strategic decisions for the long term running of the assembly. In addition, the local citizens who are the key stakeholders of the assembly should be involved in the assembly’s activities and the mandated laws of the local and central government must be put in the known and adhered to which will lead to efficient utilization of state resources and effective accountability to both the central government and local citizens.

Building on these four critical inputs and their respective elemental components, the framework then establishes an interface between these and an existing performance

measurement tool, thus, the FOAT. This tool which has been applied in the assessment of the functionality of DAs in Ghana over the past decade is the reference point in this instance. This above description is represented in the figure below.

For purposes of clarity, this framework is conceptualized on the foundation of effective performance management tools, with the FOAT and its application in selected MMD Assemblies as a case study.

How innovative a performance management tool is central and critical to the delivery of public goods and services as well as the over development of the District Assemblies. In the particular instance of the FOAT as an innovative tool for DAs performance management, the various indicators, totaling nine (9) namely Management and Organisation, Transparency, Openness and Accountability, Planning System, Human Resource Management, Relationship with sub-district structures, Financial Management and Auditing, Fiscal Capacity, Procurement, and Environmental Sanitation Management constitute the focus of examination.

By the systematic examination of the application of the FOAT in DA performance management, the study purports to identify key strengths and weaknesses in the tool and to ultimately determine pathways for strengthening its application for effective performance management and sustainable development of local authority jurisdictions. District Assemblies as duty bearers and citizens as right holder's place responsibility on Local authorities to be accountable to its citizens (Simiyu, 2012). More specifically, these tools when effectively applied will lead to enhancement of the financial and administrative resources, human capacity building, adherence to mandated laws and regulations and stakeholder involvement which will eventually lead to effective performance practices in the local government sector.

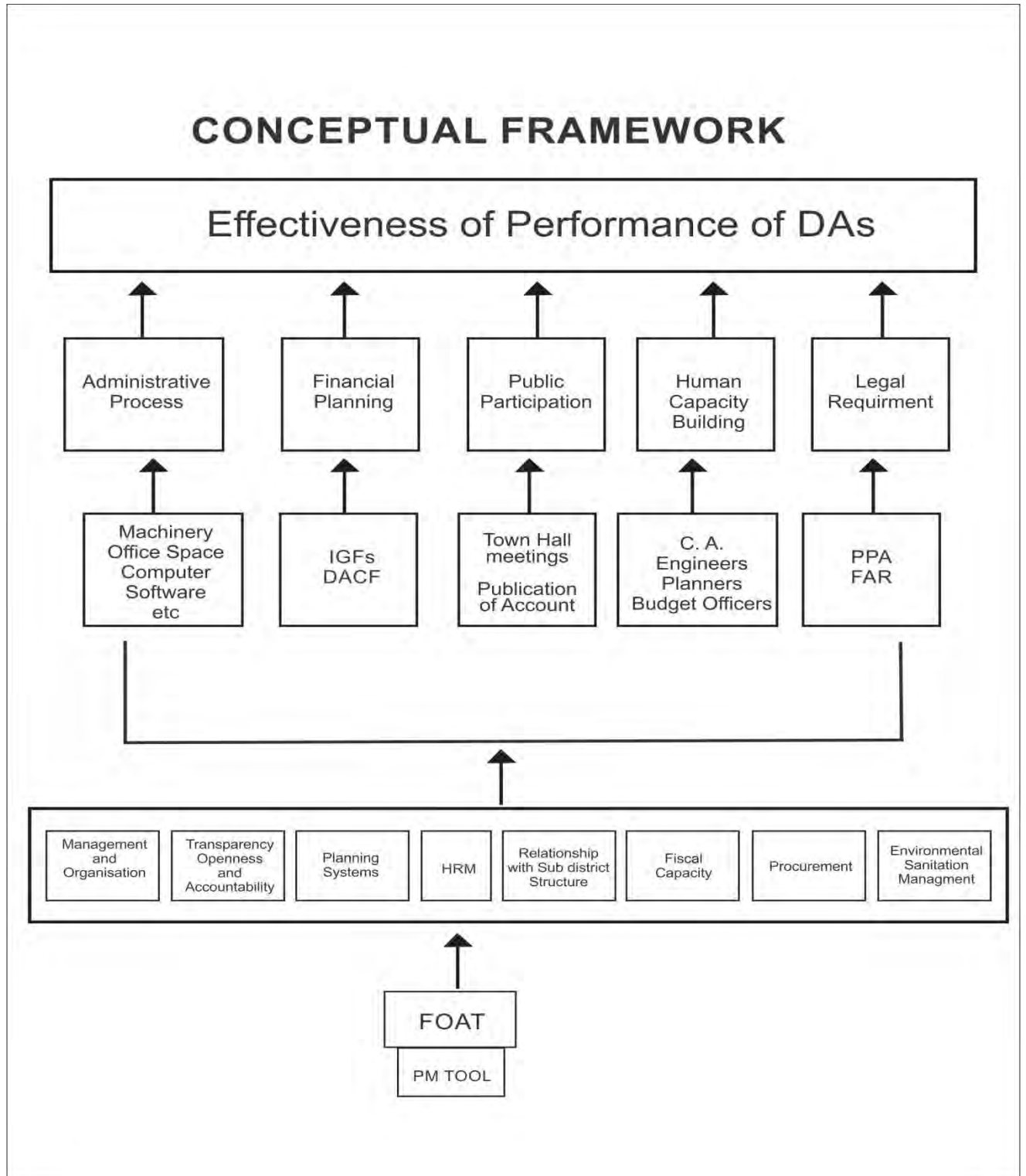


Figure 2.3; Author's own conceptualisation

2.11 Other Performance Measures in the LG Sector

2.11.1 Performance Appraisal

Performance appraisal is simply rating an employees' performance in cases where there are better opportunities to be offered to that employee. It is a process of obtaining, analyzing and recording information about the relative worth of an employee. It is a systematic, periodic and an impartial rating of an employees' excellence in matters pertaining to his present job and his potential for a better job. With a good appraisal system, feedback on the employees' performance on the job is given.

In recent times, most employees do not like this assessment system, but PA has become an inescapable feature. It imparts benefits not only to the employees but also on supervisors and management, (Sanjeev Kumar Saxena-Jodhpur (2011), Oppapers.com). This has helped improve corporate ethical behavior in employees. Berenbeim (1987) stated that corporate ethics is crucial for the success of every business. There is therefore the need for measures to be put in place to ensure that the norms of the business are adhered to and not taken for granted. Therefore, appraising the performance of workers motivate them to conform to the norms and ethics of the organization.

2.11.2 Balanced Scorecard (BSC)

A balanced scorecard is a performance management tool that is used by senior executives for periodic assessment of how well their organization is progressing to achieving its goals, specifically, strategic goals. The concept of the BSC was introduced in the early 1990s and has grown ever since. The BSC has become a widely used management tool associated and it's being used as a benchmark in many organisations. As a performance management tool, it provides an enhancement to the traditional management planning and control system by looking beyond financial measures to non-financial measures. The name reflects the balance between short and long-term objectives, between financial measures, between lagging and

leading indicators and between external and internal performance perspectives (Kaplan & Norton 1996a). Specifically, the BSC has four main perspectives in performance measurement which are: financial perspective, customer perspective, internal business processes, learning and growth. Unlike the other models the BSC puts strategy, vision and communication in the centre rather than control (Arveson, 1998). This tool has been used in South African LG sector for its performance assessment.

A Balanced Approach to Performance Management (adapted from Fitzgerald et al., 1991, Ballantine et al., 1998, and Kaplan and Norton, 1996) who classified it into primary and secondary objectives is as follows:

Performance Management Process	Questions to be Addressed
<i>Primary objectives or results to be achieved</i>	
Financial	To succeed, how should we appear to our shareholders?
Customers	To achieve our vision, how should we appear to our customers?
<i>Secondary objectives or determinants of success</i>	
Internal Business Processes	To satisfy our stakeholders and community, what business processes must we excel at?
Innovation and Learning	To achieve our vision, how will we sustain our ability to

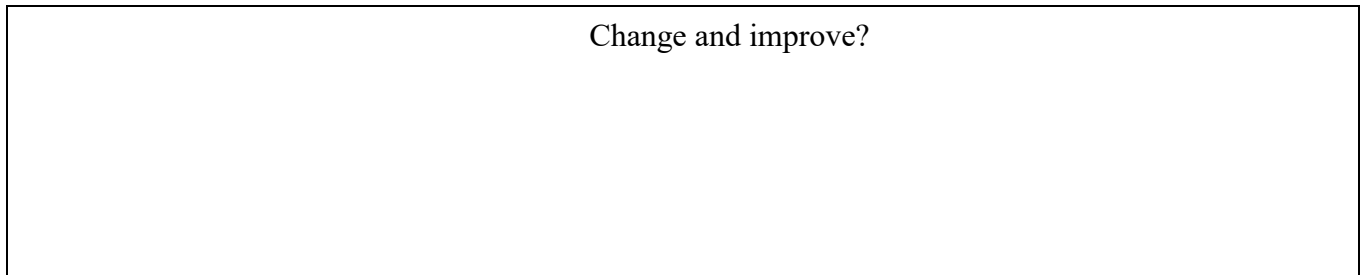


Figure 2.4 Primary and secondary objectives of a balanced approach to PM

2.11.3 The Municipal Assessment Tool

This is a tool used for assessing South Africa local government sector performances. This tool was developed because the 2011 municipal elections brought into stark the relief that despite advances in service delivery, the pace of improvements and the quality of services provided do not in many cases match the expectations of a significant number of citizens. This led to recurring community protests, poor financial and administrative management, weak technical and planning capacity, and weak governance that exposed some uncomfortable truths about the state and well-being of municipalities. The objectives of the municipal assessment tool were: to develop a performance assessment tool that provides holistic integrated information on the institutional performance of municipalities against key indicators to enable strategic leadership over the local government sector. They believed that with time, the information generated through the performance assessments may be analyzed to provide a national perspective that may inform policy reform initiatives. The second objective was to provide for a comprehensive and robust evidence base for providing tailored support and/or intervention measures to municipalities in a coordinated and differentiated manner. Thirdly, they believed the introduction of the tool will guide national and provincial departments by means of the performance information obtained through the assessments to enable them to better support municipalities in identified areas of underperformance.

The Municipal Performance Areas that is being assessed by this tool fall into the following 6 categories: Planning, Human Resources, Financial, Service Delivery, Community

Engagement, and Governance. The South African performance evaluation report (2012) explained that community engagements and societal involvement in the assessment process and decision making is necessary since this reveals whether the activities of the district assemblies are needed or not.

2.11.4 The performance Prism

The performance prism has been considered a recent development as a performance assessment tool. It was realized that none of the internally recognized tools broadly focus on stakeholders hence its introduction. Neely et al. (2001) identified the importance of taking a holistic approach to stakeholder management in today's culture of involvement unlike the balanced scorecard which does not consider the interest of all its stakeholders. One unique advantage of this tool is that it explicitly addresses all stakeholders not only investors but also customers, employees, suppliers, regulators and communities (Powell, 2004).

There are five facets of the performance prism which are stakeholders' satisfaction, strategies, processes, capabilities and stakeholders' contribution. By calling it prism, Neely et al. (2001) recognize the complexities surrounding performance and its measurement. Though this model has only been developed recently, it has been tested in few cases for example, DHL, London youth and the house of Fraser where feedback has been overwhelmingly positive (Neely et al., 2001). However, given that the attention is placed on the process of finding the right strategies that performance measurement should be based on, performance prism tends to neglect issues such as how the performance measures are going to be realized hence; little concentration is given to the process of designing the system (Tangen, 2004).

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter talks about the research methodology used in the study. The section specifically discusses the research design and methodology, the population and sampling techniques, research instruments, data collection process, analysis procedure and ethical consideration.

3.2 Research Paradigm

A paradigm is “the basic belief system or worldview that guides the investigator, not only in choices of the method but in ontologically and epistemologically fundamental ways” (Guba & Lincoln, 1994: p.105). Creswell (2007) simply refers to a paradigm as a “worldview” of the inquirer. This worldview is largely influenced by one’s field of study as a student, the beliefs of advisers and faculty in an area of study and previous experiences in research.

According to Guba and Lincoln (1994), there are five major paradigms in contemporary research. These include the Critical Theories, Positivist, Post-positivist, Constructivism and Cooperative/Participatory Paradigms. Similarly, Creswell identified Post-positivist/Positivist, Advocacy/Participatory, Constructivism/Interpretive and Pragmatism as the four major worldviews used in conducting research. However, Joubish et al. (2011) identify the paradigm framework as made of Philosophy, Ontology, Epistemology and Methodology. Consequently, Krauss and Putra (2005) disclosed that epistemology, ontology and methodology are intimately related thus; whiles ontology involves an understanding of reality, epistemology explains how we come to know that reality and methodology involves the specific practices developed to obtain knowledge of reality. The four worldviews and their basic assumptions and beliefs about knowledge are presented below.

Table 3.1 Four Worldviews

Worldview	Main Assumptions/Beliefs
Positivism/Positivist	<p>-Determination (i.e. identification and assessment of causes that influence outcome)</p> <p>-Reductionism (i.e. reduce the ideas into a small, discrete set of ideas to test. Example, variables that comprise hypothesis and research questions)</p> <p>Empirical observation and measurement (i.e. involves careful observation and measurement of reality that exists “out there” in the world)</p> <p>-Theory verification (i.e. there are theories or laws that govern the world, and these need to be tested so that we can understand the world)</p>
Constructivism/Interpretive	<p>-Understanding (i.e. individuals seek understanding of the world within which they live)</p>

-Multiple participant meanings (i.e. individuals develop varied and multiple subjective meanings of their experiences)

-Social and historical construction (i.e. subjective meanings are negotiated socially and historically)

-Theory generation (i.e. inquirers generate or inductively develop a theory or pattern of meaning)

Advocacy/Participatory

-Political (i.e. research inquiry needs to be intertwined with politics and a political agenda)

In this research work, the constructivism/interpretive paradigm is adopted in conducting the study. This also posits that reality of the world is thought to arise out of the creation and exchange of social meaning during the process of social interactions (Sullivan, 2001). The interpretive paradigm stresses the need to put analysis in context by understanding the world from the point of subjective experiences of individuals (Reeves & Hedberg, 2003). This paradigm is adopted because it offers the research greater scope to deal with issues concerning the application of the FOAT and its impact on the general performance of MMDAs by interacting with people involved in its assessment and assessing their personal opinions about the tool. Questions are also asked on why and how assemblies are facing

serious challenges despite the fact that most DAs are performing well under the FOAT assessment since the tool cuts across several aspects of the DAs functions.

3.3 Research Design

Research design is used to explain the strategy adopted for a study, the unit of analysis and tools and techniques used to collect and analyze data (Punch, 2005). Punch added that it situates the researcher in the empirical world and connects research questions to data. It serves as a plan which does not only provide practical details of a study but also clarify vital aspects of the research process. The literature on research methods identifies qualitative, quantitative and mixed methods as the three types of research design (Guba & Lincoln, 1994; Creswell, 2003, 2007, 2009; Joubish et al., 2011). Creswell (2007) points out that the three approaches can best be viewed as consisting of a continuum and that a study tends to be more qualitative or quantitative; with mixed method residing in the centre since it combines both qualitative and quantitative approaches. In addition, Mauch and Park (2003) indicate that the difference in the research approach does not make ones work better than the other but reasonably reflects its suitability to a given problem under study.

This study adopts qualitative research design. According to Bryman (2015), qualitative research is a research strategy that usually emphasizes words rather than quantification in the collection and analysis of data. Also, Creswell (2007) says that it is a means of exploring and understanding the meaning individuals or groups ascribe to a social or human problem. Creswell (2009) summarized the characteristics of qualitative research as data collected in the natural setting where participants experience the issue or problem; the researcher is part and parcel of the data collection process; multiple sources of data are gathered; data analysis follows an inductive process; focus is on the participants' meanings about the issue or problem; research design is emergent since the initial research plan is subject to changes.

3.4 Research Strategy

Creswell (2009) defines a research strategy as the types of study available within qualitative, quantitative or mixed methods designs or models that give specific guidance for procedures to accomplish a chosen study. Consequently, Creswell (2007) and Baxter and Jack (2008) identified Narrative research, Phenomenology, Ethnographies, Grounded theory studies and Case study as the five major strategies available within the qualitative approach. The case study strategy was adopted for this research work specifically the exploratory case study. Yin (2003) defines a case study as an empirical inquiry that investigates a contemporary phenomenon in-depth and within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident. An exploratory case study involves the development of detailed intensive knowledge about a single case or a small number of related cases in an area where little is known or little research has been done (Yin, 1994). This case study was used to gain a deeper understanding of how the FOAT is applied in practice and how it helps in accountability. This strategy was of particular interest since the researcher wanted to gain a rich understanding of the context of the research and the processes being enacted. In addition, extant literature in the study area are very few and in-depth study is still limited, hence, in-depth study is required to make room for the exploration of this area. Multiple Case studies were conducted to study and document the context of local government administration in Ghana. Interviews were the main means by which data was collected in an attempt to answer the research questions. In addition, observation and secondary documentation such as the FOAT operational manual and the DDF operational manual were also used.

3.5 Research Population

All the 50 MMDAs in Northern Ghana's LG sector constituted the study population. People whose responsibilities and/or activities are related to the indicators of the FOAT are the target respondents for this study. This comprised of the District Coordination Directors, District Finance Officers, District Planning Officers, Budget Officers, Revenue Officers, Internal Auditors, Presiding Members, Elected Members of the respective assemblies, other Stakeholders like civil society groups and decentralized agencies. These are people whose work are related to the tool and are therefore in a better position to give responses that can adequately answer the research questions. In this study, the selection of research participants was exclusively based on the need to engage the most suitable persons who had the requisite knowledge to answer my research questions.

3.6 Case Selection

This research work actually aimed at getting responses from at least one metropolitan assembly, one municipal assembly and one district assembly from Northern Ghana with specific reference to their 2015 FOAT scores. Hence, three LGs were purposively selected from Northern Ghana based on their scores under the 2015 FOAT assessment, types, and geographic location. They included a Metropolitan Assembly from Northern Region which has a lower FOAT score of 69%, a Municipal Assembly in Upper East Region which has a higher score of 84%, and a District Assembly in the Upper West region which has an average score of 71%. This classification is important because it reduces bias in the results of the research. This approach is adopted because time and resource constraint associated with the MPhil study meant that it was not practicable to cover all the 216 DAs in Ghana or a substantial number of them. Also, it was important to have responses from units representing all the three tiers of the DA system in Ghana in order to facilitate a more comprehensive

analysis. However care was taken to ensure that the selected assemblies were not skewed in favour of a particular tier of assembly or geographical area of the country.

The geographical spread of these assemblies coupled with the variety of respondents was envisaged to offer diversity in the responses obtained and also enrich the information gathered to strengthen the validity of the findings.

According to Miles, Huberman & Saldana (2013), multiple cases augment external validity and help guard against observer biases. Moreover, multi-case sampling adds confidence to findings. Therefore, the fact that more than one assembly was used offered diversity in the responses obtained and also addresses an often cited limitation of having a single geographical case.

3.7 Sampling Techniques and Sample Size

A purposive sampling method was used to select key informants in the selected assemblies to participate in the study. This study used key informants as respondents since the requisite information could only be sourced from respondents who by virtue of the position they hold or occupy in the assembly have knowledge about the phenomenon under study. Key respondents were specifically targeted to be interviewed for the study. These included the Planning officers, Coordinating Directors and Finance officers. Data collection was continuous until a substantial amount of data was collected after which data reduction and data condensation were employed in line with the approach described by Miles, Huberman & Saldana (2013) to identify the key themes emerging therefrom.

3.8 Data Collection Method

The key ways of collecting qualitative data are observation, open-ended interviews and review of documentations (Patton, 2002; Joubish et al., 2011; Creswell, 2007; 2009). Also,

Patton (2002) highlighted that the quality of any qualitative data hinges on the utilization of the three data collection techniques for a given study. Accordingly, the researcher utilized these three key techniques during the collection of data.

In order to address the research objectives and to find out facts and opinions, the main data collection instruments for this study was an open-ended semi structured interview guide and documentary review.

3.8.1 Sources of Data

Data was collected from both primary and secondary sources for this research work. Primary data are data collected by the researcher himself, thus providing new and original research information whilst secondary data are data sourced through the review of existing documents/information. The primary data was gotten from open ended interviews and secondary data were sourced from the review of relevant documentations.

3.8.1.1. Interviews

Face-to-face interview was done as the main method of data collection. The interview technique was appropriate for this research because the most reliable way of understanding the performance of LGs and how to devise an effective tool or strengthen the existing tool for measuring performance in the LGs is through engaging and interacting with individual members of local government authorities or other people who have deeper insights into local government performance, and who are directly involved in the assembly's activities. The interview guide was made up of three broad areas namely, district development planning and environmental sanitation, finance and accounting and other respondents. All questions on the interview guide were open ended questions with the respondents free to express themselves.

Also, the face-to-face interview ensures a high response rate and permits an in-depth questionnaire (Neuman, 2007). Seidman (2012) said that in a qualitative study, interviews serves as the basic means through which an inquirer obtains information about the experiences of people involved in the phenomenon under study. Observation was also used during the data collection which will help in the analysis. In Neuman (2007), he described that during observation, the inquirer consciously listens, pays attention and watches carefully to absorb all sources of information that answer the question “what is going on here”?

An initial draft of the interview guide was developed based on objectives of the study as well as literature review and expert opinion. These instruments consisted of questions to identify and assess the practices employed by the respective assemblies with regards to their activities and the FOAT as well as their understanding of the usefulness of the tool and how it affects accountability.

3.8.1.2. Publicly available documents

Secondary data was obtained from the LGSS and the assemblies. It involved the requesting and reading of important documents such as the FOAT operational manual, the DDF hand book, the Audit query of the assemblies, and Audit reports. Documentary review served as additional evidence to responses obtained during the interview. This helped to ensure data triangulation.

3.8.2. Data Collection Process

Introductory letters were taken from the Department of Accounting, University of Ghana Business School (UGBS) and sent to the respondents of the selected assemblies informing them of the research and seeking their permission to use their assemblies as cases. Managers and relevant stakeholders of the selected assemblies were purposely selected to participate in

the study. The study mainly involved the use of key informant interviews. The key informant interview is a technique utilizing rich information sources which has defined sample selection criteria (Marshall, 1996). One advantage of this technique was that subjects were able to recommend useful potential candidates for study (snowball sample).

In addition, before every interview was conducted, a brief overview of the nature of the study was done for the respondents to have a better understanding of the research work and for the respondents to retained full control over the decision to participate in the study or not.

Participants were contacted ahead of the interviews to book appointments. Subsequently, interviews were conducted at locations that were convenient to the respondents such as their offices, and in rare cases, at their residence. In all, 32 interviews were completed in the three local government areas.

The researcher interviewed personnel from three DAs in Northern Ghana, one from each of the regions in the northern part of Ghana as well as other external agencies and consultants whose actions affect and are affected by the DAs' activities and the FOAT application.

The researcher selected the respondents, first based on the positions the hold, then their years of experience at the various ministries and assemblies. As indicated in the table, all the respondents have considerable years of experience at their respective DAs and agencies. The respondents selected have experienced or been involved in the previous year's FOAT assessment of DAs performance. The researcher selected respondents whose activities were involved, directly or indirectly, in the application of the FOAT and/or its assessment.

The other criterion used by the researcher in selecting respondents is the person's involvement in the DAs' activities and the FOAT assessment. The researcher intended to interview the heads of the various sections of the assemblies. But some were not available

thus researcher selected respondents based on their availability to provide needed information to achieve the objectives of the study.

Interviews conducted during the data gathering stage, on average, lasted between an hour and one and a half hours per session. The details of the duration of the interviews with respondents are presented in the table below. This helped the researcher secure clarification on issues raised in previous interview sessions. This also afforded the researcher the opportunity to conform some of the earlier assertions of the respondents and test for consistencies in the information provided by these respondents.

The table below therefore presents the background information of the respondents

CODE	Position	Years of Experience	Duration of Interview
DFO	District Finance Officer	Over 15 years	1 Hour, 28 Minutes
FSCC	Finance Sub Committee Chair	Over 5 years	1 Hour, 5 Minutes
RO1	Revenue Officer	Over 7 years	45 Minutes
WE1	Works Engineer	Over 8 years	58 Minutes
CSG	Civil Society Group Head	Over 10 years	1 Hour, 8 Minutes

DA	Decentralized Agency Head	Over 8 years	1 Hour, 3 Minutes
DCC	District Coordinating Director	Over 15 years	1 Hour, 30 Minutes
PM	Presiding Member	Over 15 years	1 Hour, 25 Minutes
PO	Planning Officer	Over 10 years	1 Hour, 20 Minutes
AM	Assembly Member	Over 6 years	55 Minutes
ESO	Environmental Sanitation Officer	Over 10 years	30 Minutes
IA	Internal Auditor	Over 10 years	1 Hour, 22 Minutes
PM2	Presiding Member	Over 10 years	1 Hour, 15 Minutes
DBO2	District Budget Officer 2	Over 15 years	1 Hour, 25 Minutes
DA2	Decentralized Agency Chair 2	Over 6 years	55 Minutes
CSG2	Civil Society Group	Over 10 years	1 Hour, 5 Minutes

	2		
PO2	Planning Officer 2	Over 12 years	45 Minutes
WE2	Works Engineer 2	Over 15 years	1 Hour, 2Minutes
ESO2	Environmental Sanitation Officer 2	Over 8 years	50 Minutes
AM2	Assembly Member 2	Over 6 years	1 Hour, 22 Minutes
DCC2	District Coordinating Director 2	Over 15 years	1 Hour, 25 Minutes
PM3	Presiding Member 3	Over 10 years	1 Hour, 10 Minutes
DFO3	District Finance Officer 3	Over 12 years	55 Minutes
PO3	Planning Officer 3	Over 8 years	45 Minutes
ESO3	Environmental Sanitation Officer 3	Over 5 years	30 Minutes
WE3	Works Engineer 3	Over 10 years	55 Minutes
IA	Internal Auditor 3	Over 10 years	1 Hour, 15 Minutes

AM3	Assembly Member 3	Over 6 years	45Minutes
CSG3	Civil Society Group Head 3	Over 5 years	55 Minutes
DA3	Decentralized Agency Head 3	Over 10 years	30 Minutes
ESO 3	Environmental Sanitation Officer 3	Over 5 years	38 Minutes
RO3	Revenue Officer 3	Over 8 years	43 Minutes

Summary of the Participants

Study Participant Category	Number of Study Participants	Number of Study District	Total Participants
Civil Society Organizations	1	3	3
District Coordinating Directors	1	3	3

Planning Officers	1	3	3
Presiding Members	1	3	3
Environmental Sanitation Officers	1	3	3
Decentralized Agencies	1	3	3
Budget Officers	1	2	2
Works Engineers	1	3	3
Revenue Officers	1	3	3
Elected Assembly Members	1	3	3
Finance/Accounts Officers	1	3	3
Total	13		32

3.9. Data Processing and Analysis

Data was analyzed in accordance with the procedure espoused by Miles and Huberman, (2013) with the help of a contact summary sheet. Thus data analysis started immediately the data collection began, this involved taking notes and reading through and categorizing the data in respect of its relevance to the different respondents and to the research objectives that

were to be addressed. The data summary sheet is made up of relevant questions that relate to the research objectives with some spaces provided for the researcher to summarize the responses of the interviewees that directly answers the research questions after completing interviews in a particular district.

Analysis of the data involved data condensation, coding, memoing and display to find themes, clusters and patterns, which were then relied upon to conceptualize and explain to draw out abstract concepts. At this stage first level conclusions were identified and were then verified and confirmed once they were formed. The themes were based on the consistency of some patterns from the field data which include; Administration Activities and Processes, Finance Planning, Compliance with Statutory/Legal Requirements, Public Involvement and Human Capacity Building. Verification of first level conclusions in this case involved testing for plausibility, representativeness, triangulation, researcher effects and weighting the evidence in order to ensure conformity. These verified conclusions then became the propositions which stem from the research study of the FOAT as a performance assessment tool of DAs in Ghana. The propositions are then stated as lessons and used to make recommendations of strengthening the tool, and the necessary comparison and contrasts with literature has been illustrated.

3.10 Ethical Considerations

Ethical considerations were appropriately addressed. An introductory letter of permission to obtain data/information from the DAs was obtained from the Department of Accounting, University of Ghana Business School. The purpose and objectives of the study were also concisely explained to the target respondents. The confidentiality of their responses was clearly explained for the appreciation of the respondents. Finally, respondents were only involved after their informed consent were obtained and they were alerted that it is their right

to participate or not and moreover that their involvement did not have anything to do with their job evaluation. It was emphasized that their responses were voluntary.

3.11 Profile of Study Organizations

This research work adopted a multiple case study approach and as such three out of the 216 assemblies were selected for the research, made up of one metropolitan, one municipal and one district assembly. This criteria was used to ensure diversity in the responses of the respondents given that these assemblies were located at different parts of the country and also based on the fact that the level of experience and expertise of respondents will differ on issues of DA administration.

The “A” Metropolitan Assembly was established by legislative instrument (L.I. 2068) which elevated the then Municipal Assembly into a Metropolis in 2012. At present, it is one of the six Metropolitan Assemblies in the country and the only Metropolis in the three Northern regions namely: Upper East, Upper West and Northern regions. It is both a Metropolitan capital city and at the same time, the regional capital of the Northern Region.

The vision of the A Metropolitan Assembly is,

“A clean and environmentally friendly metropolis, which attracts the right expertise and investment into vital economic sectors that creates high level of employment opportunities. A metropolis where children, women and men have high quality of life, equality and sustained health services, education, economic resources and above all participate in decision making”

(Source: Composite Budget, 2016).

Its mission is:

“To enhance the quality of life of the people of the Metropolis by facilitating the maintenance of law and order and mobilizing the physical and financial resources to provide quality socio-economic services especially in Education, Health, Agriculture, Water and Sanitation in collaboration with other Development Partners and in conformity with broad National policies” (Source: Composite Budget, 2016).

The “B” District Assembly is one of the Thirteen (13) Municipalities and Districts in the Upper East Region. The Administrative Capital of the Municipality is Navrongo. This municipal lies within the Guinea Savannah woodlands. The Municipality was established by Legislative Instrument (L.I) 2106.

The mission of the municipal assembly is to

“ improve the Quality of life of its people by improving and sustaining appropriate and enabling environment, food security, a well-educated and healthy population through effective and efficient resource mobilization and management through community participation “

(Source: Composite Budget, 2013).

Its vision is to

“be the most desirous and opportunity exploring Municipality for enhanced productivity and development in the Upper East Region. (Source: Composite Budget, 2013).

District assembly “C” was carved out of the Wa Municipality and made an autonomous district by L.I 1746. This districts form part of the Eleven (11) Districts in the Upper West Region. The Administrative Capital is Wechiau.

Its mission is

” to enhance the quality of life of the people through a developmental system of local governance and coordinating the activities of all stakeholders to ensure effective and efficient service delivery” (Source: Composite Budget, 2016).

The vision is to

“to empower her people to achieve sound and sustained socio-economic development in an enabling environment” (Source: Composite Budget, 2016).

3.15 Chapter Summary

This chapter outlined the research methodology used in this study. The qualitative research approach was used, specifically, multiple case study design. The research populations as well as the study areas were purposively selected to effectively answer the research questions. Interviews, observation and documentary review were used in collecting the data. Data was analyzed using the procedure suggested by Mile, Huberman & Saldana (2013).

CHAPTER FOUR

DATA ANALYSIS AND DISCUSSIONS OF FINDINGS

4.1 Introduction

This chapter presents the analyses and discussions of results. It has been categorized into five broader themes that emerged from data collected. These major themes areas are Administrative Activities and Processes, Financial Planning, Public Involvement/Participation, Human Capacity Building and Fulfillment of Legal Requirements.

4.2. Applications of FOAT at MMDAs

4.2.1 Administrative Activities and Processes

This sub-section discusses, in the next two paragraphs, the application of FOAT in administrative activities and processes.

The administrative activities of the DAs consist of planning, organizing meetings as well as making offices of the assembly accessible to the physically challenged. The respondents explained that the introduction of the FOAT has enabled them devise concrete measures of holding regular executive and annual general meetings to discuss activities of the assemblies for effective performance improvement. There are also disability friendly environment in all the assemblies which helps the disabled to have access to the assembly. These have improved their administrative processes and procedures in the DAs.

Respondent 1 explained:

R1:“the committees in the assembly, including the executive and finance committees meet at least every time before a general assembly meeting is called, and they have compulsory general assembly meetings at least three times in a year. They meet at least three times a year which is the mandated meeting time required by law and the FOAT. Important issues are first discussed at these meetings before the AGM. In

addition, the management of the assembly normally meet every Monday before the start of the weekly activities. This is done to make sure that all follow up actions recommended earlier are implemented and to prepare the assembly for the weeks' activities."

Respondent 2 also stated:

R2:"The assembly has taken steps to ensure that persons with disability have access to all offices. We have consciously located the Social Welfare and Community Development offices downstairs for easy access to them. In addition, when there are issues that require a meeting with MCE or top management, we come down to meet them. We have to take them into consideration to increase our score in the FOAT assessment".

These assertions suggest that the application of the FOAT has contributed to effective management of administrative activities of the assemblies. It has helped the assembly to convene meetings regularly as required by the FOAT and Part one, Sec. 3 of the local government Act, 1993, Act 462 (State the law). It is therefore evident that the Management and Organization indicator of the FOAT, which measures and scores the number of times meetings are held has hugely contributed to achieving this objective.

There was however a revelation that sometimes, the DAs fail to organize AGM the number of times they are mandated to have. This is mostly due to funding constraints facing the assemblies, so they side step some DAs procedures just to meet the FOAT requirements.

This proposition confirms the finding by the LG service secretariat that some evidence presented to the consultants was concocted by self-seeking actors in the quest to satisfy the FOAT institutional regime (Hall and Taylor, 2003; Bawole & Ibrahim 2016).

4.2.2 Financial Planning

Financial issues are very key for the smooth operation of every organization. The main sources of funds for the district assemblies are the DACF and the IGF. The DACF is normally relied on for most of the assemblies' activities though not regular (Zakaria 2014).

The respondent explained that most activities of the assemblies are hampered due to inadequate funds which affect the implementation of the AAP.

The data from the field further portrayed that DAs are facing financial problems with regards to adequate office space and infrastructure as well as Information Communication Technology (ICT) equipment to help in the smooth running of the assemblies. Evidence from field data suggested that:

R3: “the assembly does not complete most of its projects because of financial challenges. We therefore devise ways of improving the financial and infrastructural condition of the assembly since the transfers from the central government is not enough, employing commission based workers for tax collection, and giving incentives to assembly members who meet revenue targets are some initiatives introduced to improve the taxes and therefore the finances of the assembly”.

Another respondent added:

R4: “the activities of the assembly are being hampered mostly because of financial issues. We don’t have enough funds for the execution of the assembly’s activities so the annual action plan is not always implemented fully. Sometimes, cooperation from the assembly members in respect of postponing payment of their sitting allowance is always poor and that affects hugely the implementation of the plan.”

From the evidence gathered, we can conclude that finance/funding is very integral for the smooth running of every DA and effective PM, but these are inadequate in the DAs. With the introduction of the FOAT however, the assemblies have sought ways of improving their IGFs and infrastructural projects such as employing commission based people for tax collection, and incentives given to assembly members who meet revenue targets. These initiatives have enable them acquire high marks in the FOAT assessment.

This study is therefore consistent with studies by Akudugu 2013 who advocated that financial transfers to districts assemblies are necessary for effective operations of the assembly. But these are always not enough since the activities of the assembly are enormous.

4.2.3. Compliance with Statutory/Legal Requirements

These are the statutory regulations governing the local government sector. These include the Local Government Act, 1993, Act 462, the FAA, FAR, and the Public Procurement Act. The FOAT effective application depends on how these laws are adhered to in the execution of the assembly's duties.

From the data gathered, in all the assemblies, there exist the executive committee, the Audit Report Implementation Committee and the District Security Committee as it's required by the FOAT and Part one, Sec. 3 of the local government Act, 1993, Act 462. Aside the existence of these committees, they were minutes to the effect that they meet regularly as required by law and sometimes even exceed if there are urgent issues to be attended to. This research however revealed that sometimes the DAs side step the rules to meet the FOAT requirements and score higher marks to qualify for the DDF. A respondent revealed:

R5: "the executive committees in the assembly meet at least every time before a general assembly meeting is called, and they have compulsory general assembly meetings at least three times in a year which implies that the executive committee also meets at least three times a year which is the mandated meeting time required by law and the FOAT. But sometimes minutes are concocted to deceive the assessors that meetings were held in times that it becomes critical to hold meetings due to inadequate funding just to meet the FOAT requirement".

In addition to the main committees at the assemblies, it was realized that there are several sub committees which work and meet at the various sub sections of the assembly. These committees include the finance and administration, justice and security, works, social service, agriculture, sanitation, and development planning. With the sub committees, the finance and administration meets every month in all three assemblies because of the sensitive nature of their area, all the other sub committees meet at least three times a year and sometimes exceed

their mandated number of times when the need arises. It is important to emphasize that the chairpersons of the sub committees constitute the executive committees of the assembly.

A respondent explained:

R6: "I am part of the justice and security committee and we meet at least three times a year. We do this because it is a requirement in the Local Government Act. In addition, the FOAT consultants take all these into consideration when they come around, so in order for us to get a higher score, we try as much as possible to comply at all times. I am also sure all the other committees do same"

With regards to management meetings, it was realized that all the assemblies have regular management meetings as required by the FOAT. The planning officer from one of the study districts responded that:

R7: "the managing board meets every Mondays of the week before the start of the weekly activities. This is done to make sure that all follow up actions recommended previously are implemented and to prepare the assembly for the weeks' activities. Inputs suggested by the IRIC are mostly prioritized because they relate to the finances of the assembly".

The disabled are not left out in all three cases with regards to their accessibility to the assembly as required by the FOAT. There exist disability friendly environment which makes it easy for them to have access to the offices of the assembly. The planning officer of one of the assemblies revealed that:

R8: "The assembly is still trying to ensure that persons with disability have access to all offices. But we have consciously located the Social Welfare and Community Development offices down stair for easy access. However, when there are issues that require a meeting with MCE or top management, we come down to meet them".

From the evidence gathered, it can be concluded that though there exist all the committees and sub committees according to the FOAT, the fact that the assemblies sometimes forge

meeting minutes and side step procedures so that when the consultants come for the FOAT assessment, they will be thinking that the DAs hold meeting as required by the tool makes it ineffective. This finding confirms an observation by Yang and Konrad (2011) and DiMaggio and Powell (1983) that organizations or rational actors are likely to create superficial reality as evidence of conformity to legal requirements, especially where there is a possibility of garnering resource as a result of such conformity.

4.2.4. Public Involvement/Participation

This is any process that directly engages the public in decision-making and gives full consideration to public input in making that decision.

The evidence from the field explained that the Transparency, Openness and Accountability indicator has helped the DAs to communicate clearly the financial statements and other important information of the assembly through publication on websites and on notice boards of the assemblies. An interviewee explained that:

R9: "information is made public in different forms which include available newsletters distribution, letters posted on notice boards, radio discussions and announcements. In some cases, town hall meetings and fora are held at market centers for accountability purposes to inform citizens about projects the assembly is undertaking and to receive feedback on how to improve its activities. I remember there was a time people from the assembly came here to ask us questions about the social needs of the community. The transparency and accountability requirement of the FOAT has greatly contributed to this openness at the assembly".

The third indicator of the FOAT, which is the Planning system, is also a public participation tool. It comprises the involvement of key stakeholders in plan implementation and monitoring, level of plan implementation, internal monitoring and evaluation of plan

implementation, linkage between planning and budgeting, work planning by departments, support to the poor and vulnerable and gender Mainstreaming.

In all three assemblies it was realized that key stakeholders such as the DA staff, chiefs, opinion leaders, contractors and some service providers are normally called upon during general assembly meetings. However, it was further revealed that their involvement in the plan preparation and implementation is low since the DCE and DCC normally want things to be done their way because of promises made to the citizens during their political campaigns. It is very obvious that the members of the assembly and stakeholders are aware of the functions of the DA and expect them to act accordingly. Some functions mentioned by the members and some civil society groups include the provision of developmental facilities like schools, hospitals, roads, maintenance of facilities like markets, providing sponsorship opportunities for students, etc.

An interviewee exclaimed:

R10: “we are at the grass root with the community members and know their needs, but sometimes the MCE and MCD over power us in decision making because they are the heads. They do this simply because they made promises to the electorates during the voting period to win votes and therefore want to fulfill those promises at the expense of the majority and the pressing needs of the citizenry”.

The DAs plan known as the AAP which is part of the Medium Term Plan (MTP) normally a four year plan is prepared with the help of all assembly members. The data from the field suggested that key stakeholders of the assembly are involved in its preparation. This plan guides the DA on how to carry out their developmental projects. There were however some challenges outline during this study for the poor preparation and implementation of this plan. These are as follows;

- Some assembly members are not able to come out with their community development plans on time since they all constitute the AAP.
- Lack of funds to execute the plans
- Lack of corporation from other assembly members
- Political interferences- disagreements due to promises made to electorates

Some of these challenges are however addressed by the following;

- Subcommittee meetings convened to take serious decisions on the need to push plans forward
- Putting measures in place to increase IGFs
- Incentives given to assembly members who meet their community/zonal/council revenue targets
- Appoint commission collectors who collect revenues and pay a percentage as commission

From the data gathered, three main things arose that contributed to public participation at the DAs.

1. There are opportunities from the DAs for the citizens to reach out to them with their complaints through their assembly members and the PRCC.
2. There are avenues for the DAs to give information to the citizens on activities of the assembly and to solicit for their opinion and feedback. These are normally done through community outreaches and information from the traditional leaders of the

community as well as other Non-Governmental Organisations during the assembly's AGM.

3. The DAs organise Town hall meetings and forum normally at the market squares

We can conclude in this study that the stakeholders in the community are involved to a larger extent in the activities of the assemblies which include the planning and implementation of AAP and the MTEP. This finding therefore contradicts the views of Goetz and Jenkins (2010). According to Goetze and Jenkins (2010), most public sector institutions are mostly not open to citizen participation.

4.2.5. Human Capacity Building

This makes development and progress possible. This is assessed to examine the staff strength of the assembly and to motivate them to improve their capacity.

Analysis of the data established that in all the assemblies there are so many vacancies still available that needs to be filled.

One of the respondents admitted this when he said:

R11:“Even though there are a lot of staffs working in this assembly, there are still many vacancies available. In my department for instance all the heads are available but the problem is with the availability of some lower level staff to help in the revenue mobilization which is a big challenge. And I think all the various departments are facing a similar challenge”.

Staff development is essential in every organization and the public sector is not an exception. During this field work it came out that most times training programs/workshops are undertaken for the workers at least once annually. An assessment is normally done to

determine the training needs of the assemblies before a training program is conducted. A respondent added:

R12: "Staff capacity building plan is prepared annually for implementation at all the districts. This guides them on how to go about the training of the staff and to ensure that they are equipped with the necessary skills".

From the analysis, it is evident that this is in line with the fourth indicator of the FOAT which is Human Resource Management. Its application is being looked at in three areas which are Overall vacancy level, Staff development, and Training and capacity building.

This study also examined the assembly's relationship with its sub structures as a way of enhancing the human capacity needs of DAs. It was realized that there is revenue sharing between the Assembly and sub structures (transfer to SDs 50% of ceded revenues collected in sub structures), and this helps them perform their functions outlined in LI 1967 which include human capacity building.

A respondent from one of the assemblies explained that:

R13: "these sub structures are mandated by the LG Act to perform certain functions. Therefore every year, fifty percent of the ceded revenues are transferred to these structures to help in the implementation of their plans. These include infrastructural projects and other human capacity building needs of the assembly".

Payment voucher/receipts were inspected on the transfers or remittances of fifty percent of revenue collected to sub structures on behalf of the District Assembly during our visit to have a documentary prove of the transfer.

An interviewee revealed that:

R14: "we made it a point to always transfer the 50% mandated percentage of all revenues collected to the respective sub structures. This is done as soon as we receive

revenue in the form of fees, licenses, rates and even taxes. These monies go a long way in helping the DAs undertake its training and workshop activities”.

In addition, a copy of the mandated functions performed by the sub structures was obtained as well as the progress report of implementation of mandated functions, and the extent to which these functions are being performed from all these assemblies. This is to ensure that the revenues collected are used for their intended purposes at the sub structural level.

From data collected, it was further disclosed that effective service delivery and accountability has improved in the assemblies since the FOAT assessment was introduced. Human resource development and capacity building has also increased since its introduction. It has equipped them with the needed knowledge and skills to be able to undertake their daily activities at the assemblies.

A respondent noted that:

R15: “The assessment has helped in staff development since a portion of the DDF when allocated to the assemblies upon their passing the FOAT assessment is set aside for staff development. This is done through staff orientation, workshops and conferences”.

We can conclude that the introduction of the tool has improved LG performance in several regards which include effective service delivery, accountability, human resource development and capacity building. This finding is consistent with Kloot (1999) who advocated that an effective performance measurement tool enhances local and central accountability, making it more business-like and enhances performance.

4.3 The Usefulness of FOAT as a PM Tool

4.3.1 Streamlining Activities of MMDAs and Infrastructure Development

With respect to the usefulness of the FOAT, it was evident that the tool has helped the districts assemblies in Ghana to streamline their activities which has improved the administrative procedures of the assemblies. A respondent explained:

R16: “the introduction of the FOAT has really improved the activities of the assembly. Now, we organize AGM and even subcommittee meetings at least three times a year because it is a requirement of the FOAT. Before its introduction, we were reluctant to organize certain meetings because there were not any motivations attached for the assembly aside the sitting allowance. We now have regular meetings to be able to achieve higher marks in the assessment to qualify for the DDF.”

In addition to the above, the FOAT assessment has helped in infrastructural development of the assemblies. It encourages the assembly to implement the AAP of which infrastructural development takes a larger portion, since scores are allocated to them depending on what percentage of the AAP is implemented; they try to implement a higher percentage of it to qualify for a score. Also, the DDF received after passing the FOAT assessment is used for projects development including infrastructure.

4.3.2. Improvement in Revenue Mobilization

The improvement of the financial planning and reporting system of districts assemblies in Ghana is a major advantage of the FOAT. This has helped most assemblies in Ghana increase their IGFs and other funds from donors including the DDF. From the data gathered, it was realized that the FOAT assessment has contributed to effective financial reporting in the assemblies. It helps in effective account preparation and disclosure of accounts information to the public. A respondent explained:

R17: *“some of the areas in which the FOAT has contributed to effective performance management is improvement in the financial reporting system of the assembly and well coordination of plans as well as timely submission of those plans. All the aspect of the assessment is good because it targets the core functions of the assemblies which are essential for effective performance management. The results are disclosed to the public to ensure openness and transparency in the assembly”*.

In all three cases, it was further realized that the FOAT makes the assemblies work harder to gain higher scores.

R18: *“the results of the FOAT assessment are published annually, this puts the assemblies on their toes to work harder and do all that is required of them in order to get higher score. We try to score a higher mark to convince the government and donors that we are working very hard to ensure performance enhancement”*.
Revealed by one of the respondents

Another respondent added:

R19: *“The FOAT in effect helps in effective financial reporting, planning, financial management and auditing as well as HRM. In addition, donor agencies are interested in the score of the FOAT assessment to know serious and effective DAs to sponsor to better the standard of living of the citizens”*.

Since these assemblies are aware of this and want to access funds from these donor agencies and the DDF, they put in their best to improve performances and get higher scores.

Also, with the introduction of the FOAT assessment, plans are well coordinated and submitted on time to enable implementation of those plans; the AAP and MTDP. These plans cut across the key areas of the assembly which led to effective PM. This finding confirms the study done by Bawole and Ibrahim (2016) that following the introduction of the FOAT, the performance of the MMDAs kept improving over the years since its introduction in 2008.

4.3.3. Establishment of Functional Financial Management Teams

The Financial Management and Auditing requirements of the FOAT also require that assemblies have functional budget committee, comply with budgetary provisions, approve the budget, respond promptly to external audit queries, have procedure for funds disbursement, have a functional Internal Audit Unit, and be responsive to the internal audit observations.

From the data gathered, the assemblies have the statutory financial management teams and a functional budget committee to ensure accountability in the utilization of its resources, and have been making available audited account information to the public through noticed boards and radio discussion as well as publication on the assembly's website. The budget committee is made up of people from different sectors of the assembly including the planner officer, procurement officer, finance officers, budget officers etc. who meet at least every quarter to plan and take decisions on the progress of the budget. There is a procedure which is normally followed before funds are released for every project. A respondent explained that:

R20: "we try to spend what is budgeted for and do not exceed the quotas. However, the budget is always flexible to cater for some contingencies. Before funds are being released for any activity, a request is normally sent which serves as a documentary evidence, this request passes through the hierarchy for approval which is the DCD, to the DCE, then to the DFO (who is in charge of releasing the funds). However, before the funds are released, the DFO corresponds with the DBO (who issues a warrant that the item has been budgeted for and funds can be released for its acquisition or implementation)".

Sometimes audit queries are raised after the external auditing and these are answered within stipulated time. A respondent had this to say:

R21: "we respond to audit queries within the stipulated time with the help of the ARIC. The internal audit unit of the assembly normally does an entire pre audit which is known as system audit before the external audit is done. The IA units review all the

financial reports and other documents and make the necessary corrections if any before the annual audit is done”.

The Fiscal Capacity state of the assembly also requires the efficient and effective collection and management of Internally Generated Funds (IGFs), and preparation of Asset Registers. These must be done with extra care and efficiently for the fiscal capacity indicator to be fulfilled.

From the evidence gathered, these assemblies maximize their IGFs by employing commission based staff for revenue mobilization, who help the DAs and are paid a percentage of the revenue collected.

A respondent said that:

R22: “the DACF is not regular and it’s inadequate to fund the needs of the district. We have therefore sought to other means of fetching additional funds for the district by employing commission based revenue collectors who help in the collection of more taxes for the assembly”

It was also revealed that the cost of the revenue collected should not exceed 30% of the total revenue collected otherwise they would be running at a loss. It was evident from the data that for accountability purposes, all the assemblies have asset registers which are kept and updated whenever new purchases of assets are made. This is consistent with the 2010 FOAT operational manual.

In addition, the procurement procedures of the DAs must be done in accordance with the FOAT operational manual and the PPA of Ghana. The FOAT manual is made up of meetings of tender committees and procurement entities, proper records on procurement processes, quarterly update of procurement plan, and contract management.

The data gathered from the field shows that there are tender committees, who meet at least every quarter to deliberate on procurement and contracts, but in some instances, some purchases are done and contracts awarded without the involvement of the committee. This is a violation of Part 2 (17) of the Public Procurement Act 2003, Act 663. Relevant records are however kept on all procurements made over the period. These are kept in files cabinets which are mostly kept with the procurement officers. There are also backups in software.

The evidence from the data also indicated an effective contract management process in all three cases. A respondent explained:

R23: “with regards to awarding contracts, normally the assembly makes advertisement about the contract, and there is always bidding made by potential contractors after which those bids are sealed by the tender board. Consultants manage these awarded contracts to ensure efficiency and effectiveness. In most instances, the lowest bidder is always awarded the contract without compromising quality. The procurement plan is updated mostly quarterly according to the PPA”.

However, all the three cases admitted that the challenge with the implementation of these contracts is funding. An interviewee exclaimed:

R24: “most often funds are not released on time and therefore are not made available to the contractors on time which extent the completion period. This has created delays in the completion of several projects in the district including the newly constructed market”.

This confirms the findings by Zakaria (2014) that most district assemblies in Ghana find it difficult undertaking important activities pertinent to performance improvement because of funding issues since the DACF is limited and not reliable.

4.4 How FOAT Strengthens Accountability at MMDAs

4.4.1 Legal Accountability

The effectiveness of the administrative activities of the assembly has helped the DAs to be open and transparent to the local citizens (Vertical Accountability) and to central government (Horizontal Accountability). Accountability of local government to citizens and central government is important since they are entrusted with state resources to provide essential services to the ordinary citizens. From the data gathered, the establishment of committees and sub committees to aid in the planning and execution of the DAs functions and to communicate progress to the ordinary citizens has contributed to strengthen accountability. This is also a requirement of the Central Government (CG) to the LGAs in the country.

A respondent admitted that:

R25: “In addition to the existence of these committees, they meet for a specified period of times and have regular minutes to that effect. The planning committee, works, justice and security and all the other committees aside finance and administration are mandated by the LG act 1993, Act 462 Part 1(5) to meet at least three times every year. However, finance and administration committee meets every month to deliberate on issues concerning money because it is a very sensitive area of the assembly. The outcomes are communicated to the citizens mostly through AGM since we represent them”.

The FOAT give scores for these committees in addition to the number of times they meet as well as minutes of those meetings. Since the DAs are aware of this, they try to meet as mandated by the Act to implement and execute the activities of the assembly as outlined by Ministry of Local Government and Rural Development (accountability to central government) and to also deliberate on issues affecting the communities and give feedback to the constituents through the assembly members who are a representation of the people at the assembly (accountability to the local citizens).

4.4.2 Improvement in Financial Reporting System

Enhancement of financial planning in the districts assemblies has improved the financial reporting system as well as transparency and accountability in the LG sector of Ghana, a respondent admitted. Accountability requires that both citizens and CG have accurate and accessible information about LG: about available resources, performance, service levels, budgets, accounts and other financial indicators. Folscher et al. (1999) argue that only when civil society is armed with such information can there be informed public debate on the allocation of limited resources and public acceptance of tradeoffs and accountability. This research work found out that the financial reports of the assemblies are displayed on notice boards of the various assemblies every year and on their websites. In addition, yearly reviews are done by accountants and auditors before these FS are published. These accounts give graphic information of all incomes and revenues received by the DA and how they are being expended. An interviewee explained:

R26: “The accounts of the assembly are always displayed on the notice board in front of the assembly. They account to the people on how they use monies transferred to them from the central government and IGFs as well as other donations received from donor agencies, though their credibility is cautioned. But they try to make the accounts open and transparent to all”.

Another interviewee explained:

R8: “we ensure that our financial statements are prepared in accordance with accounting standards and the FOAT. They are audited by professionals before made public. The FOAT has helped in preparing correct FS since anything contrary to their requirements will reduce our marks in the FOAT assessment.”

This is consistent with the transparency, openness and accountability indicator of the FOAT in ensuring accountability of DAs in Ghana. It requires DAs to abide by Act 462 and the FOAT to make available audited FS to the public annually (FOAT manual, 2013).

The improvement of the financial planning and reporting system of districts assemblies in Ghana is a major advantage of the FOAT. This has helped most assemblies in Ghana increase their IGFs and other funds from donors including the DDF. From the data gathered, it was realized that the FOAT assessment has contributed to effective financial reporting in the assemblies. It helps in effective account preparation and disclosure of accounts information to the public. A respondent explained:

R27: “some of the areas in which the FOAT has contributed to effective performance management is improvement in the financial reporting system of the assembly and well coordination of plans as well as timely submission of those plans. All the aspect of the assessment is good because it targets the core functions of the assemblies which are essential for effective performance management. The results are disclosed to the public to ensure openness and transparency in the assembly”.

In all three cases, it was further realized that the FOAT makes the assemblies work harder to gain higher scores.

R28: “the results of the FOAT assessment are published annually, this puts the assemblies on their toes to work harder and do all that is required of them in order to get higher score. We try to score a higher mark to convince the government and donors that we are working very hard to ensure performance enhancement”.
Revealed by one of the respondents

Another respondent added:

R29: “The FOAT in effect helps in effective financial reporting, planning, financial management and auditing as well as HRM. In addition, donor agencies are interested in the score of the FOAT assessment to know serious and effective DAs to sponsor to better the standard of living of the citizens”.

Since these assemblies are aware of this and want to access funds from these donor agencies and the DDF, they put in their best to improve performances and get higher scores.

Also, with the introduction of the FOAT assessment, plans are well coordinated and submitted on time to enable implementation of those plans; the AAP and MTDP. These plans cut across the key areas of the assembly which led to effective performance management. This finding confirms the study done by Bawole and Ibrahim (2016) that following the introduction of the FOAT, the performance of the MMDAs kept improving over the years since its introduction in 2008.

4.4.3 Existence of Public Relations and Complaints Committee

With regards to accountability, the second indicator which is Transparency, Openness and Accountability is very crucial for effective management of finances and overall performance in the assembly. For its effective application, there must be the establishment and functionality of the Public Relations and Complaints Committee (PRCC), information accessibility to the public, the publication of annual statement of accounts (LGA Section 125), the availability of the external auditor's report, the publication of external auditors report and the submission of monthly FS.

In respect of the PRCC, the responses were mixed in the various assemblies. One of the account officers admitted that there exist a PRCC but it is not properly constituted as required by the LG Act, Act 462 at the time of this research. His response is as follows:

R30: "The rating of the MMDAs yearly to qualify for additional funding support to a very large extent greatly contributes to strengthen the governance structure and accountability of the local governance authority since there are indications that the assembly is committed to obtain a higher score to secure additional funds to address developmental needs. However, the over politicization of the business of the assembly has the potential to undermine the success of the FOAT to achieve this. For example, the assembly has not been properly constituted since the last local elections two years ago due to the partisan stands of members of the assembly. There is no presiding member elected yet and affects the composition of other structures like the Public Relations and Complaints Committee of the Assembly".

There are also PRCC in the other assemblies as required by the Act. The interesting thing this study discovered is that most of the citizenry are not aware that such a committee exists to help them address their complaints. Even other staffs of the assemblies are not aware of such committee. This is partly because there is no integration and coordination in the performance of the district assembly's functions. In one of the assemblies, the environmental officer from one of the study areas said:

R31: "we wish a committee like that existed because we ourselves have a whole lot of complaints that need to be addressed and we don't know how to resolve them. This has led to stagnation in implementing some of our activities that are crucial for the effective management of affairs in the assembly".

However, all the assemblies demonstrated consistent publication of the annual statement of account of the assemblies, thus, the statement of financial position, revenue and expenditure statement, cash flow statement, and notes to the account. These were seen on the notice boards of the assemblies during the data collection. Also, the external auditor's reports as well as the annual budget were also present at the assemblies during our visit. It was also realized that monthly FS are submitted by the 15th of every month to the controller general's department, RCC, audit service and MoLG. Though these have led to transparency in the assemblies and overall improvement in the performances of DAs with the introduction of the tool, its impact is not felt by the ordinary citizen. Another responded exclaimed that:

R32: "though they come to seek for our inputs, most times they do what they like when it comes to decision making because we don't have the capacity to take decisions for the district. They find ways of making the annual accounts look nice to deceive the government that we are satisfied with their services rendered".

This finding is consistent with (Adcroft & Willis, 2005; De Bruijn, 2002) who noted from the narrative reports that in some cases MMDAs prepared document/activities to create a facade

of performance, this support an initial assertion that they spent time producing evidence of performance or compliance rather than actually carrying out their main task. Bevan and Hood (2006) also concede that although they had seen some improvements with the introduction of a performance measurement instrument in the English health system, they could not guarantee that such improvements were “genuine”.

The FOAT has further contributed to accountability to CG by the LGA since it scores for compliance with statutory requirement. The respondent explained that the procurement indicator of the FOAT tool compels the DAs to go through the procedure outlined in the PPA before any purchase is made. This implies that the DAs adhere to these requirements to enable them increase their scores to access the DDF. This has strengthened their compliance with the laws, hence the requirements of the CG.

4.4.4 Public Participation

The FOAT helps to strengthen accountability in DAs through public participation by the involvement of stakeholders, who are a representation of the ordinary citizens in the AAP preparation and implementation.

The planning system indicator of the FOAT scores for the involvement of key stakeholders of the community in the plan preparation and implementation. These key stakeholders are familiar with the needs of the community.

In all three cases, it's realized that the DAs normally engage some of these people to elicit their opinions about the needs of the ordinary citizen and how best to address those needs. This is a form of accountability to the local citizens from the DAs (LG) as elaborated by Devas, (2003).

In addition, this study realized that the DAs have been organizing town hall meetings and fora to engage the ordinary citizens on the projects undertaken and to elicit for their feedback. This is done at least once every year. This goes further to make the activities of the assembly transparent and open to all the stakeholders involved. A respondent explained this when he said:

R33: “every year, we are always called to a town hall meeting at the market center to deliberate on issues concerning projects undertaking in the district where citizens’ participation is encouraged. The assembly displays and informs us on what they are doing, and to get feedbacks and suggestions on how to improve their services since we are the direct beneficiaries of those projects”.

According to Hatry (1980), the increased knowledge about a government's service delivery system can improve the decision making of its elected officials and managers, and can improve their accountability to the public. This therefore makes the town hall meetings an effective way of accounting to the people and will improve the decision making process of the assemblies.

Also, analysis of field data suggests that DAs engage GES in monitoring and evaluation of schools in the district. They serve as liaison officers between the DAs and district education office and the schools. To a large extent the district education office is usually involved in the plan preparation, implementation, monitoring and evaluation through the district director who receives all the reports from the officers. This implies that a cross section of the citizens from different background is involved in the DAs activities. Feedback and progress reports are communicated to the ordinary citizens through these GES staff because the DA is accountable to them.

4.5. Major Challenges of the Tool

This study revealed that there are certain factors that hinder the effective assessment process as well as the intent of the FOAT assessment. These include but not limited to financial challenges and non-availability of logistics to help in the planning and implementation process.

The demerit of the introduction of the FOAT is the fact that it leads to side stepping rules and procedures of the assembly. This is evident when an interviewee said:

R34: “the DAs know what they are required to do, but we mostly have difficulties executing the plans on time because of financial difficulties, this sometimes lead to concocting minutes just to meet legal requirements . In addition, some projects are undertaken in a rush just to get higher scores to qualify for the DDF.”

It was further revealed that the consultants complain of late release of funds to enable them do the assessment. So they do it once a year normally, towards the end of the year when some of the DA staff are transferred and they do not get the right people to answer the questions.

In addition, the time giving to the FOAT consultants for the assessment is limited which makes them unable to cover in detailed all aspect of the DAs activities. A respondent explained that:

R35: “the introduction of the FOAT has indeed been helpful to us over the years. The problem however is that the consultants do not take their time to examine peculiar issues in detailed during the assessment. This makes them overlook certain happenings that are necessary for performance improvement in the district”.

Also, the results showed that the FOAT does not take into consideration the different priorities of the various assemblies. A respondent recounted:

R36: *“The needs of individuals are different at different points in time, but the FOAT has the same conditions and indicators for all the districts across the country. In addition to this, they are very rigid on how their funds should be spent, for example it’s not every year that capacity building is a priority to us. So they do not take into consideration certain context specific issues in the different assemblies.”*

This finding is consistent with that of Akudugu (2013), who found out that the FOAT does not consider certain context specific issues that are peculiar to particular districts at different times. He added that the conditions by the FOAT are the same across all districts. It is therefore necessary that this considered.

4.6 Comparison with other Tools

Comparing the FOAT with other PM tools in Africa, it was realized that stakeholder participation in the tools’ development, governance and corporate ethics are the main issues missing in the tool which are relevant for performance improvement in the public sector. Benny (2009) revealed that stakeholders are necessary for the achievement of organizational goals and their participation is key. This is being done in the self-evaluation tool in Mali and in the performance prism tool as well.

A respondent explained:

R37: *“stakeholder consultation before the development of any performance assessment tool, and thus, the FOAT is very necessary since it motivates them to put in their best to let it work. Once they are involved, they take it as their responsibility to ensure it works and succeeds. This encourages them to work hard and willingly provide any information needed by the consultants during the assessment”*

This confirms the finding by Wood (2006) that people’s involvement in the planning and running of a business is necessary for its success. It is therefore important for them to be involved in the overall planning and implementation activities of the organization. Also, this

finding is consistent with the views of Goetz and Jenkins (2010). According to Goetze and Jenkins (2010), most public sector institutions are mostly not open to citizen participation.

In addition, good corporate ethics is of great importance when it comes to assessing the behavior of human beings. Analysis of the data suggest that, the FOAT does not have an indicator which talks about ethics like the self-evaluation tool and the BSC used in Mali's local government system and the MAT of South Africa.

A respondent said that:

R38: "without ethics in an organization the workers behave the way they want without paying attention to the consequences of the behaviour. This makes corporate ethics very important not only in the public sector but everywhere including the private sector. The private sector mostly succeed because of good corporate ethics and I think the FOAT wouldn't be complete without a measure on ethics"

This finding is consistent with Berenbeim (1987) who stated that corporate ethics is crucial for the success of every business. There is therefore the need for measures to be put in place to ensure that the norms of the business are adhered to and not taken for granted. This, he said, will lead to the overall improvement in performance of the organization.

LG must have effective structures and systems in place to ensure that a coherent two way communication strategy exist that keeps citizens informed of key issues and developments as well as enable citizens to express their concerns (Devas 2009). This is another important issue missing in the FOAT and is found in the MAT of South Africa, this needs attention for effective performance improvement. Community engagement helps the assessors determine whether the impacts of the activities of the DAs are actually felt by the ordinary citizens or not. This is an indicator in the MAT used in the South African LG system which will improve Ghana's LG system when incorporated in the FOAT.

An interviewee explained:

R39: *“the DAs exist because of the citizens and their interest should be taking into consideration in the assembly’s activities. It is therefore important for the FOAT to extent to some community members who are the direct beneficiaries of the districts activities when it actually wants credible results”*

This finding is consistent with findings from the South African performance evaluation report (2012) which posits that community engagements and society involvement in the assessment is necessary and should be assessed at the community level to determine whether the activities/projects of the district assemblies are needed or appreciated by the citizens.

Transparency, openness and accountability, and environmental sanitation management are two key indicators in the FOAT which are not in the MAT and BSC. These areas are important and necessary for performance improvement in the LG sectors of South Africa and Mali.

In the table below is a summary of some similarities and differences that exist in the performance assessment tools.

	FOAT	MAT	BSC
Areas of Assessment	1. Management and Organization 2. Transparency,	1. Planning 2. Human Resources	1. Financial perspective 2. Customer

	<p>Openness and Accountability</p> <p>3. Planning System</p> <p>4. Human Resource Management</p> <p>5. Relationship with sub-district structures</p> <p>6. Financial Management and Auditing</p> <p>7. Fiscal Capacity</p> <p>8. Procurement</p> <p>9. Environmental Sanitation Management</p>	<p>3. Financial</p> <p>4. Service Delivery</p> <p>5. Community Engagement</p> <p>6. Governance</p>	<p>perspective</p> <p>3. Internal business processes</p> <p>4. Learning and growth</p>
Stakeholder Participation	Not included in the development of the	Included in the development of the	Included in the development of the

	tool	tool	tool
Community Engagement	Community members are not engaged to assess their views about the DAs performance as part of the assessment process	Community members are engaged to assess their views about the municipals performance as part of the assessment process	Community members are engaged to assess their views about their performance and how their services can be improved
Corporate Ethics and Governance	Not considered in the development of the tool	Governance incorporated in the assessment process	Corporate ethics incorporated in the assessment process

Table 4.1 Summary of similarities and differences among the performance assessment tools.

4.7 Chapter Summary

This chapter talked about the key issues revealed in the data collection. Analysis of the results from the field is done in this chapter. Themes from the data were retrieved and coding as well as data condensation was done to come out with the findings. The main findings were broken down into five themes which are Administrative Activities and Processes, Financial Planning, Fulfilment of Legal Requirements, Public Participation/Involvement and Human Capacity Building.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

In this final chapter of the research work, the main findings of the study, conclusions as well as recommendations are highlighted. To be able to achieve this, the chapter has been divided into five major sections. The first section presents the summary of key findings of the research. The second section talks about the conclusions drawn from the findings while the third section emphasizes the recommendations for the study. Research limitations and suggestions for future research are also provided in section four and five respectively.

5.2 Summary of Key Findings

This first section presents the key findings from data collected. Consequently, this section presents the key findings with regards to the key themes derived from the field data.

5.2.1 Administrative Activities and Processes

It was established that the various committees of the Assembly meet quarterly. However, the Executive Committee meets minimally 3 times a year, the Audit Implementation Committee meets monthly and the District Security Committee meets quarterly and anytime there are emergencies. Also, all Sub-Committees (Social Services, Finance and Administration, Justice and Security, Works, Development Planning, Women and Children, and Climate Change, Agriculture and Environment) meet 3 times in the year in all three cases due to limited funds.

Regular management team (DCE, DCD, DFO, DBO, DPO, and Head of Administration) meetings are held quarterly. However, regular weekly management meetings are held on every Monday. At these meetings, action points are read and responsible officers report on the actions taken. It was however revealed that sometimes minutes are forged when actual

general meetings are not held just to meet the standards of the FOAT. The data from the field also established that there are disability friendly environment in all three assemblies which helps the disabled to have access to the assembly. These have improved their administrative processes and procedures in the DAs.

The data suggest that the application of the FOAT has contributed to strengthen and effectively manage the administrative activities of the assemblies. It has helped the assembly to convene meetings regularly as required by the FOAT and Part one, Sec. 3 of the local government Act, 1993, Act 462.

The effectiveness of the administrative activities of the assembly has helped the DAs to be open and transparent to the local citizens (Vertical Accountability) and to central government (Horizontal Accountability).

With respect to the usefulness of the FOAT, it was evident that the tool has helped the districts assemblies in Ghana to streamline their activities which has improved the administrative procedures of the assemblies and has helped in infrastructural development.

5.2.2 Financial Planning

The DACF is normally relied on for most of the assemblies' activities though not regular (Zakaria 2014). With the introduction of the FOAT however, the assemblies have sought to ways of improving their IGFs and infrastructural projects such as employing commission based people for tax collection, and incentives given to assembly members who meet revenue targets. These initiatives have enable them acquire high marks in the FOAT assessment. The DAs publish their annual statement of accounts (LGA Section 125) Annual Budget, and external auditor's report on the assembly's notice board for accountability purposes. Pertinent information is shared to the public through radio, stakeholders meetings, the Information

Services Department and Assembly notice board. In the performance of their duties, the assemblies use the following to assess citizens' satisfaction: budget hearing platforms, general assembly meetings, public hearing of DTDP and annual action plan, report from client service unit, zonal council meetings, durbars as well as phone inn programs from radio stations. These are also used to ensure accountability to the local citizens. Enhancement of financial planning in the districts assemblies has improved the financial reporting system as well as transparency and accountability in the local government sector of Ghana It's however important to add that the FOAT does not assess the direct beneficiaries of the activities of the DAs (citizens) through community engagement to see if the DAs are delivering the services they are required to deliver satisfactorily.

5.2.3 Compliance with Statutory/Legal Requirements

These are the statutory regulations governing the LG sector. These include the LG Act, 1993, Act 462, the FAA, FAR, and the Public Procurement Act.

There exist the executive committee, the Audit Report Implementation Committee and the District Security Committee as it's required by the FOAT and Part one, Sec. 3 of the local government Act, 1993, Act 462 in all cases. Aside the existence of these committees, they were minutes to the effect that they meet regularly as required by law and sometimes even exceed if there are urgent issues to be attended to.

With regards to management meetings, it was realized that all the assemblies have regular management meetings as required by the FOAT.

In addition, the disabled are not left out in all three cases with regards to their accessibility to the assembly as required by the FOAT and the disability Act. There exist disability friendly environment which makes it easy for them to have access to the offices of the assembly.

Furthermore, the assemblies have the statutory financial management teams and a functional budget committee to ensure accountability in the utilization of its resources, and have been making available audited account information to the public through noticed boards and radio discussion as well as publication on the assembly's website. The budget committee is made up of people from different sectors of the assembly including the planner officer, procurement officer, finance officers, budget officers etc. who meet at least every quarter to plan and take decisions on the progress of the budget.

The data gathered from the field further shows that there are tender committees, who meet at least every quarter to deliberate on procurement and contracts, but in some instances, some purchases are done and contracts awarded without the involvement of the committee. This is a violation of Part 2 (17) of the Public Procurement Act 2003, Act 663. Relevant records are however kept on all procurements made over the period. These are kept in files cabinets which are mostly kept with the procurement officers. There are also backups in software.

5.2.4 Public Participation/Involvement

The evidence from the field explained that the Transparency, Openness and Accountability indicator has helped the DAs to communicate clearly the financial statements and other important information of the assembly through publication on websites and on notice boards of the assemblies.

The third indicator of the FOAT, which is the Planning system, is also a public participation tool. It comprises the involvement of key stakeholders in plan implementation and monitoring, level of plan implementation, internal monitoring and evaluation of plan implementation, linkage between planning and budgeting, work planning by departments, support to the poor and vulnerable and gender Mainstreaming.

In all three assemblies it was realized that key stakeholders such as the DA staff, chiefs, opinion leaders, contractors and some service providers are normally called upon during general assembly meetings. However, it was further revealed that their involvement in the plan preparation and implementation is low since the DCE and DCC normally want things to be done their way because of promises made to the citizens during their political campaigns.

The DA is the overall planning authority that prepares plans (MTDP and AAP) which are used for budgeting. The District Planning and Coordination Unit (DPCU) is responsible for the preparation of the development plans and is made up of all heads of departments and selected Assembly Member.

Normally, the assembly conduct community needs assessment to identify communities' priorities and develop the Community Action Plans (CAPs), based on which a 4-year Medium Term Development Plan is developed. Annual Action Plans are then extracted from the MTDP and implemented. There is yearly analysis and review of previous plans to know the level of achievement of the plans and what actions to take.

From the data gathered, three main things arose that contributed to public participation at the DAs.

1. There are opportunities from the DAs for the citizens to reach out to them with their complaints through their assembly members and the PRCC.
2. There are avenues for the DAs to give information to the citizens on activities of the assembly and to solicit for their opinion and feedback. These are normally done through community outreaches and information from the traditional leaders of the community as well as other Non-Governmental Organisations during the assembly's AGM.

3. The DAs organise Town hall meetings and forum normally at the market squares

5.2.5 Human Capacity Building

The DAs do not have full complement of staff needed for the effective execution of their mandate. For example, there are no qualified urban roads engineers, qualified transport officers, and inadequate Agriculture Extension Officers (AEO) in all three cases. The assemblies however have taken certain measures to strengthen staff capacity development. These include support for further studies, support to attend short courses and training workshops.

It was further found that most times training programs/workshops are undertaken for the workers at least once annually. An assessment is normally done to determine the training needs of the assemblies before a training program is conducted. Some of the training programs that staff are supported to attend are; report and minutes writing, financial management, revenue mobilization skill, local government protocols such as condition of service, performance management, service delivery standards, and staffing norms.

It was further disclosed that effective service delivery and accountability has improved in the assemblies since the FOAT assessment was introduced. Human resource development and capacity building has also increased since its introduction. It has equipped them with the needed knowledge and skills to be able to undertake their daily activities at the assemblies.

5.3 Major Challenges of the Tool

This study revealed that there are certain factors that hinder the effective assessment process as well as the intent of the FOAT assessment. These include but not limited to financial challenges and non-availability of logistics to help in the planning and implementation process.

The demerit of the introduction of the FOAT is the fact that it leads to side stepping rules and procedures of the assembly.

It was further revealed that the consultants complain of late release of funds to enable them do the assessment. So they do it once a year normally, towards the end of the year when some of the DA staff are transferred and they do not get the right people to answer the questions.

In addition, the time giving to the FOAT consultants for the assessment is limited which makes them unable to cover in detailed all aspect of the DAs activities.

Also, the results showed that the FOAT does not take into consideration the different priorities of the various assemblies.

5.4 Conclusion

The researchers' main objective for undertaking the study was to evaluate the FOAT approach to performance management and its impact on accountability, as well as its effectiveness in LG performance management. In addition, the study sought to delve deep into the usefulness of the FOAT as a performance management tool. It could therefore be concluded that the FOAT is largely applied in the DAs in Ghana and its impact on accountability is enormous because of the findings from the data. However, there are some limitations which include the fact that sometimes minutes of the assembly are forged just to meet the requirements of the FOAT, town hall meetings as well as fora are not regular, community engagements are not done to assess the impact of the activities of the DAs on the citizens, and the fact that some projects of the DAs are completed in a haste at the expense of quality and durability, just to be able to score higher points to earn the DDF. Although the FOAT is greatly applied in the LGA of Ghana, and there are increases in the percentages over the years, there are still several deficiencies in the sector as reported by the PAC and AGs

report because the tool only assesses the presence of its indicators but does not pay much detail/attention to the content of reports of the assemblies, neither does it verify the appropriateness of the content of reports submitted to the FOAT consultants.

5.5 Recommendations

The following are the recommendations given by the study.

5.5.1 Regularisation of the FOAT Assessment

It was revealed that the FOAT assessors (consultants) visit the DAs once a year for the assessment which is normally towards the end of the year, this leads to creative accounting as well as concoction of minutes and other documents before the assessment is done.

Therefore it is recommended that the assessment be done on quarterly basis to urge the DA staff perform their duties on time and make available the actual and true records at the time of the assessment.

Also in order for the consultants to acquire information on what really happens at the DAs, it is recommended that they pay surprise visit to the assemblies for the assessment since this will reduce forgery of information for the FOAT assessment and also pay attention to details on reports submitted to them.

5.5.2 Stakeholder Participation in the Development of the Tool.

The study revealed that the FOAT tool sometimes have some conditions that are not good for the effective performance of the DAs as well as the priorities of the assemblies not taken into consideration in the development of the tool.

The study therefore recommends that there should be effective stakeholder participation in the development of the tool. People with knowledge of local governance and selected

representatives of local authorities in Ghana should be involved in the development of the tool.

5.5.3 Extension of the Assessment to the Ordinary Citizens

The study again revealed that some DAs do not actually organise town hall meetings to solicit opinions of the citizens on projects and other activities being undertaken in the districts. Also, it was revealed that some monies for the poor and vulnerable in the society are being channelled to other projects for the selfish interest of the DCE and DCD.

It is therefore recommended that the FOAT assessment processes should be extended to the beneficiaries of the projects, thus, ordinary citizens in the communities through community engagements instead of concentrating on only the DA staff. Also, stakeholders and representatives of the citizens should be assessed on how the communities are benefiting from the projects of the assemblies and whether their grievances are addressed.

5.6 Contributions of the Study

This section presents the contributions of the study. This study contributes to the literature on the application of the FOAT in selected assemblies in Ghana and how the tool contributes to accountability and overall performance efficiency in the LG sector of Ghana. By analysing the FOAT in the three cases, the study was determined to fill this context gap.

This study will also help in strengthening the FOAT which will help it better assess the performances of LG practically. This will also enhance the tools that impact on accountability of the DAs to the central government as well as the local citizens.

Moreover, the study contributes to policy by emphasising on ways of strengthening performance management in the local government sector of Ghana.

5.7 Limitations of the Study

The research approach adopted for this study is the qualitative case study approach which is criticised for its inability to generalise the outcome or findings of the study. This implies that the findings of this study may not reproduce itself in another place. However, this research work aims at gaining an in-depth knowledge of the FOAT and its impact on accountability in the LG sector so this approach does not intend to generalise the findings and conclusions reached.

Another concern worth noting in any qualitative study is the issue of reliability of data collected. Thus to ensure that the data collected for this study are reliable, the researcher collected data from multiple sources such as interviews, observations of processes and structures as well as a review of documents for additional evidence. Yet, it should be noted that qualitative researchers admit the fact that the interpretation of qualitative data could be influenced by the biases of the researcher.

5.8 Future Research Direction

Drawing from the aforementioned limitations, the following suggestions are made for future directions. There is the need for a quantitative study that would examine the FOAT indicators and provide some measurements of the variables identified in this study. By so doing, the study can extend the context in order to emphasise the credibility of the indicators.

It is also suggested that a similar study can be done in the same sector on the other performance assessment tools being used in the DAs to find out the extent of their application in the districts.

5.9 Chapter Summary

This final chapter provides the summary of the key findings of the study, as well as conclusions and recommendations. The key findings were based on the FOAT indicators and the conceptual framework adapted. In addition, the limitations and suggestions for future research were detailed in this chapter.

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APPENDIX

Interview Guide

Title of Project

Local Government Authority Performance Management Practices; Analysis of the Functional Organisational Assessment Tool.

SOCIO DEMOGRAPHIC CHARACTERISTICS OF RESPONDENT

1. Name of District:
2. Name of Respondent:
3. Age of Respondent:
4. Sex of Respondent:
5. Marital Status
6. Educational Level of Respondent:
7. Position/Occupation of Respondent:
8. Ethnicity of Respondent:
9. Religion of Respondent:

Minimum Conditions

Functional District Planning Coordinating Unit (DPCU)

1. What are the various ways by which the business of the assembly is carried out?
2. Is there a plan that helps the assembly undertake its businesses/activities?

3. Is there any unit in the District Assembly (DA) that ensures the preparation of this DA plans? Name it
4. Mention the importance of the DA Annual Action Plan (AAP)
5. Mention the challenges that DA annual action planning faces.
6. How does the DA usually address the mentioned challenges?
7. How does the DA ensures that the AAP is implemented according to plan?
8. What type of Accounts/Financial statements does the DA usually prepare?
9. Does the Assembly have the qualified personnel who prepare these statements?
10. What is the educational background and level of the person(s) who prepare these statements?
11. How regular is the DA accounts audited?
12. What are some of the common audit findings that the DA needs to rectify?
13. Who ensures that audit findings that require the DA to take corrective measures are done?
14. How does the DA go about with procurement activities?
15. Does the DA have a procurement plan?
16. How many times does this DA hold its general meetings in a year?

Performance Measures

In the execution of its duties the DA work through committees and sub-committees.

1. Mention the Committees of this Assembly and how often the committee meets in a year (probe for executive committee; Audit Report Implementation Committee/District Security Committee)
2. Mention the sub-committees of this Assembly and how often it meets in a year
3. Has the DA put in place measures to ensure that persons with disability can access the offices with ease?
4. What are the measures the DA has put in place to ensure that persons with disability can have easy access to the offices of the Assembly?
5. Does the DA have regular management meetings? How regular are these and what steps are put in place to ensure follow up actions?

Transparency, Openness and Accountability

In order to ensure that the DA core business is focused on service to the public, DAs are required to have Public Relations and Complaints Committees.

6. Is there a Public Relations and Complaints Committee (PRCC) in this Assembly?
7. Do you receive complaints from the public and how often do they come in?
8. What measure has the DA taken to ensure that it is responsive to the concerns/complaints of the public?
9. What are the channels through which the DA shares pertinent information with public?

10. Does the DA publish the following; annual statement of accounts (LGA Section 125); Annual Budget and Accessibility of External Auditor's Report; Submission of Monthly Financial Statement.

Planning System

11. Who are the key stakeholders of the DA and to what extent will you say the DA involves them in its plan implementation and monitoring? Mention the ways by which gender considerations are incorporate into the DA planning process.
12. What % of the Assembly's Annual Action Plan implementation can be described as successful?
13. What measure are put to in place by the DA to ensure the effective monitoring and evaluation of its AAP
14. How is the DA planning process linked to the budgeting process?
15. Describe the DA management information system that enables socio economic activities data building and usage in the Assembly's plan formulation?
16. Are there measures that target the poor and vulnerable within this area of jurisdiction? Mention them if any

Human Resource Management

17. Does the DA have the full complement of staff that it is supposed to have for the effective execution of its mandate? If yes mention all the Key staff. If No what key staff positions are vacant in this Assembly?
18. What measures have been pursued/taken by the DA in strengthening staff development?
19. What are some of the training programmes that the DA is involved in to build the capacity of it's? staff

Relationship with Sub-district Structures

20. How many area/town councils are there in this DA and how many of these are currently functional?
21. Does the DA regularly transfer 50% of ceded revenues collected in sub structures to them?
22. Describe the measures taken by the DA to enable sub district structures perform their statutory functions.

Financial Management and Auditing

23. How does the assembly constitute its budget committee and how often do they meet?
24. How often does your budgeted annual expenditure correspond with the estimated plan?
25. What is the process of disbursing funds for IGF, DACF, HIPC, Health Fund, DDF, GETFund and Donor Funds for specific projects?
26. What procedure does the budget go through before it is approved by the assembly?
27. Do you sometimes receive queries from your external auditors? If yes, how do you deal with those queries? Any procedure involved?
28. What are the functions of the internal audit unit of the assembly and how often do they submit reports to the Presiding Member/ARIC of the Assembly?

Fiscal Capacity

29. What are the main sources of the DA's internally generated funds?
30. To what extent will you say these sources provide the DA with reliable, regular and enough funds for the DA business?
31. Approximately, what is the total amount generated internally from your sources for the past three years?
32. Explain the measures put in place by the DA to improve its IGF.
33. How much does it cost the Assembly to collect its IGF in a year?
34. Do you use part of your IGF for the DA development expenditure? If yes what amount of funds from the IGF is used in DA development expenditure?
35. Does the DA have operation and maintenance (O&M) plan? To what extent does the DA follow its O&M plan?
36. Is there an Asset Register? What goes into the preparation of this Assets register?

Procurement

37. Is the DA procurement committee properly constituted? Who are those who constitute the membership of the procurement committee?
38. Describe the circumstances under which the procurement committee convenes and how it arrives at a decision
39. How are the records of the procurement processes kept?
40. How regularly is the procurement plan updated? Give reasons for your answer
41. Explain how the DA awards and manages awarded contracts

Environmental Sanitation Management

42. What are the main types of waste that are generated within the Assembly's area of jurisdiction?
43. What measures are put in place in the short term by the DA for the effective management of waste and environmental pollution?
44. What are some of the major bottlenecks in finding solutions to the management of the different types of waste and pollutants in the DA?
45. What measures are intended for the long term by the DA for the effective management of waste and environmental pollution?
46. Does the DA have Environmental Sanitation Sub-Sector Strategy and Action Plan (DESSAP)?
47. How does the DA go about gathering information on its environmental facilities and of what use is such information so gathered?
48. What number and type of market facilities exist in the District?

1. Determine the extent to which the application of the FOAT contributes to strengthen accountability of Local Government Authorities (LGAs)

1. Does the PRCC respond to the complaints of the citizen? In what ways?
2. Does the assembly make the annual statement of accounts available to the public? How is that done?
3. How does the physically challenged gain access to the assembly?
4. Does the assembly make performance and service known to the citizens? How?
5. Does the assembly make available resources known to the citizens? How?
6. How is customer/stakeholder satisfaction reflected in the performance of your assembly?

3. Appraise MMDAs' understanding of the usefulness or otherwise of the FOAT as a performance measurement tool for MMDAs in Ghana

1. What would you say are the benefits of using the FOAT as a performance management tool in your district?
2. Is the information provided by the FOAT significantly better to justify the cost of producing it? Briefly explain your answer?
3. Does the FOAT result in better management, decisions and improved outcomes? In what way(s)?
4. Mention the specific areas you think the use of the tool contributes to effective performance of the DAs functions
5. Mention the ways in which you think the application of the FOAT tool does not contribute in any way to effective performance of DAs functions
6. What do you expect from the FOAT and have these expectations been met? In what ways
7. What factors inhibit the implementation of the FOAT?
8. What important lessons have you learned from the implementation of the FOAT?
9. In what ways do you think the tool could be improved?

4. Compare key indicators of the FOAT with other PM tool(s) used in LGAs in Africa

1. Do you think stakeholder participation in the development of the tool is important as it's been done in Mali (Self-evaluation Tool)? Yes/No. Reasons
2. There are other tools like the BSC and the self-evaluation tool used in South Africa and Kenya of which good corporate ethics plays a role, do u think this should be incorporated into the tool? Why?
3. Do you think the FOAT has met international standards in PM like the BSC? Why?
4. What do you think should be added to the FOAT to make it meet international/national standards?
5. Do you think community engagement should be part of the FOAT assessment process as seen in South African LG system? Why?