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Accountability: A Necessity to Pro-Poor Service Delivery in Municipal Councils in Uganda

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Abstract
Purpose: This study examines the role of political accountability in improving pro-poor service delivery amid the growing challenges faced by Local Governments in Uganda.
Research methodology: Using five Focus group discussions, perspectives on accountability are debated as a foundation for improving service delivery.
Results: The findings revealed that accountability in Ugandan municipalities is influenced by performance standards, answerability, and sanctions or rewards.
Conclusions: This study concludes that effective and inclusive accountability involving multi-stakeholder participation, community engagement, and strong institutional commitment is essential for improving pro-poor service delivery in Ugandan Municipalities.
Limitations: The study covers only Uganda and may not easily be generalised to other countries.
Contributions: The study contributes to knowledge so that hands-on accountability holds potential and requires more consideration as a means to assimilate learning-based methods and role-players network to back up the delivery of pro-poor services.
Novelty: The novelty of this study lies in its emphasis on both formal and informal accountability mechanisms as integrated.

Keywords: *Accountability, Diagonal, Horizontal, Pro-poor Service Delivery, Vertical.*

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1. Introduction

The degree to which accountability can influence municipal service delivery in the Less-Developing Countries (LDCs) is drawing much consideration among academics and legislators worldwide. This consideration arises from several concerns. The first concern is that there are indications that trends of service delivery are taking a rapid shift given the simplification of organisational processes and arrangements (Bolgherini, Dallara, & Profeti, 2019), collaborations between public and private sectors (Casady, Eriksson, Levitt, & Scott, 2020), sporadic urbanisation (Bidandi & Williams, 2017), The inference of these considerations is that it is no longer enough for local municipalities to provide adequate and quality services to meet the dynamic urban population. This concern is reflected in (Setiawan & Tricahyono, 2020), who argues that demographic shifts and local government reforms are making it essential for municipalities to adapt their service delivery strategies. The second concern is that some Municipalities in Uganda have failed to provide services with the professionalism and skill necessary. Recent studies, such as (Hout, Wagner, & Demena, 2022), highlight that despite the implementation of accountability initiatives, many municipalities in Uganda still struggle with delivering quality services due to resource constraints and inadequate capacity. Consequently, there is a wider deficit in service delivery in almost every sector ranging from physical infrastructure, including roads and bridges, hospitals, and schools to social infrastructure.

Municipalities in Uganda have to endure endless condemnations for the view that their service delivery approach has little or no significance to the social and economic needs of their residents (Nastar, Isoke, Kulabako, & Silvestri, 2019), which results in the provision of inadequate or low-quality services or both. Indications from previous research reveal that the high frequency of service delivery protests experienced by municipalities is a consequence of the inadequacy and shortage of essential urban services needed by residents, such as water, sanitation, and infrastructure (Mwesigwa & Oladapo, 2021). Evidence supporting this statement demonstrates that out of approximately 35 Municipalities in the country, none had a favourable road network, maybe as a result of their deficiency of necessary funds for providing such services, until the World Bank offered support through the Uganda support for municipal infrastructure (Mwesigwa & Mubangizi, 2018; Mwesigwa & Oladapo, 2021). Likewise, empirical evidence indicates that many local authorities in developing countries struggle with limited financial capacity and under-resourcing, leading to persistent challenges in generating sustainable own-source revenues needed for effective service delivery (Eng, Fikru, & Vichitsarawong, 2022).

According to Kayiwa et al. (2022), several urban residents who access the basic urban services are not pleased with the quality of service. For those who access quality urban services, the services are never adequate regardless of having met all their tax obligations. Similarly, (Mwesigwa & Oladapo, 2021), reveal apprehensions regarding local councillors' ability and or mayor to respond to some residents' petitions concerning the ever-deteriorating quality basic services, for example, roads, street lighting, and basic sanitation. The above study also reveals acute shortages in political interaction between local councillors and or mayors and the residents. This is made worse by lack of regular communication, dearth of accountability, and scarcity in both practical and supervisory abilities. The outcomes of this research corroborated with those of comparative analyses (Nattabi, 2020). The scope of deficiency of political obligation as exposed in this research further maintained the view that many municipalities in Uganda were faced with scarcity of sources of revenue and where such sources existed. The government decided to centralise them through the central agency (Uganda Revenue Authority).

The idea of service delivery is challenging to the conventional municipal governance theory and attracts questions regarding the significance of creating several Municipalities in Uganda. Normally, it is the prospect of municipal residents, including Uganda, to enjoy decent services better than their rural counterparts. As stated by McConville, Kvarnström, Maiteki, and Niwagaba (2019), this prospect is coherent from the view of urban life, which demands that municipal residents be offered decent services such as roads, street lighting, healthcare, education, sanitation, and security. Nonetheless, with the present-day challenge where a dearth of accountability translates into low quality or inadequate service, this view remains a deception for some municipal residents and visitors. Considering accountability in Uganda, as deliberated, this article offers a perspective of enhancing accountability from the view of pro-poor service delivery. While strategies, such as citizen participation, accountability and transparency, have been put forth by academics, such as Musenze and Thomas (2020) as well as various civil society organisations that underscore governance to advance views on municipal service delivery, none appear applicable to the Ugandan circumstances where conditions of governance are different.

In Uganda, available studies such as Birungi and Colbourn (2019) on accountability are limited. Such studies mainly list different general abilities and attributes such as position, influence, and interest electorates demand from the leadership at various levels. However, they fail to discuss key components of accountability and how accountability is related, contributes to, and impacts pro-poor service delivery in a local municipality.

The central focus of this article is the prevalent condition of shortage of accountability among some municipal service providers in Uganda, which is one of the key causal factors to poor service delivery in much of the country and beyond. For example, in China, accountability is very key in every aspect of governance, including rural poverty reduction strategies (Wu & Christensen, 2021). Studies from Steinbach (2019) reveal a shift from monetary accountability to accountability due to its significance to the European Union. From this literature, there are pointers that the challenge of poor service delivery in Uganda is by its nature organisational. Some service providers are not responsible in their quest to make available the necessary services such as road construction and maintenance. This condition is a big test for the significance of local municipalities, many of which are already to attain city status, and therefore, demands immediate consideration. Considering this challenge, this article explores how the accountability of service providers in the local municipality can be enhanced. Consequently, this study's main objective is to suggest a model of municipal service providers in Uganda. In attaining this objective, the following research questions will be answered:

RQ1: What are the techniques of enhancing accountability at a municipal council?

RQ2: What are the dimensions of accountability in Municipalities in Uganda?

RQ3: What value does accountability bring to pro-poor service delivery?

RQ4: What are the implications of accountability for pro-poor service delivery in a municipal council?

Despite the significant body of research on accountability and service delivery in developing countries, there is a notable gap in the literature concerning how accountability specifically impacts pro-poor service delivery in Ugandan municipalities. Existing studies have primarily focused on general aspects of governance and accountability but have not sufficiently explored the practical implications of accountability mechanisms for improving the quality of services that directly affect marginalized populations. This gap presents an opportunity to contribute new insights into the role of political accountability in enhancing municipal service delivery in Uganda, particularly in the context of pro-poor development.

2. Literature Review

The importance of accountability in pro-poor service delivery is significant and has been approached differently by different authors though none has focused on Municipal councils in the Ugandan context.

2.1 The Concept of Accountability

There is a certain degree of confusion over the concept of accountability. It is a term used in a range of contexts with different meanings, and if not clearly defined, accountability can lack operational clarity (Mir, Rezania, & Baker, 2020). For instance, some researchers equate accountability with responsibility, a view that has been critiqued for its narrow scope (Ogentho, Munene, Kamukama, & Ntayi, 2021). Accountability is often defined as answerability or liability, concepts that apply across various contexts (Bryld, Kamau, & Mohamoud, 2020; Eastwood & Lipton, 2011). According to Aleksovska, Schillemans, and Grimmelikhuijsen (2019), accountability refers to an individual's or institution's obligation to justify its actions, accept responsibility for them, and transparently disclose the results. They add that accountability embraces the obligation for funds or other assigned assets. It further refers to guaranteeing that administrators in governmental, private and non-governmental or voluntary sector organisations are liable for their activities and reparations when responsibilities and obligations are not discharged.

2.2 Presentation of Periodic Performance Reports

Performance is defined as employees' contribution to make them attain goals. It is the measure of what an organization has accomplished with respect to the process, results, relevance and success Uganda National Development Program in 1995. To others, performance denotes whether an official executes their duties and responsibilities well. Obtained evidence indicates municipal councils in Uganda do not present quarterly performance reports save for the annual reports since none of the supervisors appears to pursue the reports as routine feedback. According to Su, Lyu, Liu, Chen, and Fan (2019), there is a close link between progressive feedback of a manager and the performance of employees although this is, in part, facilitated by employees pursuing the feedback. In the case of Ugandan Municipalities, it is injurious seeing that certain eventualities call for immediate attention and if the council only considers the annual report, then it becomes too late to address such issues. For example, staff in the department of environmental and sanitation in many municipalities have issues that require immediate but had to wait for the year end to have them reported by the head of sector when it was too late.

2.3 Presentation of Financial Reports

Municipalities in Uganda apply both internal and external audit. The internal audit department conducts quarterly audits to identify issues that may call for instantaneous attention before the external audit is conducted, usually at the end of the year. The external audit is held once a year by the office of the auditor general. The two audits allow a municipal council to examine both quarterly financial reports and annual financial reports of a municipal council. The biggest shortcoming with these presentations is that the financial reports are presented in a financial language which can be understood by less than 20% of the council. This situation is not different from what was revealed in a study by Kassem (2019), who found that arrangements for financial reporting scam are committed and covered by those otherwise responsible in Egypt. As a result, the presentation of financial reports to the municipal council has become a ritual rather than making scrutiny and recommendations based on informed analysis.

2.4 Conduct of Internal and External Audits

Internal auditing is an independent appraisal function established within a municipal council to examine and evaluate its activities as a service to the citizens. The objective of internal auditing is to assist a municipal council in discharging their responsibilities effectively. Internal auditing furnishes them with analyses, appraisals, recommendations, advice and information concerning the activities reviewed. According to Chiarini, Castellani, Rossato, and Cobelli (2021) , to enhance quality performance in an organisation, it is important to audit the key performance indicators and financial indicators and seek means to control ingenuities for improvement from within.

A study by Dardin, Medeiros, do Nascimento, and da Costa (2021) on the perspectives between internal and external auditors reveals that external auditors are more serious, seeing that they do not work within the organisation which makes it very handy to always have them in Ugandan Municipalities. Consequently, the audit objective includes promoting effective control at reasonable cost as well as how the municipal council learns if its internal control systems are appropriately designed and functioning. The key challenges with internal audit are perceived to have little to offer, the internal auditors have a low status. Study by White, Bailey, and Asenova (2020) reveals that boundaries of accountability are unclear due to inadequate audit precautions to guarantee compliance and the participation of internal audit in handling assurance threats that did not conform to expert guidance. These challenges call for the audit staff's reasonable assurance, a supportive attitude from both the political wing and the technical wing, integrity and competence. Otherwise, the external audit (auditor general) attracts more respect from all municipal councils.

2.5 Conducting Staff Performance Appraisals

Staff performance appraisal is one of the key instruments in managing staff performance in a municipal council. A municipal council appraises its employee performance regularly to define certain areas that require improvement where it is considered in terms of outcomes. A related study conducted among health workers in Hamadan, Iran. Majidi, Daneshkohan, Zarei, and Ashktorab (2021) found a significant positive correlation between performance appraisal and job satisfaction. However, there were challenges in terms of futility of assessment statistics for improving performance, the dearth of instant and positive feedback and biased performance assessment. Obtainable evidence indicates that performance appraisal in a municipal council is transparent but not participatory. It does not involve the employee, peers, supervisor and clients except the supervisor and employee. Besides, feedback regarding staff appraisals is not given in time. An appraisal outcome does not lead to any action such as training, transfer, recognition, special awards, or disciplinary proceedings.

3. Research Methodology

This study employs a desk review methodology, which involves gathering and analyzing secondary data from various credible sources, such as academic journal articles, books, government reports, statistical periodicals, and media publications. This approach allows for a comprehensive review of existing literature and empirical evidence on political accountability, particularly within the context of Uganda and other African nations. A key feature of this methodology is the systematic cross-referencing of sources to verify accuracy and strengthen the reliability of the findings, ensuring a multi-perspective view of the topic. The desk review is applied at both the initial and concluding stages of the study, helping to map out the theoretical landscape, identify relevant trends, and guide the analysis. Ultimately, it contributes to the synthesis of findings, drawing from a wide range of sources to inform conclusions and recommendations for future research and practice.

Previous research conducted by Pinto, da Silva, and Sepulcri (2024), emphasized the importance of literature-based analysis in mapping conceptual developments and identifying research gaps (Rana, Ali, Riaz, & Irfan, 2019). Tharu and Shrestha (2019) shows that desk review and systematic literature review methodologies have been widely used to synthesize existing knowledge in public administration, governance, and service delivery research. These studies systematically collected and analyzed academic sources over a defined time frame to identify patterns, gaps, and implications, demonstrating the robustness and reliability of literature-based approaches in addressing research questions about accountability and service delivery.

4. Results and Discussions

4.1 Techniques of Enhancing Accountability in A Municipal Council in Uganda

There are several ways in which a municipality can enhance accountability especially as a step towards effective preparation for an oil city that is slated to commence operation in 2021/22 financial year. These are the setting standards, answerability, and sanction for errant conduct.

4.1.1 Setting Standards

Standards can be set in the form of behaviour expected of every municipal officer Heading a Department (HoD) or sector. The criteria by which they might be judged are key. For example, evidence from a municipal council reveals that every HoD is expected to draw a work plan detailing what activities shall be conducted in a particular period of not more than a month and showing the key outputs and resources to be used. These have been a very convenient means of ensuring accountability in a municipal council. A study by Sibanda, Zindi, and Maramura (2020) in a South African municipality reveals that when successfully executed, the twine measures of control and oversight decrease wastage eliminates moral malfeasance and encourages honesty, transparency, and accountability. Besides, every work plan is accompanied by an activity report at the end of every month indicating whether the planned activities were accomplished, the successes and failures registered and what can be done in the subsequent months to improve service delivery. According to Sibanda et al. (2020), there is a need to seek means of reversing the weak application of in-house inventory controls and strategies, making it puzzling for in-house audit and oversight teams to identify unscrupulous, biased, discriminatory, hostile and cost-ineffective actions in time.

4.1.2 Answerability

A process in which the municipal officials are required to defend their actions, face sceptical questions, and explain themselves during Technical Planning Committee (TPC) meetings from time to time. According to Godwin, Ntayi, and Munene (2021), answerability is strongly associated with public interest and so this applies to both positive feedback and negative criticisms. These have kept several staff on their toes knowing that anytime the TPC sits they will be required to show cause. A municipal council also receives regular funding from government and partners to execute programs and projects outlined in the annual budgets. However, this funding is often inadequate and, in many instances, has been declining, forcing municipal councils in several countries to shift their responsibilities to the private sector as they adopt austerity measures (Stick & Ramos, 2021). As a result, answerability at the department, sector as well as periodic reporting to TPC are key. Finally, there are other mechanisms of answerability involving the public or part of such as municipal barazas, periodic dialogue with the Municipal Development Forum (MDF) and consultations between the technical wing and the municipal council's political wing.

4.1.3 Use of Sanction and/or Reward

When the account can be punished for falling below the standards expected of them and or rewarded for achieving or exceeding those standards. A number of Municipalities have been implementing a defective sanction system, which has not facilitated the council to build a culture of respect for codes and standards because of the intertwined politics. Anecdotal evidence reveals that there are two camps in the council; when a punishment or reward is administered, it causes higher tempers in the whole council and has previously led to resignation of the chief accounting officer (the Town Clerk). A study by Huang, Liu, and Huang (2021) shows rewards lead to psychological empowerment and organisational commitment. Consequently, the punishments often appear to be more random misfortune for the targets rather than legitimate consequences for failing to meet established standards.

Municipalities have both criminal justice sanctions, which follow the pattern of trial before courts of law and can address cases such as corruption, and administrative sanctions, where oversight mechanisms including administrative tribunals and disciplinary committees are used at the municipal level. These sanctions can be administered to individuals who act improperly or, conversely, to those who perform exceptionally.

4.2 Dimensions of Accountability in Municipalities in Uganda

While studies have shown that accountability has both demand and supply sides (Kessy, 2020), it is categorised in three dimensions, namely, horizontal, vertical, and diagonal.

4.2.1 Horizontal Accountability

This form of accountability encompasses official relationships within a municipality itself, whereby one municipal actor has the official power to demand details or enforce punishments on another (Almquist, Grossi, Van Helden, & Reichard, 2013). Its emphasis is on in-house checks and balances within the municipal authority. For example, a municipal executive committee must explain its actions to the municipal council and sometimes take precedence or be sanctioned for abusing procedures. Besides, the Auditor General can call for accountability from a municipal council at the end of every financial year. While this demand can also be classified as legal accountability, it is by its nature horizontal. The Public accounts committee of Parliament can demand accountability as part of horizontal accountability between government institutions. According to Mubangizi (2019) municipalities have an obligation to play a part in multifaceted arrangements of horizontal as well as vertical collaborations in their quest for effective provision of services to the citizens. Such collaborations demonstrate phenomena of both the complex levels and the complex phases. However, a study conducted in Brazil by de Almeida Lopes Fernandes, Teixeira, Fernandes, and Angélico (2020) reveals fragility in horizontal accountability at the subnational level which Ugandan Municipalities may have to contend with.

4.2.2 Vertical Accountability

Vertical accountability involves a situation where citizens and their municipal council play direct roles in holding the powerful to account in the context of performance management systems (Tran & Nguyen, 2020). Elections are the formal channel of vertical accountability, but citizens can also use informal associations to lobby municipalities, demand explanations, and apply pressure through negative publicity (Rohrer, 2020). A municipality can conduct barazas or interactive mass media on radios or close dialogue with MDFs as vertical accountability forms. This is in line with the requirement that all public offices and officers shall be answerable to Uganda's people.

4.2.3 Diagonal Accountability

This form of accountability works in a sphere amid the vertical and horizontal dimensions. It denotes the process of direct citizen commitment with horizontal accountability organisations when provoking better oversight of municipal activities (Almquist et al., 2013). According to Flew and Rynn (2009), citizens can side-step burdensome or negotiated official accountability structures to engage in policy formulation, participate in budget process, and track the municipal outflow. For example, this platform is commonly used by civil society groups such as Transparency International, Citizen coalition Uganda, Anti-corruption coalition Uganda and the Civil society budget advocacy group which track the budget performance and accountability for public funds that have been allotted to diverse government institutions including Municipalities.

Along with citizen accountability, Intergovernmental Relations (IGRs) play an important role in municipal service delivery. In Uganda, municipalities depend on central government oversight, fiscal transfers, and support from the Uganda Association of Urban Councils (UAUCs) to improve accountability and service effectiveness. The Local Governments Act (LGA), as amended, also encourages municipalities to adopt innovative approaches in delivering services while managing public funds in line with national development objectives. Several authors have considered the worth and value of such a structure (Ferreira, 2018).

Maseko and Zaaiman (2018) underlined a series of abilities vital to municipalities to improve service delivery, for example, training staff with skills to implement regulations and authorisations, harmonising land tenure systems and improving negotiation abilities to enhance compromise as well as accountability. An example where a municipal council can provide accountability is environment and sanitation. A study by Mubangizi (2019) targeted improving service delivery through effective monitoring and evaluation in South African rural municipalities. It was noted that through collaboration among the three stakeholders, namely Local Government, civil society, and the private sector, working together would help moderate a condition in a certain community at the same time the idea of certain actors functioning alone would be reduced thus enhancing the quality-of-service delivery as well as improving the degree of accountability. Forums such as the MDF in several other Municipalities in Uganda, can play the much-desired oversight role for the shortage of procedural and fiscal abilities and facilitate accountability in a municipal council.

4.3 Discussion

4.3.1 The Value of Accountability to A Municipal Council in Uganda

Ugandan Municipalities are confronted with multifaceted and varied challenges as a result of high hopes from the numerous stakeholders to deliver on their obligation. To be more effective in services delivery, accountability is a very essential process that can aid programmes and projects to be executed so that the consequence of these courses will have a significant effect on the projected peoples (Mutabwire, 2013). The concept of accountability has been and continues to be emphasised as well as practiced worldwide over the years (Almquist et al., 2013), with the purpose of attaining an effective and sustainable growth, it is key that programmes and projects are well accounted for. Worldwide, there has been an amplified burden on administrations and several stakeholders to be more accountable relative to how their citizens' aspirations and desires are met through the principles of good governance and be more answerable and transparent so as to uphold efficacy. In consequence, there is a shift to better-quality performance, which has obliged the necessity to account for programmes and projects. As a result, performance is becoming one of the key tools to management used to improve the public sector's actions to support in the achievement of a feasible consequence of development ingenuities in the communities (Flew & Rynn, 2009).

Uganda's government has acknowledged the significance of accountability as a necessary programme that could be included in every programme and project write up as an instrument for attaining socio-economic transformation. This resulted into the formation of the Public Accounts Committee (PAC) in Parliament as well as every local or urban government, and the directorate of ethics and integrity in the office of the president, charged with the obligation of guaranteeing that the numerous programmes and policies follow to the doctrine of accountability (Flew & Rynn, 2009). The United Nations Development Programme (UNDP) describes accountability in Uganda as multifaceted due to the devolution of authority, whereby municipalities cannot achieve much without substantial support from the central government. Ogentho et al. (2021) study found that social capital influences citizen behaviour and local government accountability in Sub-Saharan Africa, where weak accountability, limited citizen mobilisation, low political will, and inadequate auditing skills continue to hinder the effective implementation and impact of public programmes in Ugandan municipalities.Galanti and Turri (2021) note that reliance on the fiscal assets and the partisan salience tends to relegate the municipal councillors' will and the technical staff to seek appropriate options to challenges affecting development. Therefore, one can maintain that imagining struggling municipalities to obey every requirement of accountability sensibly is as bad as adding hitherto additional accountabilities. Nonetheless, given any mention to accountability, the policy structure is aware of this view. The structure states that seeing that it is a requirement to lessen the harmonisation of managerial accountability across government and that execution achievements should be linked to present abilities aimed to build capacity over the medium-term. This is relevant to municipalities particularly those that are constrained by several challenges. While local potential need not command an enduring model for accountability, the potential of local municipalities should be included in the operation plans and effective management of any threat.

According to Guevara (2015), municipalities in much of Africa invented modern methods such as Public-Private Partnerships (PPPs) to embrace the private sector in providing municipal services. These stakeholders have connections with one another, which enhances the degree of involvedness favoring dishonesty. Such relationships can be managed, and it is this view that has witnessed growing interface between the service providers and service beneficiaries. A web of stakeholders instead of a direct procedure will require more complex accountability modalities that will restrain opportunities for corruption. Several actions are key in municipal councils, and these can favour the delivery of pro-poor services in a few sub-constituencies in many ways.

The IGRs structure provides a structure for the different spheres of government and every organ of the state to allow coordination in the execution of policies, including accountability to make sure that there is a clear government structure for attaining its objectives. For example, the IGRs within a municipal council serve as an opening for municipality to participate more effectively in providing an oversight role. The LGA provides that municipal IGR should make sure that there is effective direction and configuration of both the long-term and short-term plans and objectives of a municipal council and any issues that can benefit the communities they serve. However, studies such as Favero, Gatto, Deutsch, and Pettenella (2016) reveal that municipal IGRs are not that effective due, in part, to shortage of capacity at the municipal level. One of the most outstanding laws on accountability for municipalities is the Local Governments Act which underscores the details of accountability and the essential aspects that should be considered. Furthermore, the Act proposes that Municipalities establish a process of consistent reporting on accountability to the council, the technical planning committee, standing committees, the MDF and the public through local radio talk shows (Golooba-Mutebi, 2008),.

4.3.1 Implications of Accountability for Pro-Poor Service Delivery in A Municipal Council

This article argues that, although Ugandan municipalities face limited procedures and technical skills in implementing robust accountability mechanisms, collaborative self-organising efforts between municipal councils and stakeholders may serve as an adaptive approach to address complex, non-linear service delivery challenges. First, the ultimate structure should yield info appropriate to a rural municipality while being consistent and appropriate enough to advise and effect procedures for preparation and implementation. Second, a model structure of accountability grounded on the viable livelihood arrangement necessitates complete information that cross-examines all five aspects of the agenda and procedure and other official procedures of municipal governance (Daniell & Kay, 2017) . Third, a municipal council should continue to be an essential participant so that there is navigation from the external with track from the internal seeing that the multifaceted structure is at probabilities with the design of explicit objectives and plans to inform the situation of pro-poor service delivery. Finally, a supreme structure of accountability should have operative instruments for presenting accountability to a diversity of stakeholders, who, characteristically, consist of the elected (politicians), the appointed (technical staff) and the residents (beneficiaries).

Building on these principles, it is critical that municipal accountability frameworks not only integrate formal procedural mechanisms but also foster a culture of transparency, responsiveness, and continuous learning within the governance system. Effective accountability requires that information flows are not merely documented but actively interpreted and utilized by both internal actors, such as municipal staff and council members, and external actors, including citizens, civil society organizations, and independent auditors. The adaptive capacity of municipalities hinges on their ability to anticipate, monitor, and respond to emergent service delivery challenges, particularly in resource-constrained rural contexts where technical expertise and institutional capacity are limited. Collaborative platforms that facilitate participatory decision-making, joint monitoring, and iterative feedback loops can strengthen legitimacy, improve trust, and enhance the alignment of municipal policies with local needs. Moreover, accountability mechanisms should be embedded within broader governance networks, linking municipal operations to regional oversight bodies, financial regulators, and development partners, ensuring that strategic objectives are synchronized across multiple layers of administration. By combining structured procedural safeguards with adaptive, stakeholder-inclusive approaches, municipalities can better manage the inherent uncertainty and complexity of public service delivery, promote pro-poor outcomes, and cultivate an institutional environment where accountability is not merely formalistic but substantively meaningful and socially grounded.

5. Conclusions

5.1 Conclusion

This article examined accountability in a Ugandan municipality for efficient pro-poor service delivery. It shows that accountability remains essential for municipal performance, stakeholder participation, and wealth creation, but current constitutional and regulatory structures are not sufficient. The article highlights that informal, self-organized, and hands-on accountability practices may strengthen service delivery when supported by inclusive procedures, stakeholder collaboration, skill development, and political will.

5.2 Research Limitations

The scope of this study is limited to the context of a single municipality in Uganda, which may limit the generalizability of the findings to other regions or countries. Additionally, the research focused primarily on the legal and institutional frameworks of accountability, without exploring the full spectrum of informal accountability practices that may also play a significant role in service delivery. The study also did not examine the long-term sustainability of non-constitutional arrangements in the context of political and financial constraints faced by local governments.

5.3 Suggestions and Directions for Future Research

Future research should expand the scope to include multiple municipalities across Uganda and other developing nations to gain a more comprehensive understanding of the role of accountability in pro-poor service delivery. Additionally, investigating the impact of informal, non-constitutional accountability mechanisms and how they complement formal structures would provide deeper insights into enhancing service delivery.

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Author Contributions

DM contributed to be responsible for the conceptualization, research methodology, data collection through focus group discussions, and the original draft of the manuscript. IAO contributed to the analysis of findings, writing the review and editing, and provided overall supervision of the study.

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