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**ACCOUNTABILITY STRUCTURES PRACTICES ON QUALITY OF SOCIAL SERVICE DELIVERY IN PUBLIC INSTITUTIONS OF RWANDA**

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**ABSTRACT**

*In public sectors of any complexity, multiple accountability relationships link the organizations providing services, the government and the general public. The purpose of this study was to analyze the influence of accountability structures practices on the quality of social service delivery in Rwanda. Just as lower-level employees within organizations are managerially accountable to their superiors, organizations are accountable to their own higher-ranking bodies. The study adopted a cross-sectional survey research design. The target population of the study was 7000 respondents. Both qualitative and quantitative data was collected through structured questionnaires. The sample size of 379 respondents was determined using the Yamane's formula. The questionnaire was pretested before data collection for validation and reliability. The collected data was coded and analyzed using both quantitative and qualitative methods with the help of descriptive and inferential statistics. The Statistical Package for Social Sciences version 24 was used. Testing of hypotheses was done using analysis of variance. Variance Inflation Factor was used to illustrate the significance of the association between governance practices on the quality of social service delivery by local governments in Rwanda. Analyzed data was presented using tables and percentages. The hypothesis was tested by using multiple linear regressions and determined using p-value. The acceptance/rejection criterion was that, if the p value is less than 0.05, we reject the  $H_A$  but if it is more than 0.05, the  $H_A$  is not rejected. Therefore, the alternate hypothesis is that accountability structures practices have a significant relationship with quality of social service delivery by local governments in Rwanda. Results showed that the p-value was 0.00. This was supported by a calculated t-statistic of 3.616 that is larger than the critical t-statistic of 1.96. The alternative hypothesis was therefore not rejected. The study therefore adopted the alternative hypothesis accountability structures practices have a significant relationship with quality of social service delivery by local governments in Rwanda. The study concluded that there exists a positive significant relationship between accountability structures practices and quality of social service delivery in Rwanda. The results revealed that accountability structures practices is statistically significant in explaining quality of social service delivery in Rwanda. The findings supported the previous researchers' findings that Social accountability practices are actions by civil society and citizens to push officeholders to report on and answer for their actions; this category is the demand side of accountability. Based on the study findings, the study recommended institutional leaders to adopt a culture that allows them to influence other staff into achieving*

organizational goals and objectives and that necessity to transfer leadership capabilities into the strategic assets of institutions. Senior managers were also recommended to set up goals that are clearly defined as well as SMART objectives and ensure that all decisions made during board meetings are aligned to the set goals and the mandate of the institution. The government was also recommended to allow the board to make independent decisions which could be reviewed later

**Keywords:** Quality of social Service delivery, Accountability structures Practices, Public institutions in Rwanda

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## INTRODUCTION

The concept of good governance practice is not new as its origin can be traced right from the beginning of civilisation (Al-Rodhan and Nayef, 2009). Available literature also shows that both eastern and western civilisation recognized and preached the principles of good governance. Religious studies like the Hinduism, Islamism, Christianity, Judaism, Buddhism and others have also been cited as advocates of good governance (Arndt and Oman, 2006).

In the modern world, the advent of good governance practices can be traced right from the Watergate scandal in the United States. Nevertheless, the practice become more popular with the Cadbury Committee Report in the United Kingdom (1992) or the recommendations of the National Association of Corporate Administrators of the US (1995) (Mimicopoulos, 2006). Since then, many occasional international conferences on the desirability of good governance have been organised throughout the world as many countries had little knowledge about the concept and cared even less for its implications.

In African countries, many organisations and companies are now guided by some sort of acts and so as to remain sustainable and deliver services (Chen *et al*, 2009). It is through this that this study intends to unearth the governance practices in Rwanda especially in local government and

establish how the practices influence their quality in social service delivery.

Governance practices that form independent variable of this study have been differently viewed by different scholars and this has been due to the context in which the concept has been used. Nevertheless, Kaufmann *et al*, (2005) define the term as the systems and processes concerned with the overall direction, effectiveness, supervision and accountability of an organisation. Thus, it is the practice in which board or administrators oversee the conduct of the organization's affairs, ensure that an effective team is in place to carry out day to day activities, account for its financial and other resources, and ensure that no issue falls between the cracks in steering the organization toward the fulfilment of its mission" (Khan, 2005).

On the other hand, quality of social service delivery that is taken as dependent variable in this study is conceived as trend or progressive state of services which are funded with public money. Social services can be delivered by the state or on behalf of the state, for example by a voluntary and community organization (VCO) or private sector company (Ohlin 1998). According to McDonald and Zetlin (2004), social service delivery consists of all the formal services and informal support systems in a community of locality which, ideally, function as a supportive network for dependent people enabling them to live their lives to their fullest capacity" (McDonald and Zetlin 2004).

The issue of poor governance in the African public sector has also been well documented in other studies in the field of public management. Considering the fragile nature of governance policies in African public institutions, Timothy and Maitreesh (2005) pointed out that public services delivery in many African countries is riddled with bureaucracy, corruption, selfishness and favoritism that tend to benefit the privileged few at the expense of the impoverished many. And this has the effect of undermining the quality of service offered by these institutions

In Tanzania, public service delivery faces numerous challenges including public money wastage, low revenue collections, low paid and unmotivated public servants, poor accountability, and, generally poor performance on service delivery (Issa, 2010 and Magayane, 2013). On the other hand, the delivery of service by public sector is also not properly tailored to customer needs. Major setbacks to the efficient running of the public organization system include lack of employee motivation, poor accountability and accumulated debts due to unethical and inadequate formulation and implementation of policies governing these organizations (Lubuva, 2008).

### **Statement of the Problem**

Stakeholders today expect more from their leaders. They require them to be more connected and responsive to the issues of diversity and inclusion—not in terms of lip service or feigned action, but with true dedication and sustained commitment. However, as globalization expands, many acclaimed leaders have failed to cultivate inclusive work environments that inspire and empower talent and foster a sense of engagement and belonging among their employees.

Three basic types of governance structure are often (though not unanimously) distinguished: hierarchies, markets, and networks (Thompson et al., 1991). Rhodes (1997) described these as 'archetypes'; Morrell (2006) as 'ideal' types. Publicly-funded services are, however, obtained through quasi-market rather than pure market

governance structures (Le Grand, 1991). Nevertheless, each principal agent link in an accountability chain consists of a specific variant (or combination) of any of these three kinds of governance structure. Considered as alternative mechanisms for achieving public accountability, distinct governance structures thus differ in the extent to which they establish accountability (Deleon, 1998).

Public sector organizations are often embedded in more than one 'accountability chain'. There is no reason, either in theory or empirically, to expect different accountability chains to place the same, or even compatible, demands on a given agent. Implementation studies (Hjern and Porter, 1981; Sabatier and Mazmanian, 1979) imply that the longer the chains of policy implementers, the greater is the scope for implementation deficit because each additional interface has the potential to weaken, deflect or distort the transmission of policy, incentives and information. By similar reasoning, it would be expected that the longer an accountability chain is, the weaker accountability becomes. Each interface or link within the chain provides an opportunity for information to be lost or distorted, with scrutiny and redress obstructed.

Thus, as service delivery in areas of education, health and water have been among the worst performing in Rwanda such as lack of safe drinking Water, Near clean water, proper drinking water source maintenance, Garbage collection and cleaning services this arouses the desire to find out the core reasons behind service downfall in the country in relation to the role of local government officials especially in the areas of decision-making, accountability and strategic planning such that existing policy gaps can be bridged and socio-economic lives of citizens can be improved (RGS, 2010; 2012).

### **LITERATURE REVIEW**

#### **Theoretical Perspective**

This paper discussed the agency upon which the study was anchored.

## Agency Theory

One of the key theories relevant to this study is the Agency Theory. This theory was postulated by Milgrom and Roberts (1992) and it explains how to best organize relationships in which one party determines the work while another party does the work. The theory reflects an approach that involves the application of game theory to the analysis of a particular class of interactions, viz. "situations in which one individual (the agent) acts on behalf of another (the principal) and is supposed to advance the principal's goals (Milgrom and Roberts; 1992).

Kulik (2005) believes that in the relationship in the agency theory, the *principal* hires an *agent* to do the work, or to perform a task the principal is unable or unwilling to do. In giving out an example, Kulik (2005) notes that in corporations, the principals are the shareholders of a company, delegating to the agent *that is to say*, the management of the company, to perform tasks on their behalf.

Kulik (2005) further notes that agency theory assumes both the principal and the agent are motivated by self-interest. This assumption of self-interest dooms agency theory to inevitable inherent conflicts. Thus, if both parties are motivated by self-interest, agents are likely to pursue self-interested objectives that deviate and even conflict with the goals of the principal. Yet, agents are supposed to act in the sole interest of their principals.

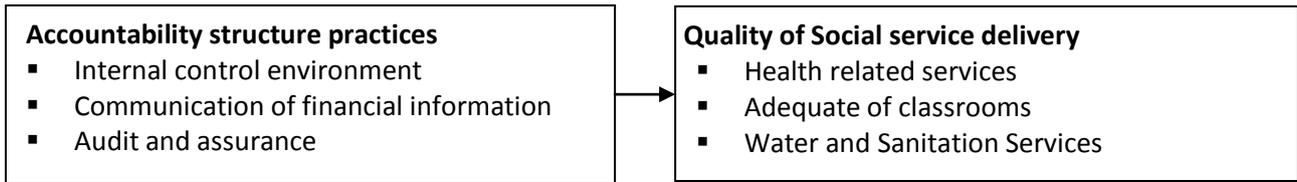
To determine when an agent does (and does not) act in their principal's interest, the standard of "Agency Loss" has become commonly used. Fraser and Waschik (2002) for instance note that that agency loss is the difference between the best possible outcome for the principal and the consequences of the acts of the agent. In stressing his position on the agency loss, Fraser and Waschik (2002) argues that when an agent acts consistently with the principal's interests, agency loss is zero. Thus, their view is that the more an agent's acts

deviate from the principal's interests, the more agency loss increases. When an agent acts entirely in her own self-interest, against the interest of the principal, then agency loss becomes high.

Dees (1992) also states that agency loss is minimized when two particular statements are true. The first is that *the principal and the agent share common interests*. Essentially, this means that both the principal and the agent desire the same outcome. The second is that *the principal is knowledgeable about the consequences of the agent's activities*. In other words, the principal knows whether their agent's actions serve in the principal's best interest. If either of these statements is false, it follows that agency loss is therefore, likely to arise.

Kulik (2005) in his work categorically points out the objectives of agency theory. According to him, agency theory relies on an assumption of self-interested agents who seek to maximize personal economic wealth. Kulik (2005) however notes that the challenge is therefore, to get agents to either set aside their self-interest, or work in a way in which they may maximize their personal wealth while still maximizing the wealth of the principal. The scholar also believed that a standard of agency duty and action is necessary, not because agents are universally selfish, but because the potential for differences between the principal's and the agent's interests exists.

Scholars like Doris (2002) and Heath (1996) however view agency theory as a critical theory. Their discussion focused upon the mischief that can be caused by an overly-literal use of agency theory as a tool for understanding the relations between individuals within a firm. Thus, the use of agency theory as the methodological foundation of a positive theory of the firm tends to produce a highly distorted image of how these organizations function, which can in turn have undesirable effects upon behaviour if naively adopted as an accurate account of reality.



**Independent variables**

**Figure 1: Conceptual Framework**

**Accountability structures practices**

Literature review reveals that existing studies attempts to conceptualize and assess how feedback mechanisms influence accountability in the devolved government systems. However, studies exploring the impacts of social accountability on service delivery are scanty. There is relatively a small body of work and attempts to systematically examine the evidence on the impact of accountability on public service delivery. Additionally, previous studies identify information dissemination, complaint mechanisms, community monitoring and public hearings and social audits as the emerging social accountability practices.

**METHODOLOGY**

The study adopted a qualitative and quantitative survey research design. According to the information from Rwanda Governance Board (2010), there were approximately 500 officials per rural district and 700 officials per urban district. This suggested that from four rural districts the total number of officials were 2000 while those from the urban districts will be 4200, making the total number of district officials 6200 while members of civil society organisations were estimated to 80 per district making the total number of members of CSOs from all the ten districts 800 people from ten districts. In this regard, the total target population was 7000 people. Since the population size was quite large, that is 7000, Yamane’s formula was used to determine the sample size. The formula was proposed for this study because there was need to have the 95% confidence interval be less than 0.06 units wide. The determination of sample size by simplified Yamane’s formula was illustrated as below:

**Dependent variable**

$$n = \frac{N}{1 + Ne^2}$$

Where;

**n** is the sample size,

**N** is the population size (7000)

**e** is the desired level of precision (0.05)

$$n = \frac{7000}{1 + 7000 \times 0.05^2} = 379$$

Thus, using Yamane’s formula, the sample size for this study was 379 respondents and these was proportionally selected from both district officials and members of CSOs. The study employed purposive sampling techniques.

The study used a cross-sectional survey research design. Cross-sectional surveys involve data collection from a population, or a representative subset, at one specific point in time and have an advantage over other research designs that only seek individuals with a specific characteristic, with a sample, often a tiny minority, of the rest of the population (Kothari, 2011).

Primary data was collected using structured questionnaires which had both close ended and open-ended questionnaires. Structured questionnaires refer to questions which are accompanied by a list of all possible alternatives from which the respondents select the answer that best describe their situation (Mugenda & Mugenda, 2009). Structured questions are easier to analyze since they are in the immediate usable form (Orodho, 2008). The questionnaires were self-administered. The researcher informed the respondents that the instruments being administered was for research purpose only and the response from the respondents were kept confidential. The researcher obtained an introductory letter from the University in order to

collect data from the field and then delivered the questionnaires to the respondents with the help of a research assistant using the drop and pick later method.

## RESULTS

The study sought to analyze the influence of accountability structures practices on the quality of social service delivery in Rwanda. Table 1 presents the frequency and percentage distribution of the findings on the independent variable; accountability structures practices.

The results in Table 1 revealed that majority of the respondents who were 81.1% (27.5%+53.6%) agreed that district administrators hold the contract documents or letters and these are in line with stipulated contract guidelines. The statement response had a mean score of 4.05 and a standard deviation of 1.03. This implied that most of the respondents were agreeing to the statement and that the responses were varying but with a low variation. Further, the results indicated that majority of the respondents (84.3%) agreed to the statement that board was responsible for decisions made during the meetings and always choose the right course of action. The statement response had a mean score of 4.27 and a standard deviation of 0.94. This implied that majority of the respondents were agreeing to the statement and that the responses were varying with a low variation. Furthermore, the results revealed that majority of the respondents who were 80% (29.2%+50.8%) agreed that every acquisition made is supported by payment receipt. The responses on this statement had a mean of 4.19 and a standard deviation of 1.03. This implied that the responses on the statement were varying but with a low variation. In addition, the results established that majority of the respondents (72.2%) agreed that all payments were recorded and receipts stamped and signed by the responsible persons. The responses on this statement attracted a mean score of 3.85 and a standard deviation of 1.39. This showed that though most of the respondents were agreeing to the statement, the responses were varying and that

the variation was low. Obiwuru et al (2011) had noted that open communication helps the leadership of an institution to pass across their objectives and expectations in clear manner.

Moreover, the results revealed that majority of the respondents (86.4%) agreed that all payments receipts are stamped and signed by Local Governments administrators acknowledging receipt. The mean of the responses on this statement was 4.31 and the standard deviation was 0.98. This indicated that although majority of the respondents were agreeing to the statement, the responses were varied but with a low variation. The results also revealed that majority of the respondents who were 85.8% agreed that all receipts bear the districts' legal identity e.g., logo. The responses had a mean of 4.26 and a standard deviation of 1.07. This implied that majority of the respondents were agreeing to the statement but the responses were varying with a low variation. Similar findings were realized with Munoz, Acosta & Moreno, (2006) that devolved governance improves the political involvement of the people in public decision making, and to strengthen democracy and spur the country's development efforts.

Further, the results indicated that majority of the respondents (84.3%) agreed to the statement that existence of actual invoice on every purchase. The statement response had a mean score of 4.27 and a standard deviation of 0.94. This implied that majority of the respondents were agreeing to the statement and that the responses were varying with a low variation. Furthermore, the results revealed that majority of the respondents who were 80% (29.2%+50.8%) agreed that all invoices bear legal identity e.g., logo, location etc. The responses on this statement had a mean of 4.19 and a standard deviation of 1.03. This implied that the responses on the statement were varying but with a low variation. In addition, the results established that majority of the respondents (72.2%) agreed that all invoices are dully signed and supported by the Local Government. The responses on this statement attracted a mean score of 3.85

and a standard deviation of 1.39. Moreover, the results revealed that majority of the respondents who were 80% (29.2%+50.8%) agreed that all invoices are dully signed and stamped by the supplier. The responses on this statement had a mean of 4.19 and a standard deviation of 1.03. This implied that the responses on the statement were varying but with a low variation. In addition, the results established that majority of the respondents (72.2%) agreed that there are existences of purchase order for every supply made. The responses on this statement attracted a mean score of 3.85 and a standard deviation of 1.39.

The results in Table 1 revealed that majority of the respondents who were 81.1% (27.5%+53.6%) agreed that purchase orders in this district are dully signed and stamped by Local Government administrators. The statement response had a mean score of 4.05 and a standard deviation of 1.03. This implied that most of the respondents were agreeing to the statement and that the

responses were varying but with a low variation. Further, the results indicated that majority of the respondents (84.3%) agreed to the statement that auditing reports in this district usually match with books of accounts. The statement response had a mean score of 4.27 and a standard deviation of 0.94. This implied that majority of the respondents were agreeing to the statement and that the responses were varying with a low variation. Furthermore, the results revealed that majority of the respondents who were 80% (29.2%+50.8%) agreed that auditing reports in this district usually match with books of accounts. The responses on this statement had a mean of 4.19 and a standard deviation of 1.03. This implied that the responses on the statement were varying but with a low variation. Lastly, the results established that majority of the respondents (72.2%) agreed that cases of misappropriation of funds has not been reported in this district. The responses on this statement attracted a mean score of 3.85 and a standard deviation of 1.39.

**Table 1: Responses to accountability structures practices**

	SD %	D %	N %	A %	SA %	M	Std. Dev.
District administrators hold the contract documents or letters and these are in line with stipulated contract guidelines	0.7%	6.1%	12.2%	27.5%	53.6%	4.2712	.94456
Every acquisition made is supported by payment receipt	2.4%	6.8%	10.8%	29.2%	50.8%	4.1932	1.03343
All payments are recorded and receipts are stamped and signed by the responsible persons	11.9%	8.8%	7.1%	27.1%	45.1%	3.8475	1.38767
All payments receipts are stamped and signed by Local Governments administrators acknowledging receipt	1.0%	9.5%	3.1%	30.8%	55.6%	4.3051	.98378
All receipts bear the districts' legal identity e.g., logo	2.4%	10.5%	1.4%	29.8%	55.9%	4.2644	1.06805
Existence of actual invoice on every purchase	2.4%	3.7%	4.1%	38.0%	51.9%	4.3322	.90246
All invoices bear legal identity e.g., logo, location etc.	2.7%	7.5%	5.1%	29.5%	55.3%	4.4136	.89128
All invoices are dully signed and supported by the Local Government	1.0%	8.5%	3.7%	29.2%	57.6%	4.3390	.96557
All invoices are dully signed and stamped by the supplier.	0.7%	8.5%	3.7%	30.5%	56.6%	4.3390	.94419
There are existences of purchase order	0.7%	8.1%	2.7%	30.5%	58.0%	4.3695	.92715

for every supply made							
Purchase orders in this district are dully signed and stamped by Local Government administrators	0.3%	3.4%	8.1%	32.9%	55.3%	4.3932	.80472
Auditing reports in this district usually match with books of accounts	6.4%	8.1%	3.1%	27.5%	54.9%	4.1627	1.20964
Cases of misappropriation of funds has not been reported in this district	1.0%	9.5%	4.1%	31.5%	53.9%	4.2780	.98838

Key: n= 295, SD= strongly disagree, D=disagree, N=neutral, A=agree, SA=strongly agree, M=mean, Std. Dev. =standard deviation.

## CONCLUSION

The study concluded that there exists a positive significant relationship between accountability structures practices and quality of social service delivery in Rwanda. The results revealed that accountability structures practices is statistically significant in explaining quality of social service delivery in Rwanda. The findings supported the previous researchers' findings that Social accountability practices are actions by civil society and citizens to push officeholders to report on and answer for their actions; this category is the demand side of accountability (Brinkerhoff

&Wetterberg, 2015). The study concluded that social accountability practices have positive and significant influence on quality of social service delivery in Rwanda. However, significant effects on service delivery are there only independently but not jointly. The findings were supported by those of Kjaer (2011) who concluded that where a local authority is genuinely accountable to a local electorate it leads to improved service delivery. The study concluded that accountability is essential to improved quality of social service delivery in Rwanda.

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