Volume 19 Issue 37
Originally issued as D4

Global Journal of Management and Business Research: D
Accounting and Auditing
Volume 19 Issue 4 Version 1.0 Year 2019
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

Social Capital: Mediator of Citizens' Behaviour and Public Accountability in Local Governments of Uganda

By Ogentho Poul Maxwell

Abstract- *Purpose:* To examine the mediating role of social capital in the relationship between citizens' behaviour and public accountability in the local governments of Uganda.

Design/methodology/approach: The paper used a cross-sectional research survey design to study a period accountability of local governments drawing a sample of 600 respondents from 120 local governments of all the four regions of Uganda. The study secured a response rate of 85.2%. The study employed Analysis of Moment Structures (AMOS), a form of Structural Equation Modelling (SEM), to test for mediating effects based on bootstrap.

Findings: Evidence show that public accountability in local governments is a function of citizens' behaviour and social capital. Social capital emerged a partial mediator in the relationship between citizens' behaviour and public accountability.

Keywords: *citizens' behaviour, social capital, local governments, mediating effects, public accountability, Uganda.*

GJMBR-D Classification: *JEL Code: M41*



Strictly as per the compliance and regulations of:

© 2019. Ogentho Poul Maxwell. This is a research/review paper, distributed under the terms of the Creative Commons Attribution-Noncommercial 3.0 Unported License http://creativecommons.org/licenses/by-nc/3.0/), permitting all non-commercial use, distribution, and reproduction in any medium, provided the original work is properly cited.

Social Capital: Mediator of Citizens' Behaviour and Public Accountability in Local Governments of Uganda

Ogentho Poul Maxwell

Abstract- *Purpose:* To examine the mediating role of social capital in the relationship between citizens' behaviour and public accountability in the local governments of Uganda.

Design/methodology/approach: The paper used a cross-sectional research survey design to study a period accountability of local governments drawing a sample of 600 respondents from 120 local governments of all the four regions of Uganda. The study secured a response rate of 85.2%. The study employed Analysis of Moment Structures (AMOS), a form of Structural Equation Modelling (SEM), to test for mediating effects based on bootstrap.

Findings: Evidence show that public accountability in local governments is a function of citizens' behaviour and social capital. Social capital emerged a partial mediator in the relationship between citizens' behaviour and public accountability.

Research limitations/implications: The cross-sectional research design adopted in the study captures only one-time period. Future studies could appropriately use a longitudinal research approach to establish this relationship so as to overcome the limitations associated with single period method.

Practical implications: The study revealed that social capital is important in the relationship between citizens' behaviour and public accountability. This implies that advocates for good public accountability in local governments should encourage citizens to leverage on social capital to generate critical mass in demanding for good public accountability. This will in turn prompt improvements in transparency and accountability for public funds that will translate to improved service delivery to citizens.

Originality/Value: This study draws focus on demand rather than supply in explaining public accountability basing on the behaviours of citizens as the prompter.

Keywords: citizens' behaviour, social capital, local governments, mediating effects, public accountability, Uganda.

I. Introduction

Ugandan citizens feel frustrated that they are not empowered enough to fight lacking public accountability in government (Muhumuza, 2016). The blame is usually on the public officers as if public accountability is not as well a responsibility for citizens. This persistent belief that citizens lack empowerment has crystalized into a strong conviction that translated to their inadequate demand for account ability (Dauti, 2016). This is further exasperated by limited studies to demonstrate that the role of citizens is important in public accountability. Citizens unawareness of their behavioural potential when they embrace social capital to reverse poor public accountability has caused public officials to exploit their laxity to enrich themselves by diverting public resources with impunity (Ntayi et al., 2013, Wynne, 2011). Even with this situation, citizens remain unenthusiastic and do not assertively take up their responsibility to demand accountability (Muhumuza, 2016). This withdrawal has created fertile grounds for the thriving of corruption in Uganda Transparency International Uganda (2018), reflecting as if citizens have a sympathetic attitude towards corruption (Inspector General of Government of Uganda, 2009, Sejjaaka, 2010).

Despite the above, there is no published research in the Ugandan context that approached this challenge centring on the alternative logic that, with social capital facilitating citizens coming together, they can, through behavioural characteristics, influence improvements in public accountability in local governments. The frustration of Ugandan citizens making them feel less empowered is their individual level thinking without visualising the power they would generate if they can manage to come together to jointly pressure for improvements in public accountability. Therefore, deficiency of social capital in the community could be blamed more for the claimed inability.

Citizens are expected to demand accountability and good governance from managers of public resources Coelho and Von Lieres (2010) as lack of it promotes corruption. Klitgaard (1988), observes that corruption equals to monopoly plus discretion minus accountability. This formula indicates that corruption is a result of deficiency in accountability. Therefore, citizens and government must fully participate in public accountability especially now that Uganda's commitment to fight corruption is questioned (Human Rights Watch, 2019).

Amidst all these, Uganda is generally known for having good legal frameworks in areas of accountability (Muhumuza, 2016). However, having impressive legal and institutional framework and trusting them to provide

Author: e-mail: ogenthomaxwell@gmail.com

© 2019 Global Journals

solution to lack of public accountability and control of corruption among public officers is a far-fetched belief (Muhumuza, 2016). More action is required beyond good laws and regulations such as involving citizens to change their attitude and behaviour to utilize social capital so as to influence improvements in public accountability.

Kimboy (2014), reports President Kikwete saying that people who complain are the one who should take action. This fits well with the Uganda citizens who have also resorted to complain rather than taking action despite their constitutional obligation to act. It is a reflection of lack of ownership of public resources, non-assertiveness, and weak participation of citizens in addition to decline in social capital within the community. With this kind of behaviour, citizens simply legitimize elite public officers usurping their powers over ownership of public resources (Briscoe, 2009, Locke and Spender, 2011). Failure of Ugandan citizens to fully enforce their constitutional rights over public resources has left them vulnerable to exploitation by agent public officers.

In addition, vesting all powers and resources of the nation to its citizens, the constitution also designates public officers (elected and appointed) as servants of the people, hence accountable to them(Government of Uganda, 1995). This constitutional analogy depicts a contractual arrangement where the Principal (Citizens), holds powers over the resources (public assets) and appoints and empowers public officers (agents), to manage resources on their behalf. Public officers are thus under obligation to account to the Citizens. This is because citizens have delegated their responsibilities expecting government to fulfil their contractual obligations by managing the entrusted resources effectively and efficiently. Public accountability therefore becomes the deliverable that provides the contractual measure between citizens and government officials charged with the responsibility of complying with laws, regulations and rules. However, overtime, given the control advantage on public resources, public officers have dominated citizens and have resorted to using public resources for non-public interests. This manifestation is evident in the Ugandan situation where weak institutional controls exist on public officers (SEATINI Uganda, 2018, United Nations Development Programme, 2019) and citizens not holding the public officers accountable.

Various theories have been advanced to explain public accountability; however, these theories tended to focus mostly on the behaviour of public officers without bringing up that of citizens to whom they account. The focus tended to be on the supply side of accountability inclined to serve the interests of public officers who supply it rather than citizens (Sejjaaka, 2010, Sobis and de Vries, 2010). The demand side, which reflects the behaviour of citizens, has largely remained lacking especially in Uganda.

The behaviour of citizens can be explained by theories like the citizenship theory that stipulates the importance of the role of citizens in influencing public accountability that serves community interest (Denhardt and Denhardt, 2015, Pocock and Beiner, 1995). And social capital theory that demonstrates the strength citizens have when they come together to pursue their common objectives(Coleman, 1988, Putnam, 1993).The study, therefore, uses the behaviour of citizens to explain public accountability and examines social capital capturing what people can do to boost their potentials (Kibanja and Munene, 2011). This effort can enhance public accountability within their society. Also in explaining public accountability, the important role of social capital has not been demonstrated yet Kibanja and Munene (2011)argued that, where social capital is utilized, opportunism and cost of social services are controlled. This leaves individualism, as a major hindrance to the provision of better public services in Uganda, a reflection of lacking social capital among Ugandan.

The above presentation introduces the argument that to enhance public accountability, citizens may need to prompt it through a change in behaviour, attitude, and embracing social capital. This is grounded on the logic that various citizens may have similar interests bordering on improving service delivery for the benefit of the community. Indeed, all citizens could be served by public officers operating under similar laws, regulations, and financing arrangement. However, arising from the varying behaviour and levels of community social capital, the same public officers may deliver varying public accountability results despite the sameness of the situation. This further presents an argument that public accountability may largely depend on the behaviour of citizens to whose benefit accountability should be made. This appears to follow the line of Mill (1862)'s argument that, *"good governance depends on the qualities of the human beings who compose the society over which governance is exercised."* He seems to acknowledge that the quality of behaviour of citizens affects the quality of governance exercised on them by their governments.

This study is thus, among the few in behavioural accounting in the sub-Saharan Africa depicting Uganda as the setting. It provides empirical evidence in support of the assertion that citizens by their behaviour employing social capital may improve transparency and accountability for public resources. With the focus on local governments, the study seeks to advance the concept that a transformed countryside can eventually transform the whole country (Buturo, 2013).

The paper starts by presenting a brief literature review and theoretical overview of relationships between

© 2019 Global Journals

the key variables: Citizens behaviour, social capital and public accountability. It then proceeds to state the methods applied the findings of the study, discussions and conclusion.

II. Literature Review

a) Citizens' behaviour and public accountability

This relationship introduces a debate that changes in citizens' behaviour influences public accountability. Kluvers and Tippett (2010), observe that an individual's behaviour is shaped by values expected to be derived by the individual as a result of that behaviour. Accordingly, in this study three behavioural characteristics were recognized: ownership of public resources, participation, and assertiveness. These were used as proxy of citizens' behaviour relevant for public accountability. The concept of citizen's ownership emanates from the theory of public ownership of resources which draws from democratic principles that the state holds property in trust for citizens, with elected representatives representing the interests' of citizens' and that owners' interest reflects in their behaviour (Egan, 2009). This line of thinking is similar to that presented by Kaplan (2001), who argued that pressure mounted by citizens through their behaviour tends to be more authoritative than hierarchical pressure within an organisation. Citizens can exercise control over those holding public office (Bovens, 2006, Cunningham, 1972, Mulgan, 2000). This notion is strongly emphasized in the International standard for supreme audit institutions (International Standard of Supreme Audit Institutions [ISSAI], 2011) which reflect general consensus that citizens can hold government accountable where their ability is critical in enforcing accountability (Baimyrzaeva and Kose, 2014). This study specifically argues that citizen behaviour is essential for exercising control over public officers. This concept brings out ownership as a power that can be used to either support or oppose management depending on how it is concentrated then used (Salancik and Pfeffer, 1980).

It can be observed that ownership behaviour links with public accountability, reflecting that the behaviour of one who feels he or she has a stake in something varies tremendously from one who is unconcerned. Although Pocock and Beiner (1995), argue that ownership of state resources does not exist in legal sense, commander theory, as posited by Goldberg (1965), emphasizes that an owner of resources may also be the controller of those resources although ownership and control are separate notions. In addition, ownership of resources may be but not always accompanied by effective economic control of the resources thus the function of controlling or managing resources can be thought of as distinct from the legal or even social ownership of them(Goldberg, 1965).

The second aspect of citizens' behaviour is participation which appears also links to public accountability. Citizens' participation is where individuals take part in decision making in institutions, programmes, and environments that affect them (Wandersman and Florin, 2000). This study adapted the dimensions of participation from the study of Munene, Schwartz, and Kibanja (2005) regarding participation and development relating to escaping from behavioural poverty in Uganda. This description identifies the key aspect of citizens' participation as involvement in decision making, which is people's power to influence things that make participants learn. Pocock and Beiner (1995) proceeded to emphasize that participation makes citizens concerned with purpose of life to join others in making decisions for the benefit of their community. This enhances their sanctioning power over errant public officers. The importance of citizens' participation in public accountability is further emphasized under Article 5 of the United Nations Convention against Corruption (UNCAC) which requires countries to have laws that promote participation of society in public accountability. This helps in the fight against corruption (Inter-Parliamentary Union, 2009). Munene et al. (2005), established that the participation of individuals is central to development thus ignoring participation dimensions substantially contribute to the failure of development initiatives (Uphoff, 2000).Public Expenditure & Financial Accountability (2016), assessment performance emphasises participation, especially in regards to annual budget process in government as indicator of integrated top-down and bottom-up budgeting process involving all parties in an orderly and timely manner.

Adoption of participation as a dimension of citizens' behaviour in this study is further influenced by Romzek and Dubnick (1987) model. This model conceptualizes relationship between participation and organizational accountability both at organizational broadest level as exhibited in multiple forms of behaviour. Newell and Bellour (2002) term citizens' participation, "*voice*" and World Bank (2000) defines participation as "*a process through which stakeholders influence and share control over development initiatives and the decisions and resources that affect them*". The ultimate aim of participation is to increase accountability, transparency, and efficiency of government structures. Public participation also empowers, builds capacity, and increases the effectiveness of the participants in an undertaking (Munene et al., 2005). When people, especially the poor, participate in decision making, they make decisions that better reflect, and most positively affect, their values and priorities (World Bank, 2007). Public participation has been found to heighten commitment to accountability in a cross range of special district governments generally criticized for their

© 2019 Global Journals

apparent poor accountability practices (Romzek & Dubnick, 1987). Munene et al. (2005), advance that the major objective of participation is empowerment, which increases participants control over regulative institutions and resources by initiating actions relevant to their own needs. National Planning Authority- NPA (2010), decried that; *"there is inadequate public participation and involvement in promoting ethical behaviour among Ugandans, as such, there is need to strengthen the demand side of accountability for service delivery"*. This implies promoting public demand for accountability is key element in delivering good governance (NPA, 2010). Research and advocacy experience of civil society organisations over the past fifteen years has demonstrated that transparency by itself is insufficient for improving governance (Seifert et al., 2013). Transparency, along with opportunities for public participation, can maximize positive outcomes (Seifert et al., 2013).

Assertiveness is another behaviour that could links to public accountability. Assertive behaviour enables persons to act in the best interest of others and stand up for themselves without undue anxiety and comfortably express their honest feelings and exercise their own rights without denying the rights of others (Rakos, 1991). This is opposed to aggressive persons who are ruthless and prepared to achieve their goals no matter what happens to others. Schroeder (2004), emphasizes that assertive behaviour is reflected in form of skills for expressing feelings or wants when such expressions risk attracting punishments (Rich and Schroeder, 1976). The assertiveness of the public should stretch to their urge to defend rights against public property even if it poses risks of loss of reinforcement or even punishments (Rich & Schroeder, 1976). This study reinforces the concept that assertiveness is an important behaviour that could make owners demand their rights to ownership. Owners who are not assertive may fail to influence an agent to produce the desired output. Governments often avoid public accountability due to citizens' failure to assert themselves. This study therefore seeks to fill the gap created by absence of research known to link citizens' behaviour to public accountability such as using citizens' behaviour to explain variations in public accountability in the local government set up in Uganda. This relationship is evaluated using hypothesis H_1 which argues that;

Citizens' behaviour and public accountability are positively related.

b) Social capital and public accountability

This relationship presents a debate that a change in social capital level in a community is reflected in the changes in public accountability. Social capital is a concept that describes benefits derived from social relationships for the good of communities (Aldrich, 1999). Putnam (1993), refers to social capital as networks, norms, and trust that facilitate cooperation for mutual benefit. Through people knowing themselves they create network social capital. While through creating cohesion among their communities they generate bonding social capital and through creating social ties that cut across differences such as classes, race, gender, disability, religion they generate bridging social capital. Given that public accountability is for common good, and that social capital brings persons together for the good of communities, the two variables are construed in this study to associate with each other.

Social capital, despite its importance, is the least known of the four main capital types: financial, physical, social, and human. As a result, it is taken for granted and not treated as an essential asset. Variously researchers construed social capital as a misnomer, not applicable, and "chaotic"(Healey, 1999, Healey et al., 2017). However, the stable interest in the concept over the last twenty years has made it clearer. Consequently, it has generated impressive impact on academics, policy and community benefits (Díez, 2013). However, researchers have not applied it to public accountability which creates the gap this paper seeks to articulate. The critical relevance for social capital is that it is a resource for social action (Baker, 1990, Bourdieu, 1986, Burt, 1997, Coleman, 1988). This reasoning makes it appropriate in the demand for transparency and accountability. The emerging challenge, however is that modernisation and urbanisation, which is the order today, tends to break down social bonding among people as it replaces it with competition and individualism Mulwa (2010), thus a threat to social capital building in a community.

The description of social capital as human activities that take place outside monetized markets, within households or in interactions with individuals living in other households according to Díez, (2013) presents it as a basis for trust that could be needed for confirming credibility of public information. This definition is alluded to by Munene et al. (2005), considering social capital as the sharing of a set of cognitions such as beliefs, values, attitudes, expectations, and knowledge by members of a community, which are intentionally sustained through structures like roles, rules, and networks. This could imply that social capital has links to public good such as accountability; a social value needed to sanction non-transparent public officers with the communities coming together. Studies have shown that social capital influences a range of individual behaviour (Seibert, Kraimer, and Laden, 2001) as cited in Munene (2009). In a similar context, this study envisages that social capital could be important to induce positive change in the behaviour of citizens in demand for transparent handling

© 2019 Global Journals

of public resources thus strengthens sanctioning of non-transparent public officers.

This study therefore predicts that the absence or insufficiency of social capital reflected in citizens' lack of trust, social cohesion among them and social ties across different divides such as parties, tribes, classes, religion, could account for lack of accountability in Uganda local governments. The argument of Díez (2013) that having social capital promotes shared beliefs and Munene et al., (2005) similarly contending that it makes individuals work together to achieve common objectives brings the argument into context. Putnam (1993)'s claim that social capital comprises networks and norms that enable participants to effectively act together to pursue shared objectives which this study anticipates could be the case even with public accountabilities. Woolum (2000)'s statement that strong interactions and high levels of social trust and cohesion among citizens constitute the stock of social capital as concurred by Díez, (2013) could be needed to sanction public officers for non-transparency. The time freely spent with others or for others strengthens ties and reinforces the bonds that could be needed to build consensus in demanding for transparency (Díez, 2013). According to Munene (2009), a community with social capital uses most of its physical, financial, and human capital resources for the purpose for which they are intended, implying being accountable. This implies that without social capital, the rest of the capital may not achieve optimal utilization. Similarly, from the sharing of sets of cognitions, citizens exercise their individual rights, and gain more strength in coming together in organised setups such as civil interest groups, political set-ups, and pressure groups required for enforcement of transparency and accountability. Consequently, this study posits that absence of social capital can inhibit consensus building for joint community action required to demand public accountability.

It can also be construed from Nyang'oro (2000) that there could be a linkage between society formations and accountability. When he contends that the more members of a society organise themselves into groups (generation of social capital) to advance their particular interest, the less likely that the state can function in an autonomous and unaccountable manner, implies coming together promotes accountability. It can further be drawn that citizens' action through social capital can counter the impunity of those who govern, termed public agents. However, Díez (2013) posits that it is not easy to operationalize and measure the concept of social capital, especially due to its multi-dimensionality. Nevertheless, this study advances that the level of social capital within citizens, can help to predict the level of public accountability as can be construed from the study findings of Kasozi (2003) and Iga (2001) as cited in (Munene et al., 2005). Their study carried in Uganda, showed that community investments are more successful where there is a higher social capital. It largely attributes the collapse of community projects in Uganda communities to individuals diverting what should have been a community benefit to a personal benefit given the low social capital, that is, least concern for one another in such communities. This study therefore construes that this could largely imply that even the accountability aspect of the investment in such communities is weak. Based on the above logical inference, this paper theorizes that public accountability can also be adversely affected in societies that lack social capital.

Gloppen (2003), state that accountability is concerned with the relationship between one with a right or a legitimate claim and the agent or agencies responsible for fulfilling or respecting the right. This presentation does not bring in the importance of the need for the force to be massive thus down playing the importance of social capital needed to mobilize people into a team. The linking of the actions of the community to form a formidable force of common interest through their interactions is what this study envisages could be used to improve public accountability. According to Ebrahim (2005), accountability is as a system of multi-directional and contingent relations rather than as a collection of independent links as such can be pursued when interested persons come together utilizing social capital. This line of argument was also advanced by Denhardt and Denhardt (2015) who argue that accountability is a complex issue involving balancing external, internal, and normative social controls to serve the common interests of those linked to one another. This brings the need for a vehicle that is necessary in bringing people together termed social capital. Its relates well with the notion articulated by the World Bank (2007)stating that accountability is the obligation of public authorities (governments, elected representatives, corporate, and other governing bodies) to provide public explanation to citizens on how they exercise the delegated responsibilities that they hold in trust on behalf of the public. This brings the relevance of social capital as a linkage for community to generate a critical mass of demand. The above debate, therefore, shows the relevance of social capital as a vehicle to bring people together to demand accountability as the public. This further implies that when people fail to come together, accountability will not serve its purpose hence signifying its linkage to social capital. Bovens (2014) found that public interest is useful in explaining the institutionalized practice of giving accounts that focus on public sector managers mandated to utilize public money, exercise public authority, and manage corporate bodies. Behn (2001), observes that accountability operates on the principle that the more a community is organised, the more they demand accountability for the

© 2019 Global Journals

entrusted resources. This ensures fair operations of organisations in terms of spending funds for intended purposes, which serve the community that make up the organisation with defined common interest rather than individualistic ones.

Scholars such as Bovens (2007) have studied accountability considering it as the relationship between what citizens expect and what government officials are obliged to do. The caution, however, is that as long as information is generated for evaluation purposes, users and producers will attempt to manipulate it to suit their own purpose (Sejjaaka; 2010), except when it is countered by societies who work together, share information and verify its credibility. The accounting process comprises handling several matters of judgement, and this flexibility provides opportunities for manipulation, deceit, and misrepresentation which require people who can leverage from social network to counter deceit in public accountability (Amat, Blake, & Dowds, 1999; James, Demaree, Mulaik, & Ladd, 1992). Financial accounting figures can be transformed from what they actually are to what takes advantage of the existing rules and/or ignores some or all of them (Amat et al., 1999; Griffiths, 1986; Naser, 1993). This further implies that every set of published accounts is based on books that may have been gently cooked or completely roasted; some figures changed to protect the guilty (Amat et al., 1999). Arising from the opportunities for manipulation of accountability, a united pressure of citizens is the one which can make public officers too account properly. Therefore, the gap this paper presents is that the crucial role social capital plays has not been applied in explaining variations in public accountability especially in local a governments of Uganda despite the implied relationship. This relationship is thus discussed using hypothesis H_2 which states that:

Social capital and Public Accountability are positively related

c) Citizens behaviour and social capital

This relationship introduces a debate that certain citizens' behavioural attribute such as ownership of public resources, participation and assertive is critical as it facilitates citizens to know each other, create cohesion and ties in order to work to pursue shared interest jointly beyond their differences such as class, religion, tribe, parties, race, gender or disability. The vehicle that drives citizens into coming together is generally recognised as social capital (Coleman, 1988; Putnam, 1993).Studies has also established that ownership represents source of power that can be used to either support or oppose management depending on how it is concentrated and attracted a critical mass of citizens (Salancik & Pfeffer, 1980: 655). A society that values property more as private possession than public tend to be individualistic and do not take the effort to come together on public good. When individual citizens participate in matters of the community, this can bring together the different communities towards a common interest thereby promoting bridging among them. An assertive community come close to each other in order to jointly galvanize efforts to defend their rights to pursue the common goal. A society that lacks assertiveness is prone to being pulled asunder by simply scare rhetoric.

There has been considerable emphasis by various studies in explaining the success or failure of community collective action arising from presence or absence of bonding, bridging, and networking aspects of social capital (Dahal and Adhikari, 2008). The central thesis of even Putnam (1993) study is that if a region has a well-functioning economic system and a high level of political integration, these are the result of the region's successful accumulation of social capital. Social capital has generated impressive impact on academics, policy and community benefits (Díez, 2013) and it has critical relevance as a resource for social action (Baker, 1990; Bourdieu, 1986; Burt, 1997; Coleman, 1988). Despite these successes, however, none of the studies has linked the impressive achievements of social capital to the behavioural aspects of citizens that constitute the community.

These earlier studies failed to recognize or tends to downplay the behavioural aspect of those people who constitute the communities. The gap which this study therefore seeks to bridge is to undertake research to provide empirical evidence linking citizens' behaviour to social capital. The argument here is that the existence of social capital in certain communities could be attributed to the enabling citizens' behaviour such as ownership, participation and assertiveness. If these behavioural attributes do not exist in a similar community, the social capital level in that community may be lower than the other which has it. It can therefore be construed that communities which lack these behavioural attributes tend to lack social capital in their community as well.

This line of reasoning was derived basing on the social capital theory which emanates from the logic that collective action for social good attracts the willingness of citizens to subordinate personal interest to those of the larger society (Portes; 1998). This is because of the norms, obligations, and information that develop within a network of citizens that allow them to effectively pursue common goals (Coleman, 1988). Socialization is an important resource (a sort of capital) which focuses on human activities that take place outside monetized markets, but within households or in interaction with individuals living in other households. It may also provide the basis for trust in the society (Díez, 2013). The important assumptions under the social capital theory are: Existence of collective social good, willingness of members to subordinate personal interest

© 2019 Global Journals

to those of the larger society, existence of networks, norms, and trust which facilitates action and cooperation for mutual benefit (Portes, 1998); and existence of generalized reciprocity among members. This relationship is articulated using hypothesis H_3 which states that:

Citizens' behaviour and social capital are positively related

d) Social capital mediates relationship between Citizens' behaviour and public accountability

This relationship attracts a debate that the emergence of social capital modifies the relationship between citizens' behaviour and public accountability. When a citizens takes ownership of public resources, participate in public financial management activities and pursue it assertively it is expected that this can cause change in public accountability. However, this is possible when individual citizens come together to create a critical mass of citizens with the same behavioural characteristics demanding the change, thus introducing the critical role of social capital in the relationship. For citizens' power to translate into the force that compels public officers to account, it should be massive and beyond what they can ordinarily dismiss without consequences. This paper posits that this can be achievable when citizens know themselves and manage to put their interest together making it a joint community position on which they network to build consensus. Such common interest could be built on the same belief that the state holds property in trust for citizens with the elected representatives as the custodians of citizens' interest (Egan, 2009b). Citizens interest are taken care off by public officers only when the citizens themselves are united and can come together and articulate their common interest assertively as a group. Kaplan (2001) theorise that pressure mounted by citizens through their behaviour is authoritative than hierarchical pressure within an organisation. This key role is, according to this paper proposition, is played by social capital which provides enabling environment for citizens to link thus generating network social capital, connect across divides generating bridging social capital and creating cohesion creating bonding social capital thereby translating individual interests into community one that facilitates the interaction between citizens' behaviour and public accountability. This interaction is critical in countering agent public officers who get motivated by serving their personal interest rather than those of their Principals except when they are subjected to pressure beyond what they can resist.

Participation is another variable of citizens' behaviour that is argued may influence public accountability when the individual citizens come together and take part in decision making. However, this individual participation only become effective when pursued by massively connected citizen through the leverage of social capital. They can influence matters to their advantage (Pocock and Beiner, 1995) such as enhancing their sanctioning power over public officers who fail to perform. World Bank (2000) study established further that when the poor participate in decision making, by utilizing social capital among them, they make decisions that better reflect their values and priorities as mirrored in transparency and accountability. Romzek and Dubnick (1987)observe that district governments criticized for poor accountability practices had their accountability enhanced through public participation; citizens' mobilization successfully pressurized management to act more accountably (Coelho & Von Lieres, 2010).

Assertiveness of individual citizens is another important variable of citizens' behaviour that can be necessary in demand for public accountability. Effective demand is achieved when citizens have attained consensus and act together in sanctioning public officers who fail to account to expectations. Working together is further achieved when the medium is facilitated by existence of social network for people to know themselves which provides the basis for trust among themselves (Díez ,2013) making then not deny the rights of others (James et al., 1992; Rakos, 1991).

This paper helps to bridge that gap and articulates the essential role of social capital in the interaction between citizens' behaviour and public accountability especially in the context of management of public resources by local governments. The articulation of this relationship has been drawn using hypothesis H_4 which states that;

The relationship between citizens' behaviour and public accountability is mediated by social capital.

III. Methodology

a) Research design

The study took a cross-sectional research survey design given that the focus was on public accountability in local governments in response to citizens' behaviour which is a single time period phenomenon. It used correlation to establish the relationship between the variables. Both qualitative and quantitative analysis was performed in consonance with Gherardi and Turner (1987) as concurred by Kamukama, (2010). The adoption of the dual technique is a multi-method approach that enabled corroboration of findings which enhanced data validity (Trow & McHenry, 1977; Ntayi, 2005).

b) Population and Sample size

Out of the population comprising over 17 million Ugandan adult citizens residing in about 1,500 local governments accounting units, a sample of 600 adult

© 2019 Global Journals

citizens arrived at from 120 Local Government Accounting units in accordance with Hair et al. (2006). This researcher argues that a minimum of five observations per dependent variable is adequate for establishing a multiple regression relationship. Public Accountability was based on the views of adult citizens as the unit of analysis (Toshkov, 2017). The citizens were clustered according to Uganda Bureau of Statistics (2014) into Northern, Eastern, Central and Western regions of the country. They were further grouped according to the various local governments categorized: Rural, Urban, District, Municipal, Town, Division, and Sub-County Councils.

c) Measurement of variables and data collection

Citizens' behaviour was measured in terms of ownership (Egan, 2009; Hernandez, 2012), participation and assertiveness (Munene, Schwartz and Kibanga, 2005). Social capital was measured in terms of networking, bridging and bonding (Munene, 2009). Public accountability was the dependent variable measured in terms of: transparency, Accessibility, credibility, obligation, judgement and sanctioning. The items in the instruments were arranged on a five-point Likert's summated scales.

The items were put in questionnaire form and used for collection of data. Common method bias, also known as "method halo" or "methods effects" were avoided by introducing negative worded statements to provide intellectual speed bumps. The collected data were subjected to cleaning through sorting, editing, coding and then recording. The resultant recorded cleaned data was analysed using statistical package for social scientists (SPSS) version 20. Structural Equation Modelling (SEM) was then used according to Boudreau, Geffen, and Straub (2001) which could reveal bias, if any.

d) Validity and reliability

The validity of instruments was attained through pre-testing in five local governments and subjecting it to Cronbach alpha test (Sekaran, 2000). Both content and construct validity and reliability tests were carried out and found appropriate (Sekaran, 2000). Content Validity was established by subjecting the instrument to a rating of twenty experts which returned acceptable content Validity Index (CVI) measure of 0.7 (Amin, 2005; Nunnally, 1978; Sekaran, 2000). For answering the hypothesis, two sets of statistical analysis techniques were employed; Exploratory Factor Analysis (EFA) and Confirmatory Factor Analysis (CFA) using Structural Equation Modelling (SEM). Analysis of Moment Structures (AMOS) was used for testing the hypotheses for purpose of establishing the model fit of the structural equation.

IV. Results/Findings

a) Sample characteristics

The study obtained 511 usable responses equivalent to 85.2% which is adequate (Field, 2005).The profile of the respondents' shows male at 72.2% which differs from Uganda's population pattern: Female and Male population as 52% and 48% respectively (UBOS, 2014). However this is expected based on involvement in the public matters in Uganda which is male dominated. Citizens between the ages of 18 and 25 years were 15.3%; Between 26 and 49 were 71.1%, while above 50 were 13.7%. People with disability comprise 9% of the total number of the respondents. The average regional population is about 25% (North 20.6%, Eastern 26.3%, central 27.5% and Western 25.6%).

b) Citizens' behaviour and public accountability

Consistent with H_1, Citizens' Behaviour is significantly and positively related to public accountability ($\beta=0.48$; $CR>1.96$; $p<0.001$) as seen in figure 2, Appendix 1, based on SEM analysis. This result is interpreted as when citizens adjust their behaviour to embrace ownership of public property and take initiative to participate in public resources management matters in an assertive manner, the pressures they mount can push public officers to provide public accountability.

c) Social capital and public accountability

Agreeable to H_2, social capital is significantly and positively related to public accountability ($\beta=0.162$; $CR>1.96$; $p<0.001$)as in Figure 2, Appendix 1 based on SEM analysis. This can be interpreted to mean when citizens network, bridge and bond they can come together and pressure public officers to provide public accountability.

d) Citizens' behaviour and social capital

Congruous with H_3, Citizens' Behaviour is significantly and positively related to social capital ($\beta=0.29$; $CR>1.96$; $p<0.001$), refer to table 6, Appendix 1. This relationship can be interpreted as the existence of citizens' behavioural characteristics of ownership of public resources, participation and assertiveness can provide ground for developing common interest upon which citizens can socialise, network, bridge and build bonds.

e) Social capital mediates relationship between Citizens' behaviour and public accountability

In harmony with H_4, where the study hypothesized that social capital would mediate the relationship between citizens' behaviour and public accountability, the results as in table 2, appendix 1 show that social capital partially mediates the relationship between citizens' behaviour and public accountability. Mediation tests revealed that citizens' behaviour directly

© 2019 Global Journals

explains 0.52of the variance in public accountability without social capital (see table 7, appendix1). However, when social capital is introduced, the direct effect of citizens' behaviour on public accountability reduces to 0.475 (refer to table 8, appendix 1) while the indirect effect of citizens behaviour on public accountability emerges taking up 0.047 of the explanation (see table 8, appendix1). The relationship between variables are significant at $P<0.001$ as in Table 8 and 9 Appendix 1. In this case, the values of standardized total effect and standardized direct effect of Social Capital are different and significant (Hair et al; 2006). This relationship can be interpreted as; when citizens have common behaviour of considering themselves as owners of public resources, participate in public resources management and are assertive about it and network, bond and bridge on this common ground, their joint demand can cause public officers to provide better accountability.

V. Discussion

H_1 reflected that *Citizens' behaviour and public accountability* as positively related. This implies that when citizens believe that they own public property and takes the initiative to participate in the process of public resources management assertively, they can pressure public officers to deliver good public accountability. This then translates to improved service delivery for the benefit of citizens. This supports the argument advanced by Kluvers and Tippett (2010) that an individual's behaviour is shaped by values expected to be derived by the individual as a result of that behaviour. Accordingly, when citizens can see that by taking ownership, public resources will be managed in an accountable manner for their benefit; they will behave accordingly to attract the expected outcome. The lesson learnt here is that stronger citizens' behaviour attracts higher public accountability for public resources. This finding challenges the existing perceptions of citizens of powerlessness and that their effort cannot improve public accountability.

H_2 reflected that *Social capital and Public Accountability* as positively related. This can be construed to imply that when citizens connect to each other they can unite and form a network with common objective. Because of this, it is possible to share information that can expose any lack of transparency by public officers. Social capital here provides the vehicle for pressuring public officers to provide good public accountability. The lesson that can be learnt here is that a community with higher social capital performs better in public accountability for projects in their local government community. This finding supports the finding in the study of Seibert, Kraimer, and Laden, (2001) as cited in Munene (2009) that social capital influences a range of individual behaviour in an African community such as Uganda. It implies that in a community where social capital exists, better opportunity is availed for citizens for use their behaviour to influence provision of better public accountability in management of such local government resources. The lesson here is that citizens can leverage on social capital to improve accountability in local governments.

H_3 reflected *Citizens' behaviour and social capital* as positively related. This relationship reflect that when citizens regard public resources as community owned property, participate in matters such budget consultative meetings in assertive manner; this behavioural type presents common ground that they can to coordinate on to build massive force needed to mount pressure on public officers in the management of public resources. This contrasts with such communities where citizens are individualistic and attach greater importance only to privately owned resources without bother to participate in public resource management processes like village forums (Barraza) to receive accountability reports from public officers. Such communities tend to have deficiency in social capital as such lack common public resource objective which provides as a reason to converge and hold discussion. The lesson here is that citizens need to change their behaviour in order to generate social capital.

H_4 reflected the relationship between citizens' behaviour and public accountability is mediated by social capital. This means that for citizens' to influence public account ability through the way they behave, they need to utilise social capital to combine force through coming together massively to push their agenda jointly. Individual actions only tend not make a significant difference. The reason massive citizens force produces change is because while together, victimization of individuals which public officers do becomes difficult. As it is said, it is difficult to break a stick in a bundle. As advanced by Denhardt and Denhardt, (2015), that when the citizens generate social capital they become well placed to resist individualistic victimization, a tool public officers employ frequently to dismantle social capital.

This finding supports the common known fact that when citizens demand public accountability at individually, although this provides the foundation, it lacks the critical force that pressure public officers to provide better accountability for public resources. This study argues that the factors permitting poor public accountability affecting services is the failure of citizens to come together to create a formidable force to push public officers to account. It is common for Ugandans to come together for social events and contribute time and resources yet are lukewarm when it comes to developmental matters.

This study argues that deficiency in social capital provides explanations why despite Uganda having adequate laws to provide enabling legal backing

© 2019 Global Journals

for proper accountability; poor accountability persists. This is because of lacking citizens' force to push to operationalize the laws.

This study provides empirical evidence that citizens require to portray strong behaviour to push public officers to respond by improving accountability. In the reverse way, the finding show that Public Officers respond to weak citizens 'behaviour by returning improper accountability which translates into poor service delivery.

This finding challenges the practice of enforcing accountability based on public officers varying ranks yet based on Agency theory Jensen (1976), are Agents with similar interests. The variation in roles of the public officers based on the principle of segregation of duties does not alter their common interest as agents. This study now demonstrates that enforcement of good accountability should be looked at in terms of difference in the interest of the parties (Agent and Principal) rather than simply segregation of duties.

This finding supports Marston (1923) that management responds to citizens' behaviour depending on whether they perceive it as active or passive. Although it tend to contradict DiMaggio and Powell (1983); Meyer and Rowan (1977)who posit, based on institutional theory, that structures become established as legitimate authoritative guidelines for human action. The strong institutional controls provided in Ugandan set up has not provided the needed check on the agent public officers from achieving their divergent interests. Public officers have successfully circumvented the rules and regulations to pursue their interest of remaining unaccountable for public resources.

The study finding provides empirical affirmation to the spirit of the Constitution of Uganda (1995 as amended) that Citizens have the right and duty to participate and own public resources as citizens because it influences change in public accountability. The study also provides credence to a number of public accountability laws, regulations and institutions which operate on the presumption that citizens can assume responsibility over public resources. Government Accountability Institutions (such as National Audit Organisations) operate on the same presumption that citizens can take up their responsibility and demand accountability for proper management of public resources.

This study provides support to the role of citizens as critical in accountability process. Public officers aware of the power of social capital, have a tendency to interpret the laws so as to make it hard for citizens to harness social capital deliberately. Through networking social capital citizens' access accountability information in the custody of public officers remotely against their interest. In this way, the transparency in accountability tends to improve. A similar citizen's force can be used to sanction public officers who fail to present credible accountability.

Shleifer and Vishny (1994); Boycko, Shleifer, and Vishny (1996) and Chong, Leong, and Woodliff (2007) however caution that Public ownership could be used to pursue political patronage which promote private interests of politicians and bureaucrats unless countered by multitude of citizen using social capital.

VI. Implication of the Study

a) Theoretical implication

The results of this study provide theoretical evidence of the link between the theories of citizens' behaviour and social capital in predicting public accountability. This line of reasoning was not articulated in earlier studies making this finding a contribution, as well, an expansion of application of the theories to explain public Accountability.

b) Managerial implication

The study finding could impact to management of local government in regards to:

- The management of local governments could promote the use of social capital as a cost saving measure. This is because the high cost of citizens' mobilization by local governments through print media, facilitation funds, televisions, etc., could be avoided by engaging citizens through investing in building their community social capital. Using networking social capital information is passed within the network informally through social media, grapevines; rumour mills as one on one, etc. which does not use resources of local governments.
- The management of development partner organisations with interventions to improve accountability in local governments may need to consider scaling up their support to civil society organisations in the area of building social capital among citizens as a tool to fight impunity in public accountability processes. Given commendable results they have already registered, this study finding may enhance them further.
- Management of civil society organisations may need to redevelop sensitization programs to popularize citizens' mind-set shift to recognise social capital as another resource though intangible for improving accountability at local governments. The effort should help eliminate communication barriers among citizen and build their assertiveness and improve their participation in public resource management processes.
- The opinion leaders in the society whom citizens look forward to for guidance should encourage citizens to embrace behavioural change to regain lost hope given the plausible evidence that through their behaviour they can improve public

© 2019 Global Journals

accountability and service delivery in local governments. Citizens should be encouraged to learn to withstand intimidation by authorities who want to take away their social capital resource and makes them impulsively submissive like subjects rather than citizens. This is because they know social capital is the resource that can be used to rally different individuals and they channel their efforts towards pressing them to comply with accountability laws and regulation.

c) *Policy implication*

- A policy with objective to harmonise the implementation the various laws on the freedom of association for citizens could be considered. This could help remove contradictions that permit selective application of laws that ends up frustrating citizens' efforts to utilize social capital to enforce good accountability in the use of public resources. The harmonization should create opportunities for people to connect to each other on common grounds of community developmental.
- Review of policy on citizens' engagement in the public accountability to make it more impactful rather than just participation of presence could be needed. The Public officers should embrace mind-set change and consider citizens as partners in development process given that citizens are now informed of their capability to influence public accountability through behaviour. Public officers need to scale up and accept to improve public accountability to avoid eminent pressure mounting on them from citizens who can converge to fight for transparency and accountability. The selective application of the law which suppresses citizens from standing up for their rights may be overtaken by events based on this study finding.

VII. Conclusion

The study concludes that social capital mediates the relationship between citizens' behaviour and Public Accountability in local governments of Uganda. This means that we can rely on citizens' behaviour to predict public accountability when social capital is embraced by way of networking, bridging and bonding.

By citizens taking ownership of public resources, they can play a critical role in scaling up demand for public accountability. Resources which are not owned tend to be cared for less. This study advocates this as first move for citizens to embrace to cause change needed to improve public accountability. The sense of ownership becomes the driving force for citizens to raise critical questions as they demand update each time public property is acquired or disposed.

Using a participatory approach, citizens can create impactful change to public accountability in local governments. In the process of participation, they can demand to be sensitized on new projects coming up in the local government on which to contribute ideas according to local realities in the community outside the perspective of public officers. Budget discussions meetings with public officers provide important avenue for citizens to create impact and influence public accountability dynamics. It is during the debates at budgeting that public involvement process beginsin accountability. Through assertiveness citizens demonstrate their case as they confidently engage public officers on their aspirations as citizens for their local government.

By harnessing social capital through the use of social media network, citizens can share information real-time and make it difficult for public officers to operate in a non-transparent manner as such improving public accountability in local governments.

VIII. Limitations

This study being cross sectional, it could not enable us explains changes in public accountability overtime. As a result, the study handled only one-time information that may not account for variation in accountability over a long time. Secondly, the study was carried out in a single public accountability community setup of local governments. This makes the results less applicable in other accountability set ups.Lastly, since the study was carried out in Uganda, its application beyond the jurisdiction of Uganda needs to be cautiouslydone.

References Références Referencias

1. ALDRICH, H. 1999. *Organizations evolving*, Sage.
2. BAIMYRZAEVA, M. & KOSE, H. O. 2014. The role of supreme audit institutions in improving citizen participation in governance. *International Public Management Review,* 15.
3. BAKER, W. E. 1990. Market networks and corporate behavior. *American journal of sociology,* 96, 589-625.
4. BEHN, R. D. 2001. *Rethinking democratic accountability*, Brookings Institution Press.
5. BOURDIEU, P. 1986. The forms of capital. Handbook of theory and research for the sociology of education. JG Richardson. *New York, Greenwood,* 241, 19.
6. BOVENS, M. 2006. Analysing and Assessing Public Accountability. A Conceptual Framework. *European Governance Papers (EUROGOV)*.
7. BOVENS, M. 2014. Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism.

© 2019 Global Journals

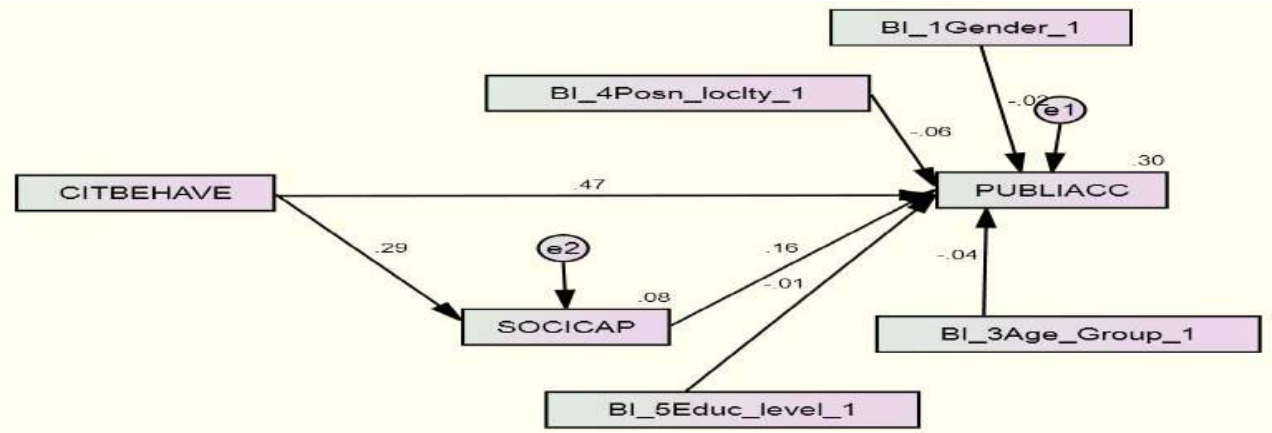
Accountability and European Governance. Routledge.
8. BOYCKO, M., SHLEIFER, A. & VISHNY, R. W. 1996. A theory of privatisation. *The Economic Journal,* 106, 309-319.
9. BRISCOE, B. 2009. *Freedom with accountability for causing congestion in a connectionless internetwork.* University College London.
10. BURT, R. S. 1997. The contingent value of social capital. *Administrative science quarterly*, 339-365.
11. BUTURO, S. 2013. Korea, transformed country side would transform the whole country.
12. CHONG, V. K., LEONG, M. & WOODLIFF, D. Negotiated Budgets: The Impacts of Outcome Accountability and Subordinates Attitudes on Budgetary Slack and Performance. AAA 2008 MAS Meeting Paper, 2007.
13. COELHO, V. & VON LIERES, B. 2010. Mobilizing for democracy: citizen engagement and the politics of public participation. *Mobilizing for Democracy: Citizen Action and the Politics of Public Participation*, 1-19.
14. COLEMAN, J. S. 1988. Social capital in the creation of human capital. *American journal of sociology,* 94**,** S95-S120.
15. CUNNINGHAM, J. V. 1972. Citizen participation in public affairs. *Public Administration Review,* 32, 589-602.
16. DAHAL, G. R. & ADHIKARI, K. P. 2008. Bridging, linking, and bonding social capital in collective action: The case of Kalahan Forest Reserve in the Philippines.
17. DAUTI, M. 2016. Contesting corruption: How the poor demand accountability and responsiveness from government officials. *British Journal of Social Work,* 47, 561-578.
18. DENHARDT, J. V. & DENHARDT, R. B. 2015. *The new public service: Serving, not steering*, Routledge.
19. DÍEZ, T. 2013. The Fab City: Hard and Soft Tools for Smart Citizens' Production of the City. *Accountability Technologies: Tools for Asking Hard Questions, Vienne: Birkhaüser Verlag GmbH*, 92-100.
20. DIMAGGIO, P. J. & POWELL, W. W. 1983. The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American sociological review*, 147-160.
21. EBRAHIM, A. 2005. Accountability myopia: Losing sight of organizational learning. *Nonprofit and voluntary sector quarterly,* 34, 56-87.
22. EGAN, P. J. 2009. Issue Ownership and Representation: A Theory of Legislative Response to Public Opinion. *NYU Typescript*.
23. GLOPPEN, S. 2003. The accountability function of the courts in Tanzania and Zambia. *Democratization,* 10, 112-136.
24. GOLDBERG, L. 1965. An inquiry into the nature of accounting, American Accounting Association Monograph No. 7. *Menasha, WI: George Banta Company*.
25. GOVERNMENT OF UGANDA 1995. Constitution of the Republic of Uganda, 1995.
26. HEALEY, P. 1999. Institutionalist analysis, communicative planning, and shaping places. *Journal of planning education and research,* 19, 111-121.
27. HEALEY, P., CARS, G., MADANIPOUR, A. & DE MAGALHAES, C. 2017. Transforming governance, institutionalist analysis and institutional capacity. *Urban governance, institutional capacity and social milieux.* Routledge.
28. HUMAN RIGHTS WATCH. 2019. *Failures to Prosecute High-Level Corruption in Uganda. Rights Issues From Around The Globe* [Online]. Available: https://www.hrw.org/report/2013/10/21/letting-big-fish-swim/failures-prosecute-high-level-corruption-uganda [Accessed 19 June 2019].
29. INSPECTOR GENERAL OF GOVERNMENT OF UGANDA 2009. First annual report on corruption in Uganda. Kampala: Inspectorate of Government,.
30. JENSEN, M. 1976. Meckling. 1976. *Theory of the Firm: Managerial Behaviour, Agency Costs, and Ownership Structure*, 22.
31. KAPLAN, T. 2001. Women's Rights as Human Rights: Grassroots Women Redefine Citizenship in a Global Context. *Women's Rights and Human Rights.* Springer.
32. KIBANJA, G. & MUNENE, J. C. 2011. Cultural and Gender Dimensions in Business Negotiations. *In:* L., M. & MUSAHARA, H. (eds.) *Setting of New Social Science Research Agendas for Africa in the 21st Century* Addis Ababa: Organisation for Social Science Research in Eastern and Southern Africa.
33. KIMBOY, F. 2014. Govt to streamline hiring of foreigners. *The Citizen*.
34. KLITGAARD, R. 1988. *Controlling corruption*, Univ of California Press.
35. KLUVERS, R. & TIPPETT, J. 2010. Mechanisms of accountability in local government: an exploratory study. *International journal of Business and Management,* 5, 46.
36. LOCKE, R. R. & SPENDER, J. C. 2011. *Confronting managerialism: How the business elite and their schools threw our lives out of balance*, Zed Books Ltd.
37. MEYER, J. W. & ROWAN, B. 1977. Institutionalized organizations: Formal structure as myth and ceremony. *American journal of sociology,* 83, 340-363.
38. MILL, J. S. 1862. *The contest in America*.
39. MUHUMUZA, W. 2016. The politics of anti-corruption reforms and reversals in Uganda's

© 2019 Global Journals

changing political terrain. *Economic and Political Studies,* 4, 62-84.
40. MULGAN, R. 2000. 'Accountability': an ever-expanding concept? *Public administration,* 78, 555-573.
41. MULWA, F. W. 2010. Demystifying Participatory Community Development. Revised ed. Nairobi, Kenya. Paulines Publications Africa.
42. MUNENE, J. C. 2009. *The management of universal primary education in Uganda*, Organisation for Social Science Research in Eastern and Southern Africa.
43. MUNENE, J. C., SCHWARTZ, S. H. & KIBANJA, G. M. 2005. *Escaping from behavioural poverty in Uganda: The role of culture and social capital*, Fountain Pub Ltd.
44. NATIONAL PLANNING AUTHORITY- NPA 2010. National Development Plan 2010/11 – 2014/15. Kampala: NPA.
45. NEWELL, P. & BELLOUR, S. 2002. Mapping accountability: origins, contexts and implications for development.
46. NTAYI, J. M., NGOBOKA, P. & KAKOOZA, C. S. 2013. Moral schemas and corruption in Ugandan public procurement. *Journal of Business Ethics,* 112, 417-436.
47. NYANG'ORO, J. E. 2000. Civil society, structural adjustment and democratization in Kenya. *Economic liberalization, democratization and civil society in the developing world.* Springer.
48. POCOCK, J. G. & BEINER, R. 1995. Theorizing citizenship.
49. PUBLIC EXPENDITURE & FINANCIAL ACCOUNTABILITY 2016. Public Financial Managment Performance Measurement frame work: PEFA asssment field guide. Washington DC.
50. PUTNAM, R. 1993. The prosperous community: social capital and public life. *The american prospect,* 13.
51. RAKOS, R. F. 1991. *Assertive behavior: Theory, research, and training*, Taylor & Frances/Routledge.
52. RICH, A. R. & SCHROEDER, H. E. 1976. Research issues in assertiveness training. *Psychological Bulletin,* 83, 1081.
53. ROMZEK, B. S. & DUBNICK, M. J. 1987. Accountability in the public sector: Lessons from the Challenger tragedy. *Public administration review*, 227-238.
54. SALANCIK, G. R. & PFEFFER, J. 1980. Effects of ownership and performance on executive tenure in US corporations. *Academy of Management journal,* 23, 653-664.
55. SCHROEDER, P. W. 2004. Alliances, 1815–1945: weapons of power and tools of management. *Systems, Stability, and Statecraft: Essays on the International History of Modern Europe.* Springer.
56. SEATINI UGANDA 2018. Assessing Uganda's legal and Institutional Framework in Curbing and Preventing Illicit Financial Flows and Tax Evasion. Kampala.
57. SEIFERT, J., CARLITZ, R. & MONDO, E. 2013. The Open Budget Index (OBI) as a comparative statistical tool. *Journal of Comparative Policy Analysis: Research and Practice,* 15, 87-101.
58. SEJJAAKA, S. 2010. Work values and inductance of accounting information in an emerging market. *Makerere Business Journal,* 10, 54-75.
59. SHLEIFER, A. & VISHNY, R. W. 1994. Politicians and firms. *The Quarterly Journal of Economics,* 109, 995-1025.
60. SOBIS, I. & DE VRIES, M. S. 2010. Restoring professionalism: What can Public Administration learn from Social Psychology.
61. TRANSPARENCY INTERNATIONAL UGANDA. 2018. *Corruption Perceptions Index 2017 Uganda: Global Report* [Online]. Kampala: Transparency International. Available: https://tiuganda.org/corruption-perception-index-2017/ [Accessed 13 June 2018].
62. UNITED NATIONS DEVELOPMENT PROGRAMME 2019. Strengthening Institutional Framework for Service Delivery: What is the project about?
63. UPHOFF, N. 2000. Understanding social capital: learning from the analysis and experience of participation. *Social capital: A multifaceted perspective*, 215-249.
64. WANDERSMAN, A. & FLORIN, P. 2000. Citizen participation and community organizations. *Handbook of community psychology.* Springer.
65. WOOLUM, J. 2000. Social Capital as a Community Resource: Implications for Public Administration. *Unpublished manuscript*.
66. WORLD BANK 2000. *World development report 2000-2001: attacking poverty*, World Bank Group.
67. WORLD BANK 2007. Local government discretion and accountability: A local governance Framework.
68. WYNNE, A. 2011. African public sector financial managers-heroes or villains?–the origins and future prospects for public financial management reform in Sub-Saharan Africa.

© 2019 Global Journals

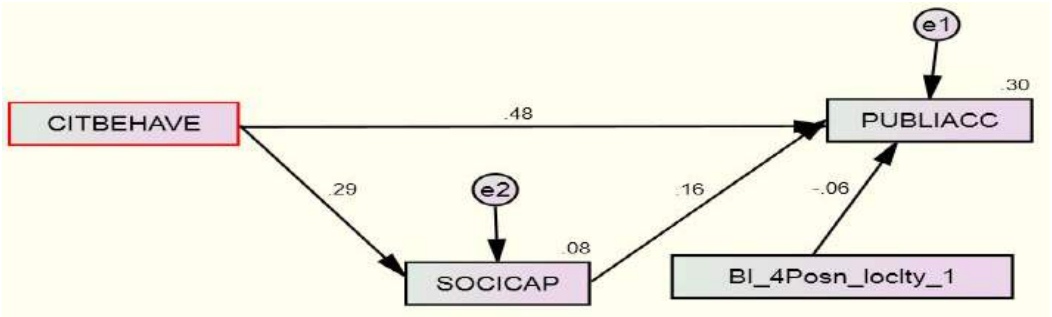
Appendix 1



Source: AMOS output

Figure 1: Initial SEM Results for Citizens Behaviour, Social Capital and Public Accountability

Citbehave is citizens behaviour; Socicap is social capital; Pubiacc is public accountability, BI_4Posn_Locity_1 is position of responsents in the locality, BI_1Gender_1 is gender of participants, BI_3Age_Group_1 is the age group of Participsnts; BI_5Educ_level_1 is the education level of participants.



Source: AMOS output

Figure 2: The second and final model

Final SEM Results for Citizens Behaviour Social Capital and Public Accountability

Citbehave is citizens behaviour; Socicap is social capital; Pubiacc is public accountability while BI_4Posn_Locity_1 is position of responsents in the locality.

Table 1: Model Fit Summary

CMIN

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	8	.950	2	.622	.475
Saturated model	10	.000	0		
Independence model	4	228.151	6	.000	38.025

Table 2: RMR, GFI

Model	RMR	GFI	AGFI	PGFI
Default model	.015	.999	.995	.200
Saturated model	.000	1.000		
Independence model	.112	.814	.691	.489

© 2019 Global Journals

Table 3: Baseline Comparisons

Model	NFI Delta1	RFI rho1	IFI Delta2	TLI rho2	CFI
Default model	.996	.988	1.005	1.014	1.000
Saturated model	1.000		1.000		1.000
Independence model	.000	.000	.000	.000	.000

Table 4: RMSEA

Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	.000	.000	.071	.862
Independence model	.269	.240	.300	.000

Table 5: Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	P	Label
SOCICAP	<---	CITBEHAVE	.220	.032	6.797	***	par_3
PUBLIACC	<---	CITBEHAVE	.493	.040	12.278	***	par_1
PUBLIACC	<---	SOCICAP	.219	.053	4.172	***	par_2
PUBLIACC	<---	BI_4Posn_loclty_1	-.033	.021	-1.627	.104	par_4

Table 6: Standardized Regression Weights: (Group number 1 - Default model)

			Estimate
SOCICAP	<---	CITBEHAVE	.288
PUBLIACC	<---	CITBEHAVE	.475
PUBLIACC	<---	SOCICAP	.162
PUBLIACC	<---	BI_4Posn_loclty_1	-.060

Mediation Using Bootstrap

Table 7: Standardized Total Effects (Group number 1 - Default model)

	CITBEHAVE	SOCICAP
SOCICAP	.288***	.000
PUBLIACC	.522***	.162***

Table 8: Standardized Direct Effects (Group number 1 - Default model)

	CITBEHAVE	SOCICAP
SOCICAP	.288***	.000
PUBLIACC	.475***	.162***

Table 9: Standardized Indirect Effects (Group number 1 - Default model)

	CITBEHAVE	SOCICAP
SOCICAP	.000	.000
PUBLIACC	.047***	.000

© 2019 Global Journals