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**Fiscal Accountability and Agricultural Extension Programme Efficiency in Selected districts of South Western Uganda**

By

Joseph Tindyebwa Joseph

**Abstract**

This study sought to; identify the relationship of demographic characteristics of the respondents in terms of age, gender, education qualification, religion, and experience; to determine the level of public accountability and NAADS programme efficiency ; to determine if there is a significant difference in the extent of agricultural extension service delivery through NAADS program and the levels of public accountability in respect with their profile; and to determine if there is a significant relationship between the levels of public accountability and NAADS programme efficiency in selected districts of south western Uganda. Primary data were collected from 387 farmers and local government extension workers. It was based on qualitative and quantitative approaches, and the ex post factor, descriptive comparative and descriptive correlation designs were employed. Data was analyzed using relative frequencies; means-test, analysis of variance, Pearson's Linear Correlation Coefficient and linear regression. It was therefore concluded that farmers' participation in NAADS programme practices was regardless of age, gender, religion, and experience supported by local governments. Thus, it was recommended that, in the quest for local governments to be efficient in the implementation of NAADS programme, Financial Institutions such as World Bank, NGOs and donor community should intensively support poverty reduction programs while ensuring accountability of public funds and emphasizing value for money through strict transparency of public officials in developing countries specifically Uganda.

**Key words:** Fiscal Accountability, Agricultural Extension Programme Efficiency, South Western Uganda

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### **Back ground to the study**

Financial planning, Fiscal accountability and agricultural extension services in Uganda have not worked satisfactorily due to mismanagement of agricultural program funds. Musisi, Asimwe (2007); Oshabe (2007); Rugambwa, (2003) emphasize that besides failure to account for money, local officials have diverted resources meant for agricultural programs of PAF, PEAP, PMA and NAADS. Factual evidence of mismanagement of NAADS program funds by local governments nationwide have been cited by government official reports such as the Auditor General Report (2006/2007). Magara (2009), reports that during 2009, Kabarole district, a situation that led the President of Uganda to order probes, and suspend the NAADS program in three sub-counties due to mismanagement of resources. Daily Monitor; Okuda; Alaso, (2014) reveal that, corruption and involvement by local officials in the supply of fake agricultural implements affects agricultural service delivery. The suppliers of these services have spent too much on workshop allowances yet farmers needed technical inputs. The President within the last thirteen years has twice suspended NAADS program hence leading to the current policy proposal of 2014 that military army veterans should manage the NAADS program and that the program reforms should aim at agricultural financing through SACCOs to increase supply of agricultural input procurement directly to farmers.

### **Conceptualizing financial planning, Fiscal Accountability and Agricultural extension services**

The basis of fiscal decentralization implementation for service delivery depends on financial resource mobilization for local governments in form of equalization, unconditional grants, and conditional grants (PMA, NAADS funds) that are allocated by the central government. Unconditional grants are locally mobilized to co-fund to NAADS program for effective agricultural services delivery. In order to avoid mismanagement of these funds, the Local Government Act (1997), Financial Rules and Regulations (1998), provide the legal framework strategy identified as the way of strengthening fiscal decentralization policy implementation. This is because it enhances the shifting of resources from the line ministries to the centre of local governments for the improvement of agricultural services delivery (Zirarema, Kasaija 2012). However, Omara (2004) reveals that, although PAF and PMA programs had the principle goal of putting money in the hands of the rural poor to transform agricultural production, increase harvesting, processing and marketing, program funds were inadequately mobilized and mismanaged by local governments. Despite the PMA program being passed on to prioritize agricultural research, agricultural advisory services, agricultural education, improve access to rural financial services, improve market for agricultural inputs, and proper natural resource

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utilization, very little impact was attained in the districts of Ntungamo, Mbarara and Kabale districts of South Western Uganda.

Furthermore, the utilization of NAADS Program funds by district and sub-county local governments in form of devolution via the NAADS Act (June, 2001), de-concentration and delegation of local governments is based on the five components: (1) Advisory and information services to farmers, (2) Technology development and linkage with markets, (3) Quality Assurance- Regulations and Technical auditing, (4) Private sector institutional development, and (5) Program management and monitoring (Semana, 1999, 2008). NAADS program was put in place to increase the efficiency and effectiveness of agricultural extension services. Its objective was to develop a demand driven farmer led agricultural service delivery program targeting the poor subsistence farmers, with emphasis on women, youth and people with disabilities (Omara, 2004). NAADS program development goal is to enhance rural livelihoods by increasing agricultural productivity and profitability in a sustainable manner in pursuit of the national development framework of Poverty Eradication Agenda. It is client-oriented and farmer-led agricultural service delivery system, particularly targeting the economically-active poor and other vulnerable groups with limited physical and financial assets, to obtain active farmers that have skills and knowledge rather than destitute or large-scale farmers through farmers' forums based on profitable enterprises (NAADS Secretariat, 2000). The basis to achieve the above NAADS program objectives and goals has not been fully achieved in various districts of Uganda. Thus, the need to increase agricultural productivity and food security, to reduce poverty, to manage sustainable use of natural resources-soils, water, forests is vital for better agricultural services. The intended program targeted outcome is to increase production capacity that competes with imported agricultural products that can diversify agricultural exports and ensure a balanced pattern of rural development in Uganda (Turyahikayo, 2005).

The intention by the government to boost agriculture services delivery since 2001 by the central government through NAADS program implementation as one of the efforts to reduce poverty and food security has been frustrated (Magara, 2002). Under the fiscal decentralization strategy, subsequently Kabale district has received NAADS program conditional grants of 829,132,000= (Eight hundred twenty nine million, one hundred thirty two thousand) from the central government for agricultural extension services to be allocated and managed by sub-county farmers (Akatwijuka, 2007). Still, the funding has not produced tangible results from user farmers who still lack effective and efficient agricultural services delivery.

The author asserts that, despite financial resource allocation to local governments for effective utilization, very little impact has been attained in the districts of Ntungamo, Mbarara and Kabale districts of South Western Uganda. Nantaba, Muyomba *et.al* (2010), reveal that, the state of agricultural production in Ntungamo and Mbarara was worrying in that farmers accused the sub-county chiefs and agricultural extension staff of diverting the money meant to facilitate agricultural activities. They further state that the NAADS program implementation is

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experiencing challenges such as inadequate funding, mismanagement of public funds and corruption. The Auditor General (2010) reports cases of corruption in the agricultural sector that were unearthed in Ntungamo during 2008/2009 when over 40 million shillings meant for NAADS funds were reported missing. Based on that report it was further established that this money was not accounted for by the district NAADS coordinator, a factor that hindered the expected results for effective and efficient agricultural services delivery.

Continuous alarming situation of corruption and mismanagement of NAADS program funds by local government's accounting officers and extension workers was reported in Bukinda sub county, Kabale district (Auditor General, 2008). Musinguzi (2008) further reports of ineffective utilization and management of resources allocated by central government due to diversion of agricultural funds of 50 million shillings (fifty million shillings) that led to suspension of NAADS program by the NAADS secretariat specifically. The external auditors never traced any single receipts or financial documents to reflect the expenditures for the NAADS money remitted to the sub-county. The above situation propelled only the researcher to carry out an investigation that endeavored to explore factors that compromise effective fiscal decentralization implementation and examine whether fiscal decentralization has any impact on agricultural services delivery in some districts of Uganda.

International Food Policy Research (2008) particularly asserts that agriculture is the main source of livelihood, and access to agricultural information is generally costly. While agriculture has remained centrally part of African economy providing 30-50% of Growth Domestic Product (GDP) in most countries it is the major source of livelihoods for 70-80% of population's food supplies and revenues from export of cash crops Taulrain (2003).

According to Kamiljon (2009) there are other underlying challenges that hinder effective and efficient delivery of agricultural extension services which includes; lack of community incentives to access and use agricultural extension services, loss of private innovation in agricultural production, corruption and misuse of funds allocated for NAADS program implementation.

Anderson 2007 observes that the degree of local governments' efficiency, institutional and economic development determines the scope and types of agricultural extension services provided and financed. Though the study of local governments' efficiency in general has received a lot of attention from academicians and media reports (Magara, 2008), while several highlight the level of inefficiencies in fiscal decentralization, accountability, and value for money remains vital if local governments are to be efficient in the utilization of both conditional and unconditional grants. This predicament has inspired the need for this study on the factors considered and effect of local governments on agricultural extension services delivery in selected districts of Western Uganda that includes; Mbarara, Ntungamo, Kabale.

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### **Financial planning and Agricultural extension program Efficiency**

Several scholars such as (World Bank, 2002) believed that there is a great promise in decentralization, but only it is tailed to reach the poor and voiceless, receives adequate support as well as sufficient autonomy from the center, and if institutionalized mechanisms of wide and regular participation are in place. FAO (1999) suggests that decentralization must go to the grassroots, as social capital works best in small groups. Once communities and local governments are given the power and resources to choose and implement agricultural projects, the very act of wrestling with problems builds capacity that supplements training of farmers which has a significant relationship between the level of public accountability and the degree of NAADS programme efficiency. While Heiman (2002) in contrast indicated that citizen participation in local fiscal processes, programme design and implementation logically extends to upstream issues around policy priorities and resource allocations which in turn focused attention on the budget process. Donor agencies concerned with fiscal policy and public expenditure management increasingly recognized the potential of citizen engagement for increasing accountability and effectiveness. Hence in order for local governments to achieve efficiency in NAADS program implementation, research must focus on the role of accounting officers, extension staff and farmers' participation; farmers need to be involved in planning, implementation and evaluating the allocation and utilization of agricultural extension fund.

Local governments required expertise and technical advice to farmers in the relevant fields at both sub-county and district level for effective and efficient utilization of public funds (conditional and un conditional grants (MAAIF, 2010). The Navarro (1998) suggests that elected politicians at the central or federal and provincial (state) parliaments play a key role in determining the role and mandate of local governments, and guidelines on the allocation and utilization of scarce resources efficiently. Related to the above (Okid, Guloba et. al. , 2006) reveals that, the ruling party of Uganda has initiated the current system of decentralization as part of a broader strategy to restore state credibility and deepen democracy. The decentralization system emanated from the creation of local councils as instruments for political and economic empowerment through programs aims at improving service delivery and accountability.

### **Agricultural Extension Service Delivery**

Agricultural extension services delivery has in the past considered traditional extension approach to bring about greater productivity and expansion of agriculture, despite costly government interventions. Semana (1998) revealed that extension should be a form of charity, rural people should participate in every effort intended to improve their way of life, encourage them to appreciate and reorganize rural life as honorable, and train the rural people on how to make decisions on the use of their resources through their own efforts. Now, agricultural extension services delivery through NAADS program implementation is to provide farmers with a wide range of advice, information, and knowledge which consists of technical know-how to use improved technologies, methods and approaches to improve quantity, quality, and value of their agricultural produce; and know-how related to record keeping, business management of their

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farmer enterprises, and marketing their produce. Empirical evidence has shown that agricultural advisory services therefore are intended to provide farmers with information technologies and education on how to cope with challenges associated with commercialization of farming and ability to have sustained food security (MAAIF-NAADS Implementation Guidelines, 2010).

Benin, Nkoya et. al. (2007) elaborate that NAADS and the non-NAADS sub-counties appears having substantial positive impacts on availability and quality of advisory services provided to farmers, promotion and adoption of new crop and livestock enterprises as well as improving adoption and use of modern agricultural production technologies is paramount. The revelation was made that NAADS program appears to have promoted greater use of post-harvest technologies and commercially-oriented agriculture. Despite positive effects of NAADS on adoption of improved production technologies and practices some sub-counties still reflects low levers of adoption of the technologies even in NAADS sub-counties, as well as other factors affecting productivity. Namara (2004) suggests that the cause for poor agricultural extension service delivery in the agricultural sector was as a result of farmers' reluctance to join farmer groups, whereas there should be a strong relationship between service provision and farmer groups. Mugenyi (2004) firmly supports advisory services that are contracted to private service providers, however he indicates that there is a problem in private sector institutional development and quality assurance. He believes that some service providers lack business training and facilitation skills, and yet they are expected to extend advisory services to farmers. It is also believed that service provision in agriculture sector has been hit by inefficiency and corruption, for example under NAADS program, some district members of the committees award tenders to their supposedly own companies.

The study sought to disprove or approve the Social Organization Innovation Theory by (Engle, 1995, 2003). The theory emphasizes the ways in which “social” actors in the community that is rural development program beneficiaries and local government stakeholders organizes themselves for networking for the purpose of accessing and diffusing technology. In this approach the quality of networking is a major determinant of the adoption of technology innovations by local government extension workers which brings impact on agricultural production and profitability.

### **Fiscal Accountability and Transparency**

In research, public accountability has been operationalized in many ways and different measures have been used. Public accountability means the existing credible outcome in terms of; fiscal decentralization and transparency, value for money, goal attainment and stakeholder analysis. This may be one of the reasons for inconsistent results reported by several scholars, though other explanations have also been presented (FAO, 1999). Local governments required expertise and technical advice to farmers in the relevant fields at both sub-county and district level for effective and efficient utilization of public funds (conditional and un conditional grants (MAAIF, 2010). The Navarro (1998) suggests that elected politicians at the central or federal and

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provincial (state) parliaments play a key role in determining the role and mandate of local governments, and guidelines on the allocation and utilization of scarce resources efficiently.

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### **NAADS Programme Efficiency**

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### **Hypothesis**

The null hypotheses tested in this study contended on (i) there is a significant difference in the levels of effective financial planning, fiscal accountability and the degree of agricultural extension program efficiency (ii) no significant difference in the level of financial planning, fiscal accountability and the degree of agricultural extension program efficiency le constructs; (iii) no significant relationship between the levels of public accountability and NAADS program efficiency.

### **Methodology**

This study adopted a descriptive and cross sectional survey research design that utilized questionnaires a combination of standardized and research devised questionnaires and interviews to obtain data from respondents. It employed both qualitative and quantitative research strategies. Using the Sloven’s formula, a minimum sample size of 391 was attained, though 400 questionnaires were administered to the respondents where 95% (387) of the questionnaires were retrieved. The simple, purposive and systematic random sampling were utilized to select from sample size of 400 selected farmers and program stakeholders in selected districts of South Western Uganda. The Cronbach’s Alpha coefficient test indicated that the questionnaires were accepted at above 0.5 ( $\alpha=0.872$ ). The data were analyzed using statistics such as means and ranks. The null hypotheses were tested using the t-test, analysis of variance (ANOVA) correlation coefficients and regression analysis.

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**Findings**

**Level of Effective Financial Planning, and Fiscal Accountability and Delivery of Agricultural Services (Item Analysis) n= 387**

<b>Item</b>	<b>Mean</b>		
<b>Effective Financial Planning and Budgeting ( 8 Items)</b>	<b>Ntungamo</b>	<b>Mbarara</b>	<b>Kabale</b>
Fiscal decentralization involves effective financial planning and budgeting for better delivery of agricultural services.	3.71	3.89	3.82
Fiscal decentralization affects delivery of agricultural services.	3.67	3.61	3.75
Effective financial planning and budgeting impacts delivery of agricultural services.	3.42	3.57	3.69
Effective Delivery of agricultural services requires local government financial planning and budgeting reforms.	3.41	3.50	3.61
Effective financial planning and budgeting is positively related to agricultural extension services for commercial agriculture.	3.40	3.48	3.60
Fiscal decentralization contributes to effective use of NAADS funds.	3.39	3.45	3.57
Participatory planning and budgeting is for effective financial allocations and delivery of agricultural services.	3.32	3.43	3.43
Fiscal decentralization emphasizes equitable allocation of conditional grants for effective delivery of agricultural services.	3.02	2.69	3.35
<b>Average Mean</b>	<b>3.42</b>	<b>3.45</b>	<b>3.61</b>
<b>Fiscal Accountability (14 Items)</b>	<b>Ntungamo</b>	<b>Kabale</b>	<b>Mbarara</b>
Fiscal accountability has enhanced supply of agricultural inputs.	3.44	3.04	3.56
Local Government accounting officers' fiscal accountability is based on actual agricultural service delivery out comes.	3.22	3.06	3.53
Effective fiscal accountability enables timely transfer of funds for delivery of agricultural services.	2.99	2.85	3.44
Fiscal decentralization has led to fiscal accountability to improve supply of agricultural inputs.	2.88	2.70	3.46
Agricultural extension services have transformed rural economy due to fiscal accountability.	3.38	3.14	3.65
Fiscal accountability by local governments is to ensure delivery of agricultural services and value for money.	3.21	3.18	3.42
Fiscal accountability procedures have led to agricultural productivity.	3.26	2.77	3.42
Fiscal and local taxation policies facilitate effective delivery of agricultural services.	3.35	2.92	3.61

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Fiscal decentralization and local revenue mobilization has enhanced delivery of agricultural services.	3.43	2.91	3.74
Fiscal accountability and effective utilization of NAADS program funds significantly affects agricultural services delivery.	3.20	2.56	3.47
Fiscal accountability and timely release of funds promotes effective agricultural service delivery.	3.14	2.47	3.40
Fiscal accountability by government leads to agricultural productivity.	3.30	2.56	3.52
Fiscal decentralization implemented by ministry of finance, and local government promotes effective agricultural services delivery.	3.24	2.53	3.63
Fiscal accountability improves public financial management	3.16	2.49	3.35
<b>Average Mean</b>	<b>3.23</b>	<b>2.80</b>	<b>3.50</b>

Source: Primary Data, July 2013

Legend for the level of fiscal decentralization (effective financial planning and budgeting, fiscal accountability)

Mean Range	Response Mode	Interpretation
3.26-4.00	Strongly Agree	Very satisfactory
2.51-3.25	Agree	Satisfactory
1.76-2.50	Disagree	Fair
1.00-1.75	Strongly Disagree	Poor

The results (Table 1) showed data analyzed considering purposively and random sampled recipients, questionnaires on fiscal decentralization involved financial planning and budgeting for effective delivery of agricultural services to farmers. However, the researcher presents details for descriptive statistics on appendix VIB on pages 218-220 to determine the level of impact due to fiscal decentralization in terms of effective financial planning and budgeting, and fiscal accountability on delivery of agricultural services. The results in Ntungamo was very satisfactory (mean =3.71), both in Mbarara (Mean =3.89) and Kabale (mean=3.82) was very satisfactory. This enhanced effective allocation and utilization of public funds. Results also showed that effectiveness of fiscal decentralization implementation affect on the delivery of agricultural services in Ntungamo i.e very satisfactory (mean =3.67), in both Mbarara (mean=3.61) and Kabale (mean=3.75) the results were also very satisfactory. The results (Table 4A) revealed that community participation in planning and budgeting which has led to effective financial allocations in Ntungamo was very satisfactory (mean=3.32), compared to Mbarara (mean=3.43) and Kabale (mean=3.43) was also very satisfactory.

Furthermore, based on questionnaire recipients randomly sampled, results showed that the examined effect of fiscal decentralization for better delivery of agricultural services was based

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on effective financial planning and budgeting impacts delivery of agricultural services where by in Ntungamo was very satisfactory (mean =3.42), Mbarara (mean=3.57) and Kabale (mean=3.69) still both were very satisfactory. It was also analyzed that based on findings about the effectiveness of agricultural services delivery that requires local government financial planning and budgeting reforms, it interpreted that; in Ntungamo was very satisfactory (mean =3.41), Mbarara (mean=3.50) and Kabale (mean=3.61) were strongly agreed upon in all districts to be very satisfactory. The recipients further responded that, effective financial planning and budgeting is positively related to agricultural extension services for commercial agriculture, results were revealed that in Ntungamo was very satisfactory (mean =3.40), Mbarara (mean=3.48) and Kabale (mean=3.60) were strongly agreed upon in all districts to be very satisfactory. However, Ibid, (2000) contributes to the above findings with fundamental observation that, national budgeting process in Uganda has been largely driven by the central government with little participation of local stakeholders since the commencement of fiscal decentralization in 1993.

Consequently, fiscal decentralization reforms have been adopted to harmonize the former position of argument. Local communities have been empowered to the extent that, they complain about budgeting and abuses of funds, but are not empowered to influence directly the public spending decisions which must affect their lives. In connection to that, the President's Office Report on NAADS and PEAP (2009) considers fiscal decentralization, in comparison to the funding levers between 2006 to 2010, of which there has been tremendous shift in funding levels due to the new policy of Prosperity For All (PFA) programme. This intends to support commercial farming, values addition and eradicate poverty in Uganda, through which all Local government budgets are funded at 70% under NAADS program. The report further indicated that Katakwi district NAADS coordinator (DNC), was tasked to account for shillings 78m that was utilized without proper accountability. The funds were part of shillings 145m released for the development of a seed bank to empower communities in the sub-counties. In review to the above authors' views, this implies that the level of fiscal decentralization implementation in Uganda coupled with financial mismanagement challenges did not have suitable impact on the delivery of agricultural services as well in Ntungamo, Mbarara and Kabale districts of South Western Uganda.

Nevertheless recipients seem to have differed on the question of effective fiscal decentralization as an emphasis of equitable allocation for utilization of conditional grants to aim at efficient delivery of agricultural services, for instance in Ntungamo was satisfactory (mean =3.02), Mbarara (mean=2.69) it was satisfactory and Kabale (mean=3.35) were strongly agreed upon to be very satisfactory. Other studies such Cockerift, (1996) contributes to the above findings in that, delivery of agricultural services was to be autonomously decentralized and funded with conditional grants by the central government to enable districts implement a package of effective social services based on reliable fiscal policies. Generally, the over all results considering various shown facts revealed that, the average mean of the level of fiscal decentralization in

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terms of effective financial planning and budgeting has a positive effect on effective delivery of agricultural services as indicated Ntungamo (Average Mean=3.42), Mbarara (Average Mean=3.45), and in Kabale (Average Mean=3.61). This implies that, effective implementation of fiscal decentralization requires active financial support by development partners and central government for poverty reduction through agricultural services delivery.

On the other hand of the findings, one of the key informants in Mbarara district, Rugando sub-county and the town clerk of Rubare town council in Ntungamo district had this to narrate in response to how fiscal decentralization in terms of effective financial planning and budgeting had effect on delivery of agricultural services:

Since the introduction of PEAP and PMA conditional grants during 1998, effective and efficient delivery of agricultural services was the main target by the MAAIF and subsequently local governments. Agricultural extension services aiming modernization of agriculture, productivity and food security was emphasized for poverty reduction.

Whereas the Sub county NAADS Coordinator of Rubare sub county that this to respond: Although NAADS program was introduced, its design was not specific to her objectives which have not yielded more fruits that require agricultural extension policy reforms to be undertaken by the central government for tangible social economic transformation for our rural communities.

It was suggested by key informants that substantial effective policy reforms requires majority of local government stakeholders and NAADS program beneficiaries to participate in determining how funds transferred should be planned for and allocated by the local governments. It was observed that, there has been growth in the number and diversity of transfer mechanisms from central government and donors that has been a matter of concern in both central and local government. Ministry of Local Government-Fiscal Decentralization Draft Strategy Paper, (2004), has adapted to the decentralization framework with local governments given little power over allocation of resources, although there has been little involvement of lower level local governments in decision making. This implies that, local governments should be empowered fully with financial autonomy to mobilize, plan and utilize public funds effectively for agricultural service provision ensuring no misuse and mismanagement of such scarce financial resources.

The qualitative findings further reveals that (LCIII councilors of Bubare and Bukinda sub-counties in Kabale district were interviewed) other sources of funds that could finance their local government council plans and budget delivery of agricultural services, were supported by graduated tax compensation which was the leading source of local revenue in Uganda. The LCIII Chairperson of Bukinda Sub County in Kabale district represented a focused group

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discussion of councilors. He had this to say on behalf of councilors while commenting on local government financial sources and agricultural services delivery:

Local governments are too much dependant on central government financial allocations including graduated tax compensation although it used not to yield good out comes, this has constrained the funding of our council budgets and plans. Meeting the needs of electorates has affected their livelihoods. The majority of our rural people are still poor. NAADS program funds for poverty reduction and food security is being mismanaged by sub county technocrats which had caused its suspension during 2007.

Thus, blocking or the suspension of graduated tax meant looking for a substitute as this would affect many activities. However, a report from the (Ministry of Local Government 1998) cited that graduated tax system did not yield a lot of revenue because of diverse problem in its mobilization. Emphasis was made that, the transfers of Central Governments were said to be high, stable and extraordinary (JARD Report, 2004) but were not commensurate to service delivery mandated to local governments. In the same report it was established that there were increased levels of service delivery which has been funded by Central Government transfers.

The objective of this study was to assess the challenges hindering fiscal decentralization for improved delivery of agricultural services in Ntungamo, Mbarara, Kabale districts of south western Uganda. Appendix VIB on page 218-219 reveals details of quantitative data with descriptive statistics per each district. The results revealed the level of challenges for fiscal decentralization implementation in terms fiscal accountability that affects effective delivery of agricultural services. There was need by central government financial allocations to efficiently utilize resources to achieve value for money. In Ntungamo, this was very satisfactory (Mean=3.44), Mbarara it was satisfactory (Mean =3.04), where as in Kabale it was very satisfactory (Mean=3.56). This means that fiscal accountability in Mbarara required improvement especially for effective utilization of agricultural extension program funds. In relation to the above findings, Ibid, (2000) emphasizes and suggests that, the need to scrutinize public fund spending by citizens is paramount if effective allocation and utilization of agricultural grants are to be of effect for the social economic wellbeing of citizens.

The results (Table 1.1) revealed that agricultural advisory service providers mismanagement of agricultural public funds and misuse has negative effect on agricultural services delivery. In Ntungamo the interpretation was very satisfactory (Mean=3.38), Mbarara it was satisfactory (Mean=3.14) where as in Kabale it was very satisfactory (Mean=3.65). The researcher asserts that, the findings had gaps of public financing wastage and mismanagement. In this regard the MoFPED, (2002) report concern should be emphasized in this study while ensuring that people at grass root level, local voices should be fully heard for the enhancement of effective financial

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accountability. This justifies part of the problem statement and the theory of demand- side and supply- side theory that addressed the participation of citizens for accountable service delivery.

The results further indicated that, there was an effective financial legal frame work for checks and balances in local governments for Ntungamo district was satisfactory (Mean =2.99), Mbarara similarly was satisfactory (Mean=2.85) where as for Kabale it was very satisfactory (Mean=3.44). A key informant that was purposively selected responded appropriately in that, Local government accounting officers' fiscal accountability is based on actual agricultural service delivery out comes. In Ntungamo was satisfactory (Mean=3.21), Mbarara it was satisfactory (Mean=3.18) where as in Kabale it was very satisfactory (Mean=3.42).

The recipients also considered that, fiscal accountability by local governments is to ensure delivery of agricultural services and value for money in the selected districts responded as follows; in Ntungamo was very satisfactory (Mean=3.22), Mbarara it was satisfactory (Mean=2.77) where as in Kabale it was very satisfactory (Mean=3.42). Results revealed that, fiscal accountability procedures have led to agricultural productivity; in Ntungamo was very satisfactory (Mean=3.35), Mbarara it was satisfactory (Mean=2.92) where as in Kabale it was very satisfactory (Mean=3.61). The recipients further considered the quest of fiscal and local taxation policies as away to facilitate effective delivery of agricultural services; in Ntungamo was very satisfactory (Mean=3.43), Mbarara it was satisfactory (Mean=2.91) where as in Kabale it was very satisfactory (Mean=3.74). The results on fiscal decentralization further revealed that fiscal accountability and local revenue mobilization have enhanced delivery of agricultural services, in Ntungamo was satisfactory (Mean=3.20) ; Mbarara it was very satisfactory (Mean=3.56) where as in Kabale it was very satisfactory (Mean=3.47).It was also determined by recipients that fiscal accountability and adequate public funds significantly affects agricultural services delivery; in Ntungamo was satisfactory (Mean=3.14), Mbarara it was satisfactory (Mean=3.47) where as in Kabale it was very satisfactory (Mean=3.40).

In addition, results indicated that fiscal accountability and timely release of funds promotes effective agricultural services; in Ntungamo was satisfactory (Mean=3.20), Mbarara it was satisfactory (Mean=3.56) where as in Kabale it was very satisfactory (Mean=3.52). It was also disclosed by recipients that fiscal decentralization via ministry of agriculture, finance, and local government promotes effective agricultural services delivery, in Ntungamo was very satisfactory (Mean=3.30), Mbarara it was satisfactory (Mean=2.53) where as in Kabale it was very satisfactory (Mean=3.63). The recipients further considered fiscal accountability as a strategy that improves agricultural service delivery and productivity; in Ntungamo was satisfactory (Mean=3.16), Mbarara it was satisfactory (Mean=2.49) where as in Kabale it was very satisfactory (Mean=3.35). In regard to the above findings, Saito (2003) relatively comments that, delivery of agricultural services by districts and central government depends on build capacity for peasants/farmers ability to demand for fiscal accountability to boast their agricultural projects that can sufficiently improve agricultural service provision.

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Although the average mean of the level of fiscal decentralization in terms of fiscal accountability in Ntungamo district (Average Mean=3.23) and Mbarara (Average Mean=2.80) was satisfactory, where as in Kabale was very satisfactory (Average Mean= 3.50). It was in agreement with previous studies which shows that local governments spends on alternative services via creative accounting practices, designing central transfers as conditional grants does not guarantee efficient and effective revenue utilization at local level (Barhan, Mookherjee, 2006). The findings are further supported by the Olowu and Wansh (2009) theory of fiscal decentralization which proposes relatively clear that, at the very least, they must have a defined area and population be of a reasonable size, have authority and resources proportionate to the problems they face and be working institutions that make decisions and enforce accountability to their population (Ostrom 1990).

Qualitative findings reveal that face to face interviews were conducted with accounting officers of local governments at all districts and sub-counties' level. The purpose of these interviews was to get detailed account concerning the issues of financial transfers/grants concerning fiscal accountability. Most information was disclosed by the Chief Administrative Officer (CAO), and the district auditors' office. In Mbarara it was disclosed that the process of fiscal accountability by local governments through IGG and Auditor General put local governments to account for all grants/public funds transferred by the central government. When the Chief Administrative Officer was interviewed on which sources of local government funds that implements local government plans and budgets, he had this to respond;

The central government of Uganda annually allocates some program funds based on the national formula for distribution or disbursement. These funds are conditional grants, of which requires proper accountability during utilization to effectively implement service delivery. Specifically NAADS program for agricultural services dominated in funding although since the last eleven years. Co-funding by farmer registered farmer groups at 3% and by various local governments at 5% of the total annual program releases was a regulatory and guideline to follow.

One of the key informants Ntungamo stated that though the accountability offices are put in place supposed to offer substantial checks on the misuse of financial resources. In relation to the above, in Kabale district, it was observed by one registered farmer group from Bukinda Sub County through a focused group discussion that presented a press report on the mismanagement of funds that:

The reality of fiscal accountability has been politicized and was often compromise in a corrupt system of government. It was recalled that during 2007, 50million of NAADS program in Bukinda sub-county was not accountable for the

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mismanagement of the conditional grant, the NAADS coordinator and sub-accountant did not have accountability report in place (Musinguzi 2008). Yet no strict action was taken to offer a substantial action on finances misused and mismanaged under the NAADS program.

In conclusion, Ugandan government should effectively plan and budget for increasing support to the agricultural sector to increase productivity and profitability for national economic growth and development. This is supported by unpublished document by Bucyanayandi (2009) which reveals that land available for cultivation in Uganda is 16.7million hectares representing 86% of the total area. Of this, only 5.20 million hectares (31.1%) of total cultivatable land is currently utilized, un-cultivable land is 11.5 million hectares. This concurs with the agricultural extension demand and supply-side theory by Birner and Palaniswamy (2006) where by since there are 11.5 millions of hectares that are not cultivated then the need by local governments through fiscal decentralization to supply services in terms of effective planning and budgeting and fiscal accountability is vital. However this requires local governments' adequate mobilization revenues either raised locally or transferred from the central government. This justifies why it is required that central government remains with an invisible hand that supports the current agriculture national budgetary allocations from 6 percent to 15 percent. This is in agreement with the free market theory Smith (1992) which positions the central government as the arbitrator with an invisible hand that influences provision of services to citizens on a competitive basis, but with no control on demand and supply side. This implies that, local council representative's provides services by ensuring effective financial planning and budgeting, and fiscal accountability that is mandatory demanded by stakeholders or clients aiming at the goal of effective provision of agricultural services.

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**Table 2: Relationship between Level of Financial planning, Fiscal Accountability and Degree of Agricultural extension program efficiency**

Categories Correlated	R-value	Sig	Interpretation	Decision on Ho
Fiscal decentralization and transparency Vs Agric extension services	.621	.000	Significant Correlation	Rejected
Accountability and transparency Vs Agric extension	.667	.000	Significant Correlation	Rejected
Goal attainment Vs Agric extension services	.539	.000	Significant Correlation	Rejected
Value for money Vs Agricultural extension services	.580	.000	Significant Correlation	Rejected
Stake holder analysis Vs Agricultural extension services	.684	.000	Significant Correlation	Rejected
Public Accountability Vs Agricultural extension	.734	.000	Significant Correlation	Rejected
Public Accountability Vs Agricultural in puts	.661	.000	Significant Correlation	Rejected
Public accountability Vs Innovation & technology	.581	.000	Significant Correlation	Rejected
Public Accountability' Vs NAADS program efficiency	.732	.000	Significant Correlation	Rejected
Overall NAADS program efficiency Vs Overall Public accountability	.785	.000	Significant Correlation	Rejected

The above table 2 indicates that there is a relationship between the levels of fiscal accountability (fiscal decentralization and democratic participation, accountability and transparency, value for money, goal attainment and stake holder analysis) as shown in Table 2. It also reveals a significant correlation between the levels of fiscal accountability and NAADS Program Efficiency including agricultural extension practices through agricultural education, supply of agricultural in puts, agricultural innovation and technology, agricultural loans through micro-finance credit.

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This implies that there is a significant relationship between levels of fiscal accountability and NAADS program efficiency, and the significant correlation means that increase of public accountability by local governments positively affects the degree of NAADS program efficiency among farmers. The findings are partly in agreement with the investigations of Odur (2003) which found out that agricultural extension conditional grant supported by the MAAIF aims, to promote and guide the production of crops, livestock and fisheries so as to ensure improved quality of agricultural produce and products for domestic consumption and export, and the findings of Kanyeihamba (2006) which discovered that on public accountability, the fight against corruption and assurance of public accountability and transparency is essential for efficient governance system. Naluwairo (2011) explains that promotion of agricultural research and technology through a quick maturity high value seeds and drought/pest resistant seeds can be part of the proven targeted measures if implemented for efficiency and sustainability of agricultural production in Uganda.

### **Conclusion**

There was no significant relationship between the levels of fiscal accountability and degree of NAADS program efficiency was rejected. On the other hand, there was no significant relationship between the level of fiscal accountability and the degree of NAADS program efficiency on profile variable between age and education qualification was accepted, where as in terms of religion and experience it was rejected. According to Social Organization Innovation theory Engle (1995, 2003) that states that the net working approach for social organizations in a more decentralized organization system creates opportunities for innovation.

This is seen as a process through which social relationships are constantly created, cultivated, sustained and dissolved with the aim to ensure the impact of agricultural innovative performance which acts as a social economic driving force to bring impact on agricultural sector. Though the extent of agricultural extension services delivery was satisfactory the majority farmers of South Western Uganda can adopt a strategic framework for improving the quality of agricultural extension services, display the characteristics of decentralized extension services in rural communities which requires participation of farmers and local government stakeholders to aim at achieving the objectives of NAADS program.

### **Recommendations**

Fiscal accountability in Local governments have along way to go when it comes to rural economic development through poverty reduction programs, it is a strong concern the government of Uganda through the Auditor General, IGG, CID, Ant Corruption Courts, and the civil society or Non Governmental Organizations should aggressively fund agricultural sector, try to fight aggressively and discourage mis-use and mismanagement of public funds that could support farmers at a wider scope for increased sustainable agricultural productivity. This will be an ideal way to enhance decentralized agricultural extension services which should be predominant and financially supported in the Ugandan budget policy since 70% -80% agriculture

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is a major source of livelihoods for both food consumption and source of income. It is therefore recommended that, the government of Uganda should ensure that farmers are equipped with modern agricultural knowledge and skills, monitor the management of agricultural farms, motivate more farmers to be registered in farmer groups and support NAADS program through active and voluntary participation in order to achieve tangible results for quality and quantity agricultural production.

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