

**ACCOUNTABILITY PRACTICE IN KENYA'S PUBLIC SERVICE: LESSONS TO
GUIDE SERVICE IMPROVEMENT
AUTHOR'S BIO DATA**

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ABSTRACT: *Although accountability is widely believed to be a good thing, the concept is highly abstract and it is often used in a very general way. Accountability is one of those words more often used than understood. A typical definition is that accountability concerns the processes by which those who exercise power whether as governments, as elected representatives or as appointed Officials, must be able to show that they have exercised their powers and discharged their duties properly. Theory and practice suggest that accountability practice in public sector is weak due to several reasons as shall be explored further in this study. While much of the accountability research work has focused on financial management accountability practice, little has been done on non-financial issues of accountability practice. Public sector reforms and increased democratic space have given rise to greater demand for enhanced accountability practice in public service more than ever before. This study therefore sought to establish the extent to which the whole range of accountability practices was evident in Kenya's public sector. The study revealed that the current practice is one that promotes accounting for resources spent more than promoting accountability. It was further noted that public servants were more accountable to their seniors, the heads of departments and ultimately the president and his Cabinet than they were to the public which has put the government in place. Several lessons were learnt from this study which will be used to provide insight into the practice of accountability in public sector.*

KEYWORDS: Accountability, Accounting, Public management, governance, Moral integrity, Public participation

INTRODUCTION

Resource accountability in public sector is fundamental for national development. As a result of many governmental institutions failing to observe the basic tenets of accountability practice, it has been observed in many countries declining levels of confidence in government by the citizens due to poor leadership and governance. Accountability is closely linked with the exercise of power and the legitimacy of policies, and goes beyond technical practices. Issues of accountability involve ethical choices of values and actions that managers take that impinge upon the trust needed in viable democracies.

It has been observed that the need to reform African administrative structures to ensure efficiency and reduce the likelihood of corruption in public service is obvious (Mkandawire & Soludo, 1999). So is the need to increase democratic accountability (UNRISD, 2001). Improved

accountability in the conduct of public affairs is a reform agenda of many countries in and outside Africa (Batley, 1999, Olowu, 1998, Wright, 1997). Accountability is fundamental as a means of improving the quality of public services. Lack of accountability has seen many governments being toppled or citizens losing trust in their government. The recent wave that has moved across North Africa and the Middle East attest to this fact. At the heart of the practice of accountability lies the way in which public bodies are directed and managed- their corporate governance. According to Day and Klein, (1987), accountability involves both the political justification of decisions and actions and managerial answerability for implementation of those decisions and agreed tasks according to agreed criteria of performance.

Accountability is one of those words more often used than understood. The political reality is that accountability means that the government of the day must justify and explain its actions to the public, in the hope of maintaining trust and being re-elected. Accountability is a relationship based on obligations to demonstrate, review, and take responsibility for performance, in light of agreed expectations and the means used (Auditor General Report-Canada, 2002). This emphasizes the importance of accountability for results and for the means used. It underlines that effective accountability is not just about reporting performance; it also requires review, including appropriate corrective actions and consequences for individuals.

Research Problem

While much of the accountability research work has focused on financial management accountability practice, little has been done on non-financial issues of accountability practice.

Public sector reforms and increased democratic space have given rise to greater demand for enhanced accountability practice in public service more than ever before. Citizens now demand for fair treatment, efficient and effective service delivery, citizen engagement in policy making and more specifically, the observance of the rule of law. With this in mind, public servants and governmental institutions must re-look into how they serve the citizens and clients from the perspective of accountability for results and means as well.

World Bank report (unpublished) observes that accountability reporting has heavily leaned on accounting and auditing standards which presuppose that adequate records exist, are in good condition and are accessible. The main focus of accountability in both public sector and international development organizations such as the World Bank lies on the financial accountability practice. Furthermore, theory and practice have limited accountability to “an obligation of anyone handling resources or public office to report on the intended use of the resources of the designated office” (Fred Schenkelaars, unpublished). This scope restricts accountability practice to resources only, especially financial resources.

The traditional command-control bureaucratic model of the 20th Century no longer works in a society that has embraced the 21st Century democratic freedom. This leaves government officials with no choice but to respond to these changes as the government continues to pursue the reforms agenda. Peter Drucker in his 1969 article discusses what he calls “The Sickness of Government” especially in its failure to respond to the needs of the citizens. According to Drucker, there is mounting evidence that the “big rather than strong, costs a great deal but does

not achieve much.....and the citizen less believes in government and is increasingly disenchanted with it.” Indeed the government is sick.

Drucker argues that bureaucrats keep on doing what their procedures describe and their tendency is to identify what is in the best interest of the agency they serve. The questions that beg for answers are: who are the bureaucrats accountable to? Whose interests do they serve? This study sought to answer these questions.

This study therefore, set out to investigate through an exploratory study the extent to which accountability practice was embraced in the public service and also document lessons that could be used to strengthen accountability practice.

Research Objectives

1. To establish whether accountability practice is evident in Kenyan public sector.
2. To identify stakeholders to whom public servants were accountable to.
3. To document lessons that could be applied to strengthen accountability practice.

REVIEW OF RELEVANT LITERATURE

Although accountability is widely believed to be a good thing, the concept is highly abstract and it is often used in a very general way (Hulme & Sanderatne, 2008). A typical definition is that accountability concerns the processes by which those who exercise power whether as governments, as elected representatives or as appointed officials, must be able to show that they have exercised their powers and discharged their duties properly. Fox Meyer (1995) defines accountability as the “responsibility of government and its agents towards the public to achieve previously set objectives and to account for them in public” It is also regarded as a commitment required from public officials individually and collectively to accept public responsibility for their own action and inaction.

Accountability in the public sector is broader than in the private sector (Ole Ingstrup & Crookall,1998). In the private sector, everyone in the company is accountable to its board. The public sector is also accountable to a board of sorts: the minister, cabinet and legislature. But the public sector has additional accountability to its employees and to its customers- the citizens who use the services – as well as to its non – customers. Therefore, in general, accountability for performance is the obligation that public functionaries (elected and appointed officials) have to give fulfill in exercise of power and authority and over resources entrusted to them by the public. Subsumed with this definition is a myriad of legal, oral and ethical obligations that come with the occupancy of any public office (Sarji, 1995).

In a representative democratic system, accountability legitimizes the government's right to govern. Parliament holds the government to account for the legitimate use of authority. Ministers are held to account in Parliament, and they, in turn, hold their officials to account for the delivery of public policy.

Public officials can reasonably be held accountable for demonstrating the extent to which the results the public expect are being accomplished, the contribution their activities have made to

the actual outcomes, the lessons that have been learned, and the soundness and propriety of their actions.

Today, citizens are demanding clearer and greater accountability for the way the government spends their taxes and uses its authority. But the traditional view and practice of accountability are challenged in a public sector where the focus is on getting results, where the government engages in partnering arrangements with outside organizations to deliver public policy, and where managers are encouraged to innovate and take reasonable risks.

Fundamental transformation of public service that maintains an effective accountability practice has to be needs based - designed to meet the needs of all citizens, mission driven and results oriented, based on a facilitative rather than controlling State that mobilizes the potential of the public. This is the premise from which this study is based. The study focuses on accountability practice that empowers the citizens to share the responsibilities of governance involving a major shift from the mechanical model with its emphasis on centralization, hierarchy and observance of rules and procedures to a more organic, integrative and adaptive model of governance(PRC,1998). The need for improved efficiency and accountability is obvious(Ayoade, 1988, Kiggundu, 1998).

Public sector organizations in many African countries suffer from a number of bureau pathologies- inefficiency, centralization, poor leadership, poor accountability, corruption and many others. As observed by UNRISD (2001), democracy is a subspecies of a broader concept: the accountability of State to Society. This political accountability is about those with authority being answerable for their actions to the citizens, whether directly or indirectly. There is need for institutionalized mechanisms through which the citizens exercise control over the political elite in an organized fashion(Moore,1998). This is true democracy in practice: government by the people, of the people and for the people. This accountability practice encompasses both political and managerial accountability, the latter being about making those with delegated authority answerable for carrying out agreed tasks according to agreed criteria of performance(Day and Klein,1987).

Theory and practice suggest that accountability practice in public sector is weak due to several reasons: governments ignoring or transgressing social ethics and constitutional and legal provisions in the conduct of public affairs; systems of checks and balances are weak, activities are hidden and those involved are encouraged to be secretive or are prohibited from informing about them(citing official secrecy),corrupt practices are widespread; special interests and bureaucratic power often dominate; political and personal loyalty are rewarded more than merit; public participation in running public affairs is low and the opportunities for legal redress against wrongdoing are low(Caiden, 1991, DeLeon, 1997, Olowu, 1999).

Another accountability concern in African countries and other developing countries is that accountability practice is donor-driven. Reporting is more donor- focused than citizen-focused. The exercise of citizens' influence over State affairs is an important component of effective democracy. In aid-dependent countries, donors are integrated part of both policy- making and the budgetary processes. They require recipient governments to be accountable to them for the use of

aid funds. This weakens accountability mechanisms to the citizens. Moore (1998) argues that the influence of aid on accountability is very fundamental. State- Society relations are less likely to be characterized by accountability and responsiveness when States do not “earn” much of their own income through domestic revenue from citizens.

A variety of approaches to support greater accountability in Sub-Saharan Africa have been developed over the past few decades. Strands of thinking that have been prominent in public sector management include the good governance, devolution and decentralization, anti-corruption strategies and the regulation model. The Economic Development Institute (EDI) of the World Bank has developed principles of governance(Sahr J. Kpunde, Peter LangSeth, 1997)which include: increasing accountability through increased transparency; focusing on service delivery to the public; raising awareness and expectations of the public that: citizens have a right to be treated as a customer, citizens are entitled to expect clean government and society has responsibilities as well rights; defining and methodically strengthening the “pillars” of a country’s integrity system. The pillars include: public anti-corruption strategies, watchdog strategies such The Commission on Administrative Justice(Ombudsman) in Kenya, increased public awareness, increased level of independence of The Judiciary, The Media, The Private Sector and International Cooperation. These pillars are dependent upon one another, if one weakens, the others must take more weight. If more than one weakens, the national integrity system tilts and sustainable development drops (Petter LangSeth, Rich Stapenhurst and Jeremy Pope, 1997). Development of a national is primarily determined by its accountability system because effective and efficient utilization of resources for development hinges on good accountability. According to the EDI report, establishing a national integrity system to enhance aspects of accounting makes corruption a ‘high risk’ and ‘low return’ venture. The report further observes that good financial management and access to accurate and complete financial records are crucial to increasing the risk of exposing corruption. They provide the evidence to hold officials accountable and where necessary, prosecute wrongdoers. This means that for most part, accountability framework must be strong enough to hold people accountable and apply sanctions on those who have violated the established framework for accountability practice.

In order for citizens to ultimately benefit from a national integrity system, records must exist. These records are used by the various champions of accountability (pillars) such as the Public Accounts Committee, Office of the Ombudsman, The Press and others. As a result, people must have access to information based on documentary evidence. The ‘pillars of integrity’ must draw legitimacy from the information available from documentary evidence. It should be noted that this form of accountability is one that is based on rules and systems that act as deterrents for corrupt practices. It need not be this way. The primary deterrents should be based on values as opposed to rules and sanctions. It is however worth noting that before majority of people adopt a value-based model that informs their principles and practice, they have to through a process of moral development (Kohlberg, 1935).

A feature to note in major research works in accountability practice is that they heavily put their focus on the need for strong management to control records and limit opportunities for tampering, loss or destruction of documentary evidence of official actions (Paulo Mauro, 1998). In this study, the focus was broader than this because records alone only give partial evidence of accountability. Issues of citizen involvement, the extent to which they are consulted, the level of

engagement in appointing public officials, their contribution to the budgeting process and such like matters ought to be brought before public representatives for sanctions and approvals.

Research by Hood and others has shown that the effective government internal regulation plays a critical role in the success of public sector accountability (Hood C. Oliver J. Jones, Scott, C.& Travis T, 1998). The operational responsibilities of government require a legitimate system of delegation from the legislature to government. This system of delegation continues within the government from the cabinet down to the ministries, departments and agencies. It has been observed that improving financial management has much to contribute to strategies for supporting accountability.

The failure to attain accountability is linked to generic weaknesses in public accounting, expenditure control, cash management, auditing and the management of financial records (Robert Picciotto, 1997). The emphasis has been on developing a strong legal framework for supporting modern accounting, auditing and records management practices (World Bank, 1998).

METHODOLOGY

Research Design

The study will adopt a combination of exploratory and descriptive research designs. This study therefore, used mixed-methods design which utilizes the strengths of both qualitative and quantitative approaches. By using mixed-methodology design, the researcher hoped to better understand the concept being explored and also overcome the weaknesses or intrinsic biases and the problems that come from single method studies.

The aim of the study was to establish and document existing accountability practice existing in Kenya's public service. Based on the findings, improvement issues would be identified and appropriate recommendations made.

Target Population and Sample Size

The population of study was middle and senior level managers in public service in Kenya who had completed a Strategic leadership Development Course at the Kenya School of Government. This population was drawn from participants across all ministries who had the said qualification in the years 2011 and 2012 numbering to about 600. A sample size of 150 respondents was picked for the study using a simple random technique.

Data Analysis

Frequencies and percentages were used to document the various aspects of accountability practice being considered in this study.

RESULTS

Accountability Practice

The study wanted to establish whether accountability practice was evident in the public sector in Kenya. Majority of the respondents (85%) agreed that accountability practice was evident in public sector. When probed further on the manner of accountability, they indicated that the

primary means of promoting accountability was through proper record keeping, preparing accounts with supporting documents and following the procedures and systems in place. They indicated that this level of understanding of accountability practice has led to senior public officials abusing their offices in the guise that they were operating within the law. A case in point was where Members of Kenyan Parliament increased their pay by enacting a law that only favored them, in spite of public demonstrations. This meant therefore that what is generally referred to as accountability in public sector is more of accounting than accountability.

Accountability to Stakeholders

Respondents were asked to identify the key stakeholders that they were accountable to. Over 70% indicated that they were accountable to their seniors, the heads of departments and ultimately the president and his Cabinet who are accountable to Parliament. Just about 30% indicated that they were ultimately accountable to the citizens through the established government systems and top officials. This finding brought to light the fact that even in a democratic society where the government belongs to the people, many public servants still see themselves as servants of their superiors rather than the public.

Lessons

- The current practice in public sector puts more emphasis on accounting rather than accountability. All the respondents (100%) indicated that there are instances where expenditure is incurred on the basis of it having been budgeted and not because the expenditure is absolutely necessary. This action goes contrary to Meyer, (1995) who argues that public officers should be responsible for achieving targets and account for them to the public. It is therefore, clear that accountability practice by Kenya's public officers is one-sided- reporting to top officials of government only.
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- The study revealed that the country's top leadership cannot be said to be accountable to the citizens who have put them in office. This was evident in reported cases of corruption and other forms of malpractices, Parliamentarians abusing their privileges and public servants in general seeing themselves as accountable to their superiors rather than to the citizens. Their actions go against the argument by Day and Klein (1987) that accountability involves both the political justification of decisions and actions of public officers.
- The other lesson learned is that top leadership is not walking the talk and is not proving exemplary leadership; neither is it seen in very tangible ways attempting to promote accountability to the citizens. The result of this is to leave the owners of the government (citizens) disenfranchised.
- The study finally established that majority of the public servants have a very narrow understanding of the meaning of accountability practice in public sector. To most of them, following accounting procedures and government systems was enough and demonstrated good performance.

CONCLUSION

The study has revealed that public sector entities put more emphasis on accounting for resources than being accountable. The focus is on balancing the books as opposed to demonstrating accountability to citizens. While much of existing research and literature focus on accounting for resources, this study puts a new emphasis on focusing on accountability- the argument being that it is possible to account for resources without being accountable at all

The study recommends that public servants should embrace the whole scope and meaning of accountability. Top leadership in government must also provide exemplary leadership to be good role models of public sector accountability practice.

FUTURE RESEARCH

The research recommends that further research should be conducted that will focus on the link between accountability and ethical practices to determine the cause of failure by the target group to embrace the whole range of accountability practice

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