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Abstract

The Purpose: The paper presents the effect of managerial competencies on downward accountability of relief aid organisations in western Uganda.

Methodology: This was a cross-sectional survey and correlational study. Stratified and simple random sampling techniques were employed and a questionnaire used to collect data from 105 out of 150 relief aid organisations operating in western Uganda. Data analysis was conducted using zero order correlation and hierarchical regression aided by SPSSv22. The unit of inquiry were the staff of the relief aid organisations involved in relief supplies.

Findings: The results of the study showed that there is a significant positive relationship between managerial competencies and downward accountability.

Unique contribution to practice and policy: This study will provide an understanding of the relationship between managerial competencies and downward accountability among relief aid organisations in western Uganda. For relief aid organisations in western Uganda to improve on downward accountability, they need to recruit staff with professional, social and personal competencies so as to ensure downward accountability.

Research Limitation: The study did not examine the influence of other factors such as the operational environment and donor requirements, on downward accountability but solely concentrates on managerial competencies. Additionally, this was a cross-sectional study yet relief operations change over and this could have yielded different findings.

Originality/value: The current study focuses on the humanitarian downward accountability in the context of a developing country and more so in the downstream of the supply chain.

Keywords: Managerial competencies; Accountability; Relief aid organisations
1. Introduction
The purpose of this paper is to study the relationship between managerial competencies and downward accountability in relief aid organisations in western Uganda a developing country which is deficient in literature (Bakalikwira, Bananuka, Kaawaase, Musimenta, & Mukyala, 2017). Accountability has become a crucial aspect in humanitarian operations as a key performance indicator of any disaster management exercise as the basis for beneficiary and donor trust who alongside the relief aid organisations are the most salient stakeholders (Bruckner, 2011; Tirone, 2012). This implies that relief aid organisations must deploy managers with competencies so as to ensure accountability while delivering relief supplies (Bakalikwira et al., 2017). This paper has conceptualized accountability based on the 2007 global accountability report as “the processes through which an organization makes a commitment to respond to and balance the needs of stakeholders in its decision making processes and activities, and delivers against this commitment” (Bawole, & Langnel, 2016). The definition places relief aid organisations at center of ensuring that all stakeholder needs are met while delivering relief supplies. Despite its importance, literature on accountability is deficient more so in the developing world, where there are endless needs for relief aid and hence more research in the field of downward accountability (Ebrahim, 2010; Awuah, 2014).

Downward accountability has to a large extent remained elusive in the humanitarian sector mainly because; One, the assumption of stakeholder equality in terms of authority and rights (Bawole, & Langnel, 2016; Risal, 2014). Two, difficulty of relief aid organisations to be accountable to beneficiaries (Walsh, 2014). Three, beneficiaries are always on the receiving end and have no resource inputs (Bawole, & Langnel, 2016). Four, beneficiaries’ failure to complain for fear of losing out on potential relief supplies and the vulnerable state of beneficiaries which denies them the confidence to demand for accountability (McCollim, 2019; Walsh, 2014). In the same vein, Edwards & Hulme, (2002) posit that relief aid organisations given their complex nature of operations may not account all the time.

In spite of the aforementioned challenges, downward accountability is now viewed as a way of increasing beneficiary participation and contribution in deciding their wellbeing and hence a right to demand accountability (Walsh, 2014). This is especially due to the large amounts of donor money spent on refugee operations globally which stands at more than $ 7.7 billion (UNHCR, 2018). It should be noted that a considerable portion of relief funds is spent in Uganda which plays host to over 1.3million refugees mainly from the great lakes region who reside in settlements located in the western part of the country (OPM, 2017). Despite their role in refugee management, relief aid organisations operating in western Uganda have continued to experienced widespread accountability deficiencies (Ben, 2018; Biryabarema, 2018; Walsh, 2014). Downward accountability is now more than ever required as it is a basis for donor and beneficiary trust so as to cope with donor fatigue amidst increasing relief needs (Lu, Goh, & De Souza, 2018). This calls for having the staff with competencies to design and implement robust accountability systems (Bakalikwira et al., 2017).

Studies examining the influence of managerial competencies on accountability in the humanitarian sector have remained scarce more so in developing countries like Uganda. The scenario has not changed despite ever increasing refugee demands and hence downward accountability. A clear
explanation of what influences downward accountability in operations of relief aid organisations is evidently required. Lack of a common understanding might inhibit improvement in downward accountability of humanitarian operations of in western Uganda. Therefore the study provides evidence of the relationship between managerial competencies and accountability in the humanitarian sector, and it recommends how to improve accountability in the refugee management sector in developing countries. The remaining part of the paper is structured as follows: Section 2 is review of literature and next the methods. Then results, discussion, conclusion and implications respectively.

2. Literature review

2.1 Theoretical and conceptual review
The current study employed stakeholder theory and the upper echelons theory in explaining the relationship between managerial competencies and downward accountability of relief aid organisations in western Uganda. The Stakeholder theory is used in the study because it brings out the position of the key stakeholders in disaster management who include: the donors, beneficiaries and the organisations (Bawole & Langnel, 2016). The theory shades light on the power wielded by the powerful donors and to a large extent shades light on why upward accountability is more prominent as opposed to downward accountability which is the focus of the current study (Walsh, 2014). On the other hand, the study employed the stewardship theory which brings out the role played by managers as stewards of the resources pledged by the donors so as to deliver the right supplies to the beneficiaries. It means that managers as stewards running the relief aid organisations should ensure that they balance the needs of all stakeholders while discharging their duties. The current study therefore followed a multi-theoretical approach as seen in the paragraphs that follow.

2.2 Stakeholder theory
Advanced by Freeman (1984), the stakeholder theory looks categories of all the stakeholders in relief and disaster management. According to Freeman, (1984), a stakeholder is “any group or individual who can affect or is affected by the achievement of the organization’s objectives”. These stakeholders can be primary or secondary. In stakeholder management there are primary and secondary stakeholders. Primary stakeholders are so crucial because in their absence the organisation will not survive (Bawole & Langnel, 2016). On the other hand, secondary stakeholders are those who influence, are affected or influenced by the organisation and organizational survival is not dependent on them (Bawole & Langnel, 2016).

In disaster and relief management, the donors are primary stakeholders since they provide the funds while the beneficiaries are secondary stakeholders since they are affected and influenced by the relief aid organisations. Whether primary or secondary, organisations should cater for all the needs of the different stakeholders and hence accountable no matter how difficult it may appear in practice (Jorge et al. 2016; Freeman, 1984). This makes organisations more transparent, effective, efficient and compliant. This is especially in the hands of the staff that perform the day today tasks of the organization, and possession of the requisite skills, knowledge, and abilities is important for success.
Mitchell, Agle, Wood (1997), designed a matrix is used to classify stakeholder groups in terms of their power, legitimacy and urgency. The competencies of managers come in as they try to optimally cater for the needs of various stakeholders irrespective of their position on the matrix. Managers should use their professional, social and personal competencies so that the power of the donor who provides funds for the relief operations should not overshadow the urgency of the beneficiary (Hansen & Vedung, 2010).

The theory is with no limitations as every organisation has got its own set objectives and secondary the complex operational environment in relief operations limits full satisfaction of all the stakeholders. It is on that basis that organisations always tend to focus on upward accountability at the expense of downward accountability which is the focus in the current paper. Conclusively, given the obvious power imbalance among stakeholder groups, managers should put in place an all-inclusive stakeholder management approach sure that their organisations gain corporate favor and hence downward accountability.

2.3 Stewardship Theory
The theory advanced by Davis, Schoorman, & Donaldson, (1997), studies the situation whereby managers who are stewards of donors act in good faith in ensuring that their pledged money is put to good use by exhibiting the highest levels of effectiveness, transparency and compliance which is accountability. The theory proposes that organisations should recruit managers with professional, social and professional competences and these should in turn be facilitated with tools to discharge their duties so as to expect accountability from them (Bakalikwira et al., 2017). In that regard donors who offer resources for relief management expect their money to be put to good use. Relief aid organisations in return are expected to provide monthly, quarterly and annual reports and financial projections and all this is a form of accountability (Awuah, 2014, Walsh, 2014). By complying with donor guidelines donors show and demonstrate upward accountability (Walsh, 2014). As seen in stakeholder theory, the power of the stakeholder makes stewards (managers) to focus on the donor demands (upward accountability) at the expense of the beneficiary demands (downward accountability) is one the limitations of the stewardship theory. By and large, the stakeholder theory and stewardship theory are suitable for application in studying accountability in the relief and disaster manage sector in the developing country’s context. While hitherto managerial competencies are scarce in developing economies they are a precondition for downward accountability in the humanitarian sector. Having explored the theories underpinning accountability in the humanitarian sector, the next chapter presents what other scholars have found in explaining the relationship between managerial competencies and accountability so as to formulate hypotheses guiding the current study.

2.4 Managerial competencies and accountability
Review of existing literature shows that accountability of an organisation largely depends on the competencies that the management team possesses (Bakalikwira et al., 2017). Managerial competencies refer to the professional, social and personal competencies also known as the skills, knowledge and experience of staff (Kamukama et al., 2017). Therefore once staff have such in their locker, they should be able to follow set guidelines (compliance), do the right things (effective) and provide information and give room for scrutiny (transparency). Similarly, Veliu, (2017) observes that organisations which have staff with managerial competencies perform well,
good performance is reflected in the organisations systems which have accountability mechanisms to a variety of stakeholders. The same applies to relief aid organisations, whose competent staff are able to institute and implement accountability mechanisms aimed at satisfying both the donor and the beneficiary. Meanwhile a study by Parente, Stephan, & Brown, (2012), established that managerial competencies lead to accountability. Additionally, Bakalikwira et al., (2017) in their study conducted in the health sector in Uganda found a positive and significant relationship between managerial competencies and accountability. In the same vein, Martina, Hana, & Jiri, (2012), suggest that performance and accountability is mirror image of the abilities of the executives who make the key decisions and guide the operations of the organisation. From the ongoing debate, we postulate that:

\[ H1: \text{Managerial competencies positively influence downward accountability in relief aid organisations in western Uganda.} \]

3. Methodology

3.1 Research design
The study employed a cross-sectional and quantitative research design involving 105 out of 150 relief aid organisations operating in western Uganda as per the office of the Prime Minister (OPM), (2018). Stratified sampling was used to pick organisations operating under the humanitarian clusters of logistics, food security, health, water and sanitation and education. Simple random sampling was used to select a given relief aid organisation and from a particular cluster and purposive sampling was used to pick the respondents who could provide the required information.

Although the relief aid organization’s supply chain was the unit of analysis, the unit of inquiry was the Procurement Manager, Logistics officer, Stores staff, Field officer, Administrative officer an indication that responses were obtained from 5 individuals per organisation. However, data was aggregated and analyzed at firm level so as to get apposition reflected by a particular organisation.

3.2 Operationalization and measurement of variables
The study variables were measured based on items previously developed, verified and published by other researchers. These were modified and tested during a pilot study for validity and reliability. The items were anchored on 5-point likert scale ranging from 1(Strongly disagree) up to 5 (Strongly agree), and were measured as follows:

- Managerial competencies: Professional, social and personal competencies of the organizational staff (Veliu, 2017)
- Accountability: Compliance, transparency, and effectiveness (Abena, 2015)

3.3 Data management and analysis
The study addressed common method bias by collecting data from at least 5 respondents per relief aid organisation, while possible response pattern bias was mitigated by including negatively phrased questions (Idaszak & Drasgow, 1997). Statically, exploratory factor analysis was used and it generated many factors from each variable with no factor singularly accounting for more than
50% of the variance in a variable an indication of no common method variance in the study (Kasekende et al, 2015).

A panel of experts consisting of practitioners, academicians and policy makers validated the questionnaire. Managerial competencies and accountability returned content validity indices of 0.91 and 0.87 respectively an indication that the questionnaire items represented the constructs under study.

For convergent and discriminant validity, exploratory factor analysis was run using Varimax (orthogonal) rotation on items that explained managerial competencies and accountability. The Kaiser Meyer Oklin (KMO) was at .877 and 0.818 respectively. This was great since all values were greater than the acceptable cut off of above 0.5 (Field, 2009). Bartlett’s test of Sphericity was significant at .000 for both managerial competencies and accountability an indication that the inter-item correlation was suitable for Principal component analysis (PCA). The components had Eigen values over Kaiser Criterion of 1 and the combination of the items explained 73.1% and 72.1% of the variance for managerial competencies and accountability respectively. This high loadings on the factor structure shows evidence of convergent and discriminant validity and no major cross-loadings between factors.

Reliability of the questionnaire was established by computing Chronbach Alpha coefficients (α). Managerial competencies and accountability posted scores of 0.890 and 0.891 respectively. The scores were acceptable since they were above the cut off of 0.7 (Field, 2009). Additionally, reliability was assessed using composite reliability for managerial competencies and accountability scores were 0.76 and 0.75 respectively. Composite reliability (CR), is considered better due to the fact that it violates the tau-equivalency assumption by Chronbach Alpla and it was considered acceptable at above 0.6 (Fornell & Larcker, 1981)

3.4 Results
3.4.1 Demographic results

Of the 420 questionnaires distributed, 395 were returned and 386 used. The 9 questionnaires that were not used, were found out to be improperly filled. Therefore response rate was 91.9%. This is a very good response rate because according to Creswell (2013), a response rate of 50% is adequate, 60% is good and 70% or above is very good. From Tables I, and II, characteristics of respondents and organizations are presented.
Table I: Respondent Characteristics

| Item               | Category         | Frequency | Percentage |
|--------------------|------------------|-----------|------------|
| Gender             | Male             | 263       | 68.1       |
|                    | Female           | 123       | 31.9       |
| Level of education | Certificate      | 24        | 6.2        |
|                    | Diploma          | 67        | 17.4       |
|                    | Degree           | 208       | 53.9       |
|                    | Post graduate    | 87        | 22.5       |
| Years of service   | 0-1 year         | 26        | 6.7        |
|                    | 2-5 years        | 157       | 40.7       |
|                    | Above 5 years    | 203       | 52.6       |
| Position           | Procurement Manager | 40      | 10.4       |
|                    | Logistics officer | 62        | 16.1       |
|                    | Stores staff     | 91        | 23.6       |
|                    | Field officer    | 149       | 38.6       |
|                    | Administrative officer | 44    | 11.4       |

Source; Primary Data.

As seen in Table I, majority (68%) of the respondents were males with a bachelor’s degree (53.9%), serving as field officers (38.6%) and for more than 5 years (52.6%).

Table II: Organisational characteristics

| Item                      | Category         | Frequency | Percentage |
|---------------------------|------------------|-----------|------------|
| Cluster                   | Logistics        | 42        | 40         |
|                           | Food Security    | 32        | 30         |
|                           | Water and Sanitation | 9     | 8.6        |
|                           | Health           | 10        | 10.5       |
|                           | Education        | 12        | 10.9       |
| Years in relief operations| 0-5 years        | 4         | 3.8        |
|                           | 6-10 years       | 23        | 21.9       |
|                           | Above 10 years   | 78        | 74.3       |
| Location of Settlement    | Oruchinga        | 4         | 3.8        |
|                           | Nakivale         | 37        | 35.2       |
|                           | Rwamwanja        | 19        | 18.1       |
|                           | Kyaka            | 30        | 28.6       |
|                           | Kyangwali        | 15        | 14.3       |

Source; Primary Data.

From Table II, majority of relief aid organisations fall under the logistics cluster (40%), operate from Nakivale refugee settlement (35.2%) and had been in operation for more than 10 years (74.3%).
3.4.2 Correlation and regression analyses

Pearson’s correlation coefficient was used to test the relationship between managerial competencies and accountability as seen in Table III.

Table III: Correlation results

| Construct          | 1    | 2    | 3    | 4    | 5    | 6    | 7    | 8    |
|--------------------|------|------|------|------|------|------|------|------|
| M.C(1)             | 1    |      |      |      |      |      |      |      |
| Prof. C(2)         | .715" | 1    |      |      |      |      |      |      |
| S.C(3)             | .789" | .788" | 1    |      |      |      |      |      |
| P. C(4)            | .634" | .508" | .557" | 1    |      |      |      |      |
| Accountability(5)  | .439" | .344" | .238  | .497" | 1    |      |      |      |
| Transparency(6)    | .172  | .196  | 142   | .238  | .684" | 1    |      |      |
| Efficiency(7)      | .338" | .633" | .218  | .202" | .698" | .422" | 1    |      |
| Compliance(8)      | .324" | .248" | .121  | .145  | .789" | .427" | .344" | 1    |

Note: *, **Significant at P<0.05 and P<0.01 (1-tailed), respectively

M.C= Managerial Competencies, S.C= Social Competencies, Prof. C= Professional Competencies, P.C= Personal competencies.

Source; Primary Data.

The results as presented in Table III indicate that; r=.439, P≤.01, there is a significant and positive relationship between Managerial Competencies and accountability, hence supporting H1. This implies that a positive change in Managerial competencies results into appositive change in downward accountability of relief aid organisations in western Uganda.

A hierarchical regression model was run and to establish the contribution of cluster and location which are confounding variables and managerial competence in explaining the variations in accountability of relief aid organisations in western Uganda. Table IV shows the results.

Table IV Hierarchical Regression

|                     | Model 1 | Model 2 |
|---------------------|---------|---------|
|                     | β       | β       |
| Cluster             | .102    | .088    |
| Location            | .228*   | .092    |
| Managerial          | .172    | .496    |
| R                   | .035    | .246    |
| R²                  | .032    | .232    |
| Adjusted R²         | .035    | .211    |
| R² Change           | .301    | .000    |
| Sig. F-change       |         |         |

Note: *, **Significant at P<0.05 and P<0.01, respectively

Source; Primary Data.

As seen in Table IV, Model 1 shows that location and cluster (confounding variables) explain 3.5% of the variance and have an insignificant contribution to accountability. Results further show as
seen in Model 2, that when managerial competencies is added, the model explains 24.6% of the variance. The model further shows a statistically significant relationship between managerial competencies and accountability of relief aid organisations in western Uganda ($\beta = .424$, $P < .01$); thus providing support for H1.

5. Discussion
The study sought to examine the effect of managerial competencies and accountability in relief aid organisation. Results indicate a significant and positive relationship between managerial competencies and downward accountability. This implies that in the humanitarian relief sector an increase in the level of professional, social and personal competencies leads to an increase in transparency, effectiveness and compliance. The motivation to undertake the current study arose out of the persistent reports of relief aid not reaching the intended beneficiaries in the refugee settlements in western Uganda (Ben, 2018; Biryabarema, 2018). This state of affairs not only puts the lives of beneficiaries at risk of starvation but also makes relief aid organisations lose relevance, hence a call for downward accountability in the delivery of relief supplies. It can also be seen that managers who have worked longer in relief aid organisations know how to put in place systems that will ensure that supplies reach the intended beneficiaries.

The results are consistent with Bakalikwira et al., (2017) who found that when organisations have managers with professional, social and personal competencies, they will set up an implement responsive accountability systems which can ensure that supplies reach the intended beneficiaries. In the same vein, the findings are in agreement Diane et al., (2012) and Martina et al., (2012) accountability is a deliberate effort of managers who are the decision makers that ensure that there is transparency, compliance and transparency. In line with the stakeholder theory (Freeman, 1984), the findings indicate that managers have competencies of putting up systems to ensure that all stakeholder needs are addressed hence downward accountability.

6.0 Conclusion
From the study findings and discussion, the study concludes that managerial competencies is a strong predictor of accountability among relief aid organisations in western Uganda. From a theoretical perspective, considering the limited literature on relief operations in the developing country, the study makes a contribution to the body of knowledge. Still, other studies could be undertaken in different environments so as to test the strength of the model.

6.1 Recommendations
From a managerial perspective, for accountability to realized, relief aid organisations in western Uganda need to recruit staff with professional, social and personal competencies so as to ensure that relief aid organisations become more accountable to their beneficiaries and other stakeholders.

6.2 Limitations
The study only examined the influence of managerial competencies on accountability. However, accountability of relief aid organisations is at times determined by either donor requirements or the operational environment. Therefore, these results should be applied with caution. Also, since
this was a cross-sectional study yet relief operations change over time hence a longitudinal study could be undertaken as the current study is limited by a single point of measurement. Despite afore-mentioned limitations, the current study provides further understanding of the role of managerial competencies in realizing downward accountability in relief aid organizations in western Uganda.

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