

Evaluating Fund Management in Zambia's Local Government: A Case Study of Chongwe, Lusaka, and Kafue

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ABSTRACT

This study explores the core of Zambia's local government, focusing on the complexities of fund management. Through literature review and surveys involving local government officials and stakeholders, it uncovers challenges affecting effective fiscal governance. The research reveals hurdles faced by the Zambian local government in fund management, including a lack of transparency, inadequate budget planning, and limited financial management capacity. Despite these challenges, glimpses of progress emerge, showcasing ongoing efforts to improve budgetary processes and financial management practices. The study aims to assess the capacity of the Ministry of Local Government and Rural Development in Zambia, specifically in Lusaka, Kafue, and Chongwe. The evaluation centers on the Auditor General's Main Report for 2021, aiming for a comprehensive understanding of fund management outcomes. This research goes beyond the typical narrative, contributing significantly to the discourse on Zambian local governance. By identifying challenges and highlighting positive developments, it provides a roadmap for enhancing transparency, accountability, and financial management practices. Proposing actionable steps, the study advocates for improved transparency and accountability, increased capacity-building initiatives, and strengthened financial reporting and auditing mechanisms. If implemented, these recommendations have the potential to transform fund management practices in Zambian local government. In conclusion, the research emphasizes the importance of sustained efforts to improve fund management practices. It asserts that these efforts are not just desirable but essential for the effective functioning and sustainable development of Zambia's local government. The study encourages stakeholders to embrace its findings and recommendations for a positive fiscal transformation.

Keywords: funds management, zambian local government, transparency, accountability, decentralization, sustainable development

I. INTRODUCTION

The Local Authority Act in Zambia underwent a re-establishment in 2019 through parliamentary legislation, specifically outlined in the amended constitution of 2016 under cap 281 of the laws of Zambia (The Local Government System in Zambia Country Profile 2019-2021). This legislative update mandated that each council should comprise two representatives of traditional chiefs, members of the district's Parliament, and all elected council members, portraying a commitment to enhancing inclusivity within the local government framework. Additionally, the amended local act introduced an administrative division for local government authorities, as detailed in The Local Government System in Zambia Country Profile for 2017-18.

The foundational legislation governing local government in Zambia during the years 1965 to 1980 was the Zambian Local Government Act of 1965, adopted from British models and enacted on November 1st, 1965. This legislation introduced three distinct forms of local authorities— one rural and two urban (Ibid). Its primary objective was to rectify disparities and ensure an equitable distribution of public services, as emphasized by Mdagachule (2014) and Ngonyani et al. (2015).

However, due to perceived shortcomings and declared ineffectiveness, the Local Government Act of 1965 was replaced by the Local Administration Act of 1980 in January 1981 (United Cities and Local Government Country Profiles, 2011). The government contended that the local governance system had proven unsuccessful under the 1965 Act.

The Local Administration Act of 1980, which accelerated the institutional and managerial decline of Local Authorities through inappropriate structures, was subsequently repealed in 1991 following a change in government (Public Financial Management Handbook, 2017). This shift in legislative frameworks reflects ongoing efforts to refine and adapt the legal underpinnings of local governance in Zambia.

The 1991 Act brought about significant changes, including the explicit separation of party structures from the Council and the abandonment of the integrative role of district Councils. Notably, it reintroduced representative local government based on universal adult suffrage, with Council members comprising elected Councilors, Members of Parliament (MPs), and two representatives of chiefs in the district. The Local Government Act No. 2 of 2019 later replaced the 1991 Act, defining Councils under the new Act and the amended Constitution of 2016 as consisting of democratically elected councilors and a Council Chairperson elected in accordance with Article 154 (United Nations Human Settlements Programme 2015). Key actors in this local government system include the Minister, councilors, council chairperson or mayor, and appointed council officials.

The Ministry of Local Government and Rural Development (MLGRD), formerly known as the Ministry of Local Government and Housing (MLGH), oversees local government projects and fund management to ensure diligent operations without disruption due to poor fund management (Mdagachule 2014). Fund management is crucial for organizational success, serving as the lifeblood of any institution. Proper fund management is essential for the efficient, effective, and equitable operation of an organization (Augustine 2020). Local government fund management involves reporting on the wealth of local governments, detailing the sources, collection, and expenditure of funds (Mushimbwa 2020). This is especially vital as local authorities play a pivotal role in enhancing and expanding the delivery of fundamental basic public services (World Bank 2018).

The issue of fund management in Zambian local government authorities nationwide has been highlighted as a significant problem (United Nations Settlement Programme 2015). Auditors General Reports consistently indicate that fund mismanagement is a widespread concern across all council branches throughout the country, with no apparent decrease in the trend from 2014 to 2021 (Auditors General reports 2016-2021). This pervasive challenge is particularly noteworthy considering the reported underfunding of the ministry responsible for local government (Ibid). In light of these circumstances, it is imperative for the researcher to conduct an evaluation of fund management and control within the Zambian Ministry of Local Government and Rural Development

II. LITERATURE REVIEW

2.1 Prior Research

In the Zambian context, research on funds management within the local government, a critical component of sustainable development, remains insufficient. While Kabwe's (2022) study examined the local government's role in community development, it did not specifically delve into the factors influencing financial management within the Ministry of Local Government and Rural Development. The administration grappled with political interference, leading to challenges in the equitable distribution of funds from sources such as the government's Constituency Development Fund (CDF) and equalization funds. Notably, corruption emerged as a significant impediment, underscoring the need for focused attention on funds management, resource allocation, workforce training, infrastructure development, legal frameworks, and technological integration within the local government.

Elias's investigation in 2014 scrutinized financial management in local government projects, with a specific focus on the challenges encountered by the Community Infrastructure Upgrading Program (CIUP) project in Kinondoni Municipal Council. The study revealed issues such as errors in meetings and a deficiency in IT expertise, impacting the overall financial performance of the government.

Waari and Mathenge's study in 2014 explored factors influencing the management of public development funds in Local Authorities in Kenya, with relevance to the larger Meru region. Their findings highlighted the influence of government policies, leadership philosophies, implementation capabilities, monitoring, and evaluation on how local authorities managed Local Authority Transfer Fund activities. However, a distinct correlation between decentralization and the local government's handling of public development funds was not clearly established.

Fjeldstad et al.'s research in 2006 focused on the financial dynamics and management practices of six Tanzanian councils, emphasizing budgeting, accounting, and auditing. The study exposed the restricted autonomy of district councils in handling revenues and expenditures, primarily relying on federal government grants. Communication inefficiencies regarding financial matters to the public were noted. The study emphasized the importance of scrutinizing the revenue creation process, which includes internal sources and transfers from the federal government, to address budgetary discrepancies and enhance overall financial management.

These studies collectively underscore the need for a comprehensive investigation into funds management practices within the Zambian local government, aligning with key research words such as Funds Management, Zambian Local Government, Transparency, Accountability, Decentralization, and sustainable development. Such an inquiry can contribute significantly to bridging existing gaps and fostering effective policies and practices in the pursuit of sustainable development goals.

2.2 Related Research

Effective financial management in government is essential to prevent, detect, and combat fraud and corruption, making budget reform a critical aspect of public sector transformation, involving skill development and institutional strengthening (Uryszek, 2013). A study by Uryszek (2013) on Polish local governments revealed challenges in financial control due to decentralization, limited financial autonomy, and insufficient revenue, leading to significant debt levels. To address financial disparities, a grant equivalence mechanism was introduced.

Similarly, Cracknell's (1994) study in the UK emphasized the absence of a centralized monitoring and evaluation system, with each government agency developing its own approach. Monitoring, a routine management task in all agencies, faces resource limitations for comprehensive assessments, with factors like program size, uniqueness, relevance, and replicability influencing prioritization (Cracknell, 1994; Uryszek, 2013).

In Nigeria, Eze and Harrison (2013) highlighted challenges in local government financial management, including a shortage of trained staff and legal gaps in managing state and local accounts. They proposed enhancing the local government treasury department's autonomy and upgrading technical staff to improve financial control (Eze & Harrison, 2013). Adebayo, Dada, and Olarewaju (2014) echoed the need for improved financial control in local governments, suggesting rationalizing spending patterns to enhance performance.

Exploring Ido-Osi local government areas in Nigeria, Izueke, Anyadike, and Nzekwe (2013) identified issues such as a lack of long-term financial planning, ineffective budget processes, corruption, and poor service delivery. Recommendations included addressing administrative challenges for better financial management.

Ohaka, Dagogo, and Banyie's (2016) study on international accounting standards in Nigeria found that adopting these standards improved transparency and accountability, enhancing financial management and governance. Similarly, Ironkwe and Muene (2016) established a link between sound treasury management and local government growth in Nigeria. They emphasized maintaining a robust treasury administration and implementing effective internal control systems to prevent fraud and theft.

Examining Nigeria's local government administration and governance, Abdullahi and Ahmad (2018) identified poor financial management, lack of autonomy, and weak leadership as contributors to poor performance. The study advocated for instituting good governance, improving revenue collection, and ensuring judicious financial resource utilization for sustainable local government (Abdullahi & Ahmad, 2018).

In the context of managing funds within government systems, South Africa once employed a private budgeting system, leading to a lack of transparency in fund distribution. The government held significant control over the budget, and Parliament had minimal involvement. This opaqueness posed challenges for financial studies and hindered the assessment of service delivery trends, negatively impacting accountability and openness in governance. However, positive transformations occurred with the implementation of the Medium-Term Expenditure Framework (MTEF), a shift from line-item to performance budgeting, the adoption of the Public Finance Management Act (PFMA), Treasury regulations, and constitutional reforms. The effects of these changes on South Africa's Public Finance Management System depend on how institutions respond or adapt to them.

In Kenya, public sector reforms aimed at fostering a culture of performance and delivering high-quality services evolved from the New Public Management (NPM) concept. NPM emphasized a performance-oriented culture to enhance productivity, effectiveness, client focus, mission-driven management, and overall quality improvement. This movement sought to improve government efficiency, addressing hindrances posed by bureaucratic structures. It advocated for a separation between service delivery and policymaking, endorsing a management style valuing citizens and emphasizing outcomes. Key aspects included strategic capabilities, efficiency in public services, and a transition from input controls to output measurement and performance targets (OPM/PSTD, 2010; Hope, 2002).

Research in Uganda delved into the effects of financial management changes on adherence to laws, transparency in utilizing public funds, and reducing opportunities for corruption. The findings indicated positive impacts of reforms on budget planning, execution, accountability, reporting, and service delivery. Financial management systems witnessed enhanced effectiveness with the adoption of systems such as TSA, OBT, IPSS, and IFMS. The advantages included reduced costs, expedited salary payments, faster financial statement generation, prompt bank reconciliations, timely access to disbursed funds, and swift budget creation and approval (Budget Monitoring and Accountability Unit, 2017).

III. THEORETICAL AND CONCEPTUAL FRAMEWORK

3.1 Theoretical Framework

3.1.1 Efficiency Theory

Efficiency theory highlights the importance of optimizing taxes for development, focusing on fiscal efficiency and discipline. The study asserts that local governments should exhibit superior efficiency in delivering services and public goods at the grassroots level. It emphasizes a well-managed financial system to enhance efficiency and performance.

3.1.2 Agency Theory

Agency theory explores contractual interactions between local government entities and external stakeholders, addressing information asymmetry challenges. The study applies agency theory to comprehend and address fund management challenges, promoting transparency and accountability in Zambian local government.

3.1.3 Economic Theory

Economic theory underscores the government's role in resource allocation for societal welfare, emphasizing efficiency, equity, and effectiveness. Applied to fund management, the theory guides decision-making, ensuring prudent resource management, and employee engagement for equitable resource distribution.

3.1.4 Benefit Theory of Taxation

The Benefit Theory of Taxation posits that tax payments should reflect the benefits citizens derive from state-provided amenities. The study aligns this theory with Zambian local government fund management, emphasizing fairness, equity, and transparency in communicating the link between taxes paid and tangible benefits.

3.2 Conceptual Framework

This conceptual framework elucidates the intricate relationships among key factors influencing funds management within the Zambian Ministry of Local Government and Rural Development. By analyzing political interference, technical expertise, staff competency, IT infrastructure, regulations, policies, accountability, transparency, decentralization efforts, and grassroots socioeconomic development, this framework aims to enhance financial effectiveness, transparency, and sustainable development.



Figure 1: Independent, intermediate and dependent variables

This conceptual framework provides a holistic understanding of funds management in the Zambian Ministry of Local Government. By elucidating the interplay of key factors, it aims to improve financial effectiveness, transparency, and sustainable development outcomes.

IV. METHODOLOGY

This study employed a pragmatic mixed-methods approach to comprehensively investigate funds management within Zambian local government authorities. A sample of 51 respondents from Lusaka City Council, Chongwe Town Council, and Kafue Town Council was selected using two-stage cluster sampling. Data was collected through document review, questionnaires, interviews, and observation methods to ensure a holistic understanding of financial management practices.

V. FINDINGS

5.1 Quantitative Results

5.1.1 Education Level

The analysis of respondents' educational levels revealed that 50% held bachelor's degrees, 40% held master's degrees, and 9% held diplomas. Additionally, the study noted that the predominant method of data collection was through questionnaires, with 84% of respondents utilizing this approach, while interviews accounted for only 16% of the collected responses.

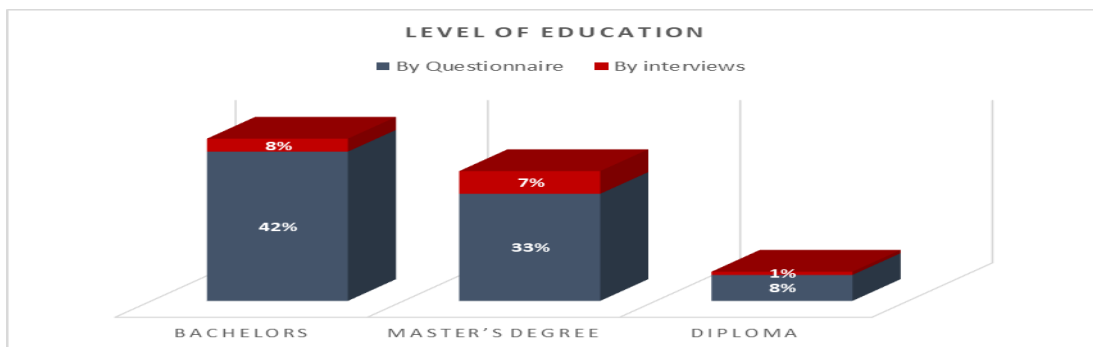


Figure 2: Respondents' education

5.1.2 Years of Experience

The investigation aimed to ascertain the duration of respondents' employment with their respective organizations. The findings revealed a distribution of experience among respondents, with the highest percentage (52%) falling within the 3-5 years range, followed by those with less than 2 years (28%), and lastly, those with 10 years or more (20%). Notably, the majority of responses (88%) were collected through questionnaires, while interviews constituted 12% of the gathered data.



Figure 3: Respondents' Work experience

5.1.3 Main sources of revenue in Local government authorities

Table 4 presents the research findings, revealing a positive indication that respondents possess a well-informed understanding of the locally specified revenue sources delineated in the Local Government Act. This suggests a robust awareness of the legal framework governing revenue generation within LGAs.

Table 1: What are the main sources of revenue in local government authorities?

Source	Frequency	Percent
Local taxes	27	54
Fees and Fines	44	88
Business licence and permits	33	66
Revenue from exchange transaction	32	64

5.1.4 What is the Average Amount of Money Received from the Government and Through Levies and Tax Collections?

The results show that on average the local government authorities do receive on average about K90, 000,000 from government as equalisation fund and they are able to generate revenue on their own approximately about K131,530,000.

Table 2: Source of Fund for LGAs

GRZ	Own Revenues
90,000, 000	131 530,000

5.1.5 What are the General Challenges Affecting Financial Management in Your Authority?

The figure 4 presented encapsulates an array of challenges plaguing local authorities in Zambia:

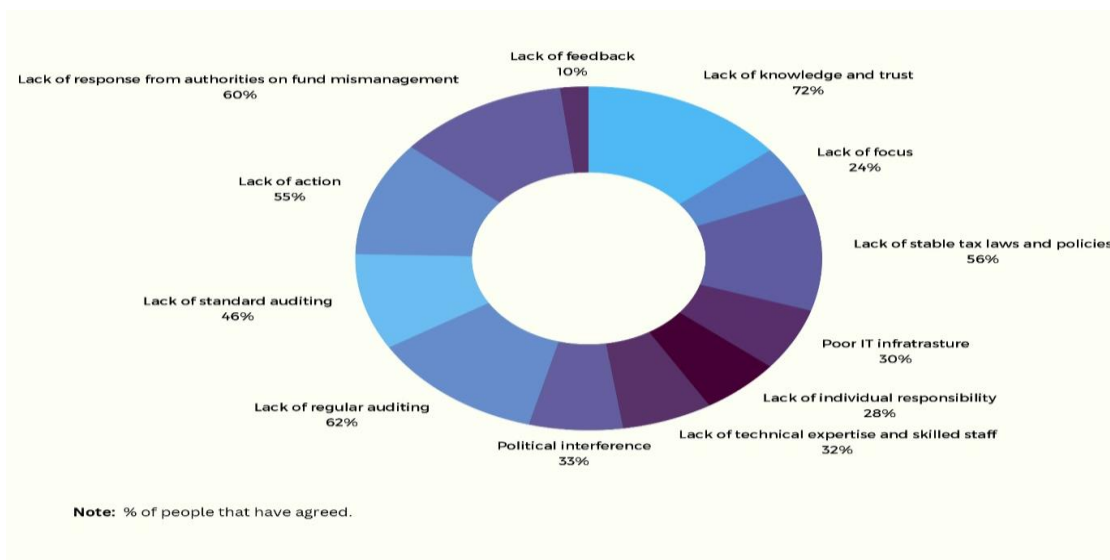
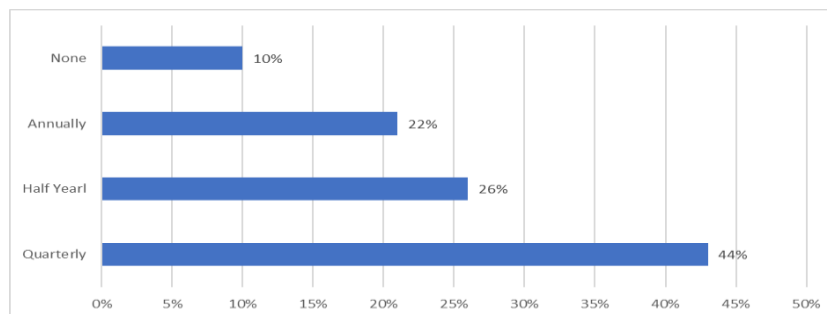


Figure 4: Showing response distribution of Challenges Affecting Fund management and Control

5.1.6 How regular is department audited by external auditors?

Figure 5 are results indicating a spectrum of audit frequencies:

Figure 5: A bar chart illustrating respondents' responses regarding the regularity of internal and external audits



5.2 Qualitative findings

1. Has There Been Misapplication of Funds?

On fund misapplication, one of the respondent mentioned during interview that “local government financial statements for over 100 Councils had various irregularities such as errors and misapplication of funds, omissions, understatements and overstatements of figures, nondisclosures, and improper disclosures.”

2. Are the Central Government Grants Sent to the District Fairly Allocated to All Wards?

Interview response: Fund allocates funds to the wards depending on the wards' predetermined plans and priorities, and moreover we consider preliminary preparation of the specific ward itself through the man power and financial contribution from the ward or village community. For example, brick laying and construction of foundation for the case of classrooms construction projects.

3. Are the Audited Financial Statements Made Public Records and Shared with Responsible Authorities?

The researcher wanted to find out if at all audited financial statements are made available to the public to expose the responsibility of authorities in fund management and control, thus questions were asked, however, the results revealed that the dissemination of financial information is not done extensively and properly. One participant mentioned that audit finding in local are not properly communicated, he suggested that; *"there should be proper communication of audit finding especially in local government to promote transparency."*

5. Are the Central Government Grants Sent to the District Fairly Allocated to all Wards?

On fund allocation, the district management representative mentioned during the interview that; (translated); Fund allocates funds to the wards depending on the wards' predetermined plans and priorities, and moreover we consider preliminary preparation of the specific ward itself through the man power and financial contribution from the ward or village community. For example, brick laying and construction of foundation for the case of classrooms construction projects.

6. Decentralization on Public Fund Management and the Performance

How do you Rate the Effect of Decentralization on Public Fund Management and the Performance of the Current Accounting System in Terms of Speed and Accuracy?

Furthermore, during the interview, one respondent mentioned that; *Fiscal decentralisation brings about opportunities for more local government official to participants and brings about flexibility in the operation and management of the funds. "Well fiscal decentralisation has brought about opportunities for more local government official to participants and brings about flexibility in the operation and management of the funds."*

VI. DISCUSSION

The research identified the main revenue sources for local government authorities, highlighting the insufficiency of funds despite diverse revenue streams. Challenges such as policy gaps, poor infrastructure, and government interference exacerbate fund management issues, affecting accountability and transparency. Decentralization, while aiming to empower local entities, faces hurdles in translating policies into effective practices, necessitating a nuanced understanding of dynamics at play.

Inadequate responses to fund mismanagement, poor auditing practices, and political interference undermine accountability and transparency within local government. These challenges underscore the need for institutionalizing good governance practices, improving revenue collection, and ensuring wise resource utilization. The potential diversion of funds like the Constituency Development Fund (CDF) highlights the risks of decentralization without robust accountability mechanisms.

Transparency emerges as a fundamental prerequisite for effective fund management, with a notable correlation between increased transparency perception and effective fund management. The study underscores the symbiotic relationship between transparency and sound financial decisions, emphasizing transparency as essential for accountability.

Augmenting the frequency of internal audits is recommended to enhance transparency and accountability within local government. The study aligns seamlessly with outlined objectives, emphasizing the critical role of regular audits in maintaining financial integrity and highlighting the need for local governments to enhance accountability mechanisms.

Improving financial information systems is crucial for empowering local decision-makers with accurate and timely data. The study underscores the necessity of modern and transparent accounting systems for successful decentralization initiatives, advocating for continuous enhancements in financial reporting systems.

The study challenges existing views on decentralization effectiveness, highlighting hurdles such as political interference, inadequate IT infrastructure, and poor implementation of fund control regulations. Despite disagreements with some perspectives, the study acknowledges these challenges as potential impediments to successful decentralization, emphasizing the need for a robust legal framework and effective regulations.

VII. CONCLUSION

In conclusion, this research provides valuable insights into the challenges and opportunities in fund management within Zambian Local Government Authorities. By addressing factors affecting accountability, transparency, and the impact of

decentralization, the study lays the groundwork for informed policy interventions aimed at enhancing financial governance and sustainability in local government settings.

Recommendations:

1. Establish a robust legal framework:
 - Implement strict provisions with heightened penalties for financial misconduct.
 - Establish a review mechanism to adapt the legal framework to evolving community needs.
2. Strengthen internal controls:
 - Introduce checks and balances through regular internal audits.
 - Invest in technology-driven solutions for real-time monitoring and detection of irregularities.
3. Conduct frequent capacity-building initiatives:
 - Organize regular training programs to enhance financial management skills of council staff.
4. Establish a stable computerized financial management system:
 - Allocate funds for state-of-the-art financial management software to streamline processes.

Implementing these recommendations can transform financial governance in Zambian Local Government, fostering sustainable development and enhancing public trust.

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