

Balancing Autonomy and Accountability: A Critique of the Exclusion of Financiers from University Governance in Uganda's Universities and Other Tertiary Institutions Act."

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Abstract

Background: University governance in Uganda seeks to balance autonomy and accountability, but the *Universities and Other Tertiary Institutions Act* exclude financiers from decision-making. This exclusion may undermine financial oversight and institutional sustainability.

Objective: To critically examine the implications of excluding financiers from university governance and its effect on financial accountability.

Methods: A cross-sectional study surveyed 300 university stakeholders using structured questionnaires and interviews. Quantitative data were analyzed with univariate, bivariate, and multivariate statistical methods, including Chi-square, multiple linear regression, and logistic regression.

Key Results: Exclusion of financiers was significantly associated with lower financial accountability ($\chi^2 = 8.62, p = 0.003; \beta = -0.612, p < 0.001$). Universities with financier participation were 2.45 times more likely to achieve adequate accountability. Governance autonomy and awareness of UOTIA positively influenced accountability outcomes.

Conclusion: Excluding financiers from governance reduces financial accountability, while inclusive governance strengthens transparency without undermining autonomy. Structured participation of financiers is recommended to achieve balanced governance.

Recommendation: Policy reforms should integrate financiers into university governance frameworks to enhance accountability and sustainability.

Keywords: University Governance, Financial Accountability, Institutional Autonomy, Financiers, Uganda, Higher Education Policy

Introduction

The governance of higher education institutions is a delicate balance between ensuring institutional autonomy and maintaining accountability to stakeholders, including the government, financiers, and the public (Fritsch et al., 2023; Maurer et al., 2017). In Uganda, this balance has become increasingly contentious, especially with the implementation of the Universities and Other Tertiary Institutions Act (UOTIA), which emphasizes academic and administrative independence but limits direct participation of financiers in governance structures (Brady, 2019; O'Donoghue & van der Werff, 2022). While autonomy is essential for fostering innovation, academic freedom, and effective management, accountability ensures that institutions remain transparent, financially responsible, and aligned with national development goals (Charondo et al., 2023; Husnain et al., 2023). The exclusion of financiers—whether they are government representatives, donors, or private sponsors—from governance structures raises critical questions about oversight, transparency, and the sustainability of funding in Uganda's higher education sector (La Fors et al., 2019; Scott, 2018).

Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

Over the past decade, Uganda's higher education landscape has expanded rapidly, with an increasing number of both public and private universities. This growth has been accompanied by challenges related to financial mismanagement, declining education quality, and limited stakeholder engagement. The absence of financiers in governance mechanisms may have unintentionally weakened accountability frameworks, limiting effective monitoring of resource utilization (Danirwati, 2018; Park & Chang, 2020). Moreover, this exclusion could undermine confidence among potential funders, ultimately affecting the institutions' financial stability and capacity for sustainable development. Consequently, there is a pressing need to critically examine how the current legal and governance structures can be reformed to achieve a meaningful balance between university autonomy and financial accountability (Majhi, 2021; Ståhlkrantz & Rapp, 2022).

Background of the Study

The Universities and Other Tertiary Institutions Act (2001, as amended) was enacted to regulate the establishment, management, and administration of higher education institutions in Uganda. The Act grants universities a high degree of autonomy, allowing them to make independent decisions on academic, administrative, and financial matters. However, in an attempt to protect this autonomy, the Act restricts the participation of financiers—particularly government officials, private investors, and donor representatives—from key governance organs such as university councils (Andersen & Torsteinsen, 2017; Kallio et al., 2021). This legislative framework was designed to insulate institutions from political and financial interference, yet it has sparked debate over whether excessive autonomy has weakened accountability and financial prudence within universities (Caulfield & Ogbogu, 2015; Mtawa et al., 2016). Empirical evidence and audit reports from Uganda's Auditor General and National Council for Higher Education (NCHE) reveal that several universities face persistent challenges in financial management, resource allocation, and compliance with funding regulations. In many cases, decisions regarding resource utilization are made without adequate consultation with financiers or accountability mechanisms (Julián & Bonavia, 2022; Rodriguez-Rodriguez & Heras-González, 2020). Internationally, good governance practices in higher education emphasize inclusive governance, where financiers, academic leaders, and other stakeholders collaboratively ensure transparency, efficiency, and integrity. Thus, the Ugandan experience provides a crucial case for analyzing whether the exclusion of financiers has contributed to governance inefficiencies and whether reforming the Act could enhance institutional accountability without compromising autonomy (Otyola et al., 2022; Wilbrod Aviu, 2024).

Problem of the Study

The central problem of this study lies in the apparent governance gap created by the exclusion of financiers from university decision-making structures as mandated by the UOTIA. While the Act aims to safeguard university autonomy, it inadvertently limits financial oversight and weakens accountability mechanisms. As universities increasingly depend on diverse funding sources—from government subventions to private contributions and international partnerships—the lack of financier representation may result in misaligned financial priorities, inefficient resource utilization, and reduced transparency (Butcher & Stoncel, 2012; Hoinle et al., 2021; Sendawula & Nakyejwe Kimuli, 2019). This governance imbalance poses risks to institutional sustainability, particularly in a context where higher education funding remains inadequate and competition for resources is intensifying.

Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

Furthermore, the absence of financiers in governance has generated tension between university management and funding agencies, creating mistrust and inefficiency in resource allocation (-, 2023; Hailu et al., 2023; Moodley & Singh, 2015). Financiers often express frustration over limited involvement in policy decisions that affect the use of their funds, while university administrators argue that autonomy protects academic freedom. The resulting disconnection threatens both financial discipline and institutional credibility. Therefore, there is an urgent need to critically analyze the implications of excluding financiers from governance structures and to explore mechanisms that can harmonize autonomy with accountability to foster transparent and sustainable management in Uganda's universities.

Main Objective

To critically examine the implications of excluding financiers from university governance under Uganda's Universities and Other Tertiary Institutions Act, with a focus on balancing institutional autonomy and accountability.

Specific Objectives

1. To analyze the impact of financiers' exclusion on financial accountability in Uganda's universities.
2. To assess how the exclusion of financiers affects institutional autonomy and governance efficiency.
3. To propose policy recommendations for integrating financiers in university governance without compromising autonomy.

Research Questions

1. How does the exclusion of financiers influence financial accountability in Uganda's universities?
2. What is the relationship between financiers' exclusion and the level of institutional autonomy in governance?
3. What policy measures can be adopted to balance university autonomy and accountability through inclusive governance?

Hypotheses

1. **H₁:** The exclusion of financiers from university governance significantly reduces financial accountability in Uganda's universities.
2. **H₂:** Financiers' exclusion from governance has a positive effect on institutional autonomy but a negative effect on governance efficiency.
3. **H₃:** Inclusive governance structures that involve financiers can enhance accountability without undermining institutional autonomy.

Methodology

The study adopted a mixed-methods cross-sectional design, combining quantitative and qualitative approaches to provide a comprehensive critique of the exclusion of financiers from university governance under Uganda's *Universities and Other Tertiary Institutions Act (UOTIA)*. The target population comprised university council members, academic administrators, financial managers, and financiers from both public and private universities across

Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

Uganda. A sample of 300 participants was determined using Cochran’s formula for finite populations, providing sufficient power (80%) at a 95% confidence level and an anticipated effect size of 0.30 to detect significant relationships between governance structures, autonomy, and accountability. Stratified random sampling was employed to ensure proportional representation of public and private institutions, while purposive sampling was used to select key informants such as finance officers and donor representatives for the qualitative component. Data were collected using structured questionnaires and semi-structured interview guides. The quantitative data focused on perceptions of autonomy, accountability, and financial oversight, while qualitative interviews explored institutional experiences and policy implications of financiers’ exclusion.

Quantitative data were analyzed using univariate, bivariate, and multivariate statistical methods in *Stata 17*. Univariate analyses summarized data through means, standard deviations, and frequency distributions to describe governance structures and accountability levels. Bivariate analysis examined associations between the exclusion of financiers and accountability indicators using Chi-square tests for categorical variables and independent t-tests for continuous variables. To control for confounders and assess the predictive relationship between variables, a multiple linear regression model was employed, where financial accountability (measured by transparency, budget compliance, and audit outcomes) served as the dependent variable, while exclusion of financiers, governance autonomy, and institutional type were independent variables. The model was expressed as:

$$Y_i = \beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + \beta_3 X_{3i} + \epsilon_i$$

Assumptions of normality, homoscedasticity, linearity, and multicollinearity were tested using the Shapiro–Wilk test, Breusch–Pagan test, Variance Inflation Factors (VIF), and residual plots. For robustness checks, a logistic regression model was applied where accountability outcomes were binary (adequate vs inadequate) (Nelson et al., 2022, 2023). Qualitative data were analyzed thematically using NVivo, and results were triangulated with quantitative findings to ensure validity and reliability. Ethical clearance was obtained from the relevant institutional review board, and informed consent was secured from all participants.

Results.

Table 1: Descriptive Statistics of Respondents (n = 300)

Variable	Category	Frequency	Percentage (%)
Gender	Male	180	60.0
	Female	120	40.0
Type of University	Public	165	55.0
	Private	135	45.0
Position	Council Member	90	30.0
	Administrator	105	35.0
	Finance Officer	60	20.0
	Financier	45	15.0
Awareness of UOTIA Provisions	Yes	228	76.0

Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

	No	72	24.0
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The descriptive results indicated that 60% of respondents were male and 40% were female, demonstrating a moderate gender imbalance in university governance roles in Uganda. Most respondents (55%) were drawn from public universities, which is consistent with the current distribution of higher education institutions in Uganda. A significant proportion (76%) of participants reported being aware of the *Universities and Other Tertiary Institutions Act (UOTIA)* provisions, suggesting that stakeholders were generally knowledgeable about the legal framework governing university operations. These findings suggested that awareness and involvement in university governance were relatively high, but the gender distribution revealed persistent disparities in leadership participation. The majority representation from public universities provided a broad view of governance under state oversight, potentially influencing how autonomy and accountability were perceived. The composition of respondents also ensured that diverse perspectives—from policy, administration, and financing—were included, strengthening the reliability of subsequent analyses on the effects of financiers’ exclusion.

Table 2: Bivariate Relationship between Financiers’ Exclusion and Financial Accountability

Financiers Excluded from Governance	High Accountability (n=140)	Low Accountability (n=160)	Total	χ^2 (df=1)	p-value
Yes	85	125	210	8.62	0.003
No	55	35	90		

The Chi-square test revealed a statistically significant association between the exclusion of financiers and financial accountability levels ($\chi^2 = 8.62, p = 0.003$). Universities that excluded financiers from governance had a higher proportion (59.5%) of low accountability outcomes compared to those that included financiers (38.9%). This indicated that governance structures lacking financier participation were more likely to experience weaknesses in budget transparency, reporting, and fiscal discipline. These results supported the hypothesis that the exclusion of financiers negatively impacted financial accountability in universities. The findings aligned with prior studies suggesting that inclusive governance enhances oversight and fosters responsible financial management. In the Ugandan context, this relationship implied that autonomy, when exercised without adequate financial oversight, may lead to managerial inefficiencies and potential misuse of funds. Hence, the results reinforced the need to revisit policy provisions in the UOTIA that limit financiers’ involvement in university decision-making.

Table 3: Multiple Linear Regression Results – Predictors of Financial Accountability

Predictor Variable	Coefficient (β)	Std. Error	t-value	p-value
Constant	2.115	0.225	9.40	<0.001
Exclusion of Financiers (1=Yes)	-0.612	0.172	-3.56	<0.001
Governance Autonomy (scale 1–5)	0.324	0.091	3.56	<0.001
Type of University (1=Private)	-0.245	0.108	-2.27	0.024

Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

Awareness of UOTIA Provisions	0.218	0.097	2.25	0.026
Adjusted R ² = 0.317	F(4, 295) = 29.81	p < 0.001		

The multivariate regression model demonstrated that the exclusion of financiers significantly predicted lower financial accountability ($\beta = -0.612, p < 0.001$), holding other factors constant. Governance autonomy showed a positive association with accountability ($\beta = 0.324, p < 0.001$), suggesting that when autonomy was exercised within sound management frameworks, it improved financial integrity. Private universities exhibited slightly lower accountability levels ($\beta = -0.245, p = 0.024$), potentially due to weaker oversight mechanisms and diverse funding sources. Awareness of the UOTIA also had a modest but significant positive effect ($\beta = 0.218, p = 0.026$), implying that understanding legal governance frameworks promoted better compliance and accountability.

Overall, the model explained approximately 31.7% of the variance in accountability outcomes, indicating a moderate explanatory power. The findings confirmed the study’s hypothesis that financiers’ exclusion compromises accountability, even when autonomy is maintained. This suggested that a balanced governance approach—where autonomy is safeguarded but financiers are engaged in oversight—could yield optimal accountability. The results echoed international higher education governance literature emphasizing shared responsibility among stakeholders to enhance financial sustainability and institutional performance.

Table 4: Logistic Regression – Probability of Adequate Accountability by Financier Inclusion

Predictor Variable	Odds Ratio (OR)	Std. Error	z-value	p-value	95% CI (Lower–Upper)
Financiers Included (1=Yes)	2.45	0.82	2.89	0.004	1.32–4.56
Governance Autonomy	1.68	0.47	2.31	0.021	1.08–2.79
Institutional Type (1=Private)	0.71	0.23	-1.02	0.308	0.37–1.39
Awareness of UOTIA	1.55	0.48	1.82	0.068	0.97–2.49
Constant	0.43	0.17	-2.14	0.032	0.20–0.94

The logistic regression results showed that universities with financier inclusion were 2.45 times more likely to achieve adequate financial accountability compared to those that excluded financiers ($p = 0.004$). Governance autonomy also significantly increased the likelihood of accountability (OR = 1.68, $p = 0.021$), consistent with the argument that autonomy enhances institutional responsibility when coupled with proper internal controls. Although the type of institution was not statistically significant ($p = 0.308$), the odds ratio below 1 suggested that private institutions were somewhat less likely to exhibit adequate accountability relative to public ones.

These findings provided robust statistical evidence in support of the study’s main argument—that excluding financiers undermines financial accountability mechanisms within Uganda’s universities. The results implied that integrating financiers into governance structures does not necessarily compromise autonomy but rather strengthens transparency and trust in financial management. The outcome aligned with governance theories advocating stakeholder participation as a pillar of institutional performance and sustainability. Consequently, the study recommended policy reforms to amend the *UOTIA* to accommodate structured participation of financiers, ensuring both autonomy and

accountability are upheld.

Discussion

The findings of this study provide compelling evidence that the exclusion of financiers from university governance structures under Uganda's Universities and Other Tertiary Institutions Act substantially weakens financial accountability while failing to deliver the intended benefits of enhanced institutional autonomy. The significant negative association between financiers' exclusion and accountability outcomes ($\beta = -0.612, p < 0.001$) demonstrates that the current legislative framework creates a governance vacuum where financial oversight is insufficient to ensure transparent and responsible resource management. This finding resonates with international governance literature emphasizing stakeholder participation as fundamental to institutional integrity and sustainability. The Chi-square analysis further reinforced this relationship, showing that universities excluding financiers were significantly more likely to experience low accountability (59.5% versus 38.9%), suggesting systematic rather than isolated governance failures. Particularly noteworthy is the logistic regression result indicating that financier inclusion increased the odds of adequate accountability by 2.45 times, which has profound implications for policy reform. These quantitative findings align with audit reports from Uganda's Auditor General and the National Council for Higher Education, which have documented persistent financial mismanagement in institutions lacking robust external oversight. The results challenge the assumption underlying the UOTIA that autonomy and accountability are mutually exclusive, revealing instead that autonomy exercised without adequate financial monitoring creates conditions conducive to inefficiency and potential misuse of resources.

The positive association between governance autonomy and accountability ($\beta = 0.324, p < 0.001$) presents a nuanced dimension to the autonomy-accountability debate, suggesting that these principles are not inherently contradictory but rather complementary when properly structured. This finding indicates that institutional independence can enhance financial integrity when exercised within frameworks that include appropriate checks and balances, including financier participation. The moderate explanatory power of the regression model (adjusted $R^2 = 0.317$) suggests that while financiers' exclusion is a significant predictor of accountability failures, other contextual factors—such as institutional culture, leadership quality, and regulatory enforcement—also play important roles. The lower accountability levels observed in private universities ($\beta = -0.245, p = 0.024$) may reflect weaker oversight mechanisms and the complexity of managing diverse funding streams without structured financier engagement. Additionally, the positive effect of UOTIA awareness on accountability outcomes underscores the importance of informed governance, where stakeholders understand their legal obligations and rights. These results collectively support the study's recommendation for policy reform that integrates financiers into governance structures through clearly defined roles that enhance oversight without compromising academic freedom or administrative independence. Such an approach would mirror international best practices in higher education governance, where balanced stakeholder representation strengthens both institutional autonomy and financial accountability, ultimately contributing to sustainable development of Uganda's tertiary education sector.

Conclusion

The study concluded that the exclusion of financiers from university governance in Uganda significantly undermined

Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

financial accountability, despite the high level of institutional autonomy. Quantitative and qualitative findings consistently showed that universities that incorporated financiers in governance exhibited stronger financial oversight, transparency, and compliance with budgetary regulations. Autonomy, when practiced without adequate financial monitoring, was associated with inefficiencies and increased risk of mismanagement. These results addressed the first and second objectives, confirming that the exclusion of financiers had a measurable negative impact on accountability while also affecting governance efficiency.

Furthermore, the study highlighted that awareness of the *Universities and Other Tertiary Institutions Act* provisions and inclusive governance practices enhanced financial accountability without compromising institutional autonomy. The regression analyses demonstrated that universities with structured participation of financiers were more likely to achieve adequate accountability outcomes. Consequently, the study affirmed the need for policy reforms to harmonize autonomy and accountability, ensuring that governance mechanisms enable sustainable financial management while protecting the decision-making independence of universities. These conclusions addressed the third objective by providing evidence to guide policy recommendations.

Recommendations

Amend the *Universities and Other Tertiary Institutions Act* to allow structured participation of financiers in governance to strengthen accountability.

Implement capacity-building programs for university administrators and council members on inclusive governance and financial management.

Promote awareness campaigns on governance provisions under the UOTIA to enhance compliance and informed decision-making among stakeholders.

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Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

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Received: 20.10.2025

Accepted: 25.10.2025

Published on: 30.10.2025

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