

**FUNDS ACCOUNTABILITY AND PERFORMANCE OF ART PROGRAMME:
A CASE OF TASO (U) LTD - CENTRAL REGION**

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DECLARATION

I, Gordon Karukoma, declare that this dissertation is a result of my own independent research and efforts and investigations. It has not been submitted to any other institution for any award.

Where the work of other authors have been quoted, due acknowledgement has been done.

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APPROVAL

This dissertation has been submitted for examination with our approval as supervisors.

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DEDICATION

To my wife Jean and children Trevor, Mathew, Benjamin and Timothy, for the everlasting love, motivation and encouragement they have always rendered.

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With Great appreciation, I would like to acknowledge God who is the most high, for keeping my family and I healthy and happy throughout the study period.

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Finally, I sincerely thank my family for their tolerance during the time of my studies.

LIST OF ACROYMNS

AIDS:	Acquired Immune Deficiency Syndrome
ART:	Antiretroviral therapy
CD4:	Cluster of differentiation
FGD T:	Focused group discussions
HAAR:	Highly active Antiretroviral therapy
HIV:	Human immune virus
IRC:	Institutional research committee
NHA:	National Health Accounts
NGO:	Non-government organization
PLWHA :	People living with HIV &AIDs
UNICEF:	United nations children's emergency fund
USAID:	United states agency for international development
VCT:	Voluntary counseling and testing
SPSS:	Statistical package for social scientists
TASO:	The AIDS Support organization
WHO:	World health organization

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ABSTRACT

This research investigated the relationship between funds accountability and the performance of the ART program at TASO Uganda limited. Employing a cross sectional survey design with the aid of both qualitative and quantitative methods, the study focused on three objectives; (a) To determine the effect of value for money on the performance of ART Programme (b) To find out how adherence to policies and controls affect the performance of ART Programme and (c) To determine the effect of audits on the performance of ART Programme, TASO being the case study. A sample size of 115 respondents participated in this study and data collection was through self-administered questionnaires, key informant interviews and document review. SPSS was used to analysis data at univariate, bivariate and multivariate levels. Linear regression analysis revealed that there is a significant relationship between funds accountability and the performance of the ART program. It was found that there is a very strong significant linear relationship between adherence to policies and guidelines and value for money on the performance of the ART program. This was majorly reflected in client satisfaction and cost effectiveness. However, simple correlation analysis showed that there is a relatively weak significant linear relationship between audits on the performance of the ART program. The study concludes that value for money and adherence to policies and guidelines strongly impacts on the performance of the ART program. This research therefore adds a new dimension of adherence to policies and value for money pursuit as relevant to program performance. The study recommends that there is need for NGOs to pay close attention to client satisfaction and cost minimization as opposed to implementing programs just for the sake. It is envisaged that this will enhance effective program implementation, ownership and sustainability which in turn will provide an environment conducive for enhanced ART program performance.

CHAPTER ONE

INTRODUCTION

1.1. Introduction

This study investigated the influence of funds accountability on the performance of Anti-retroviral therapy (ART) programme at TASO Uganda Limited. Funds accountability was the independent variable whereas performance of ART programme was the dependent variable. This chapter presents the background to the study, the statement of the problem, the general objective, and specific objectives of the study, the research questions, hypotheses, and the scope of the study, the significance, justification and operational definition of terms.

1.2 Background of the study

1.2.1 Historical Background

Over the last 10 decades of promoting equitably reforms and strengthening efforts in industrialized and developing countries have adopted similar approaches to getting health systems to perform better: downsizing, privatization, partnerships, competition in service delivery, performance measurement and indicators, and citizen participation. All these approaches converge in emphasizing accountability as a core element in implementing health reform and improving system performance. The current concern with accountability and health systems reflects several factors. First is dissatisfaction with health system performance.

In industrialized countries, this has centered on cost issues, quality assurance, and access. In developing/transitioning countries, discontent has focused on these same issues, plus availability and equitable distribution of basic services, abuses of power, financial mismanagement and

corruption, and lack of responsiveness. Policymakers and citizens want health care providers to exercise their responsibilities professionally and correctly according to regulations and norms, and with respect for patients. Second, accountability has taken on a high degree of importance because the specialized knowledge requirements, along with the size and scope of health care bureaucracies in both the public and private sectors, accord health system actors significant power to affect people's lives and well-being. Further, health care constitutes a major budgetary expenditure in all countries, and proper accounting for the use of these funds is a high priority.

All health systems contain accountability relationships of different types, which function with varying degrees of success. For example, health ministries, insurance agencies, public and private providers, legislatures, finance ministries, regulatory agencies, and service facility boards are all connected to each other in networks of control, oversight, cooperation, and reporting. Often it is the perception of failed or insufficient accountability that furnishes the impetus for change. This puts accountability front and center on the stage of current health system improvements. Strengthened accountability is widely called for as a remedy for health system weaknesses around the world.

This popularity is a plus for system reform because it can help to mobilize demand for change. Experience with policy reform, documented by the Partnerships for Health Reform Project (e.g., Gilson 1997, Gilson et al. 1999) and other USAID-funded analyses (Brinkerhoff and Crosby 2002), shows that demand-driven reforms are more successful and sustainable. However, as a guide to the specifics of what to do to improve health systems, simply calling for more accountability is less helpful. On the surface, the idea of checks and restraints on power and

discretion seems straightforward, but in order for accountability to inform action, further conceptual, analytical, and operational work needs to be done. Often calls for more accountability are really efforts to change the focus and purpose of accountability, rather than simply to do “more of the same” (Romzek 2000: 35).

Despite its popularity, accountability is often ill-defined. For example, Mulgan (2000: 555) calls accountability a complex and chameleon-like term. As Schedler (1999: 13) notes, “accountability represents an underexplored concept whose meaning remains evasive whose boundaries are boundaries are fuzzy, and whose internal structure is confusing.” General definitions of accountability include the obligation of individuals or agencies to provide information about, and/or justification for, their actions to other actors.

Improved accountability is often called for as an element in improving health system Performance. At first glance, the notion of better accountability seems straightforward, but it contains a high degree of complexity. For accountability to serve effectively as an organizing principle for health systems reform, conceptual and analytical clarity is required. This paper elaborates a definition of accountability in terms of answerability and sanctions, and distinguishes three types of accountability: financial, performance, and political/democratic.

Increasing accountability is a key element in a wide variety of reforms, from government-wide anti-corruption campaigns, to national-level health system reform programs, to decentralized health service delivery at the local level, and community-based health funds.

The accountability landscape is filled with a broad array of actors with multiple connections; these create layered webs of accountability with varying degrees of autonomy and sources of control or rather oversight. While the framework and analytic tools presented here cannot provide the specifics of answers for an individual reform effort, they can assist reformers to consider accountability from a systemic perspective and to be aware of the multiple connections involved. Field testing and fine-tuning of these tools can lead to sharper observations regarding accountability enhancement and its role in health sector operations and reform efforts.

The World Bank Report (2006), meanwhile, estimated that about half of all funds donated for health efforts in sub-Saharan Africa never reach the clinics and hospitals at the end of the line. According to the bank, money leaks out in the form of payments to ghost employees, padded prices for transport and warehousing, the siphoning off of drugs to the black market, and the sale of counterfeit -- often dangerous -- medications. In Ghana, for example, where such corruption is particularly rampant, an amazing 80 percent of donor funds get diverted from their intended purposes. Accountability-enhancing strategies can focus on: reducing abuse, assuring compliance with procedures/standards, and improving performance/learning. In practice, efforts to increase accountability are likely to include more than one of these. Reducing abuse is both the “default” strategy and a pillar supporting the other two purposes; it focuses on containment of fraud, misuse, and corruption. Strategies for compliance with procedures/standards involve regulation, oversight, monitoring and reporting requirements. Strategies for improved performance/learning often include: clarifying chains of accountability to determine more precisely who is responsible for what, shortening the chains to make feedback on performance more direct and timelier, and/or making the chains more powerful to increase incentives for

responsive performance. Strategies can select targets at three levels: the health system, facility, and/or individual service provider.

1.2.2. Theoretical background.

The study was informed by Commins theory of service delivery (2007) which states that essential to the well-being of all people are the effective delivery of basic services such as health, road infrastructure, education, water and sanitation. Accessible, quality services contribute to the achievement of the Millennium Development Goals and to the achievement of human rights. He adds that yet, widespread evidence shows that services are failing poor people in a large number of countries with negative impacts on human development outcomes. In addressing the failure of services, one key point is that the failure of services is not just technical, it is the result of the lack of accountability of public, private and non-profit organizations to poor people. Moreover for the ART program the end result of its success depends on whether the HIV clients have been able to get satisfaction from the service, which factors of satisfaction include adherence to drugs, reaching out to many HIV positive people in need of ART, psychosocial support by the service providers on any related concerns about the drugs and general wellbeing of the HIV clients, all these done in a less cost effective way, renders the successful performance of the program.

1.2.3 Conceptual Background

The key concepts in the study include funds accountability which is the independent variable with its sub variable and performance of the ART program as the dependent variable with its sub variable. All these concepts are explained below.

Funds accountability: Refers to justification of the use (expenditure) of financial resources in relation to the set targets of any given program.

Program performance: Refers to the level to which the set objectives and targets of a program have been achieved both effectively and efficiently.

Value for money pursuit: Refers to strive for Satisfaction derived from every purchase or every sum of money spent. Value for money is based not only on the minimum purchase price (economy) but also on the maximum efficiency and effectiveness of the purchase.

Adherence to policies and controls: Refers to following the set standards, guidelines, procedures and systems

Audits: An examination and verification of an Organization's programs, financial and accounting records and supporting documents by a professional.

HAART affordability: Refers to the capacity of clients to access and utilize ART services. It reflects the capacity to afford and reach out for the services

Skilled ART Providers: This refers to availability of people how are trained to offer the ART services both at the facility and home. In the study these will refer to doctors, counselors, clinicians, nurses among others (Technical staff of TASO in direct service delivery).

Laboratory monitoring: Refers to ensuring laboratory controls which promote adherence to laboratory regulations, guidelines and demands related to the ART program and its beneficiaries.

Counseling: Refers to the process of giving advice or guidance. To seek counsel is to seek the advice, guidance or help of someone by talking about what's wrong and getting assistance in finding solutions to problems.

1.2.4. Contextual Background

TASO Uganda was established in 1987 to fight stigma through education of health staff, clients

and family members. It is an organization with values that are important to the way that it conducts its business. TASO staff are encouraged to embrace these values of upholding dignity, giving equal rights to all, sharing responsibility through teamwork and client involvement, supporting a family spirit within and outside TASO and recognizing its obligation to people living with HIV (PLHIV). In 2004 TASO secured funding to provide ART to 3,000 clients in the first year, scaling up to 10,000 by 2007. The shortage of skilled health workers was a constraint to service expansion to meet these targets; at the same time, TASO recognized that the case load of those clients requiring follow-up would be accumulating.

TASO Anti-Retroviral Therapy (ART) programme is a subcomponent of the National ART Scale-up Plan, which aims at providing ART to over 60,000 PLWHAs. This is meant to encourage support and adherence to therapy. In TASO clients are enrolled on ART basing on medical recommendation and psychosocial readiness, this is in line with the WHO 2005 3 times 5 Initiative on global scale-up of access to ART. The AIDS Support Organization (TASO-Uganda) has been administering a facility and home-based ART Program that gives people in poor and rural settings access to antiretroviral therapy and services. The program's innovation lies in shifting service delivery from the facility to follow-up activities at home by initially field officers now counselors, These staff ensure adherence to ART, refill clients' medicines and perform various activities, from voluntary counseling and testing (VCT) to education to promoting family and community support. The TASO ART program has expanded to date to supplement the government's initiative to reach out to the high numbers of HIV clients in need of ART in Uganda and impressive health outcomes have been registered. of recent there has been a decline in adherence monitoring for clients thus 65% in 2008 to 42% in 2010, delayed

reporting on the program both programmatically and financial which has contributed to declining release of funds 2008 840 million shillings were realized as compared to 620 million in 2009 and proceeding 450Million in 2010, shortage of drugs to meet the increasing demand or even to cater for the patients who are already on drugs, this has also affected the drug adherence levels of the clients for example in 2007 drug adherence was at 80% and it declined in 2008 to 72%, 2009 to 68% yet these are some of the key objectives for the program.

1.3. Statement of the problem

To date the ART Programme at TASO has existed and served clients for a period of about twelve (12 years) and serving a cumulative number of over 60,000 clients. The program has reached out to clients with drug supply, promoted new enrolments, sensitized people, developed capacity of staff in terms of skills to be able to perform effectively, conducted follow ups of clients, provided CD4 facilities, monitored for adherence and promoted positive living among clients as cited in the TASO Program Annual Report (2011).

Despite the above outputs there has been funds accountability and program performance issues related to the ART Program, these include, inadequate accounting of funds by staff, late submission of accountabilities, commingling of funds, delayed and inadequate management accounts, inadequate adherence to procurement procedures, high cost delivery of the ART services, dissatisfaction among beneficiaries as cited in the TASO Annual Audit Report (2011). Similarly as for the ART program issues such as decline in ART monitoring for adherence among clients on ART, drug sharing that results into drug resistance and non-adherence, misuse of drugs by clients, loss of clients on treatment, including delays in program reporting have continued to exist as cited in the TASO midterm program evaluation report (2010). This study

therefore was intended to investigate into the influence of funds accountability on effective implementation of the ART Program at TASO. If not done there is a likelihood that the expected objectives of the ART program may not be effectively and efficiently achieved, hence the failure of the ART program at TASO and continued disease burden among HIV positive clients.

1.4. General objective of the study

The study set out to establish the following objectives;

To determine the influence of funds accountability on the performance of ART Programme at TASO Uganda Limited.

1.5. Specific Objectives

- i. To determine the effect of value for money pursuit on the performance of ART Programme at TASO Uganda Limited.
- ii. To find out how adherence to policies and controls affect the performance of ART Programme at TASO Uganda Limited.
- iii. To determine the effect of audits on the performance of ART Programme at TASO Uganda Limited.

1.6. Research questions

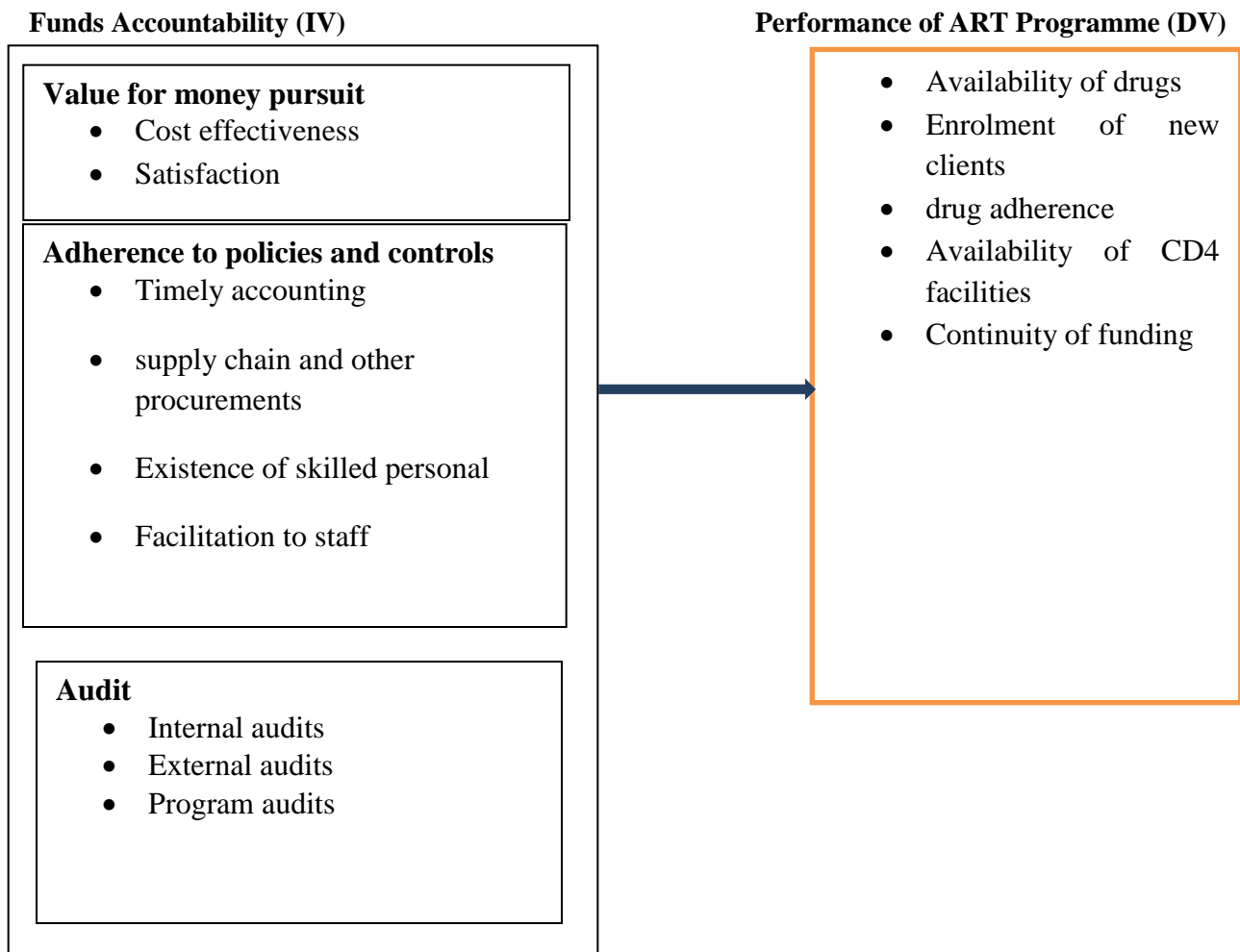
- i. How has value for money pursuit influenced on the performance of ART Programme at TASO Uganda Limited?
- ii. How has adherence to policies and controls affected on the performance of ART Programme at TASO Uganda Limited?
- iii. What is the effect of audits on the performance of ART Programme at TASO Uganda Limited?

1.7. Hypotheses

- i. Value for money pursuit has a significant influence on the performance of ART Programme
- ii. Adherence to policies and controls has a significant effect on the performance of ART Programme.
- iii. There is a significant relationship between audits and the performance of ART Programme.

1.8. Conceptual Framework

Figure 1: Conceptual framework



Source: Adapted from Peggy and Brian journal of Public Health Management & Practice 2007 & the researcher modified the sub components of funds accountability and ART Programme

Explanation and assumption to the conceptual framework

In the conceptual framework the independent variable is funds accountability which has been broken down into broader variables of value for money pursuit, adherence to policies and controls and audits and the sub variables as seen above. The dependent variable is performance of ART Program with its broad measures as HAART Affordability; Skilled ART Providers,

laboratory monitoring and diagnostic facilities for Clients and counseling, sub variables are also detailed above. The conceptual framework assumes that at TASO once the accountability of funds by staff is effective and timely there are high chances that deliverable of the ART Program such as adherence monitoring, enrolment of new cases, psychosocial readiness, and positive living among clients yield better results. Therefore this study sought to investigate whether the assumption holds. The researcher acknowledges moderator variables which may influence the performance of the ART program, such as organizational leadership, Health policies, donor priorities, competition from partner agencies as researched by other authors.

1.9. Significance of the study

- i. The study of funds accountability and performance of the ART programs is significant to different stakeholders including management at TASO, other NGOs, the government of Uganda, development partners and academicians.
- ii. For the management of TASO, the study has a practical significance in enabling management and staff to realize the importance of funds accountability and performance.
- iii. To the academicians the study on accountability and performance of ART program provided additional knowledge and literature and this may act as a source of reference for future researches.
- iv. To the government, study findings, conclusions and recommendations may enlighten policy makers and program implementers on how government are managing the accountability simply because the government is the major implementer of the ART program

- v. To the Development partners' the recommendations from the study will help them to adapt strategies which they can use in managing accountability and performance of ART program.
- vi. To the customers the study findings and recommendations will enable them to understand the need, implication and urgency of effective accountability management for quality ART program performance.

1.10. Justification

Funds accountability is essential to effective performance of programs and sustainability of programs worldwide and in particular Uganda. Success of programs will always have a big foundation on how resources are utilized and accounted for by the implementers and policy makers. Therefore decisions about program performance should be based on evidence based and correctly researched information for implementer, policy makers and development partners

Studies conducted worldwide concentrate on the management of financial resources and its effect on service delivery and user fees in government health units. These studies however do not address themselves on how funds accountability impacts on program performance, hence the need for this study. Besides these studies have conceptual gaps, they were conducted in the public sector and profit making organizations moreover in developed countries. This study therefore examined the relationship between funds accountability and the performance of the ART program in a developing world context

1.11. Scope of the study

1.11.1. Content scope

The content scope of this study included funds accountability as the independent variable. Funds accountability has been perceived under the following dimensions: timely accounting, Value for money pursuit, capacity of staff to account, adherence to policies and controls and audits each with its detailed measures. The dependent variable performance of ART Programme was perceived as meeting of targets, monitoring adherence, enrolling of new clients, reporting, and availability of ARVs for clients each with its sub variables.

1.11.2. Geographical scope

This study was limited to TASO Uganda limited, with a focus on TASO central region centers of Mulago, Jinja, Entebbe and TASO Headquarters. TASO central region was picked on among the TASO national centers because; the region has the first centers to implement the ART Program within TASO. Central region represented other TASO Centers within the Country.

1.11.3. Time scope

The study was limited to the ART program performance period 2006 to 2012. The study targeted staff of TASO (both at implementation and management levels) including clients who have been working with TASO for at least the last one year (2012 backwards) formed the sample size for respondents.

1.12. Operational definitions

For the case of this study the following concepts are understood as below;

Funds accountability: Refer to the way and means of how TASO accounts for its money for the ART program. This is normally in reference to the TASO accounting manual

ART Program: This is one of the medical care given to HIV positive clients at TASO to promote their wellbeing.

Program performance: This means the acceptable quantity and quality of deliverable under the ART program. Performance is determined by the ART set objectives

Value for money pursuit: This is the strive for cost effectiveness and client satisfaction for the ART program implemented at TASO

Adherence to policies and controls: Refers to being able to implement the ART program basing on the guidelines and standards.

Audits: This is both internal and external controls both in support of finance and programs

HAART affordability: This is the capacity of clients to access and utilize ART services. It reflects the capacity to afford and reach out for the services

Skilled ART Providers: ART staff who have the skill and experience such as counselor and medical staff

Laboratory monitoring: Refers to ensuring laboratory controls which promote adherence to laboratory regulations, guidelines and demands related to the ART program and its beneficiaries.

Counseling: Refers to the process of giving advice or guidance. To seek counsel is to seek the advice, guidance or help of someone by talking about what's wrong and getting assistance in finding solutions to problems.

1.13 Summary of Chapter one

Review of the global and African concepts indicate that funds accountability is critical towards effective implementation of programs. The research questions mentioned in the chapter presents many future challenges which calls for interventions by government, researchers and program implementer.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents the literature reviewed for the study. The literature reviewed highlights the key concepts that were used in the study that helped the researcher to gain more insight into the issues of funding accountability and performance of the ART Programme at TASO Uganda limited. The scope of the literature reviewed covered worldwide, national and Institutional. Theoretical review and review of other related literature documented for comparative and analytical measures was also done.

2.2. Theoretical review

There are several theories put forward to explain funds accountability and performances of health programs; such theories include Health financing theory, the Attribution theory, the Evidence-based management theory and the utilization management theory. The above theories are however criticized for focusing on the organizational performance other than program performance, hence the adaption of the accountability theory by Commins as the best fit theory for this study.

The study was informed by the accountability theory (model) Commins, (2007) which argues that essential to the well-being of all people are the effective delivery of basic services such as health, road infrastructure, education, water and sanitation. Accessible, quality services contribute to the achievement of the Millennium Development Goals and to the achievement of human rights. The theory assumes that widespread evidence shows that services are failing poor people in a large number of countries with negative impacts on human development outcomes.

In addressing the failure of services, one key point is that the failure of services is not just technical, it is the result of the lack of accountability of public, private and non-profit organizations to poor people. The researcher therefore applied the above theory to establish the accountability of funds and the performance of the ART program at TASO (U) Limited.

2.3. Value for money pursuit and performance of the ART Program

Peggy and Brian (2007) assert that there are many compelling motivations to advance a field of study in public health finance. Knowledge of the sources and uses of public health funding remains scarce. Evidence is not readily available on efficient models for resource allocations, and metrics to measure funding outcomes have not yet been identified. On the similar note the study by Tim Ensor (2005) points out that when assessing the impact of financing mechanisms it is important to be aware of the different ways they affect service delivery patterns and utilization. Whereas in a qualitative study by Joanna Morrison et al(2008) a focused group discussion for HIV positive mothers was conducted to establish the effect of funds on their health seeking behavior, it was found out that Sustainability and sufficiency of funds was a concern but funds increased women's independence and enabled timely care seeking.

The need for effective costing, utilization and accounting of funds including satisfaction from beneficiaries calls for involvement of a wide range of actors. Creating the right incentive for individuals within the system to work together and adhere to collective policy decisions is an important step towards increasing transparency and policy making capacities as cited by Kamara (2010) in his study. The Global Health Financing Initiative works to ensure that global funding for health is raised, allocated, and used in ways that meet the health needs of marginalized

persons, strengthen civil society engagement in decision-making, promote and respect human rights, and lead to greater accountability and transparency. Kamara (2010) in his study goes further to say that budget allocation alone can be misleading in explaining outcomes and making policy decisions when institutional relationships of accountability are weak.

Similarly, in a qualitative study in the three Districts of Western Madhya Pradesh (2007) on utilization of funds at health Centers it was found out that irregular pattern of fund release not only affects the forward planning but also distorts the expenditure pattern of these funds. As the funds are released more close towards the end of the financial year, there are higher chances that they may be spent in a hurry and overlooking the local priorities and requirements. The study also noted the delay in transferring funds by the Donors. Whereas Kamara (2010) in his study findings reveal that improved resource control and accounting systems are important in service delivery. Health systems in the health sector require legal and institutional framework that provides clear and simple accounting and procurement standards based on transparency, comprehensiveness and timeliness. They should also have effective supervision and auditing systems to improve fiscal oversight and ensure effective enforcement of rules and sanctions for financial Misconduct. The researcher finds a gap in these studies since they dwelled more on the public health facilities other than NGOs, hence the need for a study to be conducted at TASO Uganda limited.

2.4 Adherence to policies and guidelines and performance of ART Program

Once allocations have been made, how much actually reaches the services to which they have been allocated is a question of concern. Ablo & Reinnika's innovative public expenditure tracking survey (2009) in Uganda found out that only the average of 30% of the allocated funds

may be used on a particular service. USAID's investment in research on health financing report (2011) focuses on increasing evidence of successful approaches to financially sustainable and equitably distributed health care services in developing countries.

A study on user fees by National Health Accounts (NHA) (2003) found out that there is need for ensuring program sustainability analyses the need to continue informing health finance strategies in resource-poor settings as a way of effective utilization of funds for maternal and neonatal health care. The study goes further to analyze how user fee elimination policies can ensure that systemic barriers to accessing services are alleviated for the poorest individuals. USAID-supported research in Mali (1998) assessed the impact of subsidies on cesarean deliveries; preliminary results indicated that health facility staffs support the provision of free cesareans and that staff shortages and supply stock outs have not posed a major problem.

Whereas according to surveys carried out in (2003) by the World Bank in a series of developing countries to compare budget allocation and actual expenditure at facility level it was confirmed that resources are not allocated according to underlying budget decisions. Beck, Lindbergh & Majnoni (2001) gives an example of Uganda and Tanzania where funds were diverted to other uses as well as for private gains with leakage affecting up to 4% of the allocated resources. However the method omitted the role of service providers in the study. This justified the need for the researcher to conduct this study at TASO Uganda.

2.5 Audits and Performance of ART Programme

The Global Health Financing Initiative works to ensure that global funding for health is raised, allocated, and used in ways that meet the health needs of marginalized persons, strengthen civil

society engagement in decision-making, promote and respect human rights, and lead to greater accountability and transparency. In particular, the initiative focuses on global health donors and financing mechanisms that support programs on HIV and AIDS, tuberculosis, and hepatitis C.

In an attempt to fulfill the commitment, personal animosity between the Ministers of Health has spread to infect other officials in the department with signs that the delivery of health services is beginning to suffer. Some donors, for example, have had to withdraw money already given to the ministry because they are dissatisfied with the accountability of funds. As an example UNICEF is the latest organization to withdraw funding from Uganda, citing lack of accountability, Corruption and management troubles within Uganda's weak Health Ministry which is beginning to affect service delivery, (UNICEF Annual Report, 2011). It is documented that UNICEF in January withdrew \$14 million (Shs23.8 billion) meant for the fight against HIV/Aids and malaria through reaching out directly to people in the villages.

Similarly, in a qualitative study in the three Districts of Western Madhya Pradesh (2007) on utilization and accountability of funds at health Units it was found out that delay in accountabilities affect the regular pattern of fund release which not only affects the forward planning but also distorts the expenditure pattern of these funds. As the funds are released more close towards the end of the financial year, there are higher chances that they may be spent in a hurry and overlooking the local priorities and requirements. The study also noted the delay in transferring funds by the donors.

It is important to note that accountability and monitoring in Health Initiative also partners with organizations that build civil society capacity in budget and community monitoring and

advocacy, including the Centre for Social Accountability at Rhodes University, the Centre for Economic Governance and AIDS in Africa, and the International Budget Partnership. The initiative also seeks to strengthen the practice of auditing, applied budget work and community monitoring for accountability in health through supporting the documentation and dissemination of resource materials such as frameworks, methods and tools, and successful case studies, particularly those applicable to marginalized groups, and through creating spaces for practitioners to share experiences and identify priority areas and strategies to advance the field. It is upon this purpose that a study was carried out at TASO to establish the effect of funds accountability on the ART Program.

2.6 Summary of the literature review

Review of the above literature indicates that program performance is a pertinent issue to many writers, agencies and stakeholders, though in the discussions funds accountability remain silent. Studies reviewed focused on general program performance. These studies however did not address themselves on how funds accountability impacts on ART program hence the need to close this gap. Contextually studies reviewed were conducted in firms and companies in developed countries and not in developing countries and charity organizations like in Uganda

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This section focuses on introduction, research design, population of the study, sample size and selection strategies, data collection instruments, quality of data collection instruments, data management and analysis procedures as well as steps taken to ensure validity and reliability of the study.

3.2 Research design

The study adapted the cross sectional design which emphasizes the collection of data at the same point in time as observed by Sekaran (2005). This further employed both quantitative and qualitative approaches this is important in collecting detailed data for comparison and enhancement of findings. Onen(2010) reveals that qualitative research design is characterized by data that can be described verbally or none numerically while quantitative research is based on the theory of positivism more precisely logical positivism. Quantitative research design was non-experimental in nature comprising of correlations and descriptive designs.

3.3 Study population

According, to the Human Resources and Administration Directorate at TASO, TASO central Region has a total number of 256employees who range from senior management to lower level, health workers to non-health workers.

3.4 Sampling and sample size selection

The study was composed of the TASO central Region staff and clients. For the case of senior managers and center managers ‘purposive sampling was used because of its probability to survey the entire population.

Sample Size

Sample size calculation was done using Keish and Leslie's method:

$$n = \frac{Z^2 pq}{d^2}$$

Where n is the sample size, Z² is the abscissa of the normal curve that cuts off an area at the tails equals the desired 95% confidence level. The value for Z is found in statistical tables which contain the area under the normal curve (in this case 1.96).

d is the desired level of precision,

p is the estimated proportion of funds accountability among staff (50%),

and q is 1- p = (50%).

$$n = \frac{1.96^2 * 0.5 * 0.5}{0.08} = \mathbf{150}$$

Sample size for the study was **150** clients from three TASO centers.

The sample size was selected from the accessible population of 256 from TASO central region since staffs are grouped into strata. For smaller strata such as senior managers and center managers, census was used to determine the number of respondents to be interviewed respectively. With heads of departments were purposively sampled whereas general staff were purposively sampled and then randomly sampled by tossing the raffles or otherwise this was important because it gave each staff equal opportunity to participate in the research. For heads of departments' purposive sampling was used. Morgan's theory of sampling (Morgan 2004) was used to determine the sample size as below. It is important to note the TASO management and Governance appreciate the need to provide high quality though cost effective ART services to their clients. To this effect there are existing guidelines and Standard operating procedures in support of the existing ART program.

Table 1: Sample size selection for respondents

Category of employees	Study Population Accessible (target population)	Estimated Sample size	Sampling technique
Senior Managers	9	9	Purposive sampling
Center Managers	3	3	Purposive sampling
Heads of departments	21	13	Purposive sampling
General staff	195	108	Simple random sampling
Expert clients (Clients representatives)	28	17	Random sampling
Total	256	150	

Source: Directorate of Human Resource and Administration TASO 2012

3.5 Data collection methods

3.5.1 Questioning/ Survey method for each category of respondents

The researcher developed structured questions under five sections to solicit for responses from the respondents about the topic under study. Questioning majorly involved; short self-reflection questions focusing on fund accountability and performance of the ART program. Questioning targeted service providers. The first three sections covered the independent variables and the last one (fourth section) covered the dependent variable. Mugenda and Mugenda (1999, p.71) observes that questionnaires enable respondents to have time to reflect on answers to avoid nasty responses (Kinoti, 1988) and give independent opinions without fear.

3.5.2 Interviews for key informants

Interviews (face to face) were conducted with 16 key informants purposively selected. Specifically these included (1 senior manager, 1 center manager, 1 heads of department, 11 implementing staff and 2 expert clients at TASO central Region service centers. Key informants provided in-depth responses which enabled the researcher to get qualitative data for analysis

(Seaman, 2004).

3.5.3. Focus group Discussions

Three (3) focus group discussions one per TASO Mulago, TASO Jinja and TASO Entebbe were held with of 7-9 clients who were able to freely share their experiences and views for in-depth understanding of accountability situation in relation to the ART program at TASO Uganda limited.

3.5.5 Document review.

Secondary data was used among others by the researcher to strengthen and interpret the literature in support of the study as cited by (Sekaran 2005). Amin (2005) observes that secondary data can be used among other methods to strengthen the research and promote value added arguments.

3.6 Data collection tools

3.6.1 Self-administered Questionnaire

Self-administered questionnaires were used to collect data from health worker and other non-health management staff. Close ended questionnaires were developed to help the respondents make quick decisions, this was helpful in reducing bias and at the same time it helped the researcher to code the information easily for subsequent analysis and hence narrowing down the error gaps while analyzing data (Sekaran, 2004). The questionnaire developed was focused enough to solicit for the most appropriate feedback from the respondents on how funds accountability influences the performance of the ART program at TASO.

3.6.2 Interview guide.

The interview guide was administered face to face to key informant after seeking appointments with them. This was aimed at getting in-depth information on funds accountability and performance of the ART program at TASO, the interview targeted, 1 senior manager, 1 center manager, and 1 heads of department, 11 implementing staff and 2 expert clients at TASO central Region service centers. This enabled the researcher to adapt questions, clarify questions. The interview guide was helpful for triangulation purposes as it enabled the research to relate the questionnaire findings with the interview, this helped in reducing bias and promoting consistence.

3.6.3. Focus group guide

The researcher developed a focus group discussion guide targeting expert clients. This was helpful in allowing easy flow of information about what they think of the funds accountability and the performance of ART program at TASO.

3.7 Quality of data collection instruments

3.7.1 Validity.

To ensure validity research instruments were developed and first discussed with the supervisor for value addition and technical input to increase reliability of the research instruments (Kakooza, 1996). It was then given to three expert judges who scored the relevance of each question in providing answers to the study. This instrument was then approved and adapted by the researcher for further administering to the sampled respondents of TASO.

3.7.2 Reliability.

To ensure Reliability, the questionnaire was pretested on 15 respondents from another region of

TASO to solicit for responses which were entered into the computer and analyzed using SPSS to test the content validity. Results were reviewed and their findings were used to improve the effectiveness of the data collection instruments (Amin, 2005; Mugenda & Mugenda 1999). All measures included in the questionnaire which showed internal consistency of 0.783 which was greater than (Cronbach's Alpha > 0.7) the instrument was then adapted. As determined by (Leary, 2004).

Table 2: Reliability test of the questionnaire

Case Processing Summary

		N	%
Cases	Valid	106	92.2
	Excluded ^a	9	7.8
	Total	115	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.783	6

From the above analysis, Cronbach's Alpha reliability coefficient is 0.783 which is acceptable. All measures included in the questionnaire showed internal consistency.

3.8 Procedure of data collection

The Researcher was given an introductory letter by UMI to be presented to TASO IRC to seek for permission to carry out the research in TASO Central region Centers. This was approved and the researcher was then given an introductory letter by the IRC to the study centers and the researcher with the support of the center research committee chairpersons conducted the self-

administered questionnaires. Appointments were sought for the key informant interviews. The researchers made vigorous follow ups on the respondents who returned the filled in questionnaires within a period of 2 weeks with support from the focal persons at the service centers. The observation data collected with the guide of a checklist was documented. The overall data collected was internalized and analyzed for interpretation and report writing.

3.9 Ethical considerations

To ensure that all ethical issues arising out of this study are taken into consideration, the following issues were looked into:

The aims and nature of the study was communicated and explained fully to all respondents prior to the interview session. This allowed respondents to make informed consent and decision to participate in the study. The researchers made it explicit that participation was voluntary, consent forms were signed by respondents as a commitment to participate in the study, depending on the period of study the respondents were given an apportion to withdraw from the study at any time. The researcher made it explicit that choosing not to participate holds no negative consequences for respondents. The researcher tried as much as possible to respond to questions raised by respondents during the research process.

The researcher informed respondents that a feedback on the findings would be provided to them. The researcher maintained the anonymity of respondents and kept their individual responses confidential. The researcher informed respondents that findings in tables, reports, and publications were to be discussed in the aggregate and not individual responses. To implement this, respondent's names were not written on the interview schedules.

The researcher sought for informed consent for participation from respondents aged 18 years and above. The researcher did not have any respondent below 18 years; all respondents' consent forms were signed and filed.

3.10. Data management and analysis.

The researcher used SPSS to analyze and present the data collected. Both descriptive and inferential statistical techniques were used. The upper level of statistical significance for the null hypothesis testing was set at 5%. The statistical test results obtained was computed at Z tail level of significance as per the non-directional hypothesis presented by Sekaran (2004).

3.10.1 Descriptive

Descriptive statistics was used to describe and summarize the behavior of the respondents in the study. Descriptive statistics used in the study was based on frequency tables to provide information on variables such as age, gender, education, job among others.

3.10.2 Relational statistics

Relationship statistics were analyzed and correlated using Pearson Product correlation coefficient of relations to establish the relationship between funds accountability and performance of the ART Programme.

3.10.3 The Pearson Product –Moment Correlation Coefficient

For the purpose of this study the Pearson Product moment correlation coefficient was used to measure the significant effect of funds accountability and performance of the ART Programme Services. This included establishing whether there is a relationship between the deferent variables under funds accountability and performance of the ART programme. (Leary 2004) as

cited by (Kakatura, 2009).

3.10.4 Regression Analysis

Regression analysis is identified through three distinct types namely standard, stepwise and hierarchical multiple regression. If all at, once (standard), if on strength of ability to predict the criteria variable (stepwise). If in order predetermined by researcher then it would be answering hierarchical (Leary 2004). Standard regression was used to determine the extent to which funds accountability influence the performance of the ART Program at TASO

3.11 Measurement of variables

Variables were measured by operationally defining concepts, for example questionnaires were designed to ask for responses about funds accountability and performance of the ART Program at TASO. Respondents' demographic information like gender, marital status was collected using nominal variables. Whereas information like; age, level of education and period of stay with the Organization was tracked using ordinal variables. Data on health workers' views and opinions on funds accountability and performance of the ART Program was obtained using scaled variables. A five point-likert scale of represented by (strongly agree, agree, not sure, disagree and strongly disagree) was used to measure both the independent and dependent variables.

3.12 Limitations of the study

The busy schedule of the respondents and more so, the key respondents made it difficult to achieve the 100% response rate. However intensive follow up was made by the researcher to solicit for feedback on self-administered questionnaires, special appointments were also made with key informants basing on the time of their own convenience hence the achievement of 77%

response rate.

3.13 Summary of methodology

The research was cross sectional and adapted both qualitative and quantitative approaches. A total of 161 participants were sampled, however only 115 were reached. Data collection tools included questionnaires, interview guides and focus group guide. Detailed analysis of the data was done using SPSS and correlations were established. The chapter also discusses how data management was done and how ethical issues were handled.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.1: Introduction

In this chapter the results of the study are described and the analysis of the data is presented. The results describe information on funds accountability and the performance of the ART program. In addition the analysis provides the relationships between socio-demographic variables and performance of the ART program.

4.2: Response rate

The study targeted a sample size 150 respondents for self-administered questionnaires and 15 for key informant interviews. However 115 and 10 were reached respectively. Find details of the respondents involved in the study:

Table.3. Response rate

Respondent	Sample Size	Actual(self-administered)	Response Rate
Senior Managers	9	5	56%
Center Managers	3	2	67%
Heads of departments	13	10	69%
Technical staff	108	86	80%
Expert Clients (Beneficiaries)	17	12	59%
Total	150	115	77%

Results presented in the above table indicate that out of the grand total of 150 self-administered questionnaires that were distributed, 115 were returned giving a response rate of 77%. The good response rate is attributed to effective mobilization and support from the coordination teams at TASO centers. For the key informants who were 10% of the total sample size (15), only 10

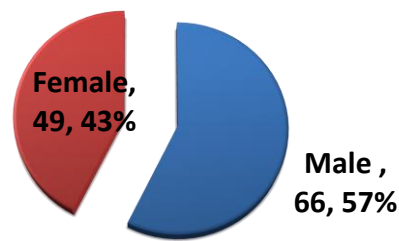
responded giving a response rate of 67%. This was considered a highly satisfactory response rate as Mugenda and Mugenda (1999) and Sanders (2007) suggest that a response rate of 50% and above is adequate. Participants were from TASO centers of Mulago, Entebbe, Jinja, TASO Kanyanya and TASO headquarters.

4.3 Socio-demographic characteristics of the respondents

4.3.1 Gender of the respondents

The study sought to generate gender findings as one of the demographic factors of the respondents. The gender dimension was studied because the researcher was interested in knowing disaggregation of responses on the different issues related to accountability and performance of the ART program.

Figure 2: Gender of respondents in the study



(n=115)

Source: Primary data

A total of 115 respondents (57% Males, 43% Females) were interviewed to determine the influence of funds accountability on the performance of ART Programme at TASO Uganda Limited and the factors associated with it. This implies that at TASO there are slightly more males 57% compared to females 43% who are responsible for the ART program, this could be attributed to the fact that this program is more of medical so more male medical staff are

involved than the other professionals.

4.3.2: Age of the respondents

The study also sought to find out how age of the respondents relates to funds accountability and the performance of the ART programme at TASO. The findings were presented in table 4.

Table 4: Age of the respondents

Variable	Respondents	
	Frequency	Percentage (%)
Age		
20-30	22	19
31-40	68	59
41-50	21	18
>50	4	4
Total	115	100

Source: Primary data

The study established that majority of the respondents 59% were aged 31-40 years, followed by those aged 20-30 years 19%, 41-50 years 18% and 4% were above 50. This implies that the ART program at TASO is implemented by young energetic and moderately mature experienced staff that can be able to make highly informed decisions and be committed to their work. The 20% of the respondents within the age group 20-30 indicate the young and energetic staff with new knowledge and ideas towards the modern expectations of the ART program at TASO. This age mix may be relevant to effective performance of the ART program.

4.3.3: Education level of the respondents

The study investigated into the level of education for the respondents, the purpose of this was to establish how knowledge and skills levels influence the responses from respondents in relation to the study topic. Table 5 summarizes the education levels of the respondents.

Table 5: Summary of education background of the respondents

Variable	Respondents	
	Frequency	Percentage (%)
Education		
Masters	21	18.26
Post-Graduate diploma	7	6.08
Bachelor's Degree	54	47
Ordinary Diploma	17	14.8
Certificate	15	13
Other	1	0.86
Total	115	100

Source: Primary data

Findings on education of respondents indicate that 47% had bachelor's degrees as compared to 18.26% who had masters and 14.8% who had ordinary diplomas, 13% of the respondents had certificates and only 6.08% had post graduate diplomas. This implies that TASO has highly trained staffs on the ART program that have the knowledge and skills to delivery what his expected of the program. The existence of the 14.8% of staff with diplomas and 13.0% with certificate may also imply some knowledge and skills gaps which should not be ignored by the organization, if effective accountability and performance of the program is to be enhanced.

4.3.4: Time spent in the organization by the respondents

The study sought to generate findings on time spent in the organization by respondents. This was aimed at knowing the length of stay of respondents in the organization and how this relates to the responses given on the study topic. Results are shown in table 6.

Table 6: Summary of time spent in the Organization by the respondents

Variable	Respondents	
	Frequency	Percentage (%)
Time spent in the organization		
Below 5 years	27	23.5
6-10 years	69	60.0
11-15 years	14	12.2
>15 years	5	4.3
Total	115	100

Source: Primary data

Findings indicate that 60.0% of the respondents had spent in the organization 6-10 years and 23.5% had spent below 5 years, it was surprising that a significant percentage of 12.2% of the respondents had spent 11-15 years in the organization. This would describe TASO's capacity to retain competent staff, with high level experience to implement the ART program.

4.3.5: Performance of the ART program

During the study, performance of the ART program was used as the dependent variable to test for association with the different independent variables.

Table 7: Summary of participant's Responses on Performance of the ART program

	<i>(1)Strongly Disagree</i>	<i>(2) Disagree</i>	<i>(3) don't know</i>	<i>(4) Agree</i>	<i>(5) Strongly agree</i>	<i>Mean Response</i>
ART drugs are always available to clients	4 (3.5%)	3 (2.6%)	2 (1.7%)	28 (24.3%)	78 (67.8%)	4.50
There are always new enrollments on the ART program	4 (3.5%)	3 (2.6%)	3 (2.6%)	28 (24.3%)	77 (67.0%)	4.49
Clients are aware of the ART program at TASO	4 (3.5%)	0 (0.0%)	4 (3.5%)	40 (34.8%)	67 (58.3%)	4.44
There exists trained staff at TASO for the ART Program	3 (2.7%)	3 (2.7%)	0 (0.0%)	40 (35.4%)	67 (59.3%)	4.46
Staff on the ART Program are equipped to handle the services	3 (2.6%)	2 (1.7%)	6 (5.2%)	44 (38.3%)	60 (52.2%)	4.36
Clients on ART are often followed up by staff	4 (3.5%)	5 (4.3%)	10 (8.7%)	55 (47.8%)	41 (35.7%)	4.08
There exists CD4 facilities for clients on ART	4 (3.5%)	0 (0.0%)	8 (7.0%)	46 (40.0%)	57 (49.6%)	4.32
Clients due and on ART have access to CD4 facilities	4 (3.5%)	0 (0.0%)	5 (4.3%)	62 (53.9%)	44 (38.3%)	4.23
Monitoring for adherence is done for ART Clients	3 (2.6%)	7 (6.1%)	3 (2.6%)	68 (59.1%)	34 (29.6%)	4.07
Staff always conduct monitoring for adherence for clients on ART	4 (3.5%)	8 (7.0%)	12 (10.4%)	62 (53.9%)	29 (25.2%)	3.90
Psychosocial readiness is done to clients during preparation to be initiated on ART	5 (4.3%)	6 (5.2%)	4 (3.5%)	48 (41.7%)	52 (45.2%)	4.18
Majority of clients adhere to ART treatment	1 (0.9%)	4 (3.5%)	16 (13.9%)	56 (48.7%)	38 (33.0%)	4.10
Clients on ART are living positively	3 (2.6%)	10 (8.7%)	23 (20.0%)	47 (40.9%)	32 (27.8%)	3.83
Majority of clients on ART have improved health	2 (1.7%)	0 (0.0%)	8 (7.0%)	50 (43.5%)	55 (47.8%)	4.36

Source: Primary data

From table 7, majority of the respondents 68% indicated that ART drugs are always available to clients, 67% indicated that there are always new enrollments on the ART program, 58% indicated that clients are aware of the ART program, 59% revealed that there exists trained staff at TASO for the ART Program, 52% indicated that staff on the ART Program are equipped to handle the services, 48% indicated that clients on ART are often followed up by staff, 50%

indicated that there exists CD4 facilities for clients on ART, 59% noted that monitoring for adherence is done for ART Clients, 54% revealed that staff always conduct monitoring for adherence for clients on ART, 45% indicated that psychosocial readiness is done to clients during preparation to be initiated on ART, 49% revealed that majority of clients adhere to ART treatment, 41% showed that clients on ART are living positively and 48% attest that majority of clients on ART have improved health. Study results also revealed that the average mean response of performance of the ART program was 4.2%, which is in the direction of agree and strongly agree. This implies that at TASO the ART program has a study improvement in terms of achieving its set objectives and at the same time impacting positively on the lives of the beneficiaries hence a good implication of value for money.

4.4 Objective 1: To determine the effect of value for money pursuit on the performance of ART Programme at TASO Uganda Limited.

In the bid to generate quantitative data, respondents were requested to rate their views on a number of statements that were structured to show the extent to which value for money pursuit affects the performance of ART programme. The generated responses were presented in table 8.

Table 8: Summary of participant’s Responses on Value for money pursuit and performance of ART programme

	<i>(1)Strongly Disagree</i>	<i>(2) Disagree</i>	<i>(3) don’t know</i>	<i>(4) Agree</i>	<i>(5) Strongly agree</i>
Ensuring cost effectiveness facilitates availability of ART drugs	4 (3.5%)	3 (2.6%)	4 (3.5%)	51 (44.3%)	32 (27.8%)
There is effective costing for ART services	7 (6.3%)	15 (13.5%)	20 (18.0%)	36 (32.4%)	33 (29.7%)
Cost effectiveness enables monitoring for adherence	6 (5.4%)	18 (15.8%)	12 (10.5%)	47 (41.2%)	31 (27.2%)
Satisfaction in service deliver promotes new enrolment	8 (7.0%)	4 (3.5%)	4 (3.5%)	41 (35.7%)	49 (42.6%)
Satisfaction in service promotes creation of awareness to people	4 (3.5%)	6 (5.4%)	4 (3.5%)	51 (44.3%)	47 (40.9%)
Satisfaction of services promote positive living among clients	5(4.4%)	8(7.0%)	7(6.1%)	39 (34.2%)	55 (48.2%)

Source: Primary data

4.4.1 Cost effectiveness and the availability of ART drugs

Majority of the respondents 44.3 % agreed that ensuring cost effectiveness facilitates availability of ART drugs, 27.8% strongly agree, 3.5% strongly disagreed and another 3.5% were neutral while 2.6% disagreed. These responses imply that majority of the respondents were in agreement with the fact that ensuring cost effectiveness facilitates the availability of ART drugs. By implication, the ART program at TASO is cost effective and responds to the needs of the beneficiaries hence the satisfaction. Responses from the key informants interviews also agreed with the quantitative data that cost effectiveness leads to planned utilization of funds and the elimination their misuse.

4.4.2 Effective costing for ART services

Respondents were requested to rate whether there was effective costing for ART services at TASO. The findings in table 8 show that majority of the respondents (32.4%) agreed that there was cost effective costing of ART services, 29.7% strongly agreed, 18% did not know, 13.5% disagreed while 6.3% strongly disagreed. This brings the fact that on average, majority of the respondents acknowledged that there was cost effectiveness of ART services at TASO-Uganda. This was supported by the qualitative data generated from the interviews and FGDs and linked to the overall survival rates of the organization. One respondent had this to say:

“The TASO ART program has evolved from 2004 to date and a lot has changed with reductions in both running costs and cost of drugs but with more Clients enrolled on ART. The Unit cost of enrolling and sustaining a client on ART today is less as compared to early years of ART in TASO. However, the cost then was still justified because there was rapid scale of up ART enrollment with the purpose of saving lives. However the gains of lives saved (Maintaining people alive) is still much better than the cost injected in the ART programs because the cost of clinic visits reduced, the cost of drugs for opportunistic infections reduced the cost on orphans reduced because more parents were living longer and taking care of their Children. Now more clients are receiving ARVs with relatively less staffing, making it more cost effective. This is as result of changes in drug delivery models from facility based, to home-to-home and now to CDDP model.” Senior staff

In one of the FGDs, another respondent revealed:

“Since we have never experienced drugs (ARVs) shortage, it means there is an internal mechanism that ensures effective priority and a budgetary allocation, Accountability of funds is okay” (TASO Client, FGD)

It also emerged from the interviews that cost effectiveness enabled monitoring for adherence to standards. Cost effectiveness was linked to daily utilization of resources and that without

sufficient and effective utilization of resources; the monitoring function would not be easily executed. This depicts the fact that monitoring and adherence to standards is one among the streamlined mechanisms of ensuring cost effectiveness of the TASO programme activities.

4.4.4 Satisfaction in service delivery promotes new enrolment

The findings in table 8 further reveal that the majority of the respondents (42.6%) strongly agree that satisfaction in service delivery promotes new enrolments. This was also heightened by 35.7% of the respondents who agreed with the statement. This depicts the fact that when a client is served and satisfied, he/she can recommend other clients to seek for a similar service. In support of the above statistics, it was further revealed from the interviews and FGDs that there is greater satisfaction of the ART program to the clients and donor expectations: one respondent had this to point out:

“The satisfaction of the ART program to the clients and donors is more than 90%. This is because more clients continue to come to TASO for drugs because it is also a one-stop center and TASO continues to give ongoing counseling to promote adherence on ARVs. The donor has been satisfied and that is why the donor continues to give TASO more money to put more clients on ARVs but also retain those that started some years back” (senior staff).

Another respondent in FGD had mentioned:

“The ART Program came to support people living with HIV/AIDS especially those with low CD4 so that they are initiated on ARVs to reduce their OIs which were disturbing them and to increase CD4 cell counts. Since I was started on ART I have gained strength even those who are not positive cannot manage me.” (TASO Client, FGD).

Much as there were testimonies that satisfaction of service delivery facilitates enrolment of new clients, it should be noted that there were cases of disagreement with the statement (7%) for strongly disagree and 3.5% for disagree. This was revealed from the interviews to have been out of clients' laxity to report early enough and end up with complicated cases to manage. As one

TASO staff mentioned,

“You cannot satisfy every client. There are cases we may not satisfy everyone due to different service expectations. Such people who are dissatisfied end up creating a negative publicity outside. This definitely impacts negatively on our clientele enrolment”

4.4.3 Satisfaction in service promotes creation of awareness to people

Respondents were also requested to rate whether satisfaction in service promotes the creation of awareness. The findings in table 8 revealed that the majority (44.3%) agreed, 40.9% strongly agreed, 5.4% disagreed, 6.1% did not know and only 4.4% strongly disagreed with the statement that satisfaction of services promotes positive living among clients. Qualitative data generated through interviews and FGDs revealed that creation of awareness to people was basically a concern for the service providers much as it was also acknowledged that satisfied clients would even teach the new clients on drug usage and response mechanisms. One client mentioned:

“Those who give drugs and colleagues labour to explain to us the drugs we are taking like COMBACK as many of us do not understand the term” (TASO Client, FGD).

It is evident from this revelation that the creation of awareness to ART services was rather a two dimensional concept that required internal satisfaction mechanism by the service providers and thereafter, the service seekers. All would still emerge from the effective utilization of the available resources and the attached value thereof.

4.4.5 Satisfaction of services promote positive living among clients

The quantitative data in table 8 reveals that majority of the respondents (48.2%) strongly agreed that satisfaction of services promote positive living among clients, 34.2% agreed, 7% disagreed, 6.1% did not know while only 4.4% strongly disagreed. On average, majority of the respondents

agreed that satisfaction of services promotes positive living among clients. Findings from the interviews revealed that TASO services have brought life back to people. As one client pointed out;

When you notice an improvement in your health, you gain confidence and strength that life is not over. I personally resumed my investment plans and my children have greatly benefited from the proceeds. I do not know where they would be if I had not refused my efforts.

4.4.6 Testing hypothesis one: Value for money pursuit and the performance of the ART program

The initially held hypothesis was: *Value for money pursuit has a significant influence on the performance of ART programme.* To test the hypothesis the researcher computed the correlation using Pearson correlation (r) to determine the strength of the relationship between value for money pursuit and performance of the ART program. The findings were presented in table 9.

Table 9: Bivariate analysis of correlation between value for money pursuit and performance of ART Programme

		Outcome	MoneyV
Outcome	Pearson Correlation	1	.610**
	Sig. (2-tailed)	.	.000
	N	115	114
MoneyV	Pearson Correlation	.610**	1
	Sig. (2-tailed)	.000	.
	N	114	114

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data

From the above analysis p -value=0.01 which is less than 0.05. This means that there is a correlation between value for money pursuit and performance of ART programme in TASO. A

positive and strong correlation exists between value for money pursuit and the performance of the ART program at 0.610** that is to say ($r= 610$) which was significant at 0.01 level and 0.05 level. A strong positive relationship implies that a small change in value for money is related to a big change in employee performance. This means that at TASO improvement in value for money pursuit does significantly relate to improvement in the performance of the ART program.

4.5 Objective 2: To find out how adherence to policies and controls affect the performance of ART Programme.

In order to ascertain the extent to which adherence to policies and controls affect the performance of ART programme, study participants were requested to rate their responses over a number of statements designed in a way that would portray agreement or disagreement to the statements. The elicited responses were presented in table 10.

Table 10: Summary of participant’s Responses on Adherence to policies and controls and performance of ART programme

	<i>(1)Strongly Disagree</i>	<i>(2) Disagree</i>	<i>(3) don’t know</i>	<i>(4) Agree</i>	<i>(5) Strongly agree</i>
Timely accounting facilitates availability of drugs	6 (5.3%)	3 (2.7%)	1 (0.9%)	32 (28.3%)	71 (62.8%)
Effective supply chain and other procurements facilitate availability of CD4 facilities	7 (6.1%)	11 (9.6%)	9 (7.8%)	54 (47.8%)	32 (28.3%)
Facilitation to staff enables follow up of clients	4 (3.5%)	8 (7.0%)	4 (3.5%)	43 (37.4%)	56 (48.7%)
Facilitation to staff promotes monitoring for adherence	4 (3.5%)	5 (4.3%)	5 (4.3%)	46 (40.0%)	54 (47.0%)
Existence of skilled staff enables a successful ART program	1 (0.88%)	0 (0.0%)	2 (1.7%)	38 (33.0%)	73 (64.0%)
Staff offering ART services are equipped to perform	2 (1.7%)	9 (7.8%)	13 (11.3%)	46 (40.0%)	45 (39.1%)

Data source: Primary data

4.5.1 Timely accounting facilitates and the availability of drugs

It is evident from table 10 that majority of the respondents (62.8%) strongly agreed that timely accounting facilitates availability of drugs, 28.3% agreed, 5.3% strongly disagreed, 2.7% disagreed while 0.9% did not know. It was pointed out from interviews that without timely accounting for resources used, there would be no adherence to financial policies and thus, the performance of the entire ART programme would be constrained. This was linked to the current operational policy that for more programme resources to be disbursed, the previous resources must be fully accounted for before.

4.5.2 Effective supply chain management and availability of CD4 facilities

Regarding whether effective supply chain and other procurements facilitate availability of CD4 facilities, the majority (47.8%) agreed with the statement, and 28.3% strongly agreed, 9.6% disagreed, 6.1% strongly disagreed while 7.8% did not know. Conversely, much as majority of the respondents, on average, agreed effective chain management facilitates the availability of CD4 facilities, there were significant cases of disagreement and those who did not know. This was attributed to the fact that the procurement function was a function of the mainstream procurement department and other staff members from other departments would not know. Overall, it was equally revealed in the interviews and FGDs that without an effective supply chain management system, the ART programme would not be functional. During one of the interviews, a staff member had this to say:

“TASO exists because we provide a service to our clients. This service cannot be there if we do not have consumables. Remember, we do not produce the consumables ourselves but have to procure them from outside suppliers. Our continuity is a factor to be reckoned with relationship management and how we respond to the needs of our suppliers”

This has always been done as per guidelines as illustrated in the quotes

“This has always been excellent mainly because of the centralized accounting systems that are able to know what is happening at every center. The finance function has also continued to provide the necessary oversight to the center accountants and to stress the need to adhere to deadlines. TASO however needs to switch to a more performance based funding mechanism where financial expenditure should also be compared with programmatic performance in order to monitor both efficiency and effectiveness” (ART implementer).

“The procurement processes are governed by the procurement manual. The organization needs to ensure strict compliance to this manual and may have to update it to march the new innovations like e-procurement, outsourcing, etc. The Supply chain has been improved by central procurement, storage and distribution of ARVs. Otherwise, the supply chain was inefficient with all centers having to pick their products from a central store which increased both the operational costs and the risks of loss through theft/pilferage and damage of drugs in transit” (Senior Staff)

This clearly brings to light the fact that without an effective supply management strategy in place, TASO activities, generally, would be greatly constrained.

4.5.3 Staff facilitation and follow up on clients

Results in table 10 show that majority of the respondents (48.7%) strongly agreed that facilitation to staff enables follow up of clients, 37.4% agreed, 7% disagreed while 3.5% strongly disagreed and did not know. The findings coincide with the revelations from interviews and FGDs. There was a general agreement among the staff that resources are critical in client follow-ups. In one of the FGDs, a staff revealed:

“Some of the clients beep me whenever they want to be guided and they expect me to call back. Others come when they are completely stressed and would definitely need that constant support off-site. All these require money. If I do not have money, I can also sit and relax, much as I will know that it is not good.”

Such a revelation depicts the fact that to be able to follow up on clients, the internal staff members should be satisfied with what they are getting, and the operational environment should

be conducive with sufficient required facilities.

It was equally revealed that staff facilitation was linked to monitoring for adherence. The routine activity tracking, to measure the programme performance relative to standards was revealed to a factor emerging from the levels of facilitation ranging from financial, material and emotional support.

4.5.4 Staff skills and the success of ART programme

The findings revealed that 64% of the respondents strongly agreed that the existence of skilled staff enables a successful ART program, 33% agreed while 0.88% strongly disagreed. This collaborated with results from the interviews and FGDs. Participants stressed that without the required professional skills and experience ART programme would not be providing the services it was meant to. One TASO staff had this to say:

“This organization does not bring everyone on board. Qualifications, skills and experience are merit determinants and are clearly articulated in the current recruitment policy. We handle a sensitive aspect of human life and this requires utmost care and attention. Not everyone can have these critical ingredients. There are other ART service providers but by the fact that clients keep coming to TASO is sufficient evidence that we provide a good service. This service comes from the people who provide it-the skilled staff members”.

The results on the staff skills and the success of ART programme depict the fact that there is a strong linkage between adherence to staff recruitment policy and the provision of ART services.

4.5.5 Availability of staff equipment and ART service provision

The findings in table 10 shows that 40% of the respondents agreed that staff offering ART services are equipped to perform, 39.1% strongly agreed, 11.3% did not know, 7.8% disagreed

while 1.7% strongly disagreed. Data from interviews and FGDs agreed in principle that the provision of ART services entirely depends on the availability of equipment ranging from the infrastructure to consumables. It was pointed out during the FGDs that the TASO policy clearly stipulates the urgency for infrastructural development such as laboratories and the required medical equipment in order to provide an excellent service. It was also revealed that operational policies are also in place to protect the facilities and the users.

4.5.6 Testing hypothesis two: Adherence to policies and the performance of the ART program

The initially held hypothesis stated: *Adherence to policies and controls has a significant effect on the performance of ART programme.* To test the hypothesis the researcher computed the correlation using Pearson correlation (r) to determine the strength of the relationship between adherence to policies and performance of the ART program. The findings are in table 11.

Table 11: Bivariate analysis of correlation between adherence to policies and controls and performance of ART Programme

		Outcome	Adhere
Outcome	Pearson Correlation	1	.725**
	Sig. (1-tailed)	.	.000
	N	115	115
Adhere	Pearson Correlation	.725**	1
	Sig. (1-tailed)	.000	.
	N	115	115

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Primary data

From the above analysis p -value=0.00 which is less than 0.05. This means that there is a strong and significant correlation between adherence to policies and controls and performance of ART

programme in TASO. A positive and strong correlation exists between adherence to policies & guidelines and the performance of the ART program at 0.725** that is to say ($r = 725$) which was significant at 0.01 level and 0.05 level. A strong positive relationship implies that a small change in adherence to policies and guidelines is related to a big change in employee performance. This means that at TASO adherence to policies and guidelines does significantly relate to improvement in the performance of the ART program.

4.6 Objective 3: To determine the effect of audits on the performance of ART

Programme at TASO Uganda Limited

In order to determine the effect of audits on the performance of ART programme, respondents were requested to rate their views on a number of statements. The findings were summarized and presented in table 12.

Table 12: Summary of participant's Responses on Audits

	<i>(1) Strongly Disagree</i>	<i>(2) Disagree</i>	<i>(3) don't know</i>	<i>(4) Agree</i>	<i>(5) Strongly agree</i>
There are audits for ART Program at TASO	3 (2.6%)	9 (7.8%)	12 (10.4%)	45 (39.1%)	46 (40.0%)
Internal audits facilitate availability of CD4 facilities	5 (4.4%)	9 (7.8%)	28 (24.6%)	31 (27.2%)	41 (35.6%)
Internal audits facilitate availability of drugs	10 (9.0%)	15 (13.5%)	14 (12.6%)	22 (19.8%)	50 (45.0%)
Program audits facilitates adherence	5 (4.4%)	23 (20.2%)	12 (10.5%)	40 (35.1%)	34 (29.8%)
External audits facilitate positive living	26 (22.6%)	37 (32.2%)	17 (14.8%)	23 (20.0%)	12 (10.4%)

4.6.1 Existence of audits for ART programme at TASO

The study findings revealed that 40% and 39.1% of the respondents strongly agreed and agreed respectively that there are audits for the ART programme at TASO Uganda. A relatively bigger

percentage (10.4%) did not know, reason being that they were working in other departments and were thus not sure, 7.8% disagreed while only 2.6% strongly disagreed. There was a general agreement from interviews and FGDs that, audits exist, only that they were not specific to the performance of the ART program, but rather, they cut across all the program areas. Henceforth, audits somewhat contribute to the performance of ART program. This is illustrated in the key informant response below.

“The audits conducted under the ART program are not any different from the current Audits. The Audits do not look at only ART program so there is a thin line between audit under ART program and other program. This is because at implementation TASO was using the same policies, same staff bound by the same policies irrespective of the programs under which they are paid. Audit has been quarterly, although in a few cases it became twice a year. Program reviews are normally done every quarter at the centers and twice a year through the Heads of department meeting.” Senior Staff

4.6.2 Internal audit and the availability of CD4 facilities and drugs

Table 12 shows that 35.6% of the respondents strongly agreed that internal audit facilitates the availability of CD4 facilities, 27.2% agreed, 24.6% did not know, 7.8% disagreed, while 4.4% strongly disagreed. Generally, this was a similar position with regard to internal audit and the availability of ART drugs. For this case, findings indicated that the majority (45%) strongly agreed that internal audit facilitates the availability of ART drugs, 19.8% agreed, 13.5% disagreed, 12.6% did not know while 9% strongly disagree. Interactions with the TASO staff members in interviews and FGDs revealed that the acquisition of CD4 facilities and drugs is a concern of adhering to both quality and technical standards that are ascertained by the auditing function. It was, therefore, agreed in principle that internal auditing facilitates the availability of CD4 facilities and ART drugs through the programme implementation process. The auditing function at the planning stage sets a benchmark and criterion of how standards can be measured

during actual implementation.

4.6.3 Programme audits and adherence

Findings in table 12 show that 35.1% of the respondents agreed that programme audits promotes adherence to standards, 29.8% strongly agreed, 20.2% disagreed, 10.5% did not know while 4.4% strongly disagreed. This depicts the fact that programme audits significantly affect adherence to standards of the ART programme. It was noted from interviews with staff members that without audits in the mind, nobody would mind about standards of performance. As one staff members pointed out;

“I constantly work in a reserved manner in the bid to conform to the set standards. I know that auditors can find out any error related to failure to adhere to the set standards of the programme. This keeps me in context”.

4.6.4 External audits and positive living

With regard to external audit and positive living, majority of the respondents 32.2% disagreed that external audits facilitate positive living, another 22.6% strongly disagreed, 20% agreed, 14.8% did not know while 10.4% strongly agreed. As results from the interviews showed, the higher cases of disagreements were due to the fact that external audits are not continuously conducted to affect the daily implementation of activities. It was further revealed that external auditors do not, by policy interact with the clients. Thus, cannot directly influence positive living. It was revealed that do so would be usurping the role of counselors in the entire programme implementation.

4.6.5 Testing hypothesis three: There is a significant relationship between audits and the performance of the ART program

To test the hypothesis three, the researcher computed the correlation using Pearson correlation (r) to determine the strength of the relationship between audits and performance of the ART program as follows.

Table 13: Bivariate analysis of correlation between effects of audits on the performance of ART Programme

		Outcome	Audits
Outcome	Pearson Correlation	1	.310**
	Sig. (1-tailed)	.	.000
	N	115	115
Audits	Pearson Correlation	.310**	1
	Sig. (1-tailed)	.000	.
	N	115	115

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Primary data.

From the above analysis p -value=0.00 is less than 0.05. This means that there is no correlation between audits and performance of ART programme in TASO. A weak correlation exists between audits and the performance of the ART program at 0.310** i.e ($r= 310$) which was less significant at 0.01 level and 0.05 level. A weak relationship implies that a small change in audits does not relate to any change in employee performance. This means that at TASO audits does not significantly relate to improvement in the performance of the ART program.

To test for the contribution of each variable under funds accountability to the performance of ART programme, a regression analysis was run. The findings were presented in table 14.

Table 14: Multivariate Analysis to identify confounding factors

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.689	4	6.672	32.467	.000 ^a
	Residual	20.962	102	.206		
	Total	47.652	106			

a. Predictors: (Constant), Post, Audits, Adhere, MoneyV

b. Dependent Variable: Outcome

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.052	.334		3.145	.002
	MoneyV	.080	.105	.078	.758	.450
	Adhere	.727	.108	.684	6.749	.000
	Audits	-.041	.059	-.052	-.704	.483
	Post	-.009	.007	-.094	-1.400	.165

a. Dependent Variable: Outcome

Source: Primary data.

From table 10, it was revealed that adherence to policies and controls independent variable was significant at both bivariate and multivariate analysis ($p\text{-values}=0.000$). These controls include timely accountability of drugs, effective supply chain and other procurements facilities which facilitate CD4 monitoring, facilitation to staff to follow-up clients, and existence of skill staff who offer a quality service to ART patients as illustrated in the quote below.

4.7 Summary of chapter four:

Findings highly reveal that adherence to policies and guidelines ($r= 0.684$) play a big role in the performance of the ART program at TASO. This was followed by value for money; however audit was seen as a less significant variable, whereas the demographic variables are the cofounding variables in the ART performance program.

CHAPTER FIVE

SUMMARY DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter discusses the summary of the study findings, draws conclusions from the research and suggests recommendations/lessons learnt in relation to the findings as per the objectives of the study. In summary a sample size of 115 TASO staff at Central region and expert clients were used to generate information for the study. The respondents included in the study were those who had finished one years and above in the organization before the commencement of the study. These participants were key decision makers, planners, implementers and beneficiaries of the TASO ART program. The findings are discussed following the order of the research questions of the study in chapter one.

5.2 Summary of findings

The general objective of the study was to determine the influence of funds accountability on the performance of ART Programme at TASO Uganda Limited.

The specific objectives of the study were outline as follows

- i. To determine the effect of value for money pursuit on the performance of ART Programme at TASO Uganda Limited.
- ii. To find out how adherence to policies and controls affect the performance of ART Programme at TASO Uganda Limited.
- iii. To determine the effect of audits on the performance of ART Programme at TASO Uganda Limited.

This section presents summary of the study findings according to the study objectives.

5.2.1 Value for money pursuit and the performance of ART Programme

On value for money, study findings showed that there was a significant relationship between value for money pursuit and the performance of the ART programme at TASO Uganda limited. Findings also indicated that on average, 63% and 36% of the respondents agreed and strongly agreed respectively that value for money was critical to the ART performance at TASO. It was noted that at TASO the existing cost effective measures, transparency and participation in in the ART program by the clients has promoted a sense of client satisfaction, adherence to treatment, shared responsibility and ownership of the ART program. At correlation level, the study findings indicated a direct significance of 0.610 (61%) between value for money and performance of the ART program at TASO. This therefore indicates that value for money has a positive and strong influence on the ART program.

5.2.2 Adherence to policies and the performance of ART Programme

Findings on adherence to policies and guidelines for the ART program performance revealed that on average, 47% of the respondents agreed and 46% of the respondents strongly agreed that adherence to policies and controls affect the performance of ART Programme. It was pointed out that TASO has strong control and supply chain systems which have been key to the performance of programs not only ART. This was to facilitate timely accountability and implementation of the planned activities. At correlation level, the findings indicate a directly strong significance of 0.725 (73%) between adherence to policies and guidelines and performance of the ART program at TASO. This therefore indicates that if ART implementing organizations adhere to policies and guidelines there is a high possibility to excel in its performance.

5.2.3 Audits and the performance of ART Programme

On audits and the performance of the ART programme findings revealed that 43.4% of the respondents disagreed as compared to 29% who did not know. Respondents indicated that audits at TASO apply to every program and audits are part of the institutional systems and may not particularly play a key role only in the ART performance. At correlation level there was a weak value of 0.310 which is 31% for audit and the performance of the ART program. This, therefore, means that at TASO audits are routine and generalized and hence having a weak significance on the ART program performance.

5.3 Discussion

This discussion is guided by the objectives and key findings of the study. Overall the study set out to determine the influence of funds accountability on the performance of the ART program at TASO under the following objectives:

5.3.1 Value for money pursuit and the performance of ART Programme

The study findings revealed that there was a significant relationship between value for money and the performance of the ART programme at TASO Uganda limited. Findings also indicated that 63% and 36% of the respondents agreed and strongly agreed respectively that value for money was critical to the ART performance at TASO. It was noted that at TASO the existing cost effective measures, transparency and participation in the ART program by the clients has promoted a sense of client satisfaction, adherence to treatment, shared responsibility and ownership of the ART program.

The findings are in agreement with May (2007) who concurs that accountability is necessary for the performance of Organizations. He quotes Avcion & Heintzman (2000) who articulate that

accountability concerns the control of abuse of public authority by ensuring that resources are being properly used. Kluvers (2003) supports these authors by saying that accountability is the basis of the Westminster system of government because the electorate has the right to be informed about the actions and expenditures of the executive and legislative arms of government through regular meetings, reports and public information. On the similar note the findings agree with Kamara (2010) who in his study established that there is need for effective costing, utilization and accounting of funds including satisfaction from beneficiaries calls for involvement of a wide range of actors.

The idea of value for money pursuits and the success of programmes had earlier been emphasized by Armstrong (2004), who asserts that performance can be regarded simply as records of outcomes achieved; He adds that on an individual basis, it is a record of a person's accomplishments. Keane (1996) as quoted by Armstrong (2000) argues that performance is something that the person leaves behind and that exists apart from the purpose. Armstrong (2004) therefore summarizes the concept of performance as a means for getting better results from the whole organization or team and individuals and by understanding and managing performance within an agreed framework of planned goals, standard and competence requirements.

5.3.2 Adherence to policies and the performance of ART Programme

Findings on adherence to policies and guidelines for the ART program performance revealed that on average, 47% of the respondents agreed and 46% of the respondents strongly agreed that adherence to policies and controls affect the performance of ART Programme. It was pointed out that TASO has strong control and supply chain systems which have been key to the performance of programs not only ART. This was to facilitate timely accountability, supply chain management, and the existence of skilled personnel in the implementation of ART programme activities.

The results of the study are in agreement with Kamara (2010)'s findings which revealed that Creating the right incentive for individuals within the system to work together and adhere to collective policy decisions is an important step towards increasing transparency and policy making capacities. This is also supported by Yusuf Mago-Nsubuga (2011) who cited an example of Accountability and service delivery in the donor funded projects in the ministry of Agriculture, animal industry and fisheries, Uganda. Findings indicated that if accountability is strengthened then service delivery is likely to improve, this is in line with O, Connell, 2002) who found out that improved accountability calls for poor people to increase their formal representation in the formal democratic system, increases resource mobilization and working practices more pro-poor and sensitive to gender and other social differences and makes non-government service providers to account for their performance

Samuel Paul, (1996) as quoted by the world bank (2004) has stressed the importance of financial accountability and reference to policies and guidelines in the performance of organizations. The

author is backed by GOU (2006) which stipulates that both the elected and the appointed officials will ensure accountability for all funds in LGs. Kluvers (2003) asserts that financial accountability is concerned with the provision of financial information concerning legal authorization as well as commitments, agreements, encumbrances, obligation's, expenditures that use any part of the authorization granted. Meigs (1996), Mill champ (1997) and Gautier (1997) also concur that accounting provides a basis for managers in decision making in the utilization of scarce resources.

5.3.3 Audits and the performance of ART Programme

The study findings revealed that audits did not have a significant effect on the performance of ART. This was depicted by 43.4% of the respondents who disagreed. It was revealed that audits (both internal and external) at TASO apply to every program and audits are part of the institutional systems and may not particularly play a key role in the ART performance. The findings contradict with Goddard (2004) who hailed the contribution of auditing in the performance of organizations since the emergence of managerialisation and the new public management.

5.4 Conclusions

Emerging from the study findings, the following conclusions were made:

5.4.1 Value for money pursuit and the performance of ART Programme

- i. Study findings conclude that value for money pursuit has a critical influence on the performance of the ART program majorly since it enables effective costing and client satisfaction. NGOs which are sensitive to value for money highly promote the

performance of their programs. Cost effectiveness and client satisfaction were critical ingredients on value for money as compare creation of awareness.

- ii. At TASO these ingredients were found to be in practice hence the need for other NGOs to adapt them if they are to strengthen the performance of the ART program. However, it is also important that TASO to increase on the number of clients on ART and increase the level of awareness if they are to strengthen performance of the ART program.

5.4.2 Adherence to policies and the performance of ART Programme

- i. Under adherence to policies and the performance of the ART program the research concludes, this was found to be the component which was strongly significant to ART program performance at TASO whereas is important to note that the two sub variable which were highly emphasized include, timely accounting and effective supply chain. The existence of skilled and motivated personnel seems also critical towards the ART program performance since personnel are the key drivers of timely accountability for effective implementation of programs.
- ii. Effective supply chain and timely accountability were critical facilitating factors for the ART program performance as compared to skilled and motivated personnel. However at TASO it was noted that the organization has maintained put in place several program and financial policies, standard operating procedures and guidelines hence enhancing compliance which has been critical at promoting standard, client satisfaction and maintain of the ART program. This means that at TASO adherence to timely accountability and effective supply chain is acknowledged and relevant however motivation of the ART working team is not the core determinant because of the strict budget lines.

5.3.3: Audits and the performance of ART Programme

- i. Stakeholders at TASO appreciate the attempt by management to conduct audits for effective implementation of programs. Most of the audits are normally generalized to all programs though they are aimed at risk management. However there is still need for program specific audits such that specific risk management actions are streamlined to enhance program performance, this would more relevant as compared to generalization.
- ii. Timely accountability to communities is critical to promote a sense of ownership and belonging. Increased level of awareness on the possible risks on a particular program to promote interest and knowledge among stakeholders, this is quite critical to TASO.

5.5 Implications

The study findings demonstrated that value for money pursuit and the performance of ART programme as well as adherence to policies and the performance of ART Programme' have a significant influence on the performance of ART Program at TASO-Uganda, Central Region. However, audits were found to have a weak influence on the performance of the ART program at TASO. This is due to the fact that audits are normally generalized to all programs. For effective organizational performance, therefore, there is need to have specific supporting functions for each and every programme to be implemented.

5.6 Recommendations

Basing on the findings, discussions and conclusions above the researcher therefore makes the following recommendations in relation the objectives of the study. Below find the recommendation as per each of the study objective;

5.5.1 Value for money pursuit and the performance of ART Programme

- i. There is an urgent need to NGOs and government institutions implementing health programs including other stakeholders to ensure value for money for effective implementation of programs and client satisfaction.
- ii. Leadership, technical teams and beneficiaries are informed about the importance of value for money in the ART program performance. However they should be highly involved in awareness creation such that all parties appreciate their role. This would promote, cost effectiveness ownership, shared responsibility, satisfaction and adherence which are critical for performance.

5.6.2 Adherence to policies and the performance of ART Programme

- i. It is important to note that adherence to policies and guidelines are critical to the performance of the ART program. Timely accounting was seen to have a great influence on the performance of the ART programs it promotes the good image of the organization hence assured funding by donors.
- ii. The effectiveness of the supply chain was also seen as critical towards ensuring timely and constant service delivery in case of supplies. However it is critical that staffs delivering the service are competent and highly motivated that they can be able to enhance the policies and guidelines since they are part of the system.
- iii. The researcher recommends the need for leadership to enhance staff motivation besides the strong and functional systems in order to have more effective performance.
- iv. There is also need for technical teams, management and governance teams to demonstrate trust and the spirit of service which calls for a high level of discipline and sacrifice if the funds are to be used for the right purpose and to the right people.
- v. On the performance of the ART programs it promotes the good image of the organization

hence assured funding by donors.

- vi. The effectiveness of the supply chain was also seen as critical towards ensuring timely and constant service delivery in case of supplies. However it is critical that staffs delivering the service are competent and highly motivated that they can be able to enhance the policies and guidelines since they are part of the system.
- vii. The researcher recommends the need for leadership to enhance staff motivation besides the strong and functional systems in order to have more effective performance.
- viii. There is also need for technical teams, management and governance teams to demonstrate trust and the spirit of service which calls for a high level of discipline and sacrifice if the funds are to be used for the right purpose and to the right people.

5.6.3 Audits and the performance of ART Programme

- i. Besides, the general audits which is a good idea for the organization's risk management. It is recommended that the ART program in particular should have independent audits because of the current competitive funding.

5.7 Areas of future research

The study focused on funds accountability and the performance of the ART program at TASO a charity organization, moreover focusing on the urban service centers. These findings should be generalized cautiously to other Non-Government organizations especially profit making and in the rural set up including the public sector organizations, probably the urban set up being highly enlightened and exposed, findings from other rural set up may be unique and different. Replication of this study to rural organizations and public sector is suggested for cross validation purposes.

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APPENDIX A: CONSENT FORM

CONSENT FORM TO COLLECTING INFORMATION ON FUNDS ACCOUNTABILITY AND PERFORMANCE OF ART PROGRAMME: A CASE OF TASO (U)- CENTRAL REGION

My name is Karukoma Gordon, a Master's student of Uganda Management Institute. Pursuing a Master's degree Project Planning and Management. Am conducting an academic research on funds accountability and performance of ART programme' A case of TASO (U)- Central Region

Purpose of the study

This study will help assess the influence of funds accountability on the performance of the ART program. You have been identified as one of the respondents for this study. Yours views will be very important in informing the programs that will be developed out of this study.

Description of the study

The interview process will be carried out for not more than 45 minutes. During the interview, I may ask you things that you find personal or you find uncomfortable to talk about. However, if you feel uncomfortable, you may opt not to answer any question or stop the interview whenever you wish.

Participation and Confidentiality

Participation in this study is voluntary and you are free to give your views or withdraw from the study and failure to respond to any of these questions will not affect your access to the routine services or the environment in which you stay.

No names will be recorded in the interview and your responses will be confidential.

Benefits

The study may not benefit you directly, but the results will help improve funds accountability and ART program implementation at TASO and in other organizations. The results of this study

will be disseminated through stakeholder meetings to the policy makers, participants, community and other stakeholders. In addition, the results will be available in written form at TASO and the UI resource center/library.

Contact persons

In case you need additional information about this study and any other clarifications, we refer you to Karukoma Gordon (The principal investigator)

Telephone contact Tel: 0752555849

Declaration

I Mr./Mrs./Miss _____

Signature_____

I have understood and consent to procedures and requirements of the study, I therefore agree to participate in the study.

APPENDIX B. SELF ADMINISTERED QUESTIONNAIRE FOR RESPONDENTS

I kindly request you to answer the questions with openness and accuracy. The information you will give will be treated with a high level of confidentiality. You do not need to give your name when responding unless if you feel like so. The responses you give will be integrated in other responses collected to give an overall picture on the topic under study. The findings will be purely used for academic purposes by the researcher. If there is any issue you find unclear kindly feel free to get back to the researcher. Thanks for your support and co-operation.

Section A

Background Information

Tick or circle appropriately

1. Age (a) 20-30 (b) 31-40 (c) 41-50 (d) above 51
2. Gender (a) Male (b) Female
4. Marital status. a) Married b) separated c) Divorced d) widowed e) engaged f) Single
3. Highest level of education
(a) Certificate (b) Ordinary Diploma (c) Bachelor's Degree (d) Post graduate diploma (e) Master's Degree
4. Position held in the Organization
a) Manager
b) Head of department
c) Other supervisory position (Specify).....
d) Others position (Specify).....
5. How long have you been in the organization?
 1. Below five years
 2. 6-10 years
 3. 11-15 years

4. Above 15 years

6. Mention the different funders of the ART program at TASO.

In the subsequent sections use the scale provided to tick or circle a number that describes your opinion.

(1.Strongly Disagree, 2.Disagree 3.I don't know, 4. Agree 5. Strongly agree

Section B. Value for money and performance of ART programme

7	Ensuring cost effectiveness facilitates availability of ART drugs	1	2	3	4	5
8	Satisfaction in service deliver promotes new enrolment	1	2	3	4	5
9	There is effective costing for ART services	1	2	3	4	5
10	Satisfaction in service promotes creation of awareness to people	1	2	3	4	5
11	Cost effective ness enables monitoring for adherence	1	2	3	4	5
12	Satisfaction of services promote positive living among clients	1	2	3	4	5

Section C: Adherence to policies and controls and performance of ART programme

14	Timely accounting facilitates availability of drugs	1	2	3	4	5
13	Effective supply chain and other procurements facilitate availability of CD4 facilities	1	2	3	4	5
14	Facilitation to staff enables follow up of clients	1	2	3	4	5

15	Facilitation to staff promotes monitoring for adherence	1	2	3	4	5
16	existence of skills staff enables a successful ART program	1	2	3	4	5
17	Staff offering ART services are equipped to perform	1	2	3	4	5

Section D: Audits and performance of ART Programme

18	Internal audits facilitate availability of CD4 facilities	1	2	3	4	5
19	Internal audits facilitate availability of drugs	1	2	3	4	5
20	Program audits facilitates adherence	1	2	3	4	5
21	External audits facilitate positive living	1	2	3	4	5
22	There are audits for ART Program at TASO	1	2	3	4	5

Section F: Performance of the ART program

23	ART drugs are always available to clients	1	2	3	4	5
24	There are always new enrollments on the ART program	1	2	3	4	5
25	Clients are aware of the ART program at TASO	1	2	3	4	5

26	There exists trained staff at TASO for the ART Program	1	2	3	4	5
27	Staff on the ART Program are equipped to handle the services	1	2	3	4	5
28	Clients on ART are often followed up by staff	1	2	3	4	5
29	There exists CD4 facilities for clients on ART	1	2	3	4	5
30	Clients due and on ART have access to CD4 facilities	1	2	3	4	5
31	Monitoring for adherence is done for ART Clients	1	2	3	4	5
32	Staff always conduct monitoring for adherence for clients on ART	1	2	3	4	5
33	Psychosocial readiness is done to clients during preparation to be initiated on ART	1	2	3	4	5
33	Majority of clients adhere to ART treatment	1	2	3	4	5
34	Clients on ART are living positively	1	2	3	4	5
35	Majority of clients on ART have improved health	1	2	3	4	5

APPENDIX C: INTERVIEW GUIDE FOR KEY INFORMANTS

Key theme and questions	Probing questions
Value for money and performance of ART Program	<p><i>Major Question: How has value for money affected the performance of the ART program at TASO?</i></p> <ul style="list-style-type: none"> • Comment on the cost effectiveness of TASO’s ART PROGRAM • What is your view on the satisfaction of the ART program to the clients and donor expectations • Comment on the availability of the ART drugs and other necessary services under the ART program.
Adherence to policies and controls and ART program performance	<p><i>Major Question: How has adherence to policies and controls affected the performance of the ART program at TASO?</i></p> <ul style="list-style-type: none"> • Comment on the timeliness on accounting for funds under the ART program at TASO • What is your view about the supply chain and other related procurements for the ART program at TASO. • Comment on the level of skills and knowledge of the service providers (staff) under the ART Program at TASO • What is your comment on the facilitation of staff under the ART program?
Audit and performance of ART Program	<p>Major Question: How has audit affected the performance of the ART program at TASO?</p> <ul style="list-style-type: none"> • What is your comment on audits conducted under the ART program • How relevant are the program audits conducted under the ART program • How often does the Organization conduct audits for the ART program • How have the audits conducted under the ART program improved the performance of the program

Thank you.

APPENDIX D: FOCUS GROUP GUIDE FOR EXPERT CLIENTS.

- 1) What do you understand by the ART Program?
- 2) What services have been getting under the TASO art Program
- 3) How has the ART Program helped in improving your health
- 4) What is comment on the service providers of the TASO ART Program
- 5) What has been the role of the TASO staff in reaching out to the clients on ART
- 6) In your opinion , has the TASO ART Program worked well.
- 7) What do you under by funds accountability
- 8) How can you tell that the ART program is accountable?
- 9) How has the TASO ART program been accountable to the stakeholders
- 10) Comment on the information giving and feedback on the TASO ART Program
- 11) What achievements has the TASO ART program joined?
- 12) Comment on the capacity of the staff to account under the ART program

Thank you.

**APPENDIX E: LETTER FROM UGANDA MANAGEMENT INSTITUTE TO
REQUEST FOR RESEARCH PERMISSION**



UGANDA MANAGEMENT INSTITUTE

Telephones: 256-41-4259722 /4223748 /4346620
256-31-2265138 /39 /40
256-75-2259722
Telefax: 256-41-4259581 /314
E-mail: admin@umi.ac.ug

Plot 44-52, Jinja Road
P.O. Box 20131
Kampala, Uganda
Website: <http://www.umi.ac.ug>

Your Ref:

Our Ref: G/35

04 September 2013

TO WHOM IT MAY CONCERN

MASTERS IN MANAGEMENT STUDIES DEGREE RESEARCH

Mr. Gordon Karukoma is a student of the Masters Degree in Management Studies of Uganda Management Institute 25th Intake 2011/2012 specializing in Project Planning and Management, **Reg. Number 11/MMSPPM/25/094.**

The purpose of this letter is to formally request you to allow this participant to access any information in your custody/organisation, which is relevant to his research.

His Research Topic is: ***"Funds Accountability and Performance of Art Programme: A Case of TASO (U) – Central Region"***

A handwritten signature in blue ink, appearing to read 'Gerald Karyeija'.

Gerald Karyeija (PhD)
AG. DEAN, SCHOOL OF MANAGEMENT SCIENCES

APPENDIX F: LETTER FROM TASO FOR APPROVAL OF RESEARCH



The AIDS Support Organisation TASO (U) Ltd.

TASO Headquarters
Mulago Hospital Complex
P.O. Box 10443, Kampala
Tel: +256 414 532 580/1
Fax: +256 414 541 288
E-mail: mail@tasouganda.org
Website: www.tasouganda.org

TASO TRAINING CENTRE
Kanyanya Off Gayaza-Road,
After Mpererwe
P.O. Box 10443, Kampala
Tel: +256 414 567 637
Fax: +256 414 566 704
E-mail: training@tasouganda.org

SERVICE CENTRES
TASO ENTEBBE
Plot 15-17 Lugard Avenue
P.O. Box 235, Entebbe
Tel: 0414 320 030
E-mail: entebbe@tasouganda.org

TASO GULU
Gulu Hospital
P.O. Box 347, Gulu
Tel: 0471 432 743
E-mail: gulu@tasouganda.org

TASO JINJA
Jinja Hospital
P.O. Box 577, Jinja
Tel: 0332 260 117
Fax: 0434 120 382
E-mail: jinja@tasouganda.org

TASO MASAKA
Masaka Hospital
P.O. Box 1679, Masaka
Tel: 0392 749 998
Fax: 0382 260 104
E-mail: masaka@tasouganda.org

TASO MASINDI
Masindi Hospital
P.O. Box 117, Masindi
Tel: 0465 420 636
Fax: 0465 420 636
E-mail: masindi@tasouganda.org

TASO MBALE
Mbale Hospital
P.O. Box 2250, Mbale
Tel: 0454 433 597
Fax: 0454 435 851
E-mail: mbale@tasouganda.org

TASO MBARARA
Mulindwa Road
P.O. Box 1010, Mbarara
Tel: 0485 421 323
Fax: 0485 421 323
E-mail: mbarara@tasouganda.org

TASO MULAGO
Mulago Hospital
P.O. Box 11485, Kampala
Tel: 0414 530 034
Fax: 0414 541 288
Email: mulago@tasouganda.org

TASO RUKUNGIRI
Ishasha Road
P.O. Box 350, Rukungiri
Tel: 0486 442 610
Fax: 0486 442 613
E-mail: rukungiri@tasouganda.org

TASO SOROTI
Soroti Hospital
P.O. Box 422, Soroti
Tel: 0454 461 380
Fax: 0454 461 042
E-mail: soroti@tasouganda.org

TASO TORORO
Plot 30, Cox Road
P.O. Box 777, Tororo
Tel: 0454 442 009
Fax: 0454 445 334
E-mail: tororo@tasouganda.org

REGIONAL OFFICES
CENTRAL
Kanyanya Off Gayaza Road,
After Mpererwe
P.O. Box 28369, Kampala
Tel: 0312 266 501
Fax: 0414 566 704
E-mail: central@tasouganda.org

EASTERN
Mbale Hospital
P.O. Box 1335, Mbale
Tel: 0454 435 268
E-mail: eastern@tasouganda.org

WESTERN
Mulindwa Road
P.O. Box 1081, Mbarara
Tel: 0485 420 496
Fax: 0485 420 496
E-mail: western@tasouganda.org

NORTHERN
Gulu Hospital
P.O. Box 252, Gulu
Tel: 0471 432 993
Fax: 0471 432 599
E-mail: northern@tasouganda.org

03rd September 2013

Your Ref:

Our Ref: TASOIRC/016/13

Karukoma Gordon
Uganda Management Institute
karukomag@tasouganda.org
Phone: +256 752 774115

Dear Gordon,

RE: APPROVAL TO CONDUCT RESEARCH "Funds Accountability and Performance Management of ART Programme, July 2013"

Greetings from TASO Uganda IRC! Following expedited review of your research project entitled, "[Funds Accountability and Performance of ART Programme: A Case of TASO \(U\)-Central Region,](#)" the committee has approved your research project.

This approval is valid until 3rd March 2014 after which you will be required to make a request for extension to the Chairperson TASO IRC in case of continuation with research.

Should you decide to publish your research findings in future, you will be required to undertake results dissemination internally.

It is a requirement by the institution that you submit the timely bi-annual progress reports and a final report after completion of your study. Please submit final copies of the revised protocol or consents and any other revised forms to this office for the official protocol file.

Wishing you good luck as you promote research while protecting human participants!

Sincerely,



Dr. Etukoit Michael Bernard
Chairperson, TASO Institutional Review Committee (IRC)

Celebrating 25 Years of Great Service (1987 - 2012)