

**ACCOUNTABILITY AND SERVICE DELIVERY IN THE DONAR FUNDED  
PROJECTS IN THE MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY  
AND FISHERIES**

**YUSUF MAGO – NSUBUGA**

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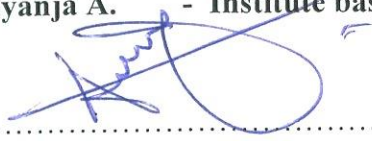
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**APPROVAL**

**Kambugu Mayanja A. - Institute based Supervisor**

Sign



Date

9/12/2011

**Edward Sebina - Work based Supervisor**

Sign



Date

4/12/11

## **DEDICATION**

Dedicated to my family that has supported me throughout this undertaking.

## **DECLARATIONS**

I hereby declare that this is my original work and to the best of my knowledge it has not been submitted for any award in any university or institute and should not be reproduced without my express permission.

Sign.....*Yusuf Mago*.....  
Date.....*01/12/2011*.....

**Yusuf Mago – Nsubuga**

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## **ABBREVIATIONS**

ASIP	-	Accountability Sector Strategic Investment Plan
CVI	-	Contact Validity Index
DSC	-	District Service Commission
GOU	-	Government of Uganda
LGs	-	Local Governments
LGPAC	-	Local Government Public Accounts Committee
MAAIF	-	Ministry of Agriculture Animal Industry and Fisheries
MDAs	-	Ministries Department and Agencies
PAF	-	Poverty Alleviation Fund
PEAP	-	Poverty Eradication Action Plan
PMA	-	Plan for Modernization of Agriculture
PPDA	-	Public Procurement and Disposal of Assets Authority
SFG	-	Schools Facilities Grants
TB	-	Tender Boards
UMI	-	Uganda Management Institute
URA	-	Uganda Management Institute
URA	-	Uganda Revenue Authority

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## **ABSTRACT**

The purpose of the study was to examine the relationship between accountability and service delivery in donor funded projects implemented by Ministry of Agriculture Animal Industry and Fisheries. The researcher developed a conceptual framework which guided the study. A cross-sectional survey design was carried out among 380 respondents working in projects accounts and internal auditors in the entire donor funded projects under Ministry of Agriculture Animal Industry and Fisheries. A snapshot of events was taken as the situation existed then. The development of a self-administered questionnaire to capture the constructs of accountability (Managerial, Political, Financial and Public) and service delivery was done. A sample of 103, that is 70% of respondents from a sample size of 147 employees randomly selected, was realized and considered satisfactory. The results reveal strong significant correlation between accountability (Managerial, Political, Financial and Public Accountability), predict 45% of the variance in service delivery.

It can be concluded that Managerial Accountability, explains most of the variance in service delivery in relation to the magnitude of the beta coefficients in the regression statistical model.

It can be recommended that there is need to strengthen managerial accountability with straightforward adherence to rules and regulations such as Standing Orders, Government Accounting Instructions, Public Assets Act 2003, Public Finance and Accountability Act 2003. This can be fostered by sensitizing staff through regular retreats, workshops and seminars for old staff and induction workshops for new staff.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Introduction**

Given the provisions in the various national policies, including the Poverty Eradication Action Plan (PEAP), the Plan for Modernization of Agriculture (PMA), the mission of Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) is to support, guide and promote national efforts to commercialize agriculture including subsistence agriculture, by providing efficient and effective demand-driven services to the farming community (MAAIF Ministerial Policy Statement, 2007/2008). However, fulfilling this mission has been derailed by various managerial weaknesses, which probably include accountability (MAAIF Public Procurement and Disposal Report 2007/08). The study, therefore seeks to investigate the shortcomings in accountability in these donor funded projects and how they impacted on service delivery. The following chapter brings out some of the existing weaknesses in accountability that partly contributed to shortfalls in service delivery.

#### **1.2 Background to the Study**

The key to organizational survival, creating and maintaining wealth for both public and private organizations lies primarily on systems of accountability built on sound governance structures (Kaplan and Norton 1999). Accountability in the context of proper governance is an explanation to the other stakeholders by the managers on how they have done their work with regard to the terms of service. under the regulations, which govern the organization. Managers are supposed to account to the stakeholders as to how they have performed in their duties with regard to the fairness and objectivity in which they have made decisions that govern the organization, the manner in which they have managed the material and financial resources, the extent to which they have carried out

the services they undertook to execute and the extent to which they have adhered to the ethical demands of their offices. There are five levels of accountability, which include: personal, individual, team, organizational and stakeholder accountability.

Over the years since macro-economic reforms in government were put in place in Uganda, attempts have been made to promote accountability, by the office of the President, Ministry of Finance, Planning and Economic Development, Auditor General, Inspectorate of the Government, Uganda Bureau of Statistics, Public Procurement and Disposal Authority, Uganda Revenue Authority, Local Governments, Ministry of Local Government Inspectorate, Ministry of Public Service by putting in place measures to check efficient utilization of donor funds by the Ministries Departments and Agencies and Local Governments (Directorate of Ethics and Integrity Ministerial Policy Statement, 2007/2008). However, the accountability malpractices still remain a big challenge in most government institutions (Auditor, Generals report, 2008). As such, currently, the Directorate for Ethics and Integrity in the office of the President continues to take a leading role in promoting accountability in the use of both Donor and GOU funds. The Directorate has developed the Accountability Sector Strategic Investment Plan (ASIP) which should be ready for use by end June 2009 (National Budget Framework paper 2008/09-2012-13).

According to the available statistics at the Ministry of Finance, about 51% of Uganda's budget is donor funded (Ministry of Finance, Planning and Economic Development – Uganda Budget 2007/08). This means that the resource envelop for Uganda is largely dependent on this form of facilitation. Accountability is used by organizations and is

directed and controlled by all stakeholders within an organisation. It goes beyond the concept of who is in charge and who has the power (Cadbury Report, 1992).

The values of accountability strive to make public sector staff more accountable for their decisions and actions. This means that, some set of recipients receive information about the outcomes of decisions made by identified individuals. Those individuals are made to explain their decisions and some sanctions can be imposed if the explanation is inadequate.

In most donor funded Projects, weaknesses exist in accountability. For example, as regards financial accountability, most donor funded Projects rarely seek for audit warrants from the Auditor General's Office before transferring funds to government funded programmes (World Bank report 2005).

Due to political pressures, sometimes decisions are taken by the political leadership in the Ministry to redistribute resources to other 'political' priorities that may not add value to the mission of the organisation. This is sometimes done without seeking authority from Ministry of Finance yet it's not in tandem with the notion of political accountability (Auditors General Report 2007).

In relation to managerial accountability, unauthorized expenditures occur when the expenditures being audited are not supported by any documentation as required by law. Another weak area in expenditure management is the accountability for personal and imprest advances (Auditors General Report 2007). The technical regulations do not permit the issuance of another personal advance before the previous one is accounted for. It is noted that these procedures are often not fully complied with, and are circumvented

wherever possible, resulting in holding onto significant amounts of advances at the end of every month (World Bank Report, 2003).

The 2006/07 Agricultural Budget provided for 25 donor funded projects. Out of the 25 projects, only 12 were audited. For example those audited, weaknesses exist in the area of fleet management system which includes uncontrolled movement of vehicles, logbooks not updated, service not done on time, repairs done without proper documentation, like pre-inspection reports and job cards(MAAIF Public Procurement and Disposal Report 2007/08).

Accounting officers continue to incur domestic arrears, contrary to regulations, advances are not accounted for by end of financial year, losses of cash and stores equipment are on the increase contrary to treasury guidelines. 13 Projects were not audited because either Project accounts were not submitted on time or the reporting period was conterminous with the financial year of Government. This was pointed out as a weakness in public accountability in a report by Public Accounts Committee (Public Accounts Committee report, 2007). This has probably affected service delivery in the agricultural sector.

### **1.3 Statement of the Problem**

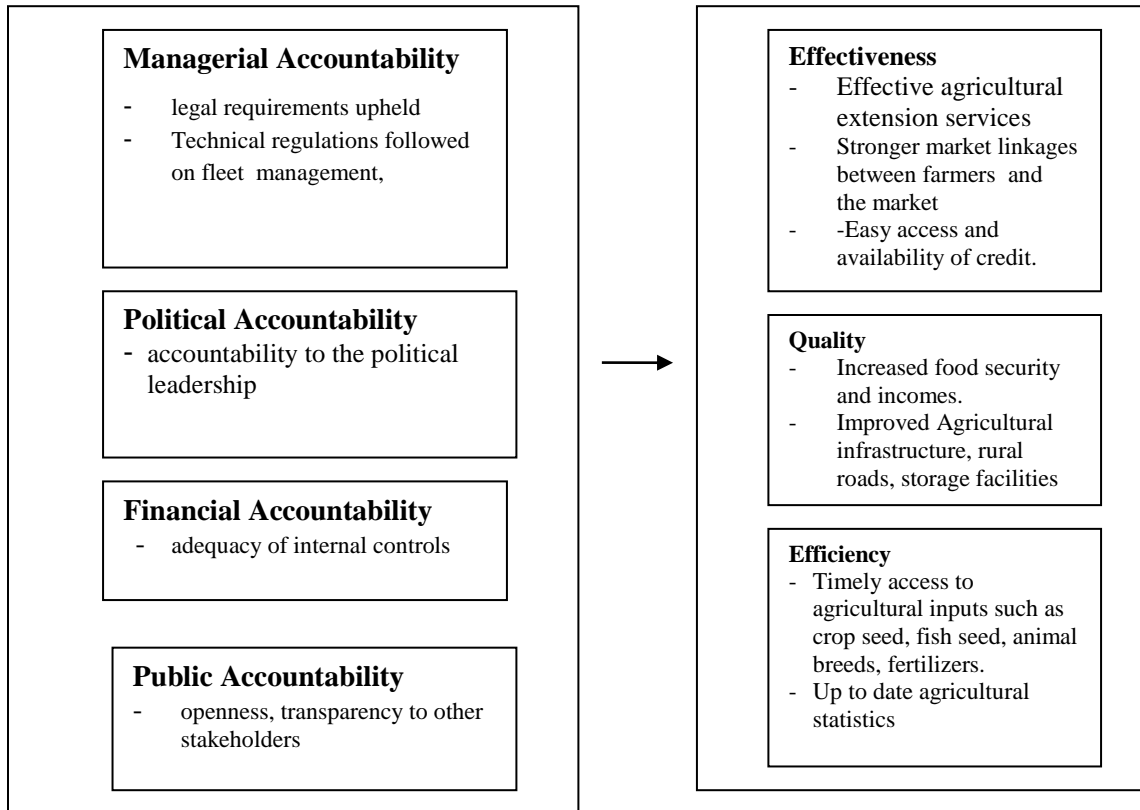
Shortcomings appear/seem to exist in accountability system of the Ministry of Agriculture Animal Industry and Fisheries yet 85% of the population depends on agriculture as their source of livelihood (National Budget Framework paper 2008/09-2012-13). For example in relation to accountability, audit warrants are rarely sought from the Auditor General's Office before transferring funds to government funded programmes as required by law. Data on arrears at project level is usually incomplete or



non-existent. In addition audits generally give cosmetic accountability. For example, unaccounted for cash balances of the money released to districts, which is supposed to go back to the consolidated fund account is on the increase (World Bank report, 2005).

The above institutional weaknesses in accountability possibly contribute to inadequate service delivery in the rural agricultural sector. The indicators of poor service delivery are inadequate provision of effective extension agricultural services, limited availability of agricultural credit, poor agricultural infrastructure, rural roads, storage facilities, untimely access to agricultural inputs such as crop seed, fish seed, animal breeds, fertilizers and agricultural statistics which is not updated. The researcher therefore, hypothesized that if the gaps in accountability and service delivery by the Ministry were addressed; this would partly reduce the problem of increased food insecurity, high levels malnutrition, and intermittent disease outbreaks, and increased rural- urban migration due to low incomes from agricultural produce in the rural areas. (National Budget Framework paper 2008/09-2012-13).

## 1.4 Theoretical /Conceptual Frame Work (diagram and description and explanation)



**Source; Self-developed.**

This model explains the relationship between the independent variables and dependent variables. When there is inadequate accountability in terms of (Managerial, Political, Financial and Public) in donor funded projects this constrains quality, efficiency and effectiveness in the delivery of government agricultural services to its citizens. The indicators of poor service delivery are inadequate provision of effective extension agricultural services, limited availability of agricultural credit, poor agricultural infrastructure, rural roads, storage facilities, untimely access to agricultural inputs such as crop seed, fish seed, animal breeds, fertilizers and agricultural statistics which is not updated.

## **1.5. General Objective**

This study sought to investigate the relationship between accountability and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.

### **1.5.1 Specific Objectives**

The following were the specific objectives of the study:

- 1) To establish the relationship between financial accountability and service delivery existing in donor funded projects, implemented by Ministry of Agriculture, Animal Industry and Fisheries.
- 2) To examine the relationship between political accountability and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.
- 3) To determine the relationship between public accountability, and Service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.
- 4) To determine the relationship between managerial accountability, and Service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.

## **1.6 Research Questions/ Hypothesis**

- 1) What is the relationship between financial accountability and service delivery existing in donor funded projects, implemented by Ministry of Agriculture, Animal Industry and Fisheries?

- 2) What is the relationship between political accountability and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries?
- 3) What is the relationship between public accountability, and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries?
- 4) What is the relationship between managerial accountability, and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries?

#### **1.6.1 Hypotheses**

- 1) There is a relationship between financial accountability and service delivery existing in donor funded projects, implemented by Ministry of Agriculture, Animal Industry and Fisheries.
- 2) There is a relationship between political accountability and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.
- 3) There is a relationship between public accountability, and Service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.
- 4) There is a relationship between managerial accountability, and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.

## **1.7 Description of scope**

### **1.7.1 Geographical Scope**

This study focussed on types of accountability and Service delivery in donor funded Projects implemented by Ministry of Agriculture Animal Industry and Fisheries. Some of these projects include (National Agricultural Advisory Services (NAADS) programme which deals with agricultural extension services and advisory services to farmer groups in the whole country, National Livestock Productivity improvement project (NALIPIP) which specifically deals development of livestock in the cattle corridor that stretches from the South west of the country to the North East in the Karamoja region, Fisheries Development Project (FDP) which specifically deals with development of fish farming and management of all the water bodies in the country and Farm Income and Enhancement Project (FIEFOC) that specifically deals with development of commercial crop farming. The study will examine Projects coordinators and their Accounts assistants, the Permanent Secretary, Senior employees of central accounts, internal auditors and external auditors of the Ministry.

### **1.7.2 Content Scope**

The study was limited to Accountability (Managerial, Political, Financial and Public) and service delivery of donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.

### **1.7.3 Time- Scope**

The data was collected from April 2008 to July 2008 by using a cross-sectional survey.

## **1.8 Significance of the Study**

- This study will contribute to improved delivery of services to the nation by enhancing accountability in the Ministry of Agriculture, Animal Industry and Fisheries.
- The study will form a basis of formulation or improvement of an existing regulatory and policy framework to strengthen accountability among the target population of the study.
- The study will add to existing literature on accountability in Ministry of Agriculture, Animal Industry and Fisheries in Uganda.
- Other Ministries such as transport, health and education especially in the productive and social sectors may use the findings to improve their efficiency and effectiveness.
- The donor community in the Country could use the findings to enhance supervision of the donor funded projects.

## **1.9 Limitations and Assumptions**

- The respondent may not be willing to answer the questions out of fear that the information they provide would be used against them. The researcher therefore needs to assure the respondent of the confidentiality of the exercise in all cases.
- Research is always an expensive venture that requires large sums of money yet no funding has been secured for this study. The only remedy available will be for the researcher to use part of his meagre resources to complete the study.

## **1.10 Operational Definitions**

### **1.10.1 Accountability**

Accountability means being able to provide an explanation or justification, and accept responsibility, for events or transactions and one's own actions in relation to these events or transactions (Kikonyogo, 2000). Accountability can be seen as a relationship involving the "giving and demanding of reasons for conduct" (Roberts and Scapens, 1985, p. 447).

From the researchers practical experience at operational level, to be accountable is to be liable to present an account of, and answer for, the execution of responsibilities to those entrusting those responsibilities to you.

### **1.10.2 Managerial Accountability:**

According to Heeks (1998) this is the accountability an employee or group of employees do to senior managers within the organization. The managerial accountability code draws on legal, economic and technical rationalities.

At operational level, its the researchers considered view that managerial accountability in the , Ministry of Agriculture, Animal Industry and Fisheries is whereby officials are accountable to their superiors by adhering to regulations on fleet management, proper expenditure management, and following the right procedures when accounting for personal advances.

### **1.10.3 Political Accountability**

Accountability to those institutions that provide the political legitimacy to the organization. In my own opinion, at the Ministry level political accountability should not

just be to political leadership, but to the electorate at large. Management can increase political accountability to the electorate by adopting governance structures that provide necessary information the political leaders should ably communicate to the citizens on achievements attained.

#### **1.10.4 Financial Accountability**

This is Accountability to those institutions that provide the financing for the Organization (Heeks, 1998). The financial accountability draws on, adequacy of internal controls. In my own opinion, at operational level, to improve financial accountability, MAAIF must establish and maintain an independent, well-resourced and competently staffed internal auditing function to provide management with adequate internal controls increase value for money in its service delivery to the rural farmers.

#### **1.10.5 Public Accountability**

A state of affairs which stakeholders can “see into and understand key aspects of the budget process, as opposed to one in which decisions are made and actions taken behind an opaque curtain(Schaub, 2004).

The researcher is partly in agreement with the foregoing scholar that at operational level, to be accountable in public institutions, implies being transparent and open for all transactions carried out during execution of responsibilities to those who entrust those responsibilities to you especially the tax payers.



### **1.10.6 Service Delivery**

The challenge to authorities is to deliver the service to a standard at least comparable with that of the private sector provision. Thus, in line with the suggestions of Sheffield and Coleshill (2001), government service providers must identify and implement best practice, in comparison with key service quality measures.

### **1.10.7 Conclusion**

Ultimately, the accountability information system change is not simply to keep pace with regulators. Accountability information system involves improving the quality of management at all levels of a public entity, making the best the best use of public assets and intellectual capital. By improving their transparency and accountability, public institutions will be better run and can take steps to rebuild some of the trust that citizens have lost (Difilippo and Everson, 2004).

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter is devoted to the review of literature on the key variables of the study. The survey discussed the conceptual variables of Accountability as the independent variables and the dependent variable as service delivery. The sources of the literature were journal articles, textbooks and relevant reports on the research topic. The procedure of reviewing literature was done by defining the conceptual variables as suggested by various scholars. A debate was generated when discussing the various views of scholars and thereafter the researchers' personal opinion were given in support or in critique of their views so as to demonstrate the gaps in the literature therein.

Relational literature was also discussed under the objectives of the study guided by the conceptual framework. The review begun with the theoretical review as shown below;

#### **2.2 Review of Literature**

##### **2.2.1 Accountability**

There are many definitions that relate to Accountability in organizations and include the following.

Accountability is defined as "A is accountable to B when A is obliged to inform B about A's (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct (Frost, 2004).

Accountability is often used synonymously with such concepts as answerability, enforcement, responsibility, blameworthiness, liability and other terms associated with the expectation of account-giving. As an aspect of governance, it has been central to discussions related to problems in both the public and private (corporation) worlds.

Accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including the administration, governance and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences (Schaub, 2004).

Accountability means being able to provide an explanation or justification, and accept responsibility, for events or transactions and one's own actions in relation to these events or transactions (Kikonyogo, 1999).

### **2.2.2 The Theory on Accountability**

Accountability is the liability one assumes for ensuring that an obligation to perform – a responsibility – is fulfilled (Frost, 2000). Munene (2004) stresses that accountability can be analysed at the individual, organizational and general levels. He further stresses accountability is like a semantic tree: the trunk is governance; a main branch is financial accountability, which feeds other branches like budgeting, accounting, auditing and records management. (ECSAFA, 2002) argue that accountability with stakeholders needs to be open, honest, transparent, timely and relevant to the stakeholders' interests. It also needs to be adequate and to present the information fairly. Public sector organizations need effective structures to ensure proper accountability, clear accountability with

stakeholders and clarity about the roles and responsibilities.

### **2.2.3 Financial Accountability Measures**

It has been argued that accountability financial measures such as profitability, cash flows, and return on investment among others were developed for trading companies and industrial age corporations and measure events of the past, not the investments in the capabilities that provide value for the future (Kaplan et al, 1999). In today's competitive and complex business conditions, managers must concentrate on those issues that influence their long-term success (Tricke, 2000). The traditional use of profit based performance measure by many organizations has been criticized on a variety of fundamental grounds-for instance their relative incompleteness, lack of accuracy, and neutrality their encouragement of short terms and their lack of "Balance (Kaplan et al, 1999).

The over emphasis of financial accountability measures can cause companies to over-invest in short-term fixed and under-invest in long term value creation, particularly in intangible/intellectual assets that generate future growth. The financial accountability measures show the past success of the company. To determine the success of yesterday's strategy, we look at today's financials. Thus as the current reporting systems still target financial goals, their aim may be to achieve high profits in the short term at the expense of long-term strategic goals. Financial accountability measures also suffer from vagueness and weakness of definition. For example, the definition of profit is not clear whether it is the actual cash held by business during that period. More often than not, this profit is merely a book keeping entry. They are also prone to creative accounting by using

the provisions in the accounting standards that allow alternative treatments. Items that may be affected include turnover recorded though no cash is received, stock valuation and the use of provisions (Jordan, 1999). These in turn affect the profit reported in the financial statements.

Further, financial accountability measures are unduly inward looking with a major focus on the achievement of monetary targets (Brown, 1998). This is quite evident with most projects in Uganda, which are always ready to publish their profit and loss statements declaring surpluses overlooking other considerations that determine future growth. Financial accountability measures must not be about keeping the score, but be about motivating management and the organization to do better (Inman, 2000). Financial accountability measures have much weakness but are still maintained because they are easily understood.

They also communicate the effectiveness of past decisions taken. However, there is need to have a multivariate performance measurement system. (Kaplan et al, 1999) noted that no single measure could provide a clear performance target or focus attention in the essential areas of projects. The need for a multivariate analysis of business or organization having a neat set of instruments-few in number, enabling senior management to determine when their organizations were off-course or not going fast enough, depending on the environmental conditions.

The idea behind this was that the measures should be linked to the organization's strategic plan (Smith, 2000). The 'financial focus' is the past history of the firm, a measure of where it was at a specific moment. The 'process focus' deals with the measures of structural capital. 'Customers focus' is aimed at enhancing customer capital.

‘Renewal and development focus’ largely contains the strategic future-oriented measures of the firm. Lastly the ‘human focus’ consists of the competence and capabilities of employees and the continual enhancement of those skills through training and learning (Harrison et al, 1998).

#### **2.2.4 Accountability in the Public Sector**

Accountability means being accountable to the public for public money and for reporting on the performance of the organization in relation to clearly defined objectives. Accountability can be interpreted as a means of making public sector organizations accountable to the public. This needs to be distinguished from political accountability, whereby politicians are accountable directly to the public, and managerial accountability, whereby officials are accountable to their superiors through the hierarchy. Accountability for public funds will be secured by having clear organizational objectives, by establishing an effective framework of internal controls, and discharged by means of timely, objective, balanced and understandable reporting to stakeholders (Gray et al, 1997). Accountability to the public addresses: the stewardship of assets and resources entrusted; the financial performance, that is, the use of those assets and resources and the incurrence of liabilities in the delivery of services; and non-financial aspects of performance, including accountability for the organizations priorities and the quality of services provided (ECSAFA, 2002).

Lastly on accountability the guidelines provide for establishing effective statutory bodies, and as such, PAF finances the District Service Commission (DSC), District (&Urban) Tender Boards (TB) and Local Governments Public Accounts Committees (LGPAC) and

the Land Board to allow them effectively carry out their respective activities (Ministry of Finance, Planning and Economic Development, 2003). In brief, whereas these are good guidelines, the extent to which they are adhered to poses gaps that this study ought to fulfill. The extent to which the foregoing guidelines have been adhered to in the execution of PAF programmes provides the basis of investigation in this study.

### **2.2.5 Accountability in the Private Sector**

The consistent reporting of the debacles and sleights of hand within a growing list of US companies including Enron, Tyco and WorldCom affirms the need for accountability (Betit, 2002). In an era where investors and stakeholders shift money freely, the challenge for organizations is how to reconcile their activities with long-term sustainability. Accountability is at the heart of what companies must do (Damsker, 2001). The ICG promotes a business environment rooted in accountability. King II, an authoritative study on accountability in South Africa reflects an increased focus on good risk management and a requirement for the application of the principles of accountability.

The rapid and significant changes to the external business environment are necessitating new approaches to accountability and to Internal Auditing (Selim and McNamee, 2001). According to Standard number 2130 (IIA, 2004) on accountability the internal audit activity should assess and make appropriate recommendations for improving the accountability process in its accomplishment of objectives including ensuring effective organizational performance management and accountability, and effective communication of risk and control information to appropriate areas of the organization. Sternberg (2004) postulates that the key concept in corporate governance is

accountability. Thus, individuals and institutions must account to others for their conduct and for their use of resources. By the same token, self-scrutiny and accountability are essential for corporations, and the measure of a company's integrity is its respect for its stakeholders (*New York Times*, July 1996). Likewise, the board and management should have accountability on their performance to shareholders as well as other stakeholders. The board of directors is the main driver of good accountability and provides strategic guidance to the management in order to maximize the long-term value of the company, and monitor the company and the management to perform in preset directions (Trairatvorakul, 1999).

### **2.2.6 Service Delivery**

The challenge to managers in the public sector is to deliver the service to a standard at least comparable with that of the private sector provision. Thus, in line with the suggestions of Sheffield and Coleshill (2001), government service providers must identify and implement best practice, in comparison with key service quality measures.

### **2.2.7 Effectiveness in service delivery**

The concept of service delivery is related to concepts of efficiency and effectiveness (Alhazmi and McCaffer, 2000). Effective service delivery should be one of the key values in the public sector projects. Several researchers (such as Kumaraswamy and Dissanayaka, 2001; Khalil, 2002) presented useful strategies and structured methodologies for the appropriate project delivery routes by aligning the value definitions matching specific client requirements and project demands.



### **2.2.8 Efficiency in service delivery**

Effective engagement between citizens, service providers and elected representatives is essential to democratic service delivery. Service provision that is de-linked from citizen's influence and democratic decision-making is unlikely to deliver quality services for the poor. For meaningful contribution, the poor require the ability and capacity to ask questions. They also require sufficient information of their right and entitlements, service options, local and national budgets, and about the systems to redress when decisions are taken undemocratically or services are of poor quality.

The public sector must have the commitment of providing quality services to the poor and ability to mobilize the necessary resources. Ensuring the poorest women and men and their communities have access to good quality services, such as healthcare, education, water, justice, is a question dominating the developments and rights agenda. Citizens' right to participate in a meaningful way, and the public sectors willingness and ability to respond and deliver in an accountable and sustainable way, are the core issues (Rakodi, 2002).

There are a number of interrelated challenges: strengthening community based organizations which can provide for a for the marginalized to voice their needs and provide channels to influence service delivery; transforming the culture, thinking and approaches of the public sector to improve service delivery and accountability; and identifying or establishing frameworks for effective citizen-state engagement that contributes to building sustainable democracy (O'connell, 2002).

Ultimately, the goal of any social service organization is to improve the results of the target population in some way by providing the right type of services and by providing them in an appropriate and adequate way. Data collection and evaluation are a means by which organizations can assess their progress on these two fronts (Rossi, 1993).

The promise of efficiency savings and a reduced burden on strained public resources has certainly boosted public control measures in countries operating under tight budgets. Chadwick (1995) argues, however, that efficiency measures can only be truly effective when the circumstances and environment surrounding an organization are taken into account, and when the measures are used closely together with the means of improving performance. A sound regulatory and control framework can also increase benefits to the government by ensuring that essential partnerships operate efficiently and optimizing the resources available to them in line with broader policy objectives (Di Lodovico, 1998; Zougari, 2003).

### **2.2.9 Managerial accountability and service delivery.**

Within department or ministry, firstly, managerial accountability is bounded by rules and regulations. Its these internal rules and norms as well as some independent units that should be used as mechanisms to make civil servant within the management of government more accountable in order to enhance service delivery Sternberg (2004). Secondly, there should be independent “watchdog” units to scrutinize and hold departments accountable; legitimacy of these units is built upon their independence, as it avoids any conflicts of interest. Apart from internal checks, some “watchdog” units accept complaints from citizens on service delivery.

Lastly on managerial accountability the guidelines provide for establishing effective statutory bodies, and as such, PAF finances the District Service Commission (DSC), District (&Urban) Tender Boards (TB) and Local Governments Public Accounts Committees (LGPAC) and the Land Board to allow them effectively carry out their respective activities (Ministry of Finance, Planning and Economic Development, 2003). In brief, whereas these are good guidelines, the extent to which they are adhered to poses gaps that this study ought to fulfill. The extent to which the foregoing guidelines have been adhered to in the execution of donor funded projects provides the basis of investigation in this study.

#### **2.2.10 Political accountability and service delivery.**

Political accountability is the accountability of the government, civil servants and politicians to the public and to legislative bodies such as congress or parliament.

Elections are a direct way of holding politicians accountable to the public. In the lead up to an election, candidates and parties must campaign, explaining their position on matters of service delivery. The electorate can also vote on a candidate's past record on service delivery in a particular sector if he or she is seeking re-election (IIA, 2004).

Generally, however, voters do not have any direct way of holding elected representatives to account during the term for which they have been elected. Additionally, some officials and legislators may be appointed rather than elected. Such a scenario affects service delivery.

Political accountability in the context of proper governance is an explanation to the other stakeholders by the managers on how they have done their work with regard to the terms of service under the regulations, which govern the organization.

Edwards (2001) also questions whether the principles of individual ministerial accountability to the taxpayer through Parliament are appropriate when the boundaries between the public and not-for-profit sectors are blurred. Wilkins (2002) canvasses a range of options on how ministers might account to Parliament for “shared” initiatives. One option is for each government department to answer for its own part of the initiative; however, such “siloes” reporting would be fragmented and it would be difficult to obtain any meaningful information on the impact on service delivery. Analytical argument and empirical research demonstrate that pressure for accountability from a multitude of external and internal stakeholders is on increase to cause adequate service delivery (Kaheru, 2001).

### **2.2.11 Financial Accountability and service delivery**

Sternberg (2004) postulates that the key concept in corporate governance is financial accountability. Thus, public institutions must all have adequate internal controls on their use of resources to attain value for money during service delivery. By the same token, self-scrutiny and financial accountability are essential for donor funded projects, and the measure of a projects integrity is its respect for its stakeholders (New York Times, July 1996).

Financial *accountability* has a significant positive impact on projects performance (Stanwick and Stanwick; Glasgow, 2002). Internal audit should assess and make appropriate recommendations for improving the governance process in its accomplishment of several objectives including ensuring effective service delivery in both public and private sectors (IIA, 2004).

Internal Auditors ultimately must be accountable to the owners of the resources, who are the ordinary folk who need to be able to ensure that management pursues their interest when delivering services. They must therefore be given the means to act as watchdog, to protect their interests as well as those of the other stakeholders (Schaub,2004). According to standard number 2130 (IIA, 2004) on governance, the internal audit activity should assess and make appropriate recommendations for improving the governance process in its accomplishment of stated key outputs for service delivery.

#### **2.2.12 Public Accountability and Service delivery.**

Under voices for decentralization and privatization of the government, services delivered are nowadays more “customer-driven” and should aim to provide convenience and various choices to citizens; with this perspective, there are comparisons and competition between public and private services and this, ideally, improves quality of service. As mentioned by Bruce Stone, the standard of assessment for public accountability is therefore “responsiveness of service providers to a body of ‘sovereign’ customers and produce quality service.

Public accountability can be interpreted as a means of making public sector organizations accountable to the public. Accountability for public funds will be secured by having clear organizational objectives.

Accountability to the public addresses: the stewardship of assets and resources entrusted; the financial performance, that is, the use of those assets and resources and the incurrence of liabilities in the delivery of services; and non-financial aspects of performance, including accountability for the organizations priorities and the quality of services provided (ECSAFA, 2002). Accountability is not just to investors, but to the public at large (AICPA, 2003).

New forms of accountability are moving from external to internal accountabilities, focusing on accountability to the “customer” as opposed to Parliament and the public (Parker and Gould, 1999). “Who” is accountable has expanded beyond the political realm to include bureaucrats (Parker and Guthrie, 1993); also, “for what” has expanded beyond fiscal compliance to include performance accountability on the efficient and effective delivery of outputs to a broad group of stakeholders (Pollitt, 1990; Gray and Jenkins, 1993).

The key to organizational survival, creating and maintaining wealth for the organization lies primarily on systems of accountability built into governance structures of corporations. Project failures have become common phenomena in Uganda in recent years. Although many projects are crucial in the overall success of the national economy most of them have wound up due to poor accountability. According to (Frost, 2000), there is a strong relationship between accountability and service delivery. This is because accountability improves service delivery – the goal of accountability is to improve

performance, not to place blame and deliver punishment.

Analytical argument and empirical research demonstrate that pressure for accountability from a multitude of external and internal stakeholders is on increase to cause adequate service delivery. This has placed top managers in a very difficult situation as they attempt to devise strategies that will enable their firms to survive and prosper in a turbulent environment that demands both financial performance and effective shareholder responsiveness. Under such situation the difference between the owner and management gets thinner and the independence of non-executive directors becomes obscured. (Rakodi, 2002), found out that innovative ways of increasing citizen influence, improving the responsiveness of service delivery agencies and ensuring greater accountability can be identified, at the national but more commonly at the local level.

Improved accountability calls for poor people to increase their formal representation in the formal democratic system; influence elected representatives and public sector agencies to make policy, resource allocation and working practices more pro-poor and sensitive to gender and other social differences; monitor the performance of those responsible for service delivery; hold politicians, officials and non-governmental service providers to account for their performance (O'connell, 2002).

### **2.3 Conclusion**

The literature review guides that ministry leadership needs to be more responsive to the needs of its client by demonstrating commitment to continuous improvement of the entire

fiduciary system including procurement, that focuses on efficient and effective use of the public purse. To strengthen accountability there is need to strengthen internal controls and cope with all kinds of flaws in the financial regulations

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## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.1 Introduction**

This chapter presents methodology, which were used in carrying out the study. It begins with describing the research design, study population, accessible population, sample size and selection, sampling design measurement of variables, procedures, data collection instruments, processing and analysis.

#### **3.2 Research Design**

The research design adopted in this study was a cross-sectional survey-design. This was done to take a snapshot of events as they existed at a particular point in time, mainly due to time constraints. It used both qualitative and quantitative methods due to the fact that usually qualitative findings such as quotations back up the quantitative data. This is in line with Gherardi and Turner (1987) who suggested that the issue of either using qualitative or quantitative or a combination of both is one of knowing when it is useful to count and when it is difficult or inappropriate to.

#### **3.3 Location of the study/Study Area**

This study will focus on Donor funded projects implemented by Ministry of Agriculture Animal Industry and Fisheries. Some of these projects are at the Ministry headquarters in Entebbe while others are located in Kampala. Some of the projects implemented by the

Ministry have other components in other Ministries that include Ministries of Water and Environment. The study will examine all staff and their project coordinators.

### **3.4 Study Population/Target Population**

The target population numbered to 380 respondents which included Projects coordinators and their Accounts assistants, the Permanent Secretary, Heads of departments, senior employees of central accounts, internal auditors and external auditors of the Ministry (MAAIF Ministerial Policy Statement, 07/08).

#### **3.4.1 Accessible Population**

The accessible population at the headquarters in Entebbe and other offices based in Kampala and was 180. Due to time constraints the 180 was used and could adequately provide information on the gaps existing in Accountability and service delivery. The remaining 200 were field staff throughout the country.

### **3.5 Sample Size and Selection**

From the accessible population of 180, the sample size was selected using stratified simple random sampling totalling to 146 respondents as optimal. This was done basing on Krejcie and Morgan sample size determination model of 1970. With this model the optimal sample size of any given population was derived and recommended sample size based on 95% confidence level is given. This is shown below.

**TABLE 1: Showing Target population and Corresponding and Optimal sample size based on Krejcie and Morgan sample size determination model of 1970**

<b>Stratum</b>	<b>Target Population</b>	<b>Sample Size</b>	<b>Sampling Technique</b>
Accounting officer/Permanent Secretaries	<b>1</b>	<b>1</b>	Census
Senior Officers	100	80	Simple random sampling
Project Officers/Deputies	64	52	Simple random sampling
Auditors/ Heads of departments/	15	14	Simple random sampling
<b>Total</b>	<b>180</b>	<b>146</b>	Simple random sampling

**Source:** Obtained from Personnel Departments of Government Ministries

### **3.6 Data Collection Instruments**

#### **3.6.1 Questionnaire**

The semi-structured questionnaire was the main instrument of the study. They evaluated Projects coordinators and their Accounts assistants, the Permanent Secretary, Heads of departments, senior employees of central accounts, internal auditors and external auditors of the Ministry (MAAIF Ministerial Policy Statement, 07/08). These questionnaires were

designed according to the Likert scale to explore the key variables of Accountability and Service delivery (Crosby, 2000).

Self-administered questionnaire consisted of one sets of questions that were closed-ended questions. The choice of questionnaire as the main research instrument was mainly prompted by the fact that the target population was literate, responsible and capable of filling the questionnaires (Moser & Kalton 1979) and those questionnaires were a quick method of collecting data (Moser & Kalton 1979; Mbagi, 2002) compared to other methods like focus group discussion, structured and unstructured interviews, or observation that requires a lot of time and money. Questionnaires also gave clear and specific responses. In addition, there was evidence that people answer personal and embarrassing questions more willingly and more accurately when not face to face with an interviewer, who often is a complete stranger (Moser & Kalton, 1979).

The instrument had outlined questions about issues to be explored, to guide the interview and make sure that all relevant topics issues on accountability and Service delivery including quality efficiency and effectiveness in donor-funded projects were covered.

### **3.6.2 Interview guide**

This instrument will outline questions about issues to be explored, to guide the interview and make sure that the variables are covered. This instrument sought to tap supplementary and detailed information on the opinions, beliefs and perceptions on the topic because interviews allowed the researcher to access in-depth information, by probing further, where the respondents did not give satisfactory information. Similarly, responses in questionnaires might have lacked details because they were made without emotional and intellectual support of the interviewer (Holt, 1952 as cited in Mbagi, 2000).

### **3.6.3 Measurements of Variables**

The two variables in the research are accountability and service delivery. A standard questionnaire on a five point likert scale with responses from 1 as strongly disagree to 5 as strongly agree was used to get quantifiable primary data from individual respondents under the guidance of my supervisors.

## **3.7 Sampling Techniques and procedures**

### **3.7.1 Stratified sampling**

The researcher used a stratified sampling method because there were four identifiable sub groups of elements within the population. The stratum was developed from available staff registration lists from the personnel Departments.

### **3.7.2 Simple Random Sampling**

Following the above stratification, the researcher applied a Simple random method to select the respondents in each sub-group. The simple Random method has the least bias and offers the most generalisability (Sekaran, 2000).

Therefore due to the different strata, the researcher derived the final sample of 146 using a combination of stratified and simple random sampling methods (Machibi, 2001). To select the actual 146, 100 pieces of paper for accounting officers were selected and put in a box. This was then shaken and 80 pieces were picked out randomly. The 80 selected respondents were given questionnaires to respond to. The same procedure was done for the other sub-groups. The response rate was 103 which is 70% response rate.

### **3.8 Pre-testing of instruments**

For quality control, a pre-test of the research instrument to test the reliability was carried out.

On managerial accountability the indicators to be tested included, trying to uphold all the legal requirements put in place when carrying out our duties, whether internal audit team reviews performance against the technical regulations and Ministry officials not contributing to the governance of the organisation are asked to terminate.

With Financial accountability, indicators to be tested included, the whether the Ministry returns unspent balances at the closure of the financial year to the treasury, the management has internal controls in place to ensure that the organisation is meeting its financial responsibilities, Ministry does submit all statutory financial returns to Auditor Generals office on time for public scrutiny and Audit warrants are sought for before transferring moneys to projects accounts.

Public accountability had indicators such as testing whether the interests of employees, and wider country are not ignored on issues of accountability, the ministry ensures that accurate disclosure is made to the public on all matters concerning operating results of the Ministry, proceedings from the management meetings are accessed by all staff in the Ministry and management activities are conducted in an atmosphere that is transparent.

On Political accountability indicators such as aspects such as Ministry meetings always guided by the political leadership, officials is suspended If the ethical conduct of an official is called into question pending investigations and political leadership bind themselves to uphold and respect the code of ethics of the civil service. This coefficient, tested whether all questions testing perceptions about a particular variable, hanged together as set. In

other words it tested for internal consistency. That is do they all tease out the institutional weakness in that specific variable? If the reliability was below 0.7 then we looked out for questions that were ambiguous or where non-response was high they were improved or deleted. Reliability testing was done by giving questionnaires to a section of the target respondents, i.e. 20%. The responses were coded and analyzed and reliability tests run. We then improved our instrument then carried out full blown data collect. The following were the reliability tests for each variable/construct based on the average of the individual reliability tests of the items in each construct.

**Table.2 Reliable Tests**

<b>Variables</b>	<b>Cron-bach Alpha Coeff</b>	<b>No. of It</b>
Managerial accountability	.71	5
Political Accountability	.73	4
Financial accountability	.85	5
Public accountability	.77	4
Service delivery	.81	18

**3.8.1 The content validity index (CVI). According to Amin (2005) the formulae for establishing the CVI is given as below;**

No of items declared valid

Total No. of items

### **3.8.2 Construct Validity;**

This is a more reliable test to ascertain the goodness of the measure. During the pretest, the factor analysis, a multivariate technique, further confirmed which items were most appropriate for each dimension on Accountability and Service delivery including quality efficiency and effectiveness. It helped to test whether the instrument tapped the concept as theorized, hence establishing construct validity Sekaran (2005: 207).

The researcher then finally incorporated the comments while drafting the final copy. The practice is supported by Arry & Jacobs (1990). He noted that validity is registered by having competent colleagues who are familiar with the purpose of the survey thus can analyse, judge the items to find out whether they are adequate for measuring what they are intended to measure and whether they are a representative sample of the behavioral domain under investigation.

The instrument had an average index of 0.7 and it was accepted as Valid Sekaran (2005: 207).

## **3.9 Methods of data collection**

### **3.9.1 Primary Method**

With the primary method, the researcher is engaged in collection of raw data from the field. The primary source of data was used to cross-check the information got from documentary analysis and support it. The following instruments were used.



### **3.9.2 Secondary Method**

Documentary analysis was used as a method of secondary data collection. It consisted of text books, reports, management records, journals, paper presentations, notices, newspapers and other researchers' work were reviewed for information on Accountability Information system and Service delivery including quality efficiency and effectiveness in donor-funded projects.

### **3.10 Procedure of data Collection**

A letter of introduction was obtained from UMI. This letter is attached to questionnaires that will be delivered by the researcher and his assistants to the target respondents. Appointments were made with Heads of Departments who assisted in randomly selecting potential respondents. The questionnaires were self administered so that respondents could seek clarity on unclear issues. Self administration of the questionnaire enabled the researcher to control time for completing the research project. Interviews were conducted in places convenient to individual respondents to avoid interruption from other people. The instruments were edited to make sure they are well completed. The questionnaire was collected after twenty-one working days.

### **3.11. Data Management and analysis**

#### **3.11.1 Qualitative Data analysis**

The qualitative data analysis employed content analysis (Kakooza, 1996). Data from interviews and (supportive data from) the questionnaires was analyzed in thematic

categories based on the objectives. The responses were summarized into patterns or meaningful categories called themes. Out of the patterns or themes the researcher identified emerging issues or themes on Accountability and Service delivery including quality efficiency and effectiveness in donor-funded projects

This involved systematic identification of characteristics of the findings (information and data), related to secondary data used to avail quotations, to support positions and provide the necessary authenticity to the research findings for drawing conclusions, inferences with dominant themes of the findings.

### **3.11.2 Qualitative data management**

Coding , involved classifying respondent to each category of question in order to bring out the response patterns. First the researcher reads through a sample of filled questionnaires and developed a set of themes commonly mentioned by the respondents. The researcher then read through all the collected data pieces extracting quotable information about individuals' experience with the accountability and Service delivery including quality efficiency and effectiveness in donor-funded projects

### **3.11.3 Quantitative data management**

This involved editing of collected data, coding, measurement and tabulation.

Coding involved a number of stages. The researcher began by editing the collected data. The purpose of editing was to check for any errors in the filling of questionnaires; to ensure correctness and consistency in answering questions. Questionnaires with questions that were not fully completed were identified at this stage and respondents traced and requested to complete them.

#### **3.11.4 Quantitative Data Analysis**

Quantitative data was collected using questionnaires gathered at the end of each working day by the researcher. It was coded and edited to have the required quality, accuracy and completeness. The quantitative data was entered into a computer using statistical package for social scientists (SPSS). The relationship between the independent variable, customer service quality and dependent variable customer satisfaction was analyzed using **Pearson's correlation coefficients (which establishes bi-variate relationships in terms of significance and direction of the relationships between study variables)**, regression (which determines the predictive strength of the independent variables on the dependent variable). Finally to know the nature of the sample, simple frequencies, Graphs, Pie-charts was used.

#### **3.12 Dissemination of findings and Implementation of recommendations**

The respondents are part of the organizational culture and while there may have been issues to do with Accountability and Management, comparison and control of decisions and service delivery as discussed in this research, may expose some of the respondents. Such implications may mean termination, interdepartmental transfers or identification of capability/training needs on part of managers or employees of these Ministries. However these risks will be mitigated by seeking approval of the study. There will be security restrictions to access some of the finding which may bear negative repercussions on the respondents.

### **3.13 Conclusions**

- i.** It will be a cross sectional study. So the benefits of getting several results for better conclusions and recommendations, using the same instruments as it is it is done in a longitudinal study at different points in time may not be achieved.
- ii.** Scales have been used in settings that exist in the developed world but not in the public sector, so this may have some weaknesses in properly teasing out the industrial weaknesses that exist among the ministries in our local setting.

## CHAPTER FOUR

### PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

#### 4.1 Introduction

The chapter deals with data presentation, analysis and interpretation of the results of a cross-sectional survey design as pointed out in the methodology. Since in the research design a quantitative method was adopted Pearson's rank correlation was applied to establish the relationships between the variables in the conceptual model as demonstrated in chapter one. These statistical tests are also known as inferential statistics. They were guided by the following research objectives as shown in chapter one. Details of findings are shown later in section 4.3.

However, it was found necessary to have an insight into the nature of our sample. Therefore, other statistical tests such as frequencies and percentages were applied on the nominal variables like educational level, number of years as members of the association with organisation, age-group and gender of respondents. These statistical outputs do not in any way answer the research objectives, though an attempt is done to link them with the variables under study.

#### 4.2 Descriptive Statistics of the Sample

**Table 3: Respondents' Response on Gender**

<b>Gender</b>	<b>Male</b>	<b>Female</b>	<b>TOTAL</b>
Responses	69	34	103
Percentages	67.0	33	100

Table 1 shows that out of the sampled 103 respondents, 69 (67%) are males and 34 (33%) are females. The results in Table 1 ultimately indicate that the majority of the Staff in selected Government Accounts Departments are males. This certainly means that the male staffs out-weigh their female counter parts in terms of numbers.

**Table 4: Respondents' Responses on marital status**

<b>Marital status</b>	<b>Single</b>	<b>Married</b>	<b>TOTAL</b>
Responses	58	45	103
Percentages	56.3	43.7	100

Table 2 indicates that 58 (56.3%) of the respondents are single and 45 (43.7%) of the respondents are married. From Table 4 it can therefore be deduced that Government Accounts Departments have most of their staff single.

**Table 5: Corrélations (Zero-Order Matrix): N=103:**

	<b>Managerial accountability</b>	<b>Political Accountabilit y</b>	<b>Financial accountabil ity</b>	<b>Public Accountabili ty</b>	<b>Service delivery</b>
<b>Service delivery</b>	R=.56**	R=.41**	R=.47**	R=.49**	1.000

*Source: Primary Data*

**3) To determine the relationship between Public Accountability, and Service delivery in Donor funded Projects implemented by Ministry of Agriculture Animal Industry and Fisheries.**

**Table: 6 Respondents views about Public accountability**

<b>ITEM</b>	<b>SA f (%)</b>	<b>A f (%)</b>	<b>D f (%)</b>	<b>S D A f (%)</b>
The interests of employees, and wider country are not ignored on issues of accountability.	18, 17.4	22, 21.4	28, 27.2	35, 34.0
The ministry ensures that accurate disclosure is made to the public on all matters concerning operating results of the Ministry.	19, 18.4	21, 20.4	25, 24.3	33, 32.0
Proceedings from the management meetings are accessed by all staff in the Ministry.	18, 17.5	19, 18.4	26, 25.2	35, 34
Management activities are conducted in an atmosphere that is transparent	22, 21.4	19, 18.4	21, 20.4	31, 30.1

**4.2.1 Source: Field data**

The majority of respondents disagreed that the interests of employees and wider country are not ignored on issues of accountability. (27.2+34.0) (61.2%), The ministry ensures that accurate disclosure is made to the public on all matters concerning operating results of the Ministry (58%), Proceedings from the management meetings are accessed by all staff in the Ministry. (59.2%) and Management activities are conducted in an atmosphere that is transparent (50.5%). This shows shortcomings in the Public accountability exist which probably affects service delivery.

From table 4 Public Accountability showed a positive correlation with service delivery ( $r=0.47^{**}$ , P-Value  $<0.01$ ), which implies that if Public accountability is strengthened then service delivery is likely to increase

Many senior officials interviewed had this to say ‘ *We hardly access Proceedings from the management meetings, yet we are the technical personnel who are supposed to implement these decisions*’.

**1) To determine the relationship between Managerial Accountability, and Service delivery in Donor funded Projects implemented by Ministry of Agriculture Animal Industry and Fisheries.**

**Table: 7 Respondents views about Managerial Accountability**

ITEM	SA f (%)	A f (%)	D f (%)	SDA f (%)
We try to uphold all the legal requirements put in place when carrying out our duties.	17, 16.5	21, 20.4	39, 37.9	26, 25.2
The internal audit team reviews performance against the technical regulations.	18, 17.5	24, 23.3	38, 36.9	23, 22.3
Ministry officials who have not been contributing to the governance of the organisation are asked to terminate.	15, 14.6	17, 16.5	43, 41.7	28, 27.2



The majority of respondents disagreed that we try to uphold all the legal requirements put in place when carrying out our duties. (63.1%), internal audit team reviews performance against the technical regulations (59.2%), Ministry officials who have not been contributing to the governance of the organisation are asked to terminate (68.2%). The results indicate that gaps in managerial accountability do exist which possibly affect service delivery.

From table 4 **Managerial** Accountability showed a positive correlation with service delivery ( $r=0.47^{**}$ , P-Value  $<0.01$ ), which implies that if Managerial accountability is strengthened then service delivery is likely to increase and vice-versa.

Most internal auditors had this to say. *Following norms and regulations is never the case here.’ The reporting methods are not in line with the PPDA guidelines. There is lack of use of PP Forms’’*

**1) To determine the relationship between Financial Accountability and service delivery existing in donor funded projects, implemented by Ministry of Agriculture Animal Industry and Fisheries.**

**Table: 8 Respondents views about Financial Accountability**

<b>ITEM</b>	<b>SA f (%)</b>	<b>A f (%)</b>	<b>D f (%)</b>	<b>SD f (%)</b>
The Ministry returns unspent balances at the closure of the financial year to the treasury.	22, 21.4	18, 17.5	24, 23.3	39, 37.9
The management has internal controls in place to ensure that the organisation is meeting its	15, 14.6	19, 18.4	24, 23.3	45, 43.7

financial responsibilities.				
Ministry does submit all statutory financial returns to Auditor Generals office on time for public scrutiny	15,14.6	18,17.5	38, 36.9	34, 33.0
Audit warrants are sought for before transferring moneys to projects accounts.	10, 9.8	28, 27.2	20, 19.4	45, 43.7

**Key; SA-Strongly Agree**

**A-Agree**

**DA-Dis-Agree**

**SDA- Strongly Disagree**

The majority of respondents disagreed that the Ministry returns unspent balances at the closure of the financial year to the treasury. (61.2%), The management has internal controls in place to ensure that the organisation is meeting its financial responsibilities (61.2%), Ministry does submit all statutory financial returns to Auditor Generals office on time for public scrutiny (69.9%) and Audit warrants are sought for before transferring moneys to projects accounts (63.1%). The findings support the fact that weak financial accountability exists and deters effective and efficient service delivery.

From table 4, Financial accountability showed a positive correlation with service delivery ( $r=0.41^{**}$ , P-Value  $<0.01$ ), which implies that if financial accountability is strengthened then service delivery is likely to increase. But the relationship is weak and this implies that there are other factors that influence service delivery which provides areas for further research.

*“The auditors had this to say ‘‘There are many weaknesses in internal controls because Contract for works in some projects was different from what was agreed upon in the signed contracts and BOQs for instance in the Doho Irrigation scheme and construction of DFI in Nebbi District’’.*

**2) To examine the relationship between Political Accountability and service delivery in Donor funded Projects implemented by Ministry of Agriculture Animal Industry and Fisheries.**

**Table: 9 Respondents views about Political Accountability.**

<b>ITEM</b>	<b>SA f (%)</b>	<b>A f (%)</b>	<b>D f (%)</b>	<b>S D A f (%)</b>
Ministry meetings are always guided by the political leadership.	22, 21.4	18, 17.5	24, 23.3	39, 37.9
If the ethical conduct of an official is called into question such an official is suspended by pending investigations.	24, 23.3	19, 18.4	20, 19.4	40, 38.8
Political leadership bind themselves to uphold and respect the code of ethics of the civil service.	15, 14.6	20, 19.4	36, 34.9	32, 31.1

The majority of respondents disagreed that Ministry meetings are always guided by the political leadership. (61.2%), If the ethical conduct of an official is called into question such an official is suspended by pending investigations (59.4%), Political leadership bind themselves to uphold and respect the code of ethics of the civil service. (66%). The findings support the fact that weak political accountability deters effective and efficient service delivery.

From table 4

Political Accountability showed a positive correlation with service delivery ( $r=0.47^{**}$ , P-Value  $<0.01$ ), which implies that if Political accountability is strengthened then service delivery is likely to increase. However the relationship is also weak which as in (a) above implies other factors contribute to effective service delivery and provide areas for further research.

The Permanent Secretary had this to say. *“Use of client charters to increase participation of citizens in service delivery and help support political leadership to account to the public is hardly used though this is part of public service reform programme”*

#### 4.2 Other Findings:

These were also carried out to establish the difference in perception of the various breakdown demographic variables on the independent and dependent variables. Basis of interpretation are the predetermined levels of significance or probability-values, which are equal, or below 0.05. The corresponding magnitude of the T-values, F-ratios and the mean scores is then used to assess which particular group has evaluated the institutional weaknesses in the construct more positively or negatively. A t-test is mostly suitable for two groups while ANOVA test is mostly suitable for more than two groups.

**Table : 10 Marital status by variables:**

	<b>marital</b>	<b>N</b>	<b>Mean</b>	<b>T</b>	<b>df</b>	<b>Sig</b>
<b>Managerial accountability</b>	Single	58	2.35	-3.36	10	.00
	married	45	2.60		3	
<b>Political Accountability</b>	Single	58	2.41	-2.51	10	.01
	married	45	2.54		3	
<b>Financial accountability</b>	Single	58	2.54	-4.87	10	.00
	married	45	2.87		3	

<b>Public Accountability</b>	Single	58	2.42	-1.64	10	.11
	married	45	2.72		3	
<b>Service delivery</b>	Single	58	2.42	-1.34	10	.19
	married	45	2.72		3	

When we use the probability-value approach to hypothesis testing, we find that the earlier perception that respondents of different marital status (single and married) have similar perceptions or do not differ significantly in their perceptions about the variables has to be rejected if the computer calculated probability value is smaller than or equal to the predetermined probability value which is usually 0.05 or 0.01. according to (Sekaran, 2004).

In this case the computer calculated probability value of accountability, Managerial accountability and Political accountability, is smaller than the pre-determined probability values of (0.05 or 0.01). So as such, the earlier perception that the respondents have similar perceptions does not hold true. For perceived performance they have similar perceptions or do not differ significantly in their perception about the variable holds true. Thus, respondents of different marital status differed significantly on their perceptions about all variables since their P- values were all less than 0.05 predetermined level of significance or probability value except for perceived performance.

However it should be noted that if there perceptions about the variables are evaluated on a (1-4) likert scale. The mean scores of married is higher than that of singles. This shows that the married have higher levels of, Managerial, Political and Financial accountability than the singles.

**Table : 11 Sex by variables:**

	<b>Sex</b>	<b>N</b>	<b>Mean</b>	<b>T</b>	<b>df</b>	<b>Sig</b>
<b>Managerial accountability</b>	Male	69	2.40	.92	103	.36
	Female	34	2.48			
<b>Political Accountability</b>	Male	69	2.34	1.17	103	.32
	Female	34	2.52			
<b>Financial accountability</b>	Male	69	2.69	1.27	103	.21
	Female	34	2.69			
<b>Public accountability</b>	Male	69	2.38	1.12	103	.14
	Female	34	2.64			
<b>Service delivery</b>	Male	69	2.45	.05	103	.96
	Female	34	2.54			

In this case the computer calculated probability value of all type of accountabilities is bigger than the pre-determined probability values of (0.05 or 0.01). So as such, the earlier perception that the respondents have similar perceptions on accountability holds true. For the other variables they have similar perceptions or do not differ significantly in their perception about variables holds true. Thus, respondents of different sex did not differ significantly on their perceptions about all variables since their P- values were all more than .05. However it should be noted that if their perceptions about the variables are evaluated on a 5 point likert scale. The mean scores of (females) is higher than that of 2.32 (males). This shows that the females have higher levels of Accountability than the males.

**Table : 12 Length of service by variables**

	<b>Length of service</b>	<b>N</b>	<b>Mean</b>	<b>F</b>	<b>df</b>	<b>Sig</b>
<b>Managerial accountability</b>	Below 3years	39	2.41	3.7	2	.02
	3-6years	42	<b>2.58</b>	7		
	6-12years	22	2.32			
	Total	10	2.46			
		3				
<b>Political Accountability</b>	Below 3years	39	2.43	5.3	2	.01
	3-6years	42	<b>2.56</b>	4		
	6-12years	22	2.36			
	Total	10	2.47			
		3				
<b>Financial accountability</b>	Below 3years	39	2.47	4.7	2	.01
	3-6years	42	<b>2.85</b>	9		
	6-12years	22	2.13			
	Total	10	2.56			
		3				
<b>Public accountability</b>	Below 3years	39	2.76	5.4	2	.00
	3-6years	42	<b>2.74</b>	4		
	6-12years	22	2.46			
	Total	10	2.69			
		3				
<b>Service delivery</b>	Below 3years	39	2.75	4.3	2	.00
	3-6years	42	<b>2.85</b>	3		
	6-12years	22	2.54			
	Total	10	2.62			
		3				

*Source: Primary Data:*

Respondents of different Length of service did differ significantly on their perceptions about all Managerial accountability (F=3.77, P-value=0.02), Political Accountability (F=5.34, P-value=0.01), Financial accountability (F=4.79, P-value=0.01) Public accountability (F=5.44, P-value=0.00) since their P- values were less than the 0.05 level of significance. It should be noted that those who have been members for less than (3-6) years have highest levels of mean scores Managerial accountability (2.58).

**Table 13: Age-group by Variables:**

	<b>Age-group by variables</b>	<b>N</b>	<b>Mean</b>	<b>F</b>	<b>df</b>	<b>Sig.</b>
<b>Managerial accountability</b>	20-29years	18	2.41	.29	3	.83
	30-39years	17	2.39			
	40-49years	48	<b>2.46</b>			
	Above 49 years	20	<b>2.48</b>			
	Total	103	2.46			
<b>Political Accountability</b>	20-29years	18	2.48	5.50	3	.00
	30-39years	17	2.43			
	40-49years	48	2.39			
	Above 49 years	20	<b>2.66</b>			
	Total	103	2.47			
<b>Financial accountability</b>	20-29years	18	2.14	3.67	3	.00
	30-39years	17	3.12			
	40-49years	48	<b>2.53</b>			
	Above 49 years	20	<b>2.51</b>			
	Total	103	2.56			
<b>Public accountability</b>	20-29years	18	2.48	4.14	3	.01
	30-39years	17	2.66			
	40-49years	48	2.69			
	Above 49 years	20	<b>2.89</b>			
	Total	103	2.69			
<b>Service delivery</b>	20-29years	18	2.48	3.22	3	.05
	30-39years	17	2.66			
	40-49years	48	2.69			
	Above 49 years	20	<b>2.89</b>			
	Total	103	2.69			

*Source: Primary Data:*

Respondents of different age-group did differ significantly on their perceptions about Political Accountability (F=5.50, P-value=0.01), Financial accountability (F=3.67, P-



value=0.01) Public accountability (F=4.14, P-value=0.01) since their P-values were less than the 0.05 level of significance. It should be noted that those who 40 and above years had highest levels mean scores. These categories of staff are likely not to reveal a true picture, for fear of losing their jobs. So most of them give the impression that accountability does exist than the rest of the staff.

### **4.3 Conclusion.**

The main conclusion from the results is that strong significant correlation between Accountability ( Managerial, Political, Financial and Public)and it needs to be noted that Managerial Accountability, explains most of the variance in the service delivery realised sample of 103 for donor funded projects implemented by Ministry of Agriculture Animal Industry and Fisheries.

## CHAPTER FIVE

### SUMMAR OF CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Introduction

This chapter discusses the findings in chapter four in relation to the research objectives of the study and review of the related literature. It is sub divided into four sections. The first section presents discusses the relationship between (Managerial, Political, financial and Public accountability) and service delivery in selected donor funded projects. The second section presents the conclusion and third section presents recommendations and an area for further study.

#### 5.2 Summary of Conclusions

##### **5.2.1 To determine the relationship between Managerial accountability, and Service delivery in donor funded Projects implemented by Ministry of Agriculture Animal Industry and Fisheries.**

From table 4, Managerial accountability, showed a positive correlation with service delivery which implies that if Managerial accountability is strengthened then service delivery is likely to increase.

Similarly, (Glasgow, 2002), asserts that Managerial accountability involves more than financial reporting, it involves sharing the firm's holistic value proposition –

**5.2.2 To examine the relationship between political accountability and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

From table 4, Political accountability, showed a positive correlation with service delivery which implies that if political accountability is strengthened then service delivery is likely to increase

(Rakodi, 2002) argues that innovative ways of increasing citizen influence, improving the perceived budgetary performance agencies and ensuring greater accountability can be identified, at the national but more commonly at the local level.

**5.2.3 To determine the relationship between Public accountability, and Service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

From table 4, Public accountability, showed a positive correlation with service delivery which implies that if Public accountability is strengthened then service delivery is likely to increase.

According to (Frost, 2000), there is a strong relationship between accountability and performance. This is because accountability improves performance – the goal of accountability is to improve performance, not to place blame and deliver punishment.

This is consistent with (Mentzer, 1999) who argues that Public accountability and open disclosure are critical for the culture of accountability. Those with stake in the organization must have all relevant and material information regarding its affairs in order

to make proper judgment and if necessary take remedies.

Lastly ( Dhanrajgir, 2001) posits that Public accountability is the condition of complete openness, is one of the sustaining elements of accountability and thus is key to the establishment of an accountability environment.

#### **5.2.4 To determine the relationship between Financial accountability and Service delivery in donor funded Projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

From table 4, Financial accountability, showed a positive correlation with service delivery which implies that if Financial accountability is strengthened then service delivery is likely to increase

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; influence elected representatives and public sector agencies to make policy, resource allocation and working practices more pro-poor and sensitive to gender and other social differences; monitor the performance of those responsible for perceived budgetary performance; hold politicians, officials and non-governmental service providers to account for their performance.

## **5.3 Recommendations**

### **5.3.1 To determine the relationship between Financial accountability, and Service delivery in donor funded Projects implemented by Ministry of Agriculture, Animal Industry and Fisheries**

Some administrative law reforms in the existing laws and regulations guiding how to strengthen accountability in government needs to be revised by the executive arm of government so as to increase Financial accountability. Legislation for *accrual budgeting* is being contemplated and encouragingly, Members of Parliament are taking an active interest and engaging stakeholders

### **5.3.2 To determine the relationship between Public accountability, and Service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

On Public accountability, government should strengthen the ability of today's community to scrutinise the activities of public sector entities using the citizens Client Charter. Aside from the more aggressive and intrusive level of parliamentary scrutiny that is evident now there is need to embrace, the now universal availability of annual reports, whole of government accounts, rating agency assessments, etc together with freedom of information. Administrative investigations and review legislation all serve to assure continued application of the spotlight on the operations of the public sector.

**5.3.3 To determine the relationship between Managerial accountability, and Service delivery in donor funded Projects implemented by Ministry of Agriculture Animal Industry and Fisheries**

With Managerial accountability, the Ministries top leadership needs to give more support to the auditing function, put emphasis on following rules and regulations especially in since it will influence all staff in their approach to and relationship with the demands of managerial accountability. This need for greater managerial accountability obviously stems from the fact that most agencies have a stated mission and goals actualised in programs - in other words they exist and are given resources in order to provide value to the community in specified ways.

**5.3.4 To examine the relationship between political accountability and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

On Political accountability, the Political leadership needs to build public confidence. There is a persistent trend across the country and in the agricultural sector in particular that it is in a state of decline. A desire for higher ethical standards, less territorialism, better value for money and a desire for more participation by farmers in the process of governance is of necessity. The community in turn has a right to an assurance that the programs to which their dollars are allocated have a clear and relevant purpose, that those programs are being run efficiently and effectively, are providing value for money, and

## **5.4 Conclusions**

### **5.4.1 To determine the relationship between Public accountability, and Service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

From the findings a conclusion can be drawn that Public accountability influences service delivery. The challenge for the Ministry's leadership is to communicate to demand the use of the citizens client charter to enhance participation delivery of public services.

### **5.4.2 To examine the relationship between political accountability and service delivery in donor funded projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

The indicate that gaps exist in political accountability which impacts on service delivery. The ministry leadership needs to be more responsive to its customers' needs and demonstrate commitment to continuous improvement and the focus on efficient, effective public service rather than self-service. This will be the hallmarks of the public services of this decade and beyond if we are to retain public trust.

### **5.4.3 To determine the relationship between Financial accountability, and Service delivery in donor funded Projects implemented by Ministry of Agriculture, Animal Industry and Fisheries.**

The findings reveal that there gaps in financial accountability which possibly affects service delivery. With growing citizen resistance to any increase in the revenue base, meeting the demands for new or increased services in the face of static or declining

resources has become a major challenge facing public sector managers today hence the need to strengthen internal controls and all kinds of flaws that in the financial regulations.

#### **5.4.4 To determine the relationship between Managerial accountability, and Service delivery in donor funded Projects implemented by Ministry of Agriculture Animal Industry and Fisheries**

Managerial accountability is the most institutional weakness among selected donor funded projects. Managerial accountability can be created with straightforward adherence to rules and regulations.

#### **5.5 Conclusion.**

Possible areas for investigation may include;

- 1) Competencies a key area of corporate governance should be investigated and how it impacts on perceived corporate perceived budgetary performance.
- 2) Monitoring and Evaluation of Departments/ Project and how it affects service delivery.

Appendices



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## INTERVIEW SCHEDULE

**Interview and checklist on accountability and service delivery in a public institution of Uganda. A case study of donor funded projects in the ministry of agriculture animal industry and fisheries.**

### Accountability

1) Is Accountability in this organization is enhanced by an established effective framework of internal controls?

Yes  No

If no explain why

.....  
.....  
.....

2) Are procured goods and services and activities regularly audited by auditors?

Yes  No

If no, explain why?

.....  
.....  
.....

3) What the level of accepting and activities regularly audited by auditor?

Yes  No

If no explain why.

.....  
.....  
.....

4) What is your comment on the quarterly financial accountabilities on funds spent by department?

.....  
.....  
.....

**5). What is your comment on the preparation and submission of Ministry's financial reports on annual returns?**

.....  
.....  
.....

**6). Does your department prepare and submit well-costed work plans on a quarterly basis**

.....  
.....  
.....

**7). In general, what is the level of political support towards accountability for programmes running?**

.....  
.....  
.....

**8). How often do members of top management examine financial records to ascertain value for money**

.....  
.....  
.....

**9) Is the Ministry using client charters to enhance accountability to the citizens it Serves**

.....  
.....  
.....

**Service Delivery**

**1. How effective is the verification of physical progress regarding utilization of Ministry’s funds as indicated in the quarterly progress reports and cumulative progress report?**

.....  
.....  
.....

**2. Is the quality of services being delivered under Ministry’s funds examined on a quarterly basis?**

.....  
.....  
.....

**3. If your answer to 2 above is “Yes”, who conducts the examination of the services delivered?**

.....  
.....  
.....

**4. What deficiencies have been identified in programme implementation for Ministry’s supported programmes?**

.....  
.....  
.....

**12. What is the level of service delivery for in the ministry?**

.....  
.....  
.....



13. What recommendations do you make as pertains to, accountability and service delivery?

.....  
.....  
.....

**THANK YOU FOR YOUR CO-OPERATION**

**Dear respondent,** I am in the final year of my studies in Uganda Management Institute, and as part of my course am conducting a study on the topic: Accountability and service delivery in a public institution of Uganda. A case study of donor- funded Projects in the Ministry of Agriculture Animal Industry and Fisheries. The study seeks to establish whether a relationship that exists between Accountability and Service Delivery. As one of the target respondents your opinions are very important to this study. The information provided will only be used for academic purpose, and will be treated with confidentiality.

*Kindly spare sometime and answer the questions by writing in the space provided or ticking against the answer of your choice appropriately.*

*Thank you for your co-operation*

**Name**  
**(optional)**.....

**Demographic Characteristics**

1. Sex of the respondent                      Male                       Female
2. What is your level of education?
- |               |                          |          |                          |
|---------------|--------------------------|----------|--------------------------|
| O Level       | <input type="checkbox"/> | A. Level | <input type="checkbox"/> |
| Diploma       | <input type="checkbox"/> | Degree   | <input type="checkbox"/> |
| Post-graduate | <input type="checkbox"/> |          |                          |
| Others        | <input type="checkbox"/> |          |                          |

**ACCOUNTABILITY:**

- 1 We try to uphold all the legal requirements we may encounter when carrying out our duties.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 2 The interests of employees, the government, the wider country are not ignored on issues of accountability.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 3 Project officials ensure that accurate disclosure is made to the public on all material matters concerning operating results of the ministry.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 4 Project officials ensure that timely disclosure is made to the public on all material matters concerning of Ministry.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 5 The Project team reviews the performance against the technical regulations.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 6 Proceedings from management meetings are accessed by all staff in the ministry

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 7 Ministry meetings are always guided by political leadership

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 8 The operating plan of the ministry clearly specifies functions, activities and objectives of all key players.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

- 9 Management activities are conducted in an atmosphere that is transparent.
- |                   |          |          |       |                |
|-------------------|----------|----------|-------|----------------|
| 1                 | 2        | 3        | 4     | 5              |
| Strongly disagree | Disagree | Not sure | Agree | Strongly agree |
- 10 Project officials return unspent balances at the close of the financial year to the treasury.
- |                   |          |          |       |                |
|-------------------|----------|----------|-------|----------------|
| 1                 | 2        | 3        | 4     | 5              |
| Strongly disagree | Disagree | Not sure | Agree | Strongly agree |
- 11 The Management has internal controls in place to ensure that the organization is meeting its financial responsibilities
- |                   |          |          |       |                |
|-------------------|----------|----------|-------|----------------|
| 1                 | 2        | 3        | 4     | 5              |
| Strongly disagree | Disagree | Not sure | Agree | Strongly agree |
- 12 Formal review of the financial performance has become an integral part of the culture of the Ministry.
- |                   |          |          |       |                |
|-------------------|----------|----------|-------|----------------|
| 1                 | 2        | 3        | 4     | 5              |
| Strongly disagree | Disagree | Not sure | Agree | Strongly agree |
- 13 Ministry officials who have not been contributing to the governance of the organization and are uninterested in improving their performance are asked to terminate.
- |                   |          |          |       |                |
|-------------------|----------|----------|-------|----------------|
| 1                 | 2        | 3        | 4     | 5              |
| Strongly disagree | Disagree | Not sure | Agree | Strongly agree |
- 14 If the ethical or professional conduct of any official is called into question such official is suspended pending investigations.
- |                   |          |          |       |                |
|-------------------|----------|----------|-------|----------------|
| 1                 | 2        | 3        | 4     | 5              |
| Strongly disagree | Disagree | Not sure | Agree | Strongly agree |
- 15 Ministry senior officials bind themselves to uphold honor and respect the code of ethics of the civil service on first appointment and to resign where their actions are called into question.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

16 Every official receives copies of all policy documents including organization policy documents, personnel and financial manuals on first appointment and every time these are reviewed.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

17 Ministry does submit all statutory financial returns to Auditor Generals office on time for public scrutiny.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

18 Audit warrants are sought for before transferring moneys to project accounts.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

**SERVICE DELIVERY.**

1. The agricultural extension services are effective in reducing poverty.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

2. There are stronger market linkages among all stakeholders participating in the agricultural sector.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

3. Ministry's performance is affected because of the late submission of accountability returns.

1	2	3	4	5
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Strongly disagree    Disagree    Not sure    Agree    Strongly agree

4. Ministry's performance is experienced as a result of front-loading of releases for the activities.

1                      2                      3                      4                      5  
Strongly disagree    Disagree    Not sure    Agree    Strongly agree

5. Easy access and availability to credit has improved over the years.

1                      2                      3                      4                      5  
Strongly disagree    Disagree    Not sure    Agree    Strongly agree

6. The Food Security situation in the country has improves every year.

1                      2                      3                      4                      5  
Strongly disagree    Disagree    Not sure    Agree    Strongly agree

7. There is timely access to Ministry's information by the public especially on agricultural statistics.

1                      2                      3                      4                      5  
Strongly disagree    Disagree    Not sure    Agree    Strongly agree

8. Our Ministry's agricultural infrastructure, rural roads and storage facilities have increased over time.

1                      2                      3                      4                      5  
Strongly disagree    Disagree    Not sure    Agree    Strongly agree

10. Ministry's Value for money is on the increase.

1                      2                      3                      4                      5  
Strongly disagree    Disagree    Not sure    Agree    Strongly agree

11. End-user confidence in the Ministry's has improved.

1                      2                      3                      4                      5  
Strongly disagree    Disagree    Not sure    Agree    Strongly agree

12. Supplier loyalty of the Ministry's projects has increased

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

13. There are a number of opportunities for citizen participation in the Ministry's budget process

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

14. Ministry's beneficiaries are given chance to assess the extent to which their needs are taken into account in a particular proposed or approved budget.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

15. The Ministry's beneficiaries are satisfied with the provision of agricultural inputs such as crop seed, fish seed, animal breeds and fertilizers..

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

16. Monitoring achievements of intended outcomes, calling attention to inefficient and waste are carried out appropriately.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

17. The Ministry's facilitates the annual production of key budget highlights.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

18. There is always a report which gives actual budget releases performance for both development and recurrent budgets by Ministry's.

1	2	3	4	5
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Strongly disagree    Disagree    Not sure    Agree    Strongly agree

**THANKS FOR THE COOPERATION:**