

**ACCOUNTABILITY AND SERVICE DELIVERY IN THE PUBLIC SECTOR IN
UGANDA: A CASE OF MBALE CITY NORTHERN DIVISION MBALE CITY**

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**UGANDA CHRISTIAN
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DECLARATION

I Isoto Kevin Glory hereby declare that this submission is my original proposal towards the award of a Degree in Public Administration and Management and that to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for the award of any other degree of the University, except where due acknowledgement has been made in the text.

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APPROVAL

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UNIVERSITY SUPERVISOR

Date.....*1st MAY 2024*

DEDICATION

This research exercise is dedicated to my family for all their tremendous support and unflinching love shown to me all through my academic pursuit. Their effort and support are very much cherished and appreciated.

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ABSTRACT

The study explored the topic: Accountability and Service Delivery in public sector: A case of Kampala City Council Authority (KCCA), Kampala District. The specific objectives were: To examine the effect of political accountability on service delivery in Kampala City Council Authority; To establish the effect of legal accountability on service delivery in Kampala City Council Authority; and to examine the effect of administrative accountability on service delivery in Kampala City Council Authority. The study adopted a cross sectional study design-case study design with a population of 40 and a sample size of 36 (Krejcie and Morgan, 1970). Data sources included; primary, secondary and documentary reviewed method (DRM); Data collection was questionnaires and interviews which also were used to design the questionnaire tool and interview guides. The study tested three hypotheses using the Pearson correlation, regression analysis and analysis of variance technique. The study revealed that political accountability had a significant effect Service Delivery since the p-value 0.04 was less than the significance level (0.05) and p-value (0.036) is less than the level of significance. The study concludes that political and legal accountability are the only ones that had a significant strong effect on service delivery. The study recommends that; On accountability methods, the government must establish strong public-private partnerships both formal and informal stakeholders and ensure selecting the private contractors is through a competitive legal method; the council should ensure that they hold continuous trainings and educating the locals on what exactly is the meaning of accountability for a uniform conceptualization of what exactly is accountability. The areas for further research should be on how best the private contractors can help the poor to find out whether poor accountability in KCCA is a failure on the part of the workers or the council.

need to have a strong governing board that is able to regularly monitor the performance of top management against key resultant areas of their job descriptions. The central government ministry responsible for the oversight of this organization should step up her supervisory role to ensure effective governance in this organisation.

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LIST OF ACRONYMS/ABBREVIATIONS

CBOs	Community Based Organizations
DV	Dependent Variable
GoU	Government of Uganda
IV	Independent Variable

MCC	Mbale City Council
MDGs	Millennium Development Goals
MNCD	Mbale Northern City Division
NGOs	Non-Governmental Organization
PAC	Public Accounts Committee
PHSD	Public Health Service Delivery
RCTs	Randomised Control Trials (RCTs)
SAIs	Supreme Audit Institutions
SD	Service Delivery
SWM	Solid Waste Management
WDR	World Development Report

CHAPTER ONE

INTRODUCTION

1.0 Introduction

The study sought to examine the effect of Corporate Governance practices on service delivery of Mbale City Authority using a case study of UNRA, Mbale city branch. This introductory Chapter presents the context and insight into the background to the study, statement of the problem, purpose of the study, research objectives, research questions, justification of the study, scope of the study, significance of the study and the conceptual framework.

1.1 Background to the Study

1.1.1 Historical Background

In the past decade, strengthening public accountability has emerged as a key strategy for improving public services and making progress towards attaining the Millennium Development Goals (MDGs) (World Bank. 2004; Deverajan and Widlund, 2007). Increasingly, debates about strengthening accountability have focused on two types of initiatives: (a) increasing government transparency (bringing previously opaque information or processes into the public domain) and b) social accountability (citizen-led action for demanding accountability from providers). The number of publications that attempt to conceptualise, describe and assess social accountability has burgeoned (Arroyo and Sirker, 2005; Claasen and Alpin Lardiés, 2010; Malena et al., 2004; O'Neil at 2007).

Globally, as the deadline for the sustainable development Goals draws closer, standardized approaches to economic growth and abstract discussions on good governance prove insufficient. So does the unremitting debate between state-led versus market-driven approaches to development management. Citizens are increasingly ailing for workable solutions to everyday problems spurred by the unresolved challenges of poverty, hunger, pandemics, environmental degradation, energy bottleneck and security threats, only to name a few. Their common concern centres on two main items cross-cutting both the sustainable development and governance discourses: ensuring accountability and preventing corruption in the public sector. The perennial question is how to accomplish these goals, given the uniqueness of historical, contextual and circumstantial factors in each case, and where to start given the magnitude of the new array of issues (Argyris, 2004).

Locally in Uganda, as the 2015 deadline for the Millennium Development Goals drew closer, standardized approaches to economic growth and abstract discussions on good governance prove insufficient. So does the remitting debate between government-led versus market-driven approaches to development management? In Uganda, Citizens are increasingly asking for workable solutions to everyday problems spurred by the unresolved challenges of poverty, hunger, pandemics, environmental degradation, energy bottlenecks and security threats, only to name a few. Their common concern centres on two main items cross-cutting both the sustainable development and governance discourses: ensuring accountability and preventing corruption in the public sector in order to ensure better service delivery.

Public accountability pertains to the obligations of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them, and to report to those that have conferred these responsibilities and in Uganda. MCND has been given the mandate of collecting revenues in the city of Kampala. From this definition of accountability it is clear that the public entities that utilize public resources have an obligation to account for the way these resources are allocated, used and the results these spending have achieved. In other words, the main objectives of all accountability initiatives are to ensure that public money is spent most economically and efficiently, that there is minimum of wastage or theft and finally that public actually benefit from public finance.

1.1.2 Theoretical Perspective

As explained by (Vance et al, 2015), accountability theory explains how the perceived need to justify one's behaviors to another party causes one to decisions and judgments have been reached. In tum, this perceived need to account for a decision-making process and outcome increases the likelihood t procedural behaviors. This theory was originally developed by Tetlock, Lerner, and colleagues and has been effectively applied in organizational research.

Importantly, as explained aerially by Vance, et al, 2013), a useful way to understand accountability is to distinguish between its two most prevalent uses: (1) as a virtue and (2) as a mechanism, As a virtue, accountability is seen as a quality in which a person displays a willingness to accept responsibility, a desirable trait in public officials, government agencies, or firms; hence, in this use, accountability is a positive feature of an entity. As a mechanism, accountability is seen as a process in which a person has a potential obligation to explain his or her actions to another party who has the right to pass judgment

on the actions as well as to subject the person to potential consequences for his or her actions. Accountability theory focuses on the process of accountability.

1.1.3 Conceptual Review

This study conceptualized public accountability as pertaining to entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them, and to report to those that have conferred these responsibilities. From this definition of public accountability, it is clear that the public entities that utilize public resources have an obligation to account for the way these resources are allocated, used and the results these spending have achieved. In other words, the main objectives of all public accountability initiatives are to ensure that public money is spent most economically and efficiently, that there is minimization of money wasted and stolen and finally that the public actually benefit from public finance.

In ethics and governance, accountability is answerability, blameworthiness, liability, and the expectation of account-giving. As an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private (corporate) and individual contexts. In leadership roles, 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. (Richard, 2000,).

This study identified gaps that affect proper implementation of accountability in respect to public service delivery as poor management, lack of education and training to empower all stakeholders to collectively participate in accountability and avert service delivery risks to ensure human safety (Liyala, 2011). The main purpose of this study is to identify the relationship between accountability and service delivery in MCND Mbale City.

1.1.4 Contextual Review

In the past decade, there has been a lively debate in the field about the best methods of evaluating accountability in Mbale Northern City Division (MCND) (Foresti et al 2015), Despite this, the actual empirical evidence on impact of accountability on service delivery is extremely fragmented and limited. The studies examined use a variety of approaches ranging from the strictly quantitative to the highly qualitative, and from external ex-post evaluations to participatory, practitioner-based assessments of

impact. The evidence comprises largely of four kinds of studies - qualitative case studies, randomised controlled trials, ex-post quantitative/qualitative evaluations, and participatory evaluations and each has advantages and disadvantages. For example, while participatory evaluations are useful for highlighting impacts that are important for users, they are often critiqued for bias in reporting successes.

Currently, the nature of Accountability in MCND Mbale City is a result of high levels of urbanization and high rates of generation coupled with poor Accountability systems and lack of resources (Republic of Uganda, 2010). Public Expenditure Tracking Surveys (PETS) have been used by MCND to highlight leakages and gaps in the delivery of funds to the local level. In a survey of PETS in MCND (Gauthier, 2006) notes that in almost all cases, they have highlighted the leakage of resources reaching facility levels. GoU, (2015) pioneering examination of MCND expenditures in Uganda using PET surveys showed that on average only 13 per cent of the actual expenditure meant for MCND service delivery actually reached them. When this information was made public through an experimental information campaign, the funds reaching MCND increased substantially up to 90 per cent. The Ugandan government has made resource information at each tier of facilities public. But although this widely cited case has been questioned by subsequent research (Hubbard, 2007), the broad findings of the study still stand. This has caused garbage to accumulate in neighborhoods, on street corners and in local markets with resultant health risks and other environmental concerns (Mulondo, 2014; Oluka, 2014).

According to Yang, (2008), in response to these accountability requirements of public sector spending, most governments have put in place various expenditure tracking and reporting systems and of these, the most important one happens to be the audit. The Supreme Audit Institutions (SAI) has been set up in most countries to conduct regular audit of public expenditure and report, where such arrangements exist, to the Public Accounts Committee (PAC) of the parliament for review and scrutiny of the veracity of such expenditure. The whole idea of SAI audit and reporting is to detect anomalies (if any) and by doing so, ensure cost-efficiency and integrity in public expenditure.

1.2 Statement of the problem

Mbale City introduced strategies to improve its accountability and expenditure including use of existing structures assigning public accountants' roles to elected and appointed leaders, use of laws and policies, adopting modern accounting methods but all have been in vain. There is no proper accountability on the money and items that are provided to Mbale City Council to see that the city is clean. Mbale City Council

receives a total of 2 billion shillings each financial year to see to it that it accounts for its activities such as Waste management generation, building drainage systems and to plan for the city.

Despite, the above efforts, Mbale City Council still generates an estimated 1,500 tons of garbage daily, but has capacity to pick up only 500 tons a day. This implies that over 60% of the garbage is generated daily (Water Aid. 2011: MCC, 2020). This has caused garbage to accumulate in neighborhoods, on street corners and in local markets with resultant health risks and other environmental concerns. In addition, the cultural aspects characterized by attitudes, beliefs, norms and values also contribute to poor service delivery in Mbale City Council. Mbale City Council has failed to account for the money given to plan for the city and provides better services to the people of Mbale City (Mugagga, 2006). If the current undesirable state of accountability in Mbale City Council continues and is ignored, it will result into poor littering, smell and offensive sights of uncollected accountability which will escalate the diseases like typhoid, cholera disease burden in Mbale City Council and environmental degradation and inadequate service delivery (Ngategize 2013). The study intends to establish how accountability influences service delivery in Mbale City Northern Division in Mbale City, Uganda.

1.3 Purpose of the Study

The study examined how accountability relates to service delivery in Mbale City Northern Division, Mbale City.

1.4 Objectives of the Study

To achieve the study purpose, the research addressed the following specific objectives;

- a) To examine the effect of political Accountability on service delivery in Mbale City Northern Division.
- b) To investigate the effect of legal Accountability on service delivery in Mbale City Northern
- c) To determine the ways of improving Accountability and service delivery in Mbale City Northern Division.

1.5 Research Questions

The study sought answers to the following questions;

- a. What is the effect of political Accountability on service delivery in Mbale City Northern Division?
- b. What is the effect of legal Accountability on service delivery in Mbale City Northern Division?
- c. What are the ways of improving Accountability and service delivery in Mbale City Northern Division?

1.6 Scope of the Study

The scope was conceived under three perspectives; content scope, geographical scope and time scope.

1.6.1 Content Scope

The study focused on examining the effect of accountability and service delivery in public sector by examining how political, legal and ways of improving accountability in public sector in Mbale City Northern Division, Mbale City.

1.6.2 Geographical Scope

The study was carried out in Mbale City Northern Division, Mbale City; a government agency established by parliament. It is located in located in Namakwekwe opposite Namakwekwe Primary School. It is bordered by Busamaga in the East, Nakaloke in the North, Industrial Division in the West and Central Division in the South.

1.6.3 Time Scope

The study considered the period 2019 –2023. This is because the government has been emphasizing the improvement of accountability and service delivery in order to improve on the economic state of the country but little has been done.

1.7 Conceptual Framework

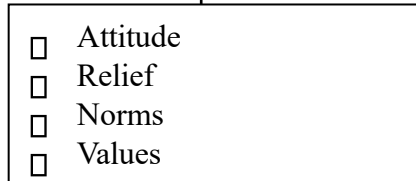
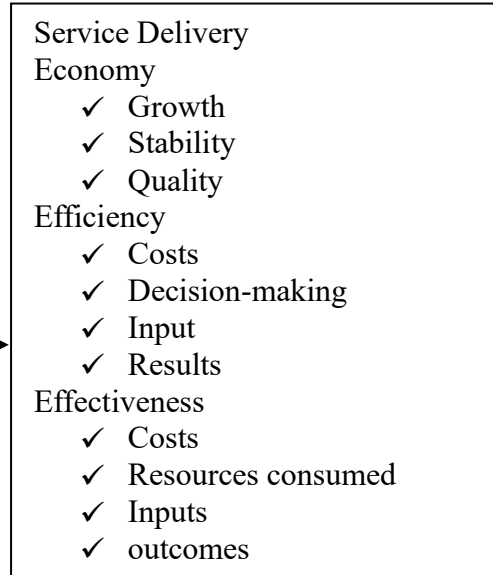
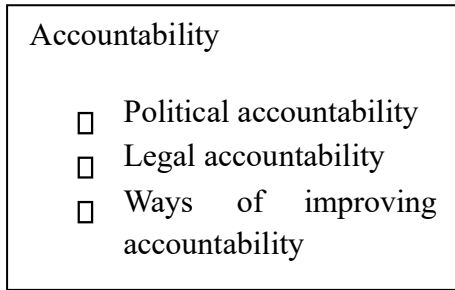
A conceptual Framework is a diagrammatic representation of the breakdown of the variables of the study. The framework depicts the relationship between corporate governance practices (IV) and Service delivery of UNRA (MC). Figure 1.1 below is the conceptual framework adopted for this study.

Figure 1.1: Conceptual framework showing accountability and service delivery in the public

sector

Independent variable

Dependent variable



Intervening Variables

Source: Adopted from Hodson et al. (2012) and modified by the researcher (2024).

According to this conceptual framework shows the structure and content of the study which helps to understand the objectives, answers the research questions, and analysis. The IV is accountability which has further been operationalised as political, legal and administrative The DV is service delivery which has also been operationalized as economy, efficiency and effectiveness of service delivery in MCND. These effects of the IV on the DV can further be manipulated by the intervening variable named cultural aspects enhanced by attitudes, beliefs, norms and values which can also affect service delivery. Power structures in the organisation include the processes in place to monitor what is going on, reporting lines, hierarchies, and the way that work flows through the Organisation. When the procedures and policies are well structured and administered, the transparency, accountability is sufficient, and compliance is adhered to, hence service delivery in public institutions is improved.

1.8 Significance of the Study

The findings of this study may shed more light on the effectiveness of accountability and service delivery practices in the performance of public service institutions in Mbale City. Thus, the findings might be used to evaluate the current state of economy in public institutions.

The study may help Mbale City Council to identify better accountability methods and improve service delivery. As it will teach those means and methods of adopting modern accountability and how to use them to improve service delivery to the people of Mbale City.

The findings can also highlight the strengths and weaknesses of the current economic growth in the public sector. This may enable the responsible central government ministries to initiate programmes to amend economic guidelines.

Policy makers in government might utilize the study findings as a baseline for reviewing policies and strategies to address the prevailing problems of economic growth in public service organizations, so that they can adopt strategies and procedures for the proper management and use of public funds and other public assets.

The Government of Uganda can utilize the study findings to write and standardize institutional economic growth procedures for better integrated financial management in the public sector.

The findings of this study may also hopefully add to the existing body of knowledge and fill a gap in the economy and performance of public institutions' literature through making special reference to national-wide autonomous government institutions.

The results will offer important insights to other public service institutions that have governance and performance challenges in Mbale City and Uganda as a country.

The study seeks to generate information that m other stakeholders at all levels. This study is expected to give contribution towards the achievement of good economic network in the country.

The study also expects to enlighten the community leaders and arm them with information that can be used to sensitize policy makers on maintaining good economic network all over the country.

The study will be submitted as a requirement for in Public Administration and Management in Uganda Christian University.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This Chapter reviews literature related to corporate governance practices and organisational service delivery. It first reviews the theory on which this study was based, it then shows how this research relates to the existing body of knowledge and identifies the gaps existing in the current body of knowledge.

2.1 Accountability

In the past decade, strengthening public accountability has emerged as a key strategy for improving public services and making progress towards attaining the Millennium Development Goals (MDGs) (World Bank, 2004; Deverajan and Widlund, 2007). Increasingly, debates about strengthening accountability have focused on two types of initiatives: (a) Increasing government transparency (bringing previously opaque information or processes into the public domain) and b) Social accountability (citizen-led action for demanding accountability from providers). [The number of publications that attempt to conceptualize, describe and assess social accountability has burgeoned (Arroyo and Sirker, 2005; Claasen and Alpin- Lardiés, 2010; Malena et al. 2004; O'Neil et al., 2007; Rocha M Cosic, 2007). What is interesting is that the importance of accountability comes from two quite different ideological streams. On the one hand, New Public Management (NPM), which emerged in the I 990s, emphasized the use of market mechanisms in the public sector to make managers and providers more responsive and what is interesting is that the importance of accountability, and related transparency, comes from two quite different ideological streams. On the one hand, New Public

Management (NPM), which emerged in the 1990s, emphasized the use of market mechanisms in the public sector to make managers and providers more responsive and accountable (Batley, 1999). While many of the NPM reforms for accountability focused on vertical accountability within organizations, such as performance-based pay, a sub-set, including citizen charters and complaint hotlines, related to downward accountability to citizens. In keeping with NRM's intellectual roots, most of these downward accountability mechanisms were oriented to users as individual consumers who could either choose to use these mechanisms or exit in favour of other providers.

On the other hand, and at the same time, the failure of democratic institutions to deliver for the poor also resulted in calls for deepening democracy through the direct participation of citizens in governance (Fox, 2007). Innovative institutions such as governance councils in Brazil or village assemblies in India were viewed as embodying this spirit (Cornwall and Coelho, 2006; Manor, 2004). In parallel, social movements were arguing that governments had an obligation to protect and provide basic services as 'rights' that were protect needs under which on situation were at officials to interpret and fulfill. Advocates of rights-based approaches to basic services identified ways in which rights for example to health or education could be legislated and progressively achieved. The rights-based, direct democracy approaches were distinct from NPM in that they emphasized the collective and public good dimensions of accountability.

2.2 Accountability Structures and service delivery

2.2.1. Political leadership

The political leader also called the Mayor is elected periodically in office by the people to perform the functions of a mayor stipulated in the MNCD Act, 2010 that include; to be the political head of a MNCD urban council; to preside over the meetings of a MNCD urban council; to head the MNCD urban council in developing strategies and programs for the development of .the MNCD urban council; to provide guidance to the ward urban councils, village urban councils and street committees; and to liaise with the Authority on matters relating to the MNCD urban council. Among others, this is aimed at proper Accountability for better public service delivery in MNCD s among them (MNCD, 2013). However, many scholars agree that the challenges that lice the political heads among others are; lack of coordination, lack of communication, poor formulation of policies, financial constraints, short term in

office, corruption, mismanagement and fulfillment of personal interests which are the leading causes of poor service delivery (Ekere, 2009).

The gaps are poor draftsmanship that the Act is full of errors which gives very different meanings to the law, for example; section 82(d) provides that the minister shall in consultation with the Electoral Commission make regulations for the election of the Lord Mayor and Deputy Lord Mayor whereas section 9(2)) provides that the Lord Mayor shall be elected by universal adult suffrage through a secret ballot and that the Deputy Lord Mayor shall be appointed from the councilors with the approval of the Authority. In some sections the Act talks about there is no Council to talk about at the level of the Authority (Ngategize, 2000; Tukahirwa, 2011; Nyakana, n.d). Therefore, literature agrees that the law incidentally ended up affecting the untargeted MNCD Councils more and rendering them redundant.

2.2.2 Committee on accountability and service delivery

This committee is of technical persons in MNCD established to manage Accountability. As a mandate, this committee is headed by the Executive Director who is also an accounting officer.

The MNCD Executive Director shall be the head of the public officers of the MNCD council and shall be the accounting officer of the MNCD urban council. The MNCD Executive Director shall be responsible for implementation of lawful decisions of the MNCD urban council; coordination and implementation of policies of MNCD urban council; advising the mayor and the MNCD urban council on government policy; presenting the annual budget to the MNCD urban council; overseeing delivery of quality services to the population within the area of jurisdiction of the MNCD urban council and taking remedial action where service delivery standards are below the expected standard; ensuring adherence to proper physical planning and development control and service standards in the Capital City; mobilizing the urban community for development and sustainability of the infrastructure and services in the MNCD ; taking decisions in consultation with the mayor and the executive director when the MNCD urban council is in recess: and supervising and monitoring delivery of services to the population within the MNCD , including garbage collection and disposal, beautification, trading order, maintenance of road infrastructure, provision of services, environment protection and other services provided by law which in the end affects service delivery (Adams, 2001; Diaz, Savage, & Golueke, 1992; John, 2012). However, the gaps that face the functions committee in MNCD include; poor transitional problems which are deep rooted in the law and the intentions of the people of Kampala which fails implementation. The Kampala Capital City Act 2010 is definitely a very lacking law and

cannot be used to cause the desired changes in Kampala due to continued corruption, political interferences and inadequate resources and poor communication among others that have affected service delivery (Onibokun, 1999; Naidoo & Willis, 2000; Kot-Okurnu & Nyenje, 2011). This study seeks to establish the relationship between the role of the Executive Director and service delivery in MNCD.

2.3. Legal accountability and service delivery

2.3.1 Act of 1964

Section 5 of the Act, Cap.281, empowers all local authorities to take all lawful, necessary and reasonably practical measures to safeguard and promote service delivery. In addition, also to maintain its area at all times in a clean and sanitary condition and prevent the occurrence of any nuisance. Section 55 of the Act, Cap.281 mandates Urban Authorities with the overall responsibility of environmental management. The disagreement is that Act of 1964 does not directly highlight methods of accountability systems that have currently surfaced as an urban problem with high risks of service delivery. Section 6 (1) Act, Cap 281 calls for court action against any person who fails to obey an order accountability regulations (Tukahirwa, 2011). However, literature reviewed agrees that all key national development strategies recognize that improving access to service delivery that makes an integral contribution to improvement of the of Ugandans and reduction of poverty (Ministry of Water and Environment, 2007). In past few years, the Government of Uganda (GoU) has undertaken a range of policy and institutional reforms towards improving service delivery. The sanitation sector in Uganda is managed under a broad network of laws, regulations, bye-laws and policies. Sanitation-related policies and legislations date back to the early 1960s, with the enactment of the Act 1964, amended in 2000. The Act clarifies the power of the national and local governmental authorities in the prevention and suppression public nuisances. But the Public Act 1964 is not sufficient to achieve desired improvements in sanitation services, the problem being only the lack of law enforcement. Within an organization, the principles and practices of ethical accountability aim to improve both the internal standard of individual and group conduct as well as external factors, such as sustainable economic and ecologic strategies.

2.3.2 The Local Governments Act, 1997

This is an important Act for the enforcement of accountability in Uganda that stipulates powers to inspect, monitor, advise and provide technical assistance to local governments. This local government Act has legal powers embodied in the constitution to protect and promote the environment under the constitution of Uganda (1995), The Act ideally echoes delegates political, financial, and personnel

powers to enable official perform their functions and responsibilities to popularly elected councils and administrative units. These powers include making and executing development plans founded on locally determined priorities; making, approving and executing their own budgets; raising and utilizing resources according to their own priorities; appointing statutory committees, boards, and commissions; making ordinances and by-laws consistent with the 1995 Constitution and other existing laws, ordinances, and bylaws; hiring, managing and firing personnel; managing their own payroll and personnel systems, and implementing a broad range of decentralized services previously handled by the Centre. The 1995 Constitution also empowers local governments to levy, charge, collect and appropriate fees and taxes for investment in infrastructure and service delivery such as Accountability. These fees and taxes include rents, rates, royalties, stamp duties, personal graduated tax, exercise duty (a tax on local produce such as crops and animals), market dues and fees on registration and licensing. Only funds that have been budgeted for and approved by the council can be spent.

The Local Governments Act, no I of 1997 provides for elected councils at each of the local level of government and an executive committee of each council, nominated by the Council Chairman. These lower local government councils under the district are a Sub-County Council, City MNCD Council, a Municipal Council, a Municipal MNCD and Town Council in charge of SWM under sections 39 and 41 to avert all risks (Local Government Act, 1997)

The gap is that the Act does not directly tackle or empower the private stakeholders on the issue of accountability and service delivery (Mugagga, 2006). The study is therefore, concerned with how accountability as a way of improving service delivery because the local government Act empowers the councils to collect revenue for service provision but did not provide the different avenues on how to collect such taxes and revenues. Revenue sources presently constitute less than 10% of total local government funding. In situations where, local governments used to depend mainly on graduated tax but this tax was abolished in 2006 and has been replaced by local service and hotel taxes, which local governments are yet to fully understand and implement due to challenges in its collection. What this means is that local citizens have limited control on local governments because their contribution to local revenue is quite minimal since also central government contribution is minimal which have led to failure of certain services like Accountability in MNCD specifically and other MNCD in Kampala (Water Aid, 2011). This study seeks to find out how the Local Government Act has been weakly enforced leading poor delivery by investigating the above gaps and challenges aimed at providing data for decision making for all stakeholders in MNCD Mbale City.

2.4 Ways of improving Accountability

Accountability is a central problem for governments which are or claim to be democratic. The activities of civil servants and public agencies must follow the will of the people to whom they are ultimately responsible. The publicity of their employment and goals thus prescribes their behavior and circumscribes their choices. Internal rules and norms as well as some independent commissions are mechanisms to hold civil servants within the administration of government accountable. Within department or ministry, firstly, behavior is bound by rules and regulations; secondly, civil servants are subordinates in a hierarchy and accountable to superiors. Nonetheless, the departments accountable; legitimacy of these commissions is built upon their independence, as it avoids any conflicts of interests. The accountability responsibility and which represents an obligation of an actor to achieve the goal, or to perform the procedure of a task, and the justification that it is done to someone else under threat of sanction.

Accountability can then be asked to both provider and recipient and standards of judgment are themselves products of the mutual agreement. Each side may withhold it is part of the bargain when the other fails the accountability test. Program accountability adds the 3rd E which means effectiveness. The notion of Ways of improving accountability has clearly changed. Much more is expected of the accountable official since his responsibility is not for individual activities but for related sets as these are divided into programs and projects at the same time the means to be used for insuring his proper behavior have become less rigid, and more negotiable. The discipline of Public Administration (PA) has changed overtime both as response to changing currents of thought within the social science community as well as the events in the country and the world which press on both our understanding of the discipline and on its practice.

Traditional Public Administration Traditional accountability practically demands doctrine of politics administration dichotomy, where decisions are made elsewhere by policy makers who were not in the bureaucracy teaching in traditional PA centered on the inputs to the system. Thus, the main resources became the major focus of subfields personnel administration, fiscal administration, and organization and management (O & M). As a discipline, traditional PA constituted the main doctrine until the late fifties. As an actual activity, many of its main features persist to this day.

New Public Administration NPA was born in the traditional PA largely irrelevant to a turbulent technological society crying for equity and social justice.

NPA advocated project management and the modular organization in lieu of the bureaucracy it either moved away from economic to philosophy, or sought a blending of both.

Just prior to the birth of NPA, PA scholars discovered implementation and service delivery as just as worthy of attention as planning and the merit system. These blended to make responsiveness and effectiveness of programs as the main foci of concern.

Development Public Administration (DPA) The product of the 1980's social justice, equity and the centrality of the human person and its focus on the problems of the third world, NPA was born in the 70's in United PA largely Stat irrelevant to a turbulent technological society crying for equity and social justice. DPA locates its bureaucracy not only within its own society but also in context of a global system, not against bureaucracy or the toppling of large scale hierarchical structures but their modification through bureaucratic reorientation.

Development Public Administration and Process concept since it is not a radical departure from previous procedures. What is new is the participation and negotiation by units and the provision of resources based on need, capability and promise, the last backed up by recipient individuals. The requirement for the process and therefore what one will ask from each would be attainable. Each negotiating party can be held responsible for the results and beneficiaries may even participate in the evaluation of performance of the officials. May be external to or internalized by the regulated. Control External sources may be laws or bureaucratic rules which are imposed as standards of conduct of subordinates. Disobedience to these rules may even participate in the evaluation of performance of officials.

Management, The regulator take action as a hypothesis with certainty ruled out and allows the regulated some discretion in this would mean an accountability that would approach to the program. Face up errors and even embrace them as learning points for later growth Processes Regulating Bureaucratic Behavior Control Supervision Influence Management External to Both external Source of Power External to the Internalized by and regulated internalized Direct Kinds of rules Commands General Moral, ethical Process rules and other programmed, Guidelines extra~ decisions bureaucratic standards Assumed predictability High Low High Low of results of decisions Management .The regulator take action as a hypothesis with certainty ruled out and allow the regulated some discretion in his This would mean an accountability that would approach to the program. Face up errors and even embrace them as learning points for later growth Management The regulator take action as a hypothesis with certainty ruled out and allow the regulated some discretion in this would mean an accountability that would approach to

the program. Face up errors and even embrace them as learning points for later growth the regulator take action as a hypothesis with certainty ruled out and allow the regulated some discretion in this would mean an accountability that would approach to the program.

Face up errors and even embrace them as learning points for later growth.

2.5 Service Delivery

This is defined as the composition of organized efforts to improve the health of communities through preventive strategies targeted to populations rather than to individuals, it become important to ensure better service delivery standards which are a set of clear and public criteria with explicit indicators that define the service delivery performance by which support services can be monitored and reviewed (WHO, 2008). Service delivery standards define the quality of service to satisfy the clientele by ensuring economy, accountability, and transparency, value for money, efficiency and effectiveness among others within the available resources. Service delivery shows that the commitment, professionalism and dedication of the MNCD to ensure that staff make the greatest difference in providing high quality services and care for Citizens and their families in relation to services. This has been the practice in throughout history (Virginia, Catherine & Anna, 2004). The study identifies that both accountability and service delivery are within the administrative, financial, legal, planning, and engineering functions of MNCD aimed at better service delivery (Kate, 2012).

The literature identifies the challenges that face service delivery in MNCD and other MNCD s in Uganda as; poor conceptualization of the principles, standards and policies required for building better structures and institutions for understanding quality of service delivery, Many people in also have failed to understand that service delivery is a component of business that defines the interaction between providers and clients where the provider offers a service satisfy the recipient of the a service due to unclear and vague organization priorities (Keck & Scutchfield,1997), This study sought to find out how service delivery in MNCD can be improved to ensure quality service in the interest of the public to avert health risks.

2.6 Related Studies

Bowens (2010) is yet another scholar who offers a dichotomous understanding of accountability along prescriptive terms. His dichotomy consists of accountability is seen as a positive quality in organizations or officials whose actual behaviour is the locus of attention. In the latter case, it is seen as an institutional

arrangement where an accountee is held to account by a forum, or the accountor (Pollitt, 2003: 89). Here, he states that;

—The gist of accountability is not the behaviour of public agents, but the way in which the principal agent next operate. Besides their different foci, the two perspectives subscribe to different debates.¶

Ackerman (2005) also stresses two variants of accountability: accountability as —h accountability as performance. On an individual level, the first variant is associated with the rulefollowing bureaucrats who restrain from the nonprocedural, and the second variant, with the proactive public decisionmakers who are expected to perform efficiently and effectively. Ackerman indicates that;

—The-oriented first ‘honesty’ and ‘negative’ because the public servants are evaluated through time and based on the extent to which they abide by the standard operating principles (SOPs). As accountability, the driven association and is —positive accountability is seen as the ability to produce effective policy outcomes, which are evaluated at project endings.¶

Rocha et al, (2008), evaluating the impact of five donor-led voice and accountability initiatives, conclude that donor expectations of such initiatives in terms of poverty alleviation goals is too high. None of the interventions studied could clearly demonstrate impact towards the MFGs. Rather, they conclude that the contribution of these initiatives was in terms of more intermediate changes such as changes in the behaviour and practice of public officials and some changes in policy. They find that when voice and accountability interventions are targeted directly at women and marginalised groups, there is some impact on empowerment, although it is not clear what indicators of empowerment are used in these studies. In general, there appears to be limited evidence of impact on broader developmental outcomes.

Duflo et al. (2010) found that improving incentives for teachers combined with strong accountability mechanisms improved teacher attendance rates in schools in India. In an RCT, cameras were given to schools to take digitally dated pictures of teachers at the beginning and end of each day. Teachers were guaranteed a base pay with additional increments linked to attendance rates. Absence rates in treated schools dropped to 21 percent compared to a little over forty at baseline and in comparison schools - and stayed constant even after fourteen months of the programme. This study illustrates that;

—Accountability mechanisms alone may not be sufficient to result in provider responsiveness and subsequently better services. Greater capacity and incentives on the part of providers may be necessary accompaniments to accountability.¶

Martin and Webb (2009) are other scholars who adopt a dichotomous approach to accountability.

Their juxtaposition consists of the —user-choice” versus the —social-justice“ dimensions of accountability. They demonstrate that, in Wales, as result of the shifts in the public administration ethos and practice from the competitive/consumer-driven performance management (user-choice) to collaborative/citizen-centric inclusive management (social justice), significant improvements were noted in public service delivery. They stated that;

—Wales’ experience with alternative accountability frameworks can open the door to further research on the possible transferability of its tools to cases with relatively low population density and a high degree of social capital.¶

Accountability theory proposes several mechanisms that increase accountability perceptions. For example, —even the simplest accountability manipulation necessarily implicates several empirically distinguishable sub manipulations (Lerner and Telock 1999, p.255), including the presence (Lerner of another and person, identifiability, and expectation of evaluation. Recent research has shown that IT design artifacts of systems can manipulate the four core components of accountability theory and thus improve employees’ accountability toward organizational system security without disruptive interventions or trainings (Vance et al. 2013; 2015): (1) identifiability, (2) expectation of evaluation, (3) awareness of monitoring, and (4) social presence. He stated that;

—Identifiability is a person’s —knowledge that his inputs could be linked to him¶ and thus reveal his/her true ide is the belief that one’s —performance will be ground rules and with some implied consequence is a user’s state of active-related work is cognition monitored.¶

Joshi (2010) is another scholar, who has taken a step towards a continuous graded view of accountability.

Focusing more specifically on accountability routell of accountability, i.e., the more visible and direct linkages between users (citizens) and providerrrs (street-level bureaucrats) as opposed to the —long route,¶ where accountable to the service-recipient citizens through the providers. In this more tightly circumscribed milieu, the continuous process of accountability is conceived to include the following stages: setting standards, getting information about actions, making judgments about appropriateness,

and sanctioning unsatisfactory performance. As Joshi (2010) points out, there is high ambiguity in the literature about which stages are essential for a particular accountability initiative to be robust. Furthermore, in some cases, not all four stages are found and the possible and actual outcomes on service delivery have not been examined yet. To give a real world example, he attributed his concept to the following questions that;

—What are the accountability steps to undertake in order to solve the problem of teacher absenteeism, and from there, what are the additional initiatives to envisage towards improving the overall quality of education and learning? Are there some accountability mechanisms that would yield more effective outcomes if introduced at any given stage, and before, after or simultaneous with other comparable mechanisms? If yes, what are these mechanisms?||

2.7 Gaps in the study

Legal accountability is assured by the judiciary, which checks whether politicians and officials act within the confines of their prescribed jurisdictions (Goetz and Gaventa 2001: 7). As such, it has more to do with the rule of law and preventing the abuse of public service than efficiency and effectiveness concerns that are mostly associated with political accountability (World Bank 2004). In the same vein, (Ferejohn, 2006) distinguishes between political and legal accountability on the grounds that the former is more arbitrary. In political accountability, the political principle (in this case, the elected official) can hold the agent (in this case, the public servant) accountable without providing justifications, such as when he/she punishes an agency by removing a leader, reducing budgets and/or limiting its jurisdiction, etc. In contrast, legal accountability must be based on proof that in the case of a perceived breach of established rules and regulations, the agent is put on notice, through the enactment of prior law/standards. In this respect, legal accountability is based on reason while political accountability is not.

While a discussion on the dynamic nature of accountability is useful for didactic purposes, such dichotomous perspectives do not bode well with reality. As (Ackerman, 2005) affirms, and rightly so:

—To be accountable is to be in motion, not in dialogue, explanation and justification‘:

—Accountability, Like reinterpretation in the form of a system which significant presence of citizens and societal groups in the formulation, implementation, evaluation and monitoring of public policies. This is the view of accountability as a process. Only a few studies have conceived accountability as a process. The few that have taken such an approach have been descriptive studies without making the analytical leap to analyze how the different stages of the process play out in relation to each other or

how the same stages compare with respect to their counterparts in different sectors and/or environments, This study also had other gaps which could be methodological, Temporal (Time), Contextual and conceptualization of concepts about accountability and service delivery.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This Chapter focuses on the techniques that were used to collect and analyses the data related to the study. It describes the research design, target population, Sample size and sampling strategies, data collection methods and instruments, validity and reliability of the instruments, and data analysis techniques.

3.1 Research design

The study adopted a descriptive cross sectional study design. According Arnin (2005), studies of this nature may be more productively undertaken because data can be collected from a cross section of a population in a short time from a large number of cases for purposes of drawing valid conclusions to represent the entire population of the study. In addition, a cross sectional study was an intensive and detailed study of a certain case and enlightens a general phenomenon or problem of the study to deeply understanding and/or explanation of one single specific and complex phenomenon (G0U, 2010). A case can be individuals, groups, movements, a specific event, geographical units (Brante & Korsnes, 2001; GoU, 2010).

3.2 Research Approach

The study employed a mixed research approach where both quantitative and qualitative research approaches were used. A quantitative research approach involves the collection of data and its transmission into numerical models that are assessed and manipulated to reach conclusions about a given data set. This research approach was chosen because it is more reliable and objective, and allows statistical analysis of the data collected (Creswell, 2014). Because some kind of data could not be collected by quantitative approach, this approach was complemented by qualitative approach. The use of two approaches helped the researcher to eliminate deficiencies that would arise by employing a single approach. Some information that could not be obtained quantitatively was obtained qualitatively.

3.3 Study Population

Oso and Onen (2008) describe study population as the number of subjects or the environment of interest to the researcher. The study population was 40 respondents who were chosen from the leadership structure and directly mandated to manage accountability in Mbale Northern City Division and had the relevant information on service delivery composed of The Executive Director(I), Administrators (20), operational committees including executive committee (10), project management committee (7) and (2) project procurement committee.

3.4 Sample Size Determination

According to Zamboni (2018) sample size is a count of the individual samples or observations in any statistical setting, such as a scientific experiment or a public opinion survey. Determining the sample size is important as it improves level of precision (Dattalo, 2008). Due to limited time and resources, a sample

size of (36 people) were selected from the study population of (40) respondents using (Krejcie & Morgan, 1970) as seen in Table I below. This study used simple random sampling for those in the Town Clerk’s sampling was good for in-depth analysis, it enabled high representation of the population, less bias, and simplifies data interpretation and analysis of results (Black, 1 999). While purposive sampling was used for Accountants, procurement officers and community-based organizations because it allowed for probing more on service delivery but also because of their position and lacking knowledge about the study.

Table 3.1 sample selection

Category	Population	Sample	Sampling technique
Mayor	1	1	Purposive Sampling
MNCD Accountant and Assistant Accountant	2	1	Purposive Sampling
Internal and external auditors	6	6	Purposive Sampling
Other administrators	20	16	Purposive Sampling
Procurement officers	7	1	Purposive Sampling

Source: Primary Data (2024)

3.5 Sampling Techniques

Kothari (2013) defines sampling technique as a definite plan for obtaining a sample from the sampling frame. The study used purposive sampling for selecting the particular groups of people in the population especially accountants, procurement officers and administrators. This sampling procedure was used for its cost efficiency and effectiveness to collect specific information and allows for probing for clarity.

3.6 Data collection methods

The study used both Primary such as interviews, questionnaires, Focus discussion groups and secondary data such as text books, journals and magazines collection methods as complementary.

3.7 Data collection instruments

3.7.1 Self-Administered Questionnaires

The research instrument included the Self-Administered Questionnaire (SAQ5). SAQs were used because they are the most suitable in a survey that involves a large number of respondents (Amin, 2005). In addition, (SAQs) were very suitable for the target respondents given their high levels of English literacy. Finally, SAQ5 consume less time and money compared to other methods (Alston & Bowels, 1998). The researcher used open ended questionnaires. In addition the questionnaires had (55) questions designed in sections including; Background Data; Political; Ethical and Administrative Aspects and service delivery.

3.7.2 Interview Method

The researcher held interview guides and a note book to ask and record the interview session and also used a recorder and after that the data was thematically arranged and meaning made from it through descriptive methods that allows for quotations to be made. The method is more expensive than questionnaires, but they are better for more complex questions, low literacy or less co-operation. In addition, these methods is good for probing and keeping the respondent in line with the questions for clarity and expansions, and will be used to collect data from mainly key informants on service delivery (11) respondents and Executive Director (1) respondents were interviewed.

3.7.3 Documentary Review Guide

The documentary review method will be used for ascertaining trends, gaps and the way forward. Some of the documents reviewed included government, non-government documents and reports, dissertations, library books, the Internet, new papers and magazines as were presented in the literature review. **3.8**

Validity and Reliability 3.8.1 Validity

Validity is the ability of the research instrument to measure what it aims or is supposed to measure. According to Amin (2005), the research instrument must be appropriate for the study objectives to be achieved. The researcher consulted and discussed validity instrument with colleagues and supervisors to limit errors as much as possible (these should be judges who are experts in the field). The colleagues with the expertise were given questions so that they can rate each question on a five point rating scale which indicates strongly agree (1), agree (2), neither agree or disagree (3), disagree (4), and strongly disagree (5). The formula is;

CVI = No of Item declared valid by the judges

Total Number of items on the questionnaire

Where CVI is Coefficient Variable Indicators

Out of the total number of items of the questionnaire, the questions that were considered very relevant and quite relevant were rated. The content validity index for the questionnaire should indicate 0.7 to confirm them valid since it was above 0.7 (Arnin, 2005). This meant the items of the instrument were proved valid. The researcher finally incorporated the comments while drafting the final copy.

3.8.2 Reliability

Reliability of an instrument is the dependability or the trustworthiness of an instrument. According to min (2005), it is the degree to which the instrument consistently measures what it is supposed to measure. These methods picked on a single pre-test group and show the degree to which the items in the questionnaire are inter-correlated. That is, a respondent who would have completed the questionnaire were again politely asked to complete another fresh questionnaire (retest) after two weeks to prove the answers earlier filled for consistence or how close they relate (Amin (2005). Internal consistence of the items in the questionnaire were established.

3.9 Data Collection Procedures

Before data gathering

Upon accomplishment and acceptance of the research proposal, the researcher obtained an introductory letter from the college of Humanities and social sciences of KIU, seeking for permission from the Management of MNCD to allow her access participants to participate in the study.

During data gathering

Due to the nature of work and busy schedule of some prospective respondents, the researcher through MNCD leaders scheduled an appointment for such respondents. The researcher was available to give necessary explanation on some questions where need arouse. Then the researcher carried out a pilot study before the actual research to check feasibility of the research instrument in order to make necessary improvement and adjustments in the tool and to avoid time wastage. The researcher used secondary data

by reviewing available relevant texts books, journals articles, periodicals, manuals dissertation and publication.

After data gathering

After two weeks, primary data was collected through questionnaires and interviews which respondents returned back to the researcher for data analysis. Completed (SAQ5) were coded, edited, categorized and entered into a computer for statistical package for social scientists (SPSS) for data processing and analysis.

3.10 Data Analysis

This is the process of bringing understanding and meaning to data collected for validity) and reliability (Sekaran. 2003). Data collected from the field were first of all sorted, edited, coded and entered into in the computer using SPSS. This package is useful to the researcher to present data using tables, graphics and frequency tables and further help the researcher generate descriptive statistics such as means and standard deviations.

Qualitative data was analyzed and presented in form of texts and interviews, impressions, words, photos; symbols are examined and presented using descriptive or narrative method where the researcher presented detailed literature description of the respondents' views for the reader to make their opinions (Bell 1993). While quantitative data was presented using a percentage distribution technique (Creswell, 1993). Closed-ended questions were record and then the answers to each question were checked for every questionnaire for used for calculating the percentage of participants who gave each response. For saving time and cost, they were analyzed by generating quotations, single words and making brief phases. For individual interviews, these were used to produce data in the form of notes. a summary of individual interviews. The researcher wrote each question at the top of a separate blank page or the coded sheet to make it easy for respondents to answer using their own words to save time and money (Bell, 1993).

3.11 Interpretation of data

A five-point Likert scale was used in which respondents were asked to answer each statement in terms of five degrees of effectiveness (strongly agree, agree, either agree or disagree, disagree and strongly disagree). Evaluation, scoring and interpretation of political accountability, legal accountability and Ways of improving accountability on service delivery. See table below;

Table 3.2: Interpretation of data

Scale	Tean range	Response mode	
1	4.01 —5.00	Strongly agree	Very High
2	3.23 — 4.00	Agree	High
3	251 – 3.25	Undecided	Moderate
4	1.76 – 2.5	Disagree	Low
5	1.00 —1.75	Strongly Disagree	Very Low

3.12 Ethical Considerations

The major ethical problems considered in this research study include infringement on the privacy and confidentiality of the respondents, informed consent, avoiding duplication of other studies, honesty and dissemination of the report findings to respondents. The study did not in any way use force to gather data. The different respondents had the opportunity to respond freely with no intimidation or force or promise of reward.

The researcher employed with the ethical values to abide by, like not asking for answers from respondents through giving them money. The researcher also informed the respondents about the objective of the study and why the information acquired from them. And also the respondents were promised that the information was to be kept confidential and should also keep the information from the respondents confidential. The researcher made the respondents to sign an informed consent in order to make the respondents aware that the information given was kept confident and it was only used for academic purposes only.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

This chapter presents the findings from the study that investigated accountability and service delivery in MNCD and the information on the background information of respondents including; gender, position of the respondent and duration of service. Further, the chapter reports on the summary description of the objectives of the study presents,

4.1 Respondents' Background Information

The background information used was about gender, position of the respondents and duration of service, frequencies and percentage distributions were employed to summarize the background in formulation of the respondents.

This section involved the description of the background information of the respondent's herauce it gave a clear view of the respondents' ability to give adequate and accurate information on how accountability relates to service delivery in Mbale Northern City Division.

4.1.1 Gender of respondents

The respondents were asked to give their gender. This enabled the researcher to have a proportionate representation of both the females and males.

Table 4. 1: Showing gender of respondents

Gender	Frequency	Percentage
Male	21	58.3
Female	15	41.7
Total	36	100

Source: Primary data 2024

The table above shows that the majority of the respondents represented by (58.3%) were male and the females followed with (41.7%). This implies that the study was gender sensitive and collected

views from both males and females since both sexes have adequate information on accountability and also directed affected by poor service delivery.

4.1.2 Position of the respondent

The respondents were asked to indicate their position of work. This enabled the researcher to understand the variety of experiences of the respondents and in-depth information of how accountability relates to service delivery in Mbale Northern City Division as seen in the table below;

Table 4.2: Showing the position of the respondent

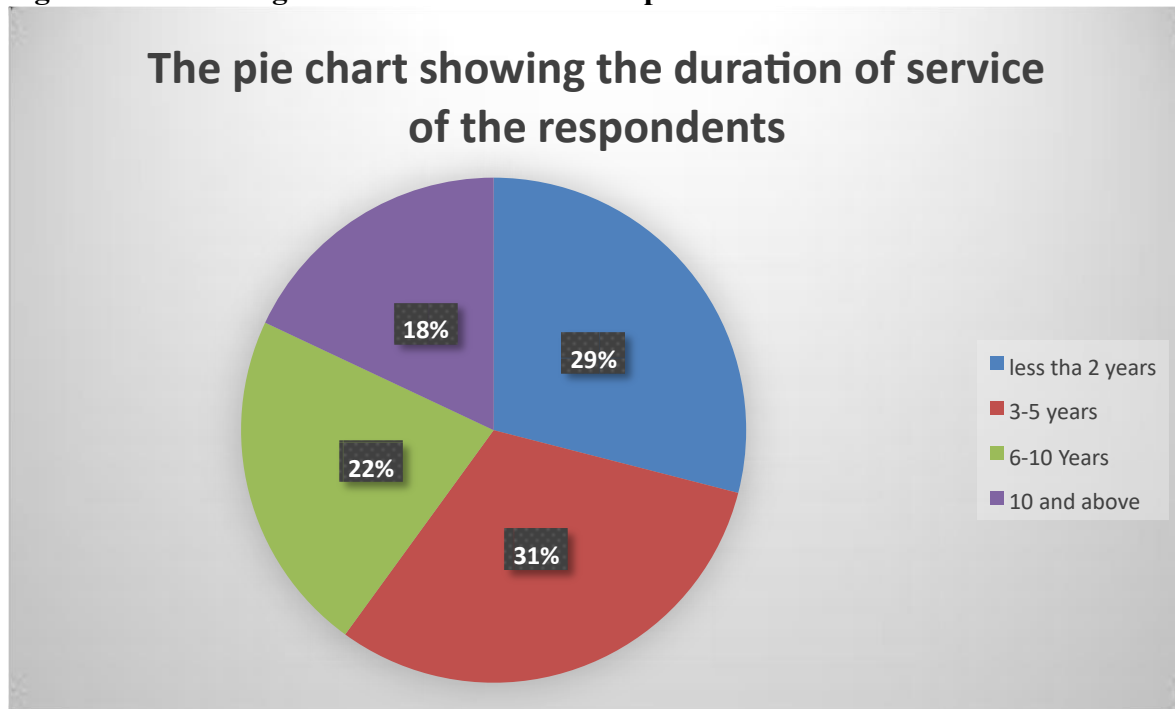
Position	Frequency	Percentage
Town Clerk	2	5.6
Solid waste management and environment	6	16.7
Administrators	16	44.4
Community and development officer	1	2.7
Community Based Organizations	11	30.6
Total	36	100

Source: Primary data 2024

According to the table 4.2 above, the findings revealed that most respondents were administrators with 44.4% followed by those from community based organizations with 30.6%. Then Solid waste management and environment with 16.7% town clerk with 5.6% and community and development officer with 2.7% respectively. The respondents were administrators who were well versed with the study variables. Further, this means that the study identified the right respondents for the study.

4.1.3 Duration of service

Figure 4. 1: Showing duration of service of Respondents



Source: Primary data 2024

The findings in figure 4.1 above revealed that most respondents represented by (310 o) had worked for a period between 3-5 years and these were followed by those who had worked for less than 2 years with 29°. Respondents who had 6-10 years of experience constituted 22°c while those with 10 years and above contributed to only 18% of the total responses. This implies that all the respondents had worked at least for above 1 year which is adequate time for respondents to have enough knowledge about Accountability in Mbale Northern City Division. This means data was collected from respondents who mattered in the study.

The independent variable of the study accountability and the first objective of the study was to examine the effect of political accountability on service delivery in MNCD. Accountability in this study was operationalized as political, legal and administrative. This section presents the extent of political accountability as rated by the respondents in eight (8) dimensional components.

4.2 Political Accountability on service delivery in Mbale Northern City Division

What is the effect of political Accountability on service delivery in Mbale Northern City Division?

Table 4.3: Showing political Accountability on service delivery in Mbale Northern City Division

	Mm	Max	Mean	Std. Dev.	Interpretation
The political structure is helpful in accountability managent in MNCD	1	5	3.87	1.196	High
The political structure has a coordinated approach towards accountability in MNCD	1	5	2.15	1.406	Low
The political structure has effective communication in Accountability in MNCD	1	5	2.51	1.467	Low
The political structure formulates of policies that favour accountability in MNCD	1	5	2.56	1.501	Moderate
The political structure has a short term in office which affects accountability in MNCD	1	5	3.9	1.209	High
The Executive Director has a clear role to play in accountability in MNCD	1	5	2.46	1.43	Low
The Executive Director and her team have ensured proper implementation in MNCD is done	1	5	2,90	1.501	Moderate
The service delivery department has ensured that	1	5	2.13	1.151	Low

accountability is effectively implemented					
Average mean			2.81		moderate

Legend for mean interpretation

Scale	Mean range	Response mode	Interpretation
1	4.01 - 5.00	Strongly agree	Very High
2	3.23 - 4.00	Agree	High
3	2,51 - 3.25	Undecided	Moderate
4	1 .76 - 2.50	Disagree	Low
5	1 .00 - 1.75	Strongly Disagree	Very low

The findings in Table 4.3 shows that the average mean of political accountability is moderate (Mean = 2.8 1). However, individually (overall items) results indicate that respondents rated the items of political structure has a short term in office which affects accountability in MNCD as high (Mean = 3.90) indicating that the administrators agreed that having a short term period/duration in office may be a challenge to enhancing accountability.

More so, the item that political structure is helpful in accountability in MNCD got also a high mean (Mean 3.87), this means that having a political structure is critical in enforcing accountability in that the political structure like councils would be in position to demand and enforce accountability mechanisms on the administrators. This is supported by the qualitative data from key informants. For example one HOD in MNCD had this to say;

—Having a political structure/council has greatly improved the levels of accountability in MNCD, because it works as checks and balances for the administrators or the executives at large|

However, one of the administrators in MNCD had this to say;

The challenge I see in enforcing accountability is that the political leaders have eliminated short period in office because they are based on term basis, thereby leaving a gap in accountability|

Further, the item of the executive director and her team have ensured proper implementation of accountability in MNCD was rated moderate (mean = 2.90), followed by the item of political structure formulates policies that favour accountability in MNCD (Mean = 2.56), indicating that whereas the political structure is in place and has tried to formulate policies that Cavour accountability in MNCD, it is not a bed of roses, the political structure has challenges as well.

4.2.1 Effect of political accountability on service delivery in Mbale City Northern Division.

The researcher assessed the effect of political accountability on service delivery. A null hypothesis was established: political accountability has a significant effect on service delivery in Mbale Northern City Division. To test the hypothesis, the researcher used the response of strongly agree, agree, either agree or disagree, disagree and strongly disagree as 5 to 1. The researcher then generated indices to obtain the mean response and standard deviation to show the level of agreement.

To test the null hypothesis the researcher correlated the mean scores for accountability and service delivery, using Pearson correlation coefficient. The results of the correlation are shown in table 4.4

Table 4. 4: Showing the effect of political accountability and service delivery

		Political Accountability	Service Delivery	Decision Ho
Political accountability	Pearson Correlation	1	0.76	accepted
	Sig. (2-tailed)		0.04	
Service Delivery	Pearson Correlation	0.76	1	
	Sig. (2-tailed)	0.04		

The findings from table 4.4 above revealed that political accountability has a significant effect on service delivery since the p-value 0.04 was less than the significance level (0.05) and the correlation coefficient was notably high (0.76) rendering the effect between political accountability and service delivery to be a strong one. Basing on the results in the table 4.4 the null hypothesis is accepted that political accountability has a significant effect on service delivery in MNCD.

4.2.2 Regression of political accountability on service delivery

Table 4.5: Regression of political accountability on service delivery.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics			
					R Square Change	F Change	df2	Sig. F
					Change		Change	

1	0.760a	0.635	0.53	0.4499	0.735	1.541	1	0.04
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When the factors affecting political accountability were regressed on factors affecting service delivery, the factors affecting political accountability explain 63.5% of the factors affecting service delivery. The correlation coefficient is also strong (0.76) since it is above 0.05. Therefore, political accountability has a significant effect on service delivery in Mbale Northern City Division.

4.3 Legal Accountability on service delivery in Mbale Northern City Division

What is the effect of Legal Accountability on service delivery in Mbale Northern City Division?

In this study, the second objective of this study was to establish the effect of legal accountability on service delivery in MNCD.

Legal accountability was examined using 12 close ended questions. Using a questionnaire respondents were asked to rate the extent to which legal accountability affects service delivery in MNCD. All the questions were rated on a five point scale (Likert) where 1 = Strongly Disagree, 2 = disagree, 3 = moderate, 4 = agree and 5 = strongly agree. The responses of the respondents were analyzed using means showing how they perceived the effect of legal accountability on service delivery.

Table 4. 6: Effect of legal accountability on service delivery

	Mm	Max	Mean	Std. Dev.	Interpretation
					n - 36
The LG Act, 1964 empower local authorities to take all lawful action on Accountability in MNCD	1	5	3.72	1.413	High
The LG Act, Cap.281 mandates Urban with the overall responsibility of environmental management Authorities	1	5	4.1	1.071	Very high
The LG Act, calls for courts action against any poor solid waste disposal	1	5	4.15	1.014	Very high
How effective is LG 1964 for better Accountability in your division	1	5	3.13	1.301	Moderate
The LG Act, 1964 has unrealistic penalties for those	1	5	2.59	1.428	Moderate

who do not handle accounts well in MNCD					
This local government Act has legal powers embodied in the constitution to protect the environment under the constitution of Uganda (1995).	1	5	4.28	0.887	Very high
The 1995 Constitution empowers local governments to levy appropriate fees and taxes for investment in infrastructure for better Accountability	1	5	4.44	0.598	Very high
Local citizens have limited control on local governments concerning issues of Accountability	1	5	4.26	0.88	Very high
The Local Government Act, 1997 has been weakly enforced in MNCD in line with Accountability	1	5	4.13	1.095	Very high
The MNCD ordinance, 2000 required solid waste to be treated in approved disposal sites	1	5	3.87	1.26	High
Generally, all the above legal instruments lack the power to implement better Accountability in MNCD	1	5	3.58	0.916	high
The MNCD Act, 1964 empower local authorities take all lawful action on Accountability in MNCD	1	5	1.82	1.073	Low
Average mean			3.73		High

The findings in table 4.6 revealed that the average mean of legal accountability is high (mean = 3.73). However, looking at individual items, the item of the 1995 constitution empowers local governments to levy appropriate fees and taxes for investment in infrastructure for better accountability was rated very high (Mean 4.44), which means that the law is in place which empowers local governments to strengthen their financial aspects as well as putting in place accountability mechanisms in MNCD and (LGs) generally.

This is supported by views from key informants for example one respondent had this to say;

One MNCD law enforcement officer said —There is no single document that legally binds clearly is in charge of comprehensive accountability in MNCD. But there were many legal instruments that touched on the issue of Accountability generally. Respondents mentioned some few instruments including MNCD Act, Local Governments Act (1997) revised in 2004, The Constitution of Uganda 1995 (amended 2005).

One respondent stated;

—The Local government Act is integrated in instruments to ensure that the policies laid down by the local governments are strong; applicable and sustainable through clear increase the management capacity for service delivery

This implies that (mean = 4.44) of the instruments for example the constitution of Uganda (1995) and the Local Government Act 1997 mandated powers that is political, financial, personnel functions and responsibilities to popularly elected councils and administrative units to ensure better service delivery in municipalities and divisions among these powers is making and implementing development plans. budget implementation appointing statutory committees, boards, and commissions; making ordinances and by-laws consistent with the 1995 Constitution and other existing laws, ordinances, and bylaws; hiring, managing and firing personnel; managing their own payroll and personnel systems, and implementing a broad range of decentralized services previously handled by the centre.

This means that the 1995 Ugandan Constitution empowers local governments to levy, charge, collect and appropriate fees and taxes for investment in infrastructure and service delivery such as solid waste management. So the meaning is that local citizens have limited control on local governments because their contribution to local revenue is quite minimal since also central government contribution is minimal and not timely failing effective accountability in MNCD.

Additionally One Administrator advanced;

—All the Local government Act instruments had proved ineffective in service delivery since the problem continued at high rates.

Some of the gaps that caused inefficiency was at policy, economic, social and political levels among them includes; weak operation of the laws, weak or lineate penalties, weak punishments. Poor law enforcement so people who misuse the MNCD funds go unpunished, no clear mechanism of collecting taxes so the process has become expensive and unrealistic among others.

According to table 4.6 the respondents rated the following activities as having a Very High effect at all on legal accountability and service delivery in Mbale Northern City Division and include: The LG Act, 1964 empower local authorities to take all lawful action on Accountability in MNCD, (Mean 3.72) The LG Act, Cap.281 mandates Urban Authorities with the overall responsibility of environmental management, (Mean = 4.10), The LG Act, calls for courts action against any poor solid waste disposal, (mean = 4.15), This local government Act has legal powers embodied in the constitution to protect the environment under the constitution of Uganda (1995). (Mean 4.28), The 1995 Constitution empowers local governments to levy appropriate fees and taxes for investment in infrastructure for better Accountability. (mean = 4.44). Local citizens have limited control on local governments concerning issues of Accountability, (Mean = 4.26), The Local Government Act, 1997 has been weakly enforced in MNCD in line with Accountability, was rated very high (Mean 4.13) implying that there is legal framework to enhance accountability in MNCD.

Table 4.6 further indicates that the Local Government Act, 1964 is effective for better accountability‘ has Low effect on framework on legal accountability and service delivery.

The findings also revealed that the respondents rated the LG Act, 1964 has unrealistic penalties for those who do not handle accounts well as having a limited negative effect while all the above legal instruments generally lack the power to implement better accountability had Low effect on solid waste management and service delivery.

4.3.1 The effect of legal accountability on service delivery in Mbale Northern City Division.

The researcher studied the effect of legal accountability on service delivery in Mbale Northern City Division. A null hypothesis: —legal accountability has no significant effect on service delivery in Mbale Northern City Divisionl was developed.

Table 4.7: The effect of legal accountability on service delivery in Mbale Capital City

	Service Delivery	Legal Accountability	
Service delivery	Pearson	1	0.864
	Correlation		
	Sig. (2-tailed)		0.036
legal Accountability	Pearson	0.864	1
	Correlation		

	Sig. (2-tailed)		
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Table 4.7 above revealed that legal accountability has significant effect on service delivery in Mbale Northern City Division since the p-value (0.036) is less than the level of significance (0.05). The correlation coefficient is strong (0.864) which showed that legal accountability has strong effect on service delivery in Mbale Northern City Division. in order to determine the magnitude of the effect, regression analysis was conducted.

4.3.2 Regression of legal accountability on service delivery in Mbale Capital City Authority.

Table 4.8: Regression of legal accountability on service delivery in Mbale Northern City Division

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					
					R	Square	F	df1	df2	Sig. F Change
					Change		Change			
1	0.864	0.747	0.621	0.4984	0.747		5.912	1	2	0.136

According to table 4.8 above, the factors affecting legal accountability were regressed on factors under service delivery in Mbale Northern City Division. The findings revealed that factors studied under legal accountability explain 74.7% of the factors leading to service delivery in Mbale Northern City Division. The correlation coefficient 0.864 is strong and showed that legal accountability has a significant strong effect on service delivery in Mbale Northern City Division.

4.5 Ways of improving accountability on service delivery in Mbale City Northern Division.

Table 4.9: Showing how to improve accountability in service delivery in Mbale Northern City Division

	Mm	Max	Mean	Std. Dev	Interpretation
There are proper facilities of solid waste collection in Mbale Northern City Division	1	5	2	1.192	Low
Your community has sites that are planned for solid waste management purposes sites may exist but not	1	5	1.97	1.088	Low

planned					
It is the responsibility of the local governments to ensure that these facilities are in place and well placed in your area	1	5	4.08	1.01	Very High
It is the responsibility of the local governments to ensure that these facilities are in place and well placed in your area	1	5	2.85	1.496	Moderate
The containers of solid waste are regularly emptied on time in your community.	1	5	2.56	1.483	Moderate
The containers do not take a long time to be replaced and returned from emptying in my area two things	1	5	2.28	1.297	Low
The door-to-door method used for solid waste management favors the rich in your area	1	5	4.23	0.959	Very High
The trucks and tippers used to transport solid waste are well maintain to keep them on the roads in your area	1	5	2.31	1.238	Low
There are adequate trucks/tippers for solid waste management in your community	1	5	2.36	1.405	Low
There is continuous training programs on solid waste management to empower stakeholders	1	5	2.54	1.335	Moderate
Solid waste collection in Mbale Northern City Division is sorted at the source to avert risks	1	5	2.26	1.251	Low
Solid waste sorting is done in Mbale Northern City Division as a solid waste management system	1	5	2.54	1.335	Moderate
The authorities in the area carry out periodic monitoring of solid waste collection	1	5	2.9	1.429	Moderate
Average Mean * _____			2.68		Moderate

Legend for mean interpretation

Scale	Mean range	Response mod	Interpretation
1	4.01 -5.00	Strongly agree	Very High
2	3.23 - 4.00	Agree	High
3	2.51 - 3.25	Undecided	Moderate
4	1.76 - 2.50	Disagree	Low
5	1.00 - 1.75	StronglyDisagree	Very low

The findings in Table 4.9 shows that the average mean of ways of improving accountability is moderate (Mean = 2.68). However, individually (overall items) results indicate that respondents rated the door-to-door method used for solid waste management favors the rich in your area very high (Mean 4.23) indicating that the administrators agreed that having a short term period/duration in office may be a challenge to enhancing accountability especially when it comes to the work done by MNCD.

More so, the item that it is the responsibility of the local governments to ensure that these facilities are in place and well placed in your area got also a very high mean rate (Mean = 4.08), this means that having Administrative structure is critical in enforcing accountability in that the administrative structure like councils would be in position to demand and enforce accountability mechanisms on the administrators. This is supported by the qualitative data from key informants.

For example one respondent had this to say:

—High fees are charged by majorly private solid waste collection firms that charge high fees that cannot be afforded by the majority poor. They added that that the division and other authorities did not provide guidelines on the amount of fees to be collected for which quantity of solid waste generated. The poor used illegal collectors who were much cheaper than the private firms but the problem is they were not professional and they also dumped the solid waste illegally and indiscriminately.

Additionally, one respondent blamed that law;

—Collection of solid waste according to Section IV (2) of the Mbale City Council (Solid Waste Management) Ordinance 2000 placed the responsibility of collection of solid waste in the hands of Council in this case the division, either by its agents, servants or licensed collectors to ensure that solid waste is collected and conveyed to treatment installations at sites or collection centers to reduce the risk of public health diseases but due to the kind of fees charged this is failing and in fact causing many disease, littering and environmental degradation.¶

More so, views from key informants reported that;

—The fees being charged is because some areas in the division lacked access for solid waste collection by division trucks which forced locals to dump in un-gazetted areas among others along the roadsides, convenient road reserves where the council trucks collected solid waste for final disposal. Others added that this kind of scenario is what forced the division to employ private firms for solid waste collection at a fee.

Other respondents cited that apart from private collectors, there had emerged a group of illegal and non-licensed collectors composed of young boys who collect solid waste in the villages using rudimentary methods like; wheelbarrows, bicycles and walking or carrying the solid waste with them and still dumped illegally in places like drainage channels, council collection points and sometimes un-gazetted areas they found convenient. Others added that the worse of these collectors was that some were mentally insane and also scared people from dumping in gazetted areas.

The study rated some items as low which included items such as There are proper facilities of solid waste collection in Mbale Northern City Division (Mean = 2.00), Your community has sites that are planned for solid waste management purposes sites may exist but not planned (mean = 1.97), The containers do not take a long time to be replaced and returned from emptying in my area two things (Mean 2.28), The trucks and tippers used to transport solid waste are well maintained to keep them on the roads in your area (Mean = 2.31), There are adequate trucks/tippers for solid waste management in your community (Mean = 2.36) Solid waste collection in Mbale Northern City Division is sorted at the source to avert risks (Mean = 2.26).

This implies that the current state of technology being used by the Division was not effective and could not collect; transport and dispose solid waste in all areas. This means that poor SWM is to continue in MNCD until they acquire newer and modern SWM technologies that can collect; transport and effectively dispose solid waste.

This favored support in the views of Key informants confirmed that MNCD was still of poor technology given that increasing quantities of solid waste generation due to poor policies and procurement procedures that are rigid and full of corruption. Others added that the division had poor methods for recycling, reuse and reduction among others that could sort solid waste from the source.

Others agreed that even landfill technology was also poor and could easily lead to environmental degradation since it was very primitive. Yet other alternative treatment technologies for SWM like

incineration are said to cause air pollution through hazardous emissions that destroy the ozone layer; cannot incinerate heavy metal for both the authorities and the private contractors.

Respondents stated that the trucks and tippers were still of poor technology sometimes donated from the western countries and such trucks were not designed to collect; transport and dispose waste from third world states and that is why they collapse time to time and fuel since they are almost labor intensive and need repeated repairs given the poor roads.

One Administrator argued that:

—Despite the different laws that are in place to punish individuals who engaged in illegal transfer and transportation of solid waste in MNCD. Responses from interviews by Key informants claimed that the Transfer and transport of solid waste was affected by poor facilities used to carry from one location to another. Others agreed that small collection vehicles are transferred to larger vehicles that are used to transport the waste over extended distances to disposal sites and in the process littering the cities.¶

More so respondents confirmed that there are poorly designed trucks for solid waste collection given the poor access roads filled with deep holes and slippery that the trucks got stuck or did not even attempt to reach such areas. In addition others added that there were inadequate trucks and tippers that had adequate capacity to collect solid waste with the required designs were few and yet the private firms also lacked adequate numbers of truck or tippers that could access all solid waste given the poor access roads and main roads. In fact, some private firms used bicycles, wheel barrows and motor cycles for solid waste collection since these could access the bad access routes.

Respondents suggested that short term strategies could be proposed to ensure solid waste management since there were poor access roads. Among them included; the authorities in MNCD have to undertake community clean up exercises every end of week in partnership with civil society and local leaders to reduce on the amount of solid waste accumulated in the area. Others believed that the best way for the people in MNCD was to undertake community sensitization and awareness programs through local radio stations based on the strategy to reduce solid waste accumulation and dumping in gazetted areas where trucks could access easily. Others thought the local communities in MNCD could actually undertake solid waste reuse mechanisms through all approaches and ways that could not stress on the access of solid waste.

Others further suggested long term strategies for solid waste management among them; waste avoidance through again continuous awareness so as to reduce unnecessary waste creation and generation: levying and collection solid waste fees on solid waste generators and such monies he used to create access roads and also buy easy to carry containers to the trucks probably with tires that can be pushed; levying and collection solid waste fees on solid waste generators as ways of raising money for better solid waste collection.

However, other respondents claimed that it was the responsibility of the division to collect, transport and dispose off solid waste through its agents, servants or licensed collectors to ensure that solid waste is collected and conveyed to disposal. Others suggested that the division can use what they called the six basics steps of a proper waste management system including; waste generation; waste handling and separation; storage and processing at the source; collection; separation, processing and transformation of solid waste; transfer and transport and final disposal lacked hence caused the problem of solid waste.

This implies that SWM suffers poor transfer and transport facilities and worst the areas are not zoned and yet each private solid waste collection contractors are not clearly assigned the responsibility of collecting and transporting solid waste from areas to the disposal sites but at least the collector reach the rich areas. This means that the deprived or low class income areas deposit their waste in central containers placed at designated points to be emptied at specific intervals at a very small fee which many times they could not afford.

In addition, there was also poor calculation of the traveling period between the collection areas to the final disposal area caused poor transfer and transport facilities given that fact that rudimental methods were still used load solid waste to vehicles as direct discharge; storage discharge and combined of storage and direct discharge and by the time they solid waste due for transportation the vehicles could not manage all the accumulated wastes.

4.4 The ways of improving accountability and service delivery in Mbale Northern City

Division

The researcher set out to explore the effect of ways of improving accountability on service delivery in Mbale Northern City Division. To verify this, a null hypothesis was derived: —Ways of improving accountability have no significant effect on service delivery in Mbale Northern City

Division. The table below shows the correlation between s Ways of improving accountability and service delivery in Mbale Northern City Division.

Table 4.10: The ways of improving accountability and service delivery in Mbale Northern City Division

		Service Delivery	Administrative Accountability
service delivery	Pearson	1	0.189
	Correlation		
	Sig. (2-tailed)	0.189	0.311
Administrative	Pearson		
Accountability	Correjtation		
	Sig. (2-tailed)	0.311	1

Apparently, ways of improving accountability has no significant effect on service delivery in Mbale Northern City Division since the p-value (0.3 11) is greater than the significance level (0.05) and the correlation coefficient (0.189) is weak. Therefore Ways of improving accountability has weak insignificant effect on service delivery in Mbale Northern City Division.

There are other significant factors that affect service delivery that ought to be examined.

4.5 Conclusion

This chapter presented the analysis of data and the discussion of the study finding in relation to the specific objectives of the study. The next chapter presents summary of findings, draws conclusion and recommendation.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the study findings, draws conclusions and recommendations in accordance with the study objectives and suggests areas for further research.

5.1 Summary of Findings

Effect of political accountability on service delivery in Mbale Northern City Division.

Results from chapter four revealed that political Accountability has a significant effect on service delivery since the p-value 0.04 was less than the significance level (0.05) and the correlation coefficient was notably high (0.76) rendering the effect between s political Accountability and service delivery to be a strong one. The findings revealed that factors studied under political Accountability explain 74.7% of the factors leading to service delivery in Mbale Northern City

Division. The correlation coefficient 0.864 is strong and showed that political Accountability has a significant strong effect on service delivery in Mbale Northern City Division.

This is due to gaps that befell MNCD on the accountability and service delivery identified gaps on political leadership is poor draftsmanship of the MNCD Act that has many errors (Ngategize, 2000; Tukahirwa, 2011; Nyakana, n.d); the committee on accountability and service delivery has gaps including; poor transitional laws that fail implementation due to corruption, political interferences and inadequate resources and poor communication among others that have affected service delivery (Onibokun, 1999; Naidoo & Willis, 2000; Kot-Okumu & Nyenje, 2011); 5.2.2 The effect of Legal Accountability on service delivery in Mbale Northern City Division.

Data processed on this second objective revealed that Legal Accountability has significant effect on in Mbale Northern City Division since the p-value (0.036) is less than the level of significance. The correlation coefficient is strong (0.864) which showed that Legal Accountability has strong effect on service delivery in Mbale Northern City Division. In order to determine the magnitude of the effect, regression analysis was conducted and the findings further revealed that the factors studied under Legal Accountability explain 74.7% of the factors leading to service delivery in Mbale Northern City Division.

The findings were as a result of the gaps on policy and legal framework on Legal Accountability and service delivery enhanced by the MNCD ACT and Local Government Act. This is supported by Muganga 2006 who in his study of research methods established that the Act 1964 has gaps identified as; unrealistic penalties, vague powers to health workers and the LG Act is outdated, lacks a participatory approach (Mugagga, 2006). In addition, the KCC Ordinance, 2000 has gaps including; policy gaps include many avenues on tax and revenue collection, poor law enforcement of laws, weak penalties, and lack of a deliberate policy and politics (UNDP, 2004).

Further, the Local Government Act does not directly tackle or empower the private stakeholders on the issue of accountability and service delivery (Mugagga, 2006).

The effect of Ways of improving accountability on service delivery in Mbale Northern City Division

Ways of improving accountability have no significant effect on service delivery in Mbale Northern City Division since the p value (0.311) is greater than the significance level and the correlation coefficient (0.189) is weak. Therefore Ways of improving accountability have weak insignificant

effect on service delivery in Mbale Northern City Division. This suggest that other factors apart from the ones that were collected using a quantitative tool and scientifically run in SPSS had no effect or were so weak to explained.

These findings were in line with those of Dubnick, (2005) who suggested in the study of Global information technology that some other factors that were not examined that have high significant effects on service delivery and was not accountability. These could be among others; issues to do with better motivation of workers; skilled expertise; better use of the offices, that even created employment and hence self-survival despite bad access roads; high fees charged by contractors; poor collection; transportation and final disposal difficulties that all caused environmental sustainability which debates were advanced by respondents in interviews and FGDs which are not matching with the quantitative data as seen in findings in chapter four and conclusion pages.

Contrary the current trends show that there are still insufficient incentives to improve the standard of accountability given the above findings because of all categories of finances generated not only from homes but from others sources like; hospital, schools, markets, industries and construction among others that were not considered as much in the study. But literature agrees that accountability and service delivery enhanced by inventory of existing accountability facilities identified gaps (Dubnick, 2005)). Transfer and Transport had gaps including; poor manpower; inadequate funds; break down of transport trucks and poor transportation. Education and Training in relation to service delivery had gaps as; lack of continuous training programmes to empower stakeholders, the lack of proper accountability training and equipment, lack of funds, ignorance and poverty among others (UNDP, 2004). The need to be careful in the selection of the best method for efficiency and effectiveness depends on the cost, population growth rates and type of finances being generated in Mbale Northern City Division are factor to consider given the findings above that are divergent from scholars and primary data.

5.2 Discussion

Effect of political Accountability on service delivery in Mbale Northern City Division

According to the findings, accountability is attributed by political elites. These were majorly in charge of ensuring effective and efficient accountability through legal instruments among them the MNCD Act 2010 to avert risks in Mbale City (MNCD, 2013). All these structures were however challenged by; lack of coordination, lack of communication, poor formulation of policies, financial

constraints, short term in office, corruption, mismanagement and fulfillment of personal interests which are the leading causes of poor service delivery (Ekere, 2009) as seen in chapter two of the study. According to Harpham & Tanner (1995); Mugisa (1996); Mungai (1998); Ngategize (2000); Tukahirwa (2011) and Nyakana (n.d). They scholar add that the major gap that failed the structures in better service delivery is the gap that the MNCD Act 2010 is actually full of errors and hence leads to misinterpretation of the Act and that the law incidentally ended up affecting the untargeted Councils more and rendering them redundant in accountability.

However, service delivery in MNCD has not improved given all the roles played by the Committees due to issues like; poor adherence to proper physical planning and development control and service standards; poor mobilization; consultation; mobilization and sustainability; poor decisions making; poor garbage collection; transportation and disposal; poor access; weak laws are among things that affect effective and efficiency performance of accountability in Mbale Northern City Division (Adams, 2001; Diaz, Savage, & Golueke, 1992; John. 2012). Some of the gaps are the made the committees on accountability ineffective and inefficient among others; poor functionality of the laws on accountability further worsened by; continued corruption, political interferences and inadequate resources and poor communication among others that have affected service delivery (Onibokun, 1999; Naidoo & Willis, 2000; Kot-Okumu & Nyenje, 2011).

The effect of Legal Accountability on service delivery in Mbale Northern City Division

The findings revealed that legal accountability has a positive effect on service delivery.

However, the findings are contrary to Mugagga, 2006, who established challenges that face legal instruments ranging from policy, economic and policy gaps and challenges including; unrealistic penalties, vague powers to health workers and the Act is outdated, lacks a participatory approach and the problem being only the lack of law enforcement (Mugagga, 2006); the KCC Ordinance, 2000 has gaps including; policy gaps include many avenues on tax and revenue collection, poor law enforcement of laws, weak penalties, and lack of a deliberate policy, politics (UNDP, 2004).

Local Government Act does not directly tackle or empower the private stakeholders on the issue of solid waste collection and service delivery (Mugagga, 3006). Furthermore, other scholars like Tukahirwa, 2011, also noted that Section 5 of the Act, Cap.28 1, empowers all local authorities to take all lawful, necessary and reasonably practical measures to safeguard and promote public health, maintain a clean area at all times, prevent occurrence of any nuisance and Section 55, Cap.281 mandates Urban Authorities with the overall responsibility of environmental management but with

all this accountability is still a problem and hence leads to service delivery coupled with weak punishments. But according to the Ministry of Water and Environment (2007), all national instruments believe poverty eradication.

In addition, The Local Governments Act, 1997 with powers embodied in the constitution to protect and promote the environment under the constitution of Uganda (1995). These powers include making and executing development plans founded on locally determined priorities; making, approving and executing their own budgets; raising and utilizing resources according to their own priorities; appointing statutory committees, boards, and commissions; making ordinances and by-laws consistent with the 1995 are related to proper accountability efforts. This is through elected leaders as mandated by the Local Governments Act, no I of 1997 to also select committees for SWM (Local Government Act, 1997). The KCC, 2000 is mandate divisions to collect, section 20 (d) finds it an offence to scatter or litter solid waste at any private or public property. Section 5 (1) of the ordinance also prohibits depositing in unauthorized places to avoid nuisance (MNCD, 2013).

This discussion is confirmed by the revealing that Legal Accountability has significant effect on in Mbale Northern City Division since the p-value (0.036) is less than the level of significance. The correlation coefficient is strong (0.864) which showed that Legal Accountability has strong effect on service delivery in Mbale Northern City Division. To determine the effect, regression analysis was conducted and the findings further revealed that the factors studied under Legal Accountability have an effect on service delivery.

The ways of improving accountability on service delivery in Mbale Northern City Division

The findings revealed that ways of improving accountability have no significant effect on service delivery in Mbale Northern City Division since the p-value (0.311) is greater than the significance level (0.05) and the correlation coefficient (0.189) is weak. Therefore Ways of improving accountability has moderate effect on service delivery in Mbale Northern City Division. There are other significant factors that affect service delivery that should be examined.

The findings were supported by many scholars who continued to debate about the best methods of accountability, such as Mugaga (2006) who argued that the following are essential for effective and efficient accountability methods;. Others scholars also argued that transfer stations have to centrally to allow effective reloading hence explains the relationship between a well-established transfer and transport that if well-coordinated can reduce costs of accountability and other resources (GoU,

2010). A transfer station may include stationary compactors, material recovery facility, or mobile equipment. (WHO, 2004).

Furthermore, Others scholars also argued that transfer stations have to centrally to allow effective reloading hence explains the relationship between a well-established transfer and transport that if well-coordinated can reduce costs of SWM and other resources (GoU, 2010). A transfer station may include stationary compactors, recycling bins, material recovery facility, transfer containers and trailers, transfer packer trailers, or mobile equipment. Transporting vehicles could be a modern packer truck (trailer), motor-tricycles, animal carts (appropriate for developing countries), hand carts and tractors (WHO, 2004).

Furthermore, education and training was key in improving service delivery in MNCD because it encourages partnerships with all stakeholders in helping in adopting a participatory approach for a better, efficient and effective Ways of improving accountability in MNCD. This involves getting ideas from the public, respond to their requests and follow-up to resolve any complaints on time as an accountability method (Tukahirwa, 2011). According to Tekele (2004), education and training should be based on the five collection process that includes; house to dustbin, dustbin to truck, truck from house to house, truck to transfer station and truck to disposal in this order to encourage good citizen cooperation in accountability and service delivery. This confirms that there is a relationship between training and development that can help improve the quality of service delivery in MNCD (Mugagga, 2006).

5.4 Conclusions

Effect of political Accountability on service delivery in Mbale Northern City Division

The study concludes that there is a significant effect on service delivery since the p-value 0.04 was less than the significance level (0.05) and the correlation coefficient was notably high (0.76) rendering the effect between political Accountability and service delivery to be a strong one. The findings revealed that factors studied under political Accountability explain 74.7% of the factors leading to service delivery in Mbale Northern City Division. The correlation coefficient 0.864 is strong and showed that political Accountability has a significant strong effect on service delivery in Mbale Northern City Division. However, accountability was challenged by factors like; lack of coordination, lack of communication, poor formulation of policies, financial constraints, and short term in office, corruption, mismanagement and fulfillment of personal interests.

There was poor adherence to proper physical planning and development control and service standards; poor mobilization; consultation; mobilization and sustainability; poor decisions making; weak laws are among things that affect effective and efficiency performance of accountability in Mbale Northern City Division. The gaps are the made the committees on accountability ineffective and inefficient among others; poor functionality of the laws on accountability further worsened by; continued corruption, political interferences and inadequate resources and poor communication among others that have affected service delivery.

The effect of Legal Accountability on service delivery in Mbale Northern City Division

The study concludes that there was significant effect of the Legal Accountability in Mbale Northern City Division since the p-value (0.036) is less than the level of significance. The correlation coefficient is strong (0.864) which showed that Legal Accountability has strong effect on service delivery in Mbale Northern City Division. To determine the effect, regression analysis was conducted and the findings further revealed that the factors studied under Legal Accountability explain 74.7% of the factors that explains service delivery.

Some key challenges that face these legal instruments range from policy, economic and political gaps and challenges among others including; unrealistic penalties, vague powers to health workers and the Act is outdated, lacks a participatory approach and the problem being only the lack of law. The KCC Ordinance, 2000 has gaps including; policy gaps include many avenues on tax and revenue collection, poor law enforcement of laws, weak penalties, and lack of a deliberate policy, politics. Local Government Act does not directly tackle or empower the private stakeholders on the issue of accountability and service delivery among others.

The ways of improving accountability on service delivery in Mbale Northern City Division

In conclusion, ways of improving accountability have no significant effect on service delivery in Mbale Northern City Division since the p-value (0.311) is greater than the significance level and the correlation coefficient (0.1 89) is weak. Therefore ways of improving accountability have weak insignificant effect on service delivery in Mbale Northern City Division. This suggest that other factors apart from the ones that were collected using a quantitative tool and scientifically run in SPSS had no effect or were so weak to explained as seen in chapter four.

5.5 Recommendations

Based on the findings and conclusions of the study, the following recommendations were made in line with the specific objectives of the study.

Effect of political Accountability on service delivery in Mbale Northern City Division.

The structures in Mbale Northern City Division through the government must strongly promote integrated accountability and ensure that it is has made an all-inclusive mechanism to operate using experts; new technology designed purposely for integration methods and avoid corruption and political interferences. This will help to prevent to manage accountability in ways that are the most effective in promoting the development of the city. This is possible through ensuring a strict supervision, monitoring and evaluation through careful planning, financing, collection, and transport among others.

The MNCD must further collect accurate data about issues like; population increase; cost; detailed study of the characteristics of waste as the variation in consumption pattern among others for meaningful assessments of potential effects that might arise from poor accountability practices.

The effect of Legal Accountability on service delivery in Mbale Northern City Division.

The Government of Uganda must ensure that all policies and legal instruments on accountability are made more operational, effective and efficient through strategic planning at national and local government levels, responding to the specific needs of both large and small cities. These must have heavy punishments among others; being taken to court; heavy fines and arrests to deter others from poor accountability. This should be done however in partnership with the community and their leaders in participatory manner which will reduce on risks and high quality service delivery system will be created and maintained.

The Government must ensure that the policies and legal instrument considered in drafting Articles on effective and efficient accountability is a human right and has to be protected and promoted at all levels for urban and rural areas and for the rich and poor as comprehensive plan. This therefore will help reduce risks. This will also help the country at large to understand that accountability is responsibility of the government as one of the service delivery function; and hence everyone has the freedom to enjoy the city through proper planning.

The ways of improving accountability on service delivery in Mbale Northern City Division.

The government must establish strong public-private partnerships involving both formal and informal stakeholders to help in the best methods of accountability and further create an effective and quality service delivery. The process of selecting the private contractors has to be streamlined through an open public transparent bidding system to ensure the best are selected in regard to issues like; technology; cost; expertise and fees charged through putting emphasis on reuse, recycle and reduction of accountability for better service delivery.

Further the government must become strict on performance-based specifications, payment mechanisms, organization of the bidding process, conditions for promoting competition between service suppliers, arrangements for quality and performance control and charges in policy and legal frameworks. The importance is among others to avoid corruption and self-interest; providing a guideline that enables actions; organizational and technical support to governments and will also strengthen informal sector MNCD workers and establishments, and forming effective partnerships at the neighborhood and District levels.

5.7 Areas recommended for further research

The researcher recommends the following areas for further research:

There is also need to find out whether poor accountability in Mbale Northern City Division is a failure on the part of the workers because they are lazy and need to be threatened by things like; being fired or issuing of string warning letter to force them into submission to work for fear of losing the job or they just need to be empower through motivation, provision of good working conditions and gears; paying on time or increasing pay among others as a way of motivation for better and effective accountability

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APPENDICES

Appendix I: Self-administered questionnaire

Dear respondent,

In fulfillment of the requirement for the award of the bachelor, the student is required to undertake empirical research and submit his or her findings.

The study seeks to establish the relationship between **Accountability and service delivery in the public sector in Uganda: A case of Mbale City Northern Division, Mbale City**. You have therefore, been selected to participate in this study that seeks your opinion on the topic for academic purposes only.

As a key stakeholder, your participation in this study is of paramount importance to its success. Please spare some time to complete this questionnaire. The instructions have been provided so as to guide you while filling the questionnaire. You are requested to be as honest as possible and for purposes of confidentiality, do not indicate your name anywhere on the questionnaire. Kindly ensure that you complete each section of the instrument.

Thank you.

Yours truly,

ISOTO KEVIN

.....

STUDENT

Section A: Personal Information

Please tick in the box corresponding to your answer;

Gender:

a) Male b) Female

Age bracket: 20-29 years 30-

39 years

40-49 years

50 and years above

Marital Status:

a) Single b) Married

Education Level: Primary

Secondary

Diploma Degree and above

Section B

You are required to respond to each item in the following sections using the Likert scale, by ticking the option that best expresses your opinion on a scale of 1-5 where:

1= Strongly Disagree (SD); 2= Disagree (D); 3= Neutral (N); 4= Agree; and 5= Strongly Agree

B1.	Political	1	2	3	4	5
1.	The political structure is helpful in accountability management in MNCD.					
2.	The political structure has a coordinated approach towards accountability in MNCD.					

	attainment of its service delivery expectations to the stakeholders					
	Accountability					
A1	The city maintains accountability among its employees	5	4	3	2	1
A2	Management provides adequate information when making accountability	5	4	3	2	1

A3	The Council and the mayor are accountable for the city resources invested	5	4	3	2	1
A4	Management adheres to accountability procedures set by law	5	4	3	2	1
A5	The city council holds city management accountable for the use of city resources	5	4	3	2	1
A6	The degree of participation during the accountability process leads to compliance	5	4	3	2	1
A7	Our leaders are held accountable for organisational service delivery	5	4	3	2	1
A8	Management is held responsible for the decisions made regarding service delivery in government entities.	5	4	3	2	1

SECTION C: SERVICE DELIVERY OF MBALE CITY

In this section, please tick the number on the scale that best indicates the level of the city authority/council service delivery using the Scale: 5= strongly Agree (SA), 4= Agree (AD),

3= Not sure (NS), 2= Disagree (D), 1= strongly Disagree (SD)

No	SERVICE DELIVERY	SA	A	NS	D	SD
	Timely Operatons					

P1	Works at UNRA are always done in time					
P2	UNRA works are always initiated in the specified time					
P3	UNRA works are always completed in the initially specified time schedule.					
P4	Deadlines are always adhered to by employees at UNRA					

P5	Overtime we have been able to reduce work cycle time					
	Effectiveness of operations					
P6	The city provides quality health care services					
P7	The city's quality of work					
P8	We have been able to effectively provide clean and safe drinking water					
P9	Service delivery has been improving overtime due to corporate governance practices in place					
P10	We have been able to produce work that is free of errors meeting the required standards					
	Efficiency					

P11	The organisation has realized cost saving through corporate governance practices					
P12	The organisational productivity has continually improved with less input					
P13	Employees always ensure that the set goals are achieved using a small budget					
P14	Employees have steadily increased their personal output					
P15	We have been able to cut on expenditure without compromising work quality					

Appendix II: Interview Guide for City Managers and Surveyors

1) Which corporate governance best practices have you adopted in UNRA?

.....

2) What governance structure are being used in this organisation?

.....

3) Comment on the independence of the board in making decisions

.....

4) What do you think has been the effect of corporate governance practices on service delivery of the city?

.....

5) What do you think should be done to improve corporate governance at UNRA?

.....

6) In your view, comment on how each of the following corporate governance practices have been useful in ensuring service delivery:

(a) Governance structures

.....

(b) Corporate reporting

.....

(c) Accountability

.....

7) Comment on the service delivery of UNRA in terms of:

(a) Efficiency

.....

(b) Effectiveness

.....

(c) Timely operations

.....

APPENDIX III: Work Plan

DETAILS	PERIOD 2023	PERIOD 2024				
	DEC	JAN	FEB	MAR	APR	MAY
Identification of research topic and approval						

Writing chapter one, two and three.						
Designing questionnaire						
Research proposal submission						

APPENDIX IV: Proposed Budget

NO.	PARTICULAR	QUANTITY	PRICE	AMOUNT
1	Transport to researcher's area	2 times	25000	50,000
2	Supervision fee	1	70,000	70,000
3	Stationary (Ruled papers)	1 ream	17,000	17,000
4	Pens	2pieces	1000	2000
5	Break and lunch		5000	50,000
6	Typesetting, printing and binding	1 copy		60,000
TOTAL				264,000



Office of the Academic Registrar

To

.....

Dear Sir/Madam,

Re: Academic Research

Christian greetings!

We are honored to introduce to you Mr. Mrs./Miss.....

Of Registration Number;pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree

He/ she is required to carry out an academic research on the topic

.....
.....

and thereafter produce a well bound hard cover research report (MAROON) in color for undergraduate and three (BLACK) copies for Postgraduate students as a University requirement for the award of a degree/diploma in the academic discipline that he / she is pursuing.

We shall be grateful for the help you may offer to him or her accordingly.

Thank you.

Yours faithfully,



Mr. Akampurira Timothy

Academic Registrar