

**CORPORATE GOVERNANCE AND SERVICE DELIVERY IN PUBLIC
INSTITUTIONS OF UGANDA: A CASE OF UGANDA NATIONAL ROADS
AUTHORITY MBALE CITY BRANCH**

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S22/MUC/BPAM/003

**A DISSERTATION SUBMITTED TO THE SCHOOL OF SOCIAL SCIENCES IN PARTIAL
FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF A DEGREE IN PUBLIC
ADMINISTRATION AND MANAGEMENT OF UGANDA CHRISTIAN UNIVERSITY**

May, 2024



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DECLARATION

I Ajilong Tabitha 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

This is to certify that Ajilong Tabitha Glory has been under my supervision and guidance under research topic “**Corporate Governance and Service Delivery in public institutions of Uganda; a case of Uganda National Roads Authority (UNRA) Mbale city branch**” and her work is ready for submission to the faculty of education for examination and the award of a Degree in Public Administration and Management of Uganda Christian University.

Sign:

Date:

Name: **MR. ODONGO JOSEPH**

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.

ACKNOWLEDGEMENT

This research was possible by the toils and the unflinching support by people who need to be mentioned and highly acknowledged. My heartfelt appreciation goes to Mr. Odongo Joseph whose advice, guidance and constructive criticism propels me to successfully complete this exercise and coming up with this report.

I am also highly indebted to my loving parents for helping me in diverse ways in making this dream a reality. I am also grateful to all my dearest siblings who have been extremely supportive in my pursuit of the entire course.

I am also particularly grateful to my friends and classmates Saano, Sam, Kadija, Gideon, Joseph and Marion whose magnanimity and hospitality and of course all the precious time and support in succeeding in this research exercise are very much cherished and appreciated.

I also express my deepest gratitude to the entire staff of Uganda Christian University, Mbale Campus for their immense support and the patience they have with me in my bid to pursue this course.

ABSTRACT

This study examined the effect of corporate governance on service delivery in public service organizations taking Uganda National Roads Authority as a case study. The study explored how accountability, transparency and decision making processes in UNRA have affected her services delivery. A total of 256 respondents, including 14 key informants from top management and 242 non-management employees, participated in the study. Primary data was obtained using a questionnaire and a structured interview guide and secondary data from public reports. Data was analyzed using descriptive and inferential quantitative as well as qualitative methods. The findings have revealed that: Accountability, transparency and participatory decision making, practices that originated from profit oriented organizations can increase services delivery in public organizations. These aspects increase organizational effectiveness and employee engagement. This promotes efficiency and effectiveness in resources utilization and goals achievement. In UNRA, these practices were not fully implemented due lack of commitment among top management, weak monitoring and supervision by the Board and central government. This scenario eclipsed service delivery objectives leading to low organizational commitment among employees. The result was low job performance among employees and subsequently poor service delivery. The study recommends that: UNRA develops an organizational culture that promotes strong organisational commitment to accountability and transparency. There is 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

UNRA	: Uganda National Roads Authority
MOW	: Ministry of Works
SPSS	: Statistical Package for Social Sciences
NPM	: New Public Management
UBOS	: Uganda Bureau of Statistics
UDHS	: Uganda Demographic Health Survey
UNFPA	: United Nations Fund for Population Agency
MDGs	: Millennium development goals
EACM	: East African Common Market
COSASE	: Committee on Commissions, Statutory Authorities and State Enterprises
PAC	: Public Accounts Committee
PFC	: Public Finance Committee
IAS	: International Accounting Standards
SOS	: State Owned Enterprises
LGAC	: Local Government Accounts Committee

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

The concept of corporate governance can be traced back in 1776 when Adam Smith came up with the strategy of separating ownership from management (Smith, 1776). However, it was not until the 19th century that corporate governance started gaining more prominence, when organisations started pushing for ways of reducing liabilities (Mulili & Wong, 2011). In addition, the poor governance practices in the 1980s that affected stock markets and corporations increased the need for corporate governance practices (Mulili & Wong, 2011). In countries like United Kingdoms, Corporate governance was embraced which was premised on integrity, openness and accountability as three key principles of corporate governance (Cadbury Report, 1992).

In India, corporate governance was embraced in 1999 when the Confederation of Indian Industry (CII) introduced Code of Corporate Governance to enforce norms of firms in terms of accounting transparency and disclosure in line with internationally acceptable norms and emphasized upon the role of audit committees in ensuring Corporate governance (Rajiah-Benett, 2020). In Europe, corporate governance practices have become necessary for improving firm service delivery by establishing investor rights, enhancing the investment atmosphere and encouraging economic development (Braga-Alves & Shastri, 2011); and has gained extensive fame in the stock market economy (Adiloglu & Vuran, 2012). Another research stated that corporate governance in developed countries influence firm service delivery inversely (Yermack, 201).

In Africa, Corporate governance was introduced in corporations in 2000 (Okpara, 2011, Tricker, 2011). This was driven by the desire to have more inclusive and collaborative city governance structures and meet the demands of stakeholders. Since then, many corporations in African have embraced corporate governance practices (Scott, 2009). African countries such as Zimbabwe, Ghana, Uganda and South Africa have put in place national institutional mechanisms to promote good corporate governance (Tait & Megan, 2017). In addition, training, technical and awareness raising support has been extended by the World Bank and the Commonwealth Secretariat to various African countries such as Botswana, Senegal, Tunisia, Mali, Mauritania, Cameroon, Gambia, Mozambique, Mauritius, Sierra Leone and Zambia to help them put in place appropriate mechanisms to promote good corporate governance (Tait & Megan, 2017). According to Growther (2010), corporate governance in Africa is designed to pursue eight characteristics that are discipline, transparency, independence, fairness, responsibility, accountability, ethical conduct and good corporate citizenship which are all geared towards better service delivery of companies thus economic development.

However, Corporate governance in Africa faces challenges and needs improvement (Tait & Megan, 2017). For example, in Botswana corporate governance challenges include fragmented legal provisions regulating corporate reporting, lack of a financial reporting enforcement mechanism, poor accounting education and training system and lack of an auditing oversight body (International Monetary Fund and World Bank's report addition, Agyemang and Castellini (2015) revealed that lack of good corporate governance in

state-owned entities in Ghana has led to terrible service delivery and failure of the institutions in most cases. Also, in Nigeria, for instance, the informal nature of most businesses and the high level of government ownership of enterprises pose challenges to the practice of corporate governance (Sugathan & George, 2015). On the other hand, Kyazze et al. (2017) reveals that corporate governance reforms have been embarked upon in sub-Saharan Africa and have placed particular importance of stakeholders on improving institutional practices for all corporates and organisational service delivery.

In Uganda, like elsewhere in the world, Corporate Governance in both public and private sector has been adopted, where formal Corporate Governance structures have been put in place (Wanyama et al., 2007); with great expectations for improved service delivery. In fact Mugisha and Berg (2015) reveals that some companies have been successful as a result of good corporate governance in Uganda. In

addition, Okiro et al., (2015) revealed that there is a significant positive relationship between corporate governance and firm service delivery in Uganda. On the other hand, Mugisha and Berg (2015) opined that there are weakness in the corporate governance law which undermine the service delivery of companies in Uganda, which requires strengthening. Moreover, Hopt (2013) claims that the economic, societal and cultural environment explain the slow development of corporate governance system in Uganda.

1.1.2 Theoretical Background

The study adopted the stakeholder theory developed by Freeman in 1984, that highlights the need for managers to be accountable to stakeholders (Freeman, 1984). The practical application of stakeholder's theory is that thus, organisation stakeholder theory emphasizes on treating stakeholders with fairness and honesty. The manner in which customers are treated influences attitudes and behavior of its employees while the manner in which a firm treats the communities in which it operates influences the suppliers' attitudes and behavior (Cording et al., 2014).

In addition, the theory holds that public institutions are social entities that affect the welfare of many stakeholders (Kosnik, 2013). Therefore, leaderships of these institutions have an obligation to understand and promote the welfare of stakeholders. According to White (2009), leaders of city governments must consider the views and welfare of stakeholders in all their operations. In the context of this study, the theory guides leaders of UNRA in considering the welfare of the stakeholders when delivering their service delivery. It is also important to note that, the stakeholder's theory asserts that the service delivery of these institutions is subsequently judged by their ability to meet the needs of all their stakeholders (Herman, 2010).

1.1.3 Conceptual Background

The key concepts of the study were corporate governance practices and service delivery of cities. Corporate governance is defined by Okoye (2015) as the system through which companies are directed and controlled. Quinlan (2015) defines corporate governance as a process and structures applied to direct and manage company affairs to enhance accounting with the prime aim of protecting and

promoting shareholders shareholder's longterm value while taking into rights consideration the interests of all other stakeholders. According to Quere (2014), corporate governance entails a set of relationship, its be shareholder and others; and it provides the framework through which the company objectives are set, means of achieving them and monitoring service delivery. Mwanzia and Wong (2011) define corporate governance as the process by which institutions are directed, controlled and held to account by major stakeholders. In the context of this study, corporate governance practices were conceptualized as practicing accountability, corporate reporting and having good governance structures.

Service delivery is defined by Stevenson (2004) as the outcome of an individual or group contribution of development in any activity leading to positive or negative results. According to Stoner (2003), service delivery is the ability to operate effectively, efficiently, profitably, survive, grow and react to environmental opportunities and threats. Tomal and Jones (2015) define service delivery as the actual results or output of an organisation as measured against the organisation's intended outputs. Or structure which refers to the operations of enterprise (Leslie, 2018).

1.1.4 Contextual Background

The Uganda National Roads Authority (UNRA) is a government agency mandated to develop and maintain the national roads network, advise the government on general roads policy, contribute to the addressing of national transport concerns, and perform certain other functions (Ahimbisibwe, 2015). UNRA is charged with, among other things, the selection of contractors, the supervision of construction, the scheduling of maintenance, and the prioritization of national road works (Namutebi, 2015). UNRA was established in 2006 by parliamentary enactment of the Uganda National Roads Authority Act. The agency became fully functional on 1 July 2008.

UNRA is governed by a nine-member board of directors, chaired by Angela Kayima Kiryabwire. The executive director is Allen Kagina. She replaced Ssebugga Kimeze, who was suspended following accountability and transparency issues.

The structure of governance at UNRA is designed in such a way that there are layers of governance at various levels for proper governance of the city and provision of such services as transport, water and

sanitation, health, environment and natural resources, social protection, and public sector development. In addition, the structure of governance provides layers of accountability to ensure checks and balances and improve service delivery of the city (UNRA Development Plan, 2013). However, the service delivery of UNRA in terms of service delivery and operational efficiency is still low being manifested in poor services delivery and inefficiencies in the provision of collective goods and the allocation of common pool resources (Arinaitwe & Gashugi, 2013). There are also issues of lack of accountability being manifested in payment of underlivered services, mismanagement of finances and fraudulent procurement processes (UNRA Annual Report, 2012). In addition, Goodfellow (2011) opines that divisions of Nakawa and Rubaga seem to be using different mechanisms that encourage stakeholders to participate in resources allocation, despite, their actual service delivery is still low.

1.2 Statement of the problem

UNRA has incorporated governance practices (UNRA Act, 2010), which include governance structures, accountability and reporting mechanisms, institutional leadership and participation. It is believed that governance practices help in separation of powers between management and ownership, improves accountability by management, improves leadership and stakeholder participation, and in the process, improves overall service delivery of organisations (Blanco, 2013).

Despite the governance practices in place, UNRA Mbale city branch still experience significant service delivery challenges such as poor accountability by management and lack of effectiveness and efficiency when executing their operations (Kashaka, 2014). Poor accountability is being manifested in fraudulent payment of underlivered services, mismanagement of finances and fraudulent procurement processes (UNRA Annual Report, 2019). There is also failure to implement set plans and utilize the approved budgets in different organisational departments (Mbale City strategic plan, 2020/2021). In addition, service delivery is still poor, where life amenities such as water, electricity and the internet are generally expensive and must be shared amongst many people (Kanyamanza, 2019). Moreover, Kashaka (2014) revealed unclear separation of powers between the Mayor and Council Managers, limited accountability and reporting as salient issues affecting the service delivery of UNRA. In fact Roach and Hudson (2018) reveals that the general expectations that the public sector should serve the public interest with fairness and properly manage the public resources have not been fully met by UNRA divisions. If no study is done to address the identified issues, service delivery of the city

divisions is likely to be further affected. This necessitated a study to be done to examine the effect of corporate governance practices on service delivery of UNRA.

1.3 General Objective

To examine the effect of corporate governance practices on service delivery of UNRA using UNRA, Mbale city branch as the case study.

1.4 Specific Objectives

- a) To establish the effect of governance structures on service delivery of UNRA, Mbale city branch
- b) To examine the effect of corporate reporting on service delivery of UNRA, Mbale city branch
- c) To examine the effect of accountability on service delivery of UNRA, Mbale city branch

1.5 Research Questions

- a) What is the effect of governance structures on service delivery of UNRA, Mbale city branch?
- b) What is the effect of corporate reporting on service delivery of UNRA, Mbale city branch?
- c) What is the effect of accountability on service delivery of UNRA, Mbale city branch?

1.6 Research Hypothesis

1. **Ho:** There is no significant positive relationship between corporate governance practices and service delivery of UNRA
2. **Hi:** There is a significant positive relationship between corporate governance practices and service delivery of UNRA

1.7 Scope of the Study

The study is presented under geographical, content and time scopes.

1.7.1 Geographical scope

The study was carried out in Uganda National Roads Authority offices, Mbale City branch; a government agency established by parliament in 2006 and became fully operational on 1st July 2008. It is located at Bumbobi-Bubulo Lwakhakha Road Mbale city in Bugisu Eastern Region. The people within speak Lugisu and a few others languages like Luganda and Swahili

1.7.2 Content scope

The study focused on examining the effect corporate governance practices operationalized as governance structures, corporate reporting and accountability on organisational service delivery of UNRA, Mbale city branch. Service delivery was measured in terms of timely operations, operational efficiency and effectiveness of operations.

1.7.3 Time scope

The study covered a period of five years from 2019 to 2023. This time was chosen because it is when UNRA was experiencing significant service delivery challenges such as poor accountability by management and lack of effectiveness and efficiency when executing their operations (UNRA Annual Report, 2019). The time period was appropriate to capture governance issues in Mbale city branch.

1.8 Significance of the Study

The findings of this study shed more light on the role of corporate governance practices in the service delivery of the cities, municipalities and divisions in decentralized environments. Thus, the findings shall be used to evaluate the current governance practices in the governance of the divisions in UNRA.

The findings of the study shall be used to improve corporate governance structures in public entities in Uganda which may improve service delivery.

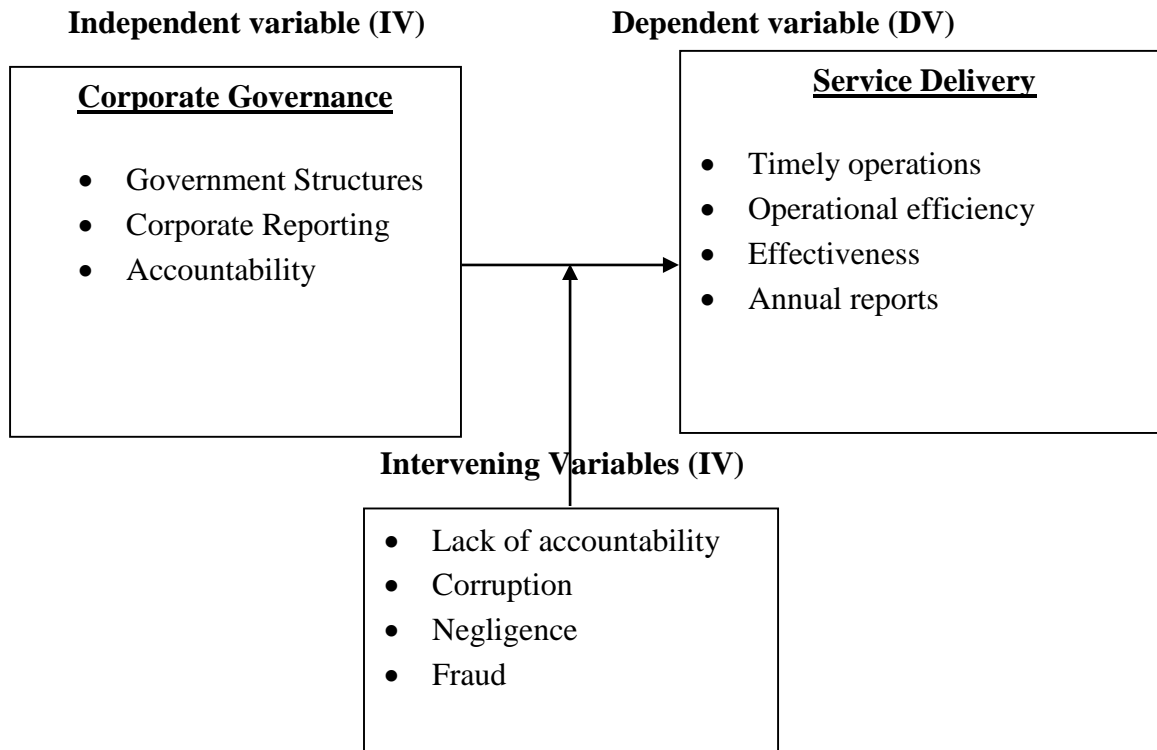
The study findings shall act as a useful source of reference for scholars and researchers who might be interested in carrying out further research based on the findings of the current study.

1.9 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 relationship between Corporate Governance Practices and Service delivery of UNRA



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

The conceptual framework in figure 1.1 hypothesizes the relationship between corporate governance practices and service delivery of UNRA. The independent variable governance practices is conceptualized as accountability, corporate reporting and governance structures while, service delivery was measured by timely operations, effectiveness and operational efficiency. The study shows that corporate governance practices are deemed to have a positive relationship with organisation service delivery. For example, according to DiGaetano and Strom (2003) service delivery of the cities depends on governance structures that are implemented to enhance meeting of core service goals of the cities. Likewise accountability and corporate reporting ensure smooth running of the organisation thus, improving service delivery.

1.10 Conclusion

The above Chapter looked at the introduction to the study by defining the background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, justification of the study, significance of the study, scope of the study, as well as the conceptual framework and the next chapter reviews existing literature related to corporate governance practices and service delivery.

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 Theoretical Review

The study was informed by the stakeholder theory that highlights the need for managers to be accountable to stakeholders (Freeman, 1984). Stakeholders are the groups of people or individuals with interest in the running of the organisation. They include, shareholders, employees, the local community, competitors, suppliers, customers, or sometimes civil society, government, the media, and society within which the organisation operates (Carroll, 1991). The theory recognizes that it is not only the owners of the company or the organisation that have interest in the business but there are other groups of people interested in the running of the organisation. From a business perspective, the stakeholder theory recognizes that organisations have stakeholders who affect or are affected by the activities of the organisation and the way stakeholders perceive the organisation has an impact on the strategic plans of the organisation (Simmons, 2004).

This theory argues that stakeholders can be instrumental in city service delivery if they are given their moral and legal rights to contribute to the management of the cities (Ulrich, 2008). This theory advocates for participatory governance which allows stakeholders to take part in institutional decision-making (Blair, 2000). In the context of UNRA, the stakeholders are represented by the political heads of the city authority, the Mayor and the Councilors who are elected by the people. In addition, there are city executives, headed by the Executive Director in the case of UNRA and the Executive Secretary in the bureaucrats who perform the technical and management functions of the cities on behalf of the stakeholders.

The theory is applicable to this study since it seeks to guide leaderships of institutions in promote the welfare of stakeholders. The theory also asserts that the service delivery of these institutions is subsequently judged by their ability to meet the needs of all their stakeholders (Herman, 2010). According to White (2009), leaders of city governments must consider the views and welfare of stakeholders in all their operations. In the context of this study, leaders of UNRA should consider the welfare of the stakeholders in delivering their service delivery.

2.2 Governance Structures and Service delivery

Governance structures refer to the composition, size and the manner of reporting of an institution, in consideration of the legal framework, by ensuring that the institution operates in accordance with the best practices (Machira, 2016). Institutions should have well defined structures upon which the behaviour of its stakeholders is dictated. Structures of an institution are formed basing on the norms, the rules and the routines that give guidance of behaviour.

According to Machira (2016), an effective corporate governance structure creates institutional efficiency by specifying the rights and responsibilities of all stakeholders. The need for corporate governance derives from the expectation gap problem which arises when the behaviour of corporate institutions falls short of the shareholders' and other stakeho & Lussier, 2002). Institutional structures are useful in asserting a sense of accountability and direction in employees of the organisation.

Khongmalai (2010) avers that corporate governance structures help in securing accountability of corporate managers as shareholder's agents. They have been provided with authority and incentives to promote wealth creating strategies.

Apart from the accountability of corporate managers, the board is also subject to the institutional structures. Arguments on institutional structures have centred on agency theoretical perspectives, where a corporate board is predominantly structured to monitor and protect shareholders from self-interested managers (Kim & Ozdemir, 2014). However, as part of their fiduciary role, corporate boards should also be concerned with advising and coaching managers to assist with profit maximizing decisions.

According to Selvarajah and Adib (2017) governance factors which include Board size, types of dominant owners, board characteristics and managerial compensation would influence the internalization tactics and the outcomes of the strategic decision which in turn increase firm service delivery. In addition to this, Khan (2011) points out that the agency relationship and the agency cost arose from the relationships between the managers and the stakeholders. According to Khan, once the agents have a good relationship with the owners of the business, the outcome is improved organisational service delivery. Akosua, Amidu and Abor (2016) reviewed the implications of internal corporate governance mechanisms for accounting information quality which uses discretionary accrual as a proxy. The results showed that the board independence prevents opportunistic managers from manipulating the earnings thus, leading to a higher level of accounting information quality. By extension, these results had important policy implications for regulators in assessing the effectiveness of corporate governance on service delivery (Akosua, Amidu & Abor, 2016).

Dedman and Elisabeth (2002) investigated the board structure determinants before and after Cadbury Report. They found that managerial entrenchment is reduced or non-executive directors are increased following the imposition of new standards of best practices regarding board structure. The size of the board has been shown to have a material impact on the quality of corporate governance. Hermalin and Weisbach (2003) believe that smaller board sizes are better than larger ones in that, larger boards may be likely to breed monitoring problems. In fact Yermack (2006) and Eisenberg et al. (2008) found a negative relationship between board size and firm value, indicating that smaller boards are more effective since they experience fewer communication and coordination problems.

Bonsa (2015) studied the impacts of corporate governance mechanism on financial service delivery of Insurers in Ethiopia. The study used mixed research approach panel data covering ten year period from 2005 –2014 for nine insurance companies. The results showed that chief executive compensation, educational qualification of directors, other business management experience of directors and industry specific experience of directors has positive and significant effects on financial service delivery of insurance companies in terms of return on investment. On the other hand, board size and presence of female directors did not have statically significant impacts on Insurers' service delivery.

Okumu (2015) studied the relationship between corporate governance attributes of board size, board composition, CEO duality, and audit committee composition compared against measures of firm value

such as Return on Assets and Market to book values of companies listed at the Nairobi Securities Exchange. Descriptive research methodology was adopted. The study found that corporate governance attributes have a significant influence on Return on Assets while corporate governance attributes have an insignificant influence on Market to book value ratio as measures of firm value. However, audit committee as a corporate governance attribute significantly influence both Returns on Assets and Market to book value ratio as measures of firm value. This depicts the idea of more external members in the audit committee than insider ones thus enhancing corporate governance through external independent directors.

According to Chester (2011), governance structures incorporate the principles of equity, accountability, transparency and participation in leadership. In addition, Wikstrom (2009) argued that the institutional dimension has been prominent for promoting the council-manager form of government that is common in most cities, both in developing and developed countries. Moreover, Chester (2011) and Sparrow (2012) indicate that council-manager governance structures can contribute substantially to the service delivery of cities and the betterment of their communities. However, Cameron (2005) avers that this can only happen when the mayors of cities have distinctive leadership qualities such as self-restraint, commitment to enhance the position of other participants in the governance process and flexibility.

2.3 Corporate Reporting and Service delivery

According to KPMG (2011) corporate reporting and disclosures provides a means through which entities tender accountability to its stakeholders. The annual reports present a board's and understandable assessment financial and operations of service delivery them. A study company' done by PWC (2010) provides evidence that periodic publication of financial statements increases a company's credibility by more unqualified especially audit opinion. In fact, Lamprinidi and Ringland (2008) undertook a study of reporting in 16 global construction and real estate companies and observes that the practice of social reporting is not as well established in the construction sectors compared to other sectors, such as the financial services or the electric utilities sectors.

Chiang and Chia (2005) also found that corporate transparency has a significant positive relationship with firm service delivery, concluding that transparency is one of the most essential indicators for evaluating corporate service delivery. Adding to this, Shanikat and Abbadi, (2011) argued that disclosure

and transparency should show that the existence of policies and instructions are in line with the laws and a regulation relating to the company and the nature of the business.

According to Freeman (2007), organisations that ignore the interests of its stakeholder groups cannot survive in the long term thus, financial reports help executives to account for the utilization of the International Federation of Accountants (2011). Through financial reports stakeholders can make meaningful and informed decision to improve their welfare (Attmore, 2011). Therefore regular reporting and disclosures reduce information asymmetry on application

However, Zainuse and Darusof (2010) find that most of the information relating to sustainability disclosure reported is integrated in the annual report and with no assurance statement due to low level of awareness and the absence of legislative pressure to commission the practice. The study indicates that companies applied selective reporting on issues relating to monetary contribution predominantly due to minority shareholders' insistence on better return for a study by Dragomir (2010) found a significant relationship between contemporary environmental service delivery and disclosure, in that bigger polluters tend to disclose more on their activities, but only to a moderate statistical effect. However, no association is found between environmental service delivery and financial service delivery, as well as between environmental disclosure and firm service delivery. Similarly, Vurro and Francesco Perrini (2011) finds evidence that the level of disclosure does not improve firm ability to manage stakeholders. Moreover, KPMG (2011) opined that financial statements have also reportedly become more complex to the extent that even financial experts are failing to use them. Owing to this, stakeholders are demanding for reports that combine financial and non-financial information with a forward-looking perspective and designed to help readers understand all the components of business value and how they may be affected by future opportunities and exposures (Martin, 2013).

Ho and Taylor (2013) in their study of Malaysian listed firms found out that the strength of a firm's corporate governance structure clearly relating to corporate and strategic directions, directors and senior management, financial and capital markets and corporate social responsibility over time. In addition, Aktar (2013) study concludes by observing that disclosing negative information is even more beneficial than no disclosure and generates similar responses to communication, provided that the firm commits to eliminate its unethical practices.

2.4 Accountability and Service delivery

Awio, Lawrence and Northcote (2007) posit that accountability is concerned with giving explanations through a credible story of what happened, a calculation and balancing of competing obligations, including moral ones. Accountability ranges more freely over time and space, focusing much on future potential, basing on past accomplishment, connecting and consolidating service delivery reports to plans and forecasts.

Khongmalai (2010) avers that by instituting corporate governance structure, an organization benefits in securing accountability of corporate accountability is derived from the fact employees have been provided with authority and incentives to promote wealth creating strategies. However, Broadbent and Laughlin (2003) contend that the provision of more detailed information does not automatically lead to greater accountability. However, this study did not show how providing information does not lead to prove accountability.

Cheffins (2009) proposed two aspects of accountability that is: public accountability which involves the public as principals and is concerned with issues of democracy, and trust; and managerial accountability that is concerned with day-to-day operations of the organisation. Under managerial accountability the provision of detailed information is not directed to being more accountable to the public but rather, it is an attempt by the principals to control the agents (managers) and legitimize past decisions and actions. In fact Goddard (2005) revealed that greater accountability is often presumed to provide more visibility and transparency for organisational activity, enabling appropriate organisational behaviour and ultimately impact on service delivery. It is increasingly used in political discourse and policy documents because it conveys an image of transparency and trustworthiness.

Research conducted by Battaglini and Rasmussen (2019) shows that organisations that are accountable are much more likely to get solutions from employees. When employees are aware that the organisation is facing financial constraints, they are much more likely to cut back on spending or find ways of bringing in extra revenue. For an organisation to be transparent, employees must understand its current situation in finance, supply chain, production, customer relations, and other organisational units. In addition, Ball (2014) stresses that accountability in an organisation is pivotal to stakeholders' ability for a firm that does not disclose its financial information or withholds pertinent information faces challenges in

raising capital due to the poor valuation of its shares. As a result, the firm raises low amounts of money that impact its effectiveness in promoting its goals and objectives (Cellier & Chollet, 2016).

2.5 service delivery

According to Daft (2009) service delivery ref organisation realized According to Stoner (2003), its Organisational goals” Service delivery is the capacity to achieve one’s goals in the t most e in response to opportunities and threats within the environment. However, Oguntimeh in (2001) submitted that service delivery is the ability to produce desire results. Rational perspectives focus on the achievement of previously set goals and on output variables such as effectiveness, productivity and efficiency.

Hassani and Kharabsheh (2000) defined effectiveness as the relationship between achieved goals and planned goals. In other words, it could be quantified as a ratio to show the effectiveness of an entity. Oguntimehin (2001) said that organisational effectiveness is the ability to produce desired result. According to Huse and Bowditch (2009), an organisation is effective and efficient when it has the ability to be integrated and to consider three different perspectives simultaneously: structural design, flow and human factors.

According to Vigoda-Gadot and Angert (2007) to encourage high service delivery levels the organisations should formulate highly difficult goals. In fact Bazerman (2009) suggested that highly specific goals affect the service delivery levels. However Simoes et al. (2012) argued that the difficulty level of the goal should depend upon the human skills present within the organisation so that the level is achievable otherwise the goal difficulty can de motivate the employees and reduce their productivity.

Avolio, Gilder and Shleifer (2001) defined efficiency as the optimal use of available resources in order to achieve value added in the organisation, value chain. Thus the efficiency means the achievement of the goals at the lowest possible cost Abdullah and Qattani (2007). Ilona, and Evelina, (2013) further views efficiency as a measurement of relationship between inputs and outputs or how successfully the inputs have been transformed into outputs. Chavan (2009) states that most institutions assess their service delivery in terms of effectiveness since their main focus is to achieve their mandates. Also Ma’Ayan and efficiency are measures of the institutional service delivery.

2.5 Literature Gaps

From the literature surveyed, it is evident that some studies have been done in regard to corporate governance (Machira, 2016; Achua & Lussier, 2002; Kim & Ozdemir, 2014; Khan, 2011; Akosua, Amidu & Abor, 2016). However, the studies have used other constructs of corporate governance other than corporate reporting, governance structures and accountability in relation to service delivery of public entities. This indicates a contextual gap. In addition, the studies seem to only reveal that corporate governance practices affect organisational service delivery but they do not show the how, as indicated on the literature. Moreover, most of the studies reviewed were done in other countries other than Uganda, which reveals a geographical gap. Therefore, this study sought to bridge this gap by examining the effect of corporate governance practices (governance structures, corporate reporting and accountability) on service delivery of public entities in Ugandan context.

It also points to the interests of a wide range of stakeholders regarding not only the fundamental and social principles of good financial practices but including the ethical and environmental practices as well. In so doing, there is an emphasis on the public enterprises' need to recognise that they no longer act independently from the societies and the environment in which they operate. In fact, public entities are an embodiment and an object of citizens' hopes, expectations and aspirations. This is so because they are founded on, if not continue to be funded by, the citizens' taxes and as such they owe their existence to the citizens and society at large. While striving to achieve excellence, public enterprises are often hindered by such challenges as finding a balance between the responsibilities of the state for actively exercising its ownership functions, such as the nomination election of the boards of directors. At the same time they have to refrain from imposing undue political interference in the management of the entity and ensure that there is a level playing field in markets where private sector companies can compete with state-owned enterprises and that the government does not distort competition in the way they use their regulatory or supervisory powers. The research seeks to establish the effect of corporate governance on service delivery in Public Institutions of Uganda taking Uganda National Roads Authority as a representative sample.

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

Creswell & Clark (2007) defines a research design as a sketch used to answer the questions of when, where and how data was collected and analysed. This study adopted a case study research design, which involves a thorough descriptive and comprehensive analysis of one or more entities, a bounded case, or a single entity (Oso & Onen, 2008). This is the foundation upon which UNRA UNRA, Mbale city branch were used as the case study. Regardless of the type of unit being studied, a case study design was used since it is a very effective method of analysis that entails thorough and in-depth observation of a social unit (Daniel & Sam, 2011).

3.2 Area of study

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. UNRA has three office sections namely, city managers, city officers, and surveyors (UNRA Act, 2010), with a total of 1,113 staff (Ngwomoya, 2019). However, the study was carried out in two divisions of Nakawa and Rubaga. A total population of 200 respondents was targeted comprising of 10 from city managers, 10 from surveyors and 180 UNRA officers. This population was considered because they are part of the governance structure of UNRA Mbale city thus, they were in position to provide the required information needed for the study.

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). The sample size was selected using solvener formula at 95% confidence level and margin error/precision level of 0.05.

$$n = \frac{N}{1+N(e)^2}$$

Where:

n= Sample size required

N = Target population

e = Margin error

$$n = \frac{200}{1+200(0.05)^2} = 133.33$$

Thus the sample size will be 134 respondents

Table 3.1: Sample size selection

Category	Population	Sample size	Sampling technique
City Managers	10	10	Census sampling
Surveyors	10	10	Census sampling
Officers	180	114	Simple random sampling
Total	200	134	

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 simple random sampling and census sampling. Simple random sampling technique was used to select the officer staffs while managers and surveyors were selected using census sampling.

3.5.1 Simple Random Sampling

This a sampling technique where respondents are selected randomly from the study population (Amin, 2005). Simple random sampling was used to select respondents from the officer staffs. Simple random sampling was used because it give chance to all elements in the study population to be included into the study sample and this eliminates the possibility that the sample is biased (Mugenda & Mugenda, 2007).

3.5.2 Census Technique

This is a technique that includes the statistical compilation of all units or members of the target population under the survey. In this case, population relates to the entire set of observations connected to a particular study. This technique was used on surveyors and city managers. The choice of this technique is that it is suitable where the population is small and provides complete information because each and every item is investigated carefully thus, it is a very reliable method of data collection (Sekaran, 2003).

3.6 Data collection Methods

The study used questionnaire survey and interview as a data collection methods

3.6.1 Questionnaire Survey Method

Questionnaire survey method is a method of data collection that involves the use of a questionnaire containing questions designed by the researcher which the respondents answer (Bell, 2010). Using the questionnaire survey, the researcher developed a questionnaire that include specific objectives of the study for respondents to complete in writing. This method was used to collect data from operational staff of UNRA, Mbale city branch. Questionnaire method was used because it facilitates collection of relevant information from the operations staff respondents as they are given time to think before giving their opinion (Sekaran, 2005).

3.6.2 Interview Method

An interview method was used to collect data from management staff and surveyors. Face to face interviews were conducted. Interview method was used because it enables the researcher to gather in-depth information around the topic to meet specific needs (Amin, 2005). The data collected through this

method helped the researcher in clarifying data collected by the structured questionnaires since it involved a face to face interface and it also provided a whole range of views.

3.7 Data collection instruments

Data collection instruments refer to the tools used in the process of gathering data from the field during research (Jones, 2010). The researcher used self-administered questionnaire and interview guide as a data collection instruments.

3.7.1 Self-administered Questionnaire

A questionnaire according to Ahuja (2001) is defined as a form of inter-related questions prepared by the researcher based on the objectives of the study. A questionnaire guide was developed with items anchored on a 5 point Likert scale ranging from strongly disagree (1) to strongly agree (5). The questionnaire had both open and closed ended questions. The questions covered various components of corporate governance practices and performance. The questionnaire also contained demographic characteristics of respondents such as gender, education background and years spent working. This tool was used to capture data from operations staff. The questionnaire guide was used because it enables the researcher to collect data from a large part of the participants.

3.7.2 Interview Guide

Through interviews guides, the researcher asked questions orally and simultaneously record the respondent's answers collection instrument. This was preferred because it generally decreases the number of the respondents that do not know the answers compared to self-administered surveys. Structured interview guide was developed to aid obtaining data through seeking clarity on the structured questions in the questionnaires.

3.8 Quality Control: Validity and Reliability of Instruments

3.8.1 Validity of Instruments

Validity is about ensuring that the research instruments produce accurate data (Creswell, 2014). To establish validity, the researcher gave instruments to two judges who gave their remarks on the relevance of the items in the instruments to ensure the study's validity. Content Validity Index (CVI) was computed using the formula:

$$\text{CVI} = \frac{\text{No of Item declared valid by the judges Total}}{\text{Number of items on the questionnaire}}$$

Table 3.2: Content Validity Results

Variable	Content Validity Index	Number of items
Governance Structures	0.80	8
Corporate reporting	0.72	8
Accountability	0.86	8
Service delivery	0.83	15
Overall CVI	0.80	

Source: *Primary Data (2024)*

Results from table 3.2 indicate a content validity index of 0.80, which was above the acceptable threshold of 0.70 for social sciences, suggesting that the instrument was valid for the study as suggested by Oso & Onen (2008)

3.8.2 Reliability of Instruments

Reliability is the degree to which a research delivers consistent findings when repeated using the same approach (Yin, 2009). To ensure consistency in replies, the instrument were piloted with 10 participants using a questionnaire with each topic having a 5-point likert scale from strongly agree to strongly disagree. After that, the responses were entered into

SPSS and a reliability analysis conducted. The results are shown in table 3.3.

Table 3.3: Reliability Test

Variable	Cronbach's Alpha	Number of items
Governance Structures	0.79	8
Corporate reporting	0.76	8
Accountability	0.84	8
Service delivery	0.78	15
Overall Cronbac	0.79	

Source: *Primary Data (2024)*

The results in the table 3.3 show that the instrument used in the survey was reliable as the items for the variables had reliability coefficient above 0.7. This was in line with George and Malley

(2003) who opined that a Cronbach's rendered reliable for the Alpha study. val

3.9 Data Analysis

3.9.1 Quantitative Data Analysis

To analyse descriptive statistics, frequency counts and percentages were used to analyze the respondents' demographic characteristics and analyze the respondents' opinions on corporate governance.

Descriptive statistics were used because they allow the researcher to quantify and describe basic characteristic of a data set. For inferential statistics, Pearson correlation coefficient and regression analysis were used to establish the relationship and the extent of the relationship between corporate governance practices and service delivery respectively. Pearson correlation coefficient was used because it helps to show the relationship that exists between the study variables (Oso & Onen, 2008); and multiple regression analysis was used because it helps to reveal which independent variable is the most predictor variable to the dependent variable (Bhumika, 2021). The statistical package which was used for analysis of data in this study is the SPSS version 20.

3.9.2 Qualitative Data Analysis

The qualitative data was coded using R1, was R2, analyzed R3, using content Rn, analysis technique. According to Mugenda and Mugenda (2003), the main purpose of content analysis is to study the existing information in order to determine factors that explain a specific phenomenon. In using content analysis, recurrent themes that emerged in relation to each guiding question from the interviews were presented in the results in verbatim form. Content analysis was used because it is the best method of analyzing the open-ended questions because of its flexibility and objectivity (Mugenda & Mugenda, 2003).

3.10 Measurement of Variables

Data on the respondent's views and opinions was obtained using scaled responses from a self-developed questionnaire. A five point-Likert scale of 1= strongly disagree, 2= disagree, 3= not sure, 4= agree and 5= strongly agree was used to record respondents perception on the study variables. For each respondent, the scores were then summed up so that each had an aggregated score. This was done to enable the use of likert scale values in multiple linear regression analysis.

Table 3.4: Measurement of Independent Variable (Corporate Governance Practices)

<i>Independent Variable</i>	<i>Measurement</i>
Governance structures	Composition of the board structure, the independence and the appointments of the board members
Corporate Reporting	Reporting disclosures and consistency of reporting
Accountability	Financial accountability: giving account of use of financial resources; and service delivery accountability

Table 3.5: Measurement of Dependent Variable (Service delivery)

<i>Dependent variable</i>	<i>Measurement</i>
Service delivery	Timeliness: ability to complete duties on time
	Efficiency: Ability to optimally use of available resources in order to achieve value added in the organisation
	Effectiveness: ability to produce desired result

3.11 Ethical Considerations

Informed consent was obtained from respondents. Privacy and confidentiality of respondents was also observed. All participants in the study remained anonymous and the study focused on remaining sensitive to human dignity and job related issues.

Lastly, the researcher ensured that the work is free of plagiarism. This was done by ensuring that due acknowledgement is made where other people avoided by using correct citations and references.

3.12 Limitations of the study

Some respondents were unavailable and others had no enough time to give required information due to their busy schedules which hindered effective data collection and findings. However, the researcher addressed this problem by making a follow-up to allow them respond at their most convenient time.

Data collection and other activities during the study required huge financial outlays largely due to unforeseen activities which were not budgeted for and this impeded the effectiveness of the study. However, the researcher improvised to cater for the emerging budget constraints.

3.13 Conclusion

This chapter looked at the research design encompassing, study population, sample size selection, sampling techniques, data sources, data collection methods, data quality control, data collection procedures, data analysis, ethical considerations and study limitations. The next chapter presents the analyzed data.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

The study examined the effect of corporate governance practices on organisational service delivery UNRA using a case of UNRA, Mbale city branch. It was guided by three specific objectives namely: (a) to establish the effect of governance structures on service delivery; (b) to examine the effect of corporate reporting on service delivery; and (c) to examine the effect of accountability on organisational service delivery of UNRA, Mbale city branch. This chapter deals with data presentation, analysis, interpretation and discussion of the results.

Descriptive statistics were used to corporate analyse governance practices and service delivery. Pearson's correlation and regression to assess the relationship and the strength of the relationship between the study variables respectively.

4.1 Analysis of Response Rate

The researcher sought to assess the response rate of the respondents that participated in the study. The study targeted a sample of 134 respondents out of which 20 respondents were targeted for interviews and only 12 interviews were successfully conducted. 114 questionnaires were distributed to the respondents out of which 81 questionnaires were returned fully completed giving a response rate of 71.1 %. This response rate was sufficient and representative for the study as suggested by Mugenda and Mugenda (2003) that a response rate of 70% and over is excellent and representative for the study.

4.2 Demographic Characteristics of the Respondents

This section provides results of the demographic characteristics of the respondents. The study explored respondents' gender, education level basic information about respondents' of whether they

had qualities that would make their responses reliable. The responses are shown in the tables below;

Table 4.1: Gender of the respondents

Gender	Frequency	Percent
Male	46	56.8
Female	35	43.2
Total	81	100.0

Source: *Primary Data (2024)*

Table 4.1 indicates that 46 (56.8%) of the respondents were male and 35 (43.2%) were female. This implied that majority of the respondents that took part in the study were males than females. However, the difference between males and females is very small implying that there was gender balance in the organisations. This finding agrees with Frink et al. (2003) who opined that organisations with gender balance perform better than those with a single gender and therefore advocated for gender balance in organisations.

Table 4.2: Distribution of respondents by education level

Education Level	Frequency	Percent
Secondary Education	15	18.5
Diploma	20	24.7
Degree	44	54.3
Masters	2	2.5
Total	81	100.0

Source: *Primary Data (2024)*

Table 4.2 shows that a big number of the respondents (54.3%) were degree holders followed by

24.7% with diploma and 18.5% with secondary education. Only 2.5% had a master's degree. This implied that the respondents in both divisions had a good education, which would enable them to analyse issues in their work environment critically thus, provided reliable information.

Table 4.3: Tenure of service

	Frequency	Percent
Less than a year	3	3.7
1 - 5 years	21	25.9
6 - 10 years	35	43.2
11 - 15 years	19	23.5
Above 15 years	3	3.7
Total	81	100.0

Source: *Primary Data (2024)*

From figure 4.3, majority of the respondents 35 (43.2%) had been in service for the period between 6–10 years, followed by 21 (25.9%) who had been in service for the period of 1 –5 years and 19 (23.5% were in service for the period between 11 –15 years. This implied that majority of the respondents in both divisions had worked for their respective divisions for periods long enough to enable them to have good knowledge of their governance structures and level of service delivery thus, they provided valid responses.

4.3 Presentation of Descriptive Statistics

In this section, descriptive statistics were presented using mean (M) and Standard Deviation (SD); inferential statistics were done to establish the relationship between the variables using correlation and regression analysis. The Mean shows the incidence of a response and the Standard Deviation shows the extent to which scores deviate from the Mean. The standard deviation (SD) shows the variability among the responses where, $SD > 0.49$ is interpreted to show high variability among the

responses. They are presented on the basis of the study objectives as laid out in chapter one.

4.3.1 Governance Structures and Organisational service delivery

Results on effect of governance structures on service delivery of organisational service delivery of UNRA are presented in table 4.4

Table 4.4: Governance Structures and Service delivery

Statement	N	Mean	Std. Deviation
The council is the supreme governing body of our city	81	4.40	.492
The city leadership has clear lines of responsibility at all levels	81	4.33	.474
The city mayor of the city reports to the city council	81	4.41	.408
Board members possess the required knowledge and skills required to perform their roles	81	3.88	.578
The management committee is independent during decision making	81	2.5	.674
The boards are composed of competent members	81	3.76	.667
During board formation, representation of all stakeholders is considered	81	4.12	.458
The board takes decisions independently	81	2.60	.563
Average Mean and Standard Deviation		3.75	.539

Source: *Primary Data (2024)*

Legend: 4.21-5.00 (*very high*); 3.41-4.20 (*high*); 2.61-3.40 (*moderate*); 1.81-2.60 (*low*); 1.00-1.80 (*very low*).

From table 4.4, respondents were asked whether the council is the supreme governing body of the city, this statement was responded to largely in agreement (M=4.40, SD=0.492). Likewise there was an agreement by majority of the respondents to the statement that the city mayor reports to the

city council (M=4.41, SD=0.408). This implied that the council is the supreme governing body of the city. This view was re-enforced by one of the key informants **R3** during the interviews who said that:

“the council is the supreme governing bo allocations on service delivery.”

On contrary, key informant **R2** said that:

“the fact that the the minister in charge activities of the executive director, it has rendered the council powerless and this has affected service delivery at UNRA.

Respondets were also of the view that the city leadership has clear lines of responsibility at all levels, as evidenced by majority of the respondents who agreement to the statement (M=4.33, SD=0.474). Having clear lines of responsibility is important as it improves on role clarity and help improve service delivery. This agreed with Machira (2016) who opned that an effective corporate governance structure creates institutional efficiency by specifying the rights and responsibilities of all stakeholders. On the contrary however, key informant **R6** dsagreed with majority respondents and opined that:

“Seperation of power is a big issue in Mbale city. There is disregard for lines of authority which has caused crashes among the city officals.”

The researcher went on to ask respondents whether the boards are composed of competent members. The results demonstrated high mean scores (M=3.76, SD=0.667). In addition, respondents demonstrated agreement to the statement that during board formation, representation of all stakeholders is considered (M=4.12, SD=0.458). This was an implication that body composition encompasses representation of all stakeholders. This can be true given the fact that the surveyors are elected by the people thus, they represent their voters in council meetings. This was in contrary to the findings of Bonsa (2015) who argued that educational qualification of directors and other business management experience of directors, have a positive and significant effect on financial service delivery of companies in terms of return on investment.

However, there was a disagreement to the statement that the management committee is independent during decision making (M=2.5, SD=0.674). Similarly, respondents disagreed to the statement that the board takes decisions independently (M=2.60, SD=0.563). These statements attracted low mean

scores indicating that majority of the respondents were in disagreement. This implied that there is low independence of management and the board when it comes to decision making at UNRA. Lack of independence is one of the challenges facing corporate governance practices which has an effect on organisational service delivery. This view was complemented by key informant **R5** who said that:

“The central government interference has affected the independence of the city governance. For example, the executive director is appointed by and directly reports to the president. This gives the executive director more powers than the lord mayor and city council, which affects independence and makes accountability difficult”

The overall mean score was 3.75 which was high, indicating that governance structures have an effect on service delivery of UNRA. Governance structures help to provide clear separation of powers and draw clear lines of responsibility and in the process improve performance. The standard deviation of 0.539 indicates a fair variability among the respondents' views which can be explained by the different opinions regarding the effect in governance structures on performance. This finding was in line with Chester (2011) and Sparrow (2012) who indicated that council governance structures can contribute substantially to the service delivery of cities and the betterment of their communities.

4.3.2 Corporate Reporting and organisational service delivery

Results on effect of corporate reporting on service delivery of organisational service delivery of UNRA are presented in table 4.5

Table 4.5: Corporate Reporting and Service delivery

Statement	N	Mean	Std. Deviation
Annual reports adequately disclose governance considerations in UNRA	81	3.15	.623
Annual reports adequately explain the financial resources used by UNRA	81	4.11	.570
UNRA annual reports reflect a true picture of its human resources expenses	81	4.12	.521
UNRA annual reports adequately disclose short term potential risks	81	4.05	.522
Information from UNRA activities can be accessed by stakeholders in time	81	3.57	.959
The communication mechanism at UNRA have been effective in promoting relationship with community stakeholders	81	2.41	.974
The communication mechanism at UNRA has been effective in improving its image.	81	2.55	.773
UNRA annual reports adequately disclose the level of attainment of its service delivery expectations to the stakeholders	81	4.47	.376
Average Mean and Standard Deviation		3.55	.627

Source: *Primary Data (2024)*

Legend: 4.21-5.00 (*very high*); 3.41-4.20 (*high*); 2.61-3.40 (*moderate*); 1.81-2.60 (*low*); 1.00-1.80 (*very low*).

From table 4.5, the study sought to determine the effect of corporate reporting on service delivery. Results indicate that majority of the respondents supported the augments that: annual reports adequately disclose governance considerations in UNRA (M=3.15, SD=0.623); annual reports adequately explain the financial resources used by UNRA (M=4.11, SD=0.570); UNRA annual reports reflect a true picture of its human resources expenses (M=4.12, SD=0.521); UNRA annual reports adequately disclose short term potential risks (M=4.05, SD=0.522); and that UNRA annual reports adequately disclose the level of attainment of its service delivery expectations to the stakeholders (M=4.47, SD=0.376). The results indicated high mean scores implying that majority of

the respondents were in agreement to the statements. This was an indication that there is improved reporting at UNRA as a result of adopting corporate governance practices. This was in line with Akosua, Amidu and Abor (2016) who revealed that the board independence prevents opportunistic managers from manipulating the earnings of the business thus, leading to a higher level of accounting information quality. Further support to this finding comes from KPMG (2011) who purported that corporate reporting and disclosures provide a means through which entities tender accountability to its stakeholders, where the reports present a board's balanced assessment of the company's financial and operational services.

However, when respondents were asked whether the communication mechanism at UNRA have been effective in promoting relationship with community stakeholders, the results demonstrated low mean scores and high standard deviation ($M=2.41$, $SD=0.974$), implying that majority of the respondents were in disagreement to the statement. Similarly, a bigger number of the respondents were in disagreement to the statement that the communication mechanism at UNRA has been effective in improving its image ($M=2.55$, $SD=0.773$). This was an implication that there is inadequate communication mechanisms which af stakeholders. The findings were in contrary to Attmore (2011) who argued that through financial reports stakeholders can make meaningful and informed decision to improve their welfare

The researcher went ahead to ask respondents whether information from UNRA activities can be accesses by stakeholders in time. Results demonstrated high mean scores ($M=3.57$, $SD=0.959$), implying that majority of the respondents agreed that stakeholders can access information regarding UNRA activities in time. However, the high standard deviation of 0.959 showed a high variability among the respondents' views regarding the statement, which can be explained by the differences in respondents' opinions regarding information communication at UNRA. In supplement to this, key informant **R4** said that:

“of course in their interview in place today, people interested in the operations of UNRA can easily get the information which is always uploaded on the management system”.

The overall average mean score was 3.55 indicating that corporate reporting has an effect on organisational service delivery. Corporate reporting that involves fully disclosure of governance structures, attainment of service delivery expectations among others encourages transparency and in the process improves service delivery. This finding was supported by Freeman (2007) who revealed that organisations that ignore the interests of its stakeholder groups cannot survive in the long term thus, financial reports help executives to account for service delivery.

4.3.3 Accountability and organisational service delivery

Results on effect of accountability on service delivery of organisational service delivery of UNRA are presented in table 4.6

Table 4.6: Accountability and Service delivery

Statement	N	Mean	Std. Deviation
The city maintains accountability among its employees	81	3.11	.840
Management provides adequate information when making accountability	81	3.70	.558
The Council and the mayor are accountable for the city resources used	81	3.60	.531
Management adheres to accountability procedures set by law	81	3.91	.477
The city council holds city management accountable for the use of city resources	81	4.53	.226
The degree of participation during the accountability process leads to compliance	81	4.09	.365
Our leaders are held accountable for service delivery	81	3.89	.492
Management is held responsible for the decisions made regarding service delivery in government entities.	81	4.30	.397
Average Mean and Standard Deviation		3.89	.485

Source: *Primary Data (2024)*

Legend: 4.21-5.00 (very high); 3.41-4.20 (high); 2.61-3.40 (moderate); 1.81-2.60 (low); 1.00-1.80 (very low).

From table 4.6, several statements were put before respondents to find out their view on the effect of accountability on service delivery. Respondents expressed agreement to the statements that: the city maintains accountability among its employees (M=3.11, SD=0.840); the Council and the mayor are accountable for the city resources used (M=3.60, SD=0.531); the city council holds city management accountable for the use of city resources (M=4.53, SD=0.226); our leaders are held accountable for service delivery (M=3.89, SD=0.492); and management is held responsible for the decisions made regarding service delivery in government entities (M=4.30, SD=0.397). This implied that there is improved accountability where individuals and management are held accountable for their actions and the decisions made accordingly. This agrees with Khongmalai (2010) who avers that corporate governance structure helps in securing accountability. This finding of finding corporate was further complimented by key informant **R1** who opined that:

“ Mbale city has maintained highest transparency in the administrative section

On the contrary however, key informant **R6** during interviews said that:

“The executive director who should be reposed the president. This has compromised accountability since the council cannot hold the executive director accountable.”

Respondents were further asked whether management provides adequate information when making accountability. Results demonstrated high mean scores (M=3.70, SD=0.558), implying that majority of the respondents agreed that adequate information is provided by management when making accountability. Providing adequate information is one way through which accountability can be improved within an organisation and helps to improve service delivery. However, this finding disagrees with Broadbent and Laughlin (2003) who contend that the provision of more detailed information does not automatically lead to greater accountability.

Regarding whether management adheres to accountability procedures set by law, results indicated high mean score (M=3.91, SD=0.477). Likewise, there was a high mean score to the statement that the degree of participation during the accountability process leads to compliance (M=4.09, SD=0.365). This implied that the management tries to follow accountability procedures which has helped in

improving accountability compliance. This agrees with Shanikat and Abbadi, (2011) who argued that disclosure and transparency should show that the existence of policies and instructions are in line with the laws and a regulation relating to the company and the nature of the business.

The overall average mean was 3.89 which was high, indicating that accountability plays a big role in improving service delivery. Accountability mechanisms enable the organisation to improve service delivery in terms of effectiveness, efficiency and quality service delivery. The average standard deviation of 0.485 was low which implied that despite the differences in respondent opinions on the effect of accountability on performance, their differences were low. This was in agreement with Goddard (2005) who revealed that greater accountability is often presumed to provide more visibility and transparency for organisational activity, enabling appropriate organisational behaviour and ultimately impact on service delivery.

4.4 Service delivery of UNRA

In order to get an understanding about service delivery of UNRA in relation to corporate governance practices, respondents were asked to give their opinions on statements related to the phenomenon, their responses are shown in table 4.7.

Table 4.7: Service delivery of UNRA

Statement	N	Mean	Std. Deviation
UNRA works are always initiated in the specified time	81	4.22	.837
UNRA works are always completed in the initially specified time schedule	81	2.32	.909
Deadlines are always adhered to by employees at UNRA	81	2.37	.660
Overtime we have been able to reduce work cycle time	81	3.88	.493
The city provides quality health care services	81	2.52	.458
The city's quality of work	81	4.59	.565
We have been able to effectively provide clean and safe drinking water	81	3.81	.650
Service delivery has been improving overtime due to corporate governance practices in place	81	4.30	.497
We have been able to produce work with minimal errors meeting the required standards	81	4.11	.474
The organisation has realized cost saving through corporate	81	4.12	.556

governance practices			
The organisational productivity has continually improved with less input	81	4.41	.519
Employees always ensure that the set goals are achieved using a small budget	81	2.54	.715
Employees have steadily increased their personal output	81	3.91	.977
We have been able to cut on expenditure without compromising work quality	81	2.53	.526
Average Mean and Standard Deviation		3.55	.631

Source: *Primary Data (2024)*

Legend: 4.21-5.00 (*very high*); 3.41-4.20 (*high*); 2.61-3.40 (*moderate*); 1.81-2.60 (*low*); 1.00-1.80 (*very low*).

From table 4.7, respondents were asked to give their view on service delivery in relation to adoption of corporate governance practices. Respondents agreed to the statement that UNRA works are always initiated in the specified time frame (M=4.22, SD=0.837). However, there was a disagreement to the statement that UNRA works are always completed in the initially specified time schedule (M=2.32, SD=0.909). This implied that UNRA works are not always completed in time regardless of being initiated in the specified time. It further implemented that timelines are not always met. This view was extended by key informant **R3** who said during the interviews that:

“we always try to make sure deadlines are come in due to for example delayed release

Respondents were further asked whether the organisational productivity has continually improved with less input, this statement was responded to largely in agreement (M=4.41, SD=0.519). Likewise there was an agreement that employees have steadily increased their personal output (M=3.91, SD=0.977). This was an indication that there has been an improvement in service delivery both on an individual and organisational level as a result of corporate governance practices. This was in line with Mugisha and Berg (2015) who revealed that some companies have been successful as a result of good corporate governance in Uganda.

The researcher went on to ask respondents when over time. The results showed high mean score (M=4.59, SD=0.565), indicating an improvement in the quality of work. Also respondents supported the statements that the UNRA has been able to provide clean and safe drinking water (M=3.81, SD=0.650).

Respondents also agreed to the statements that: service delivery has been improving overtime due to corporate governance practices in place (M=4.30, SD=0.497); and that employees have been able to produce work with minimal errors meeting the required standards (M=4.1, SD=0.474). This implied that there has been an improvement in organisational effectiveness as a result of corporate governance practices.

Respondents were also asked whether they have been able to reduce work cycle time over time. This statement attracted agreement from majority respondents (M=3.88, SD=0.493). However, regarding whether the city provides quality health care services, the results indicated low mean scores (M=2.52, SD=0.458), indicating that the biggest number of the respondents were in disagreement to the statement. This was an implication that the state of health care services in the city is not yet good despite the corporate governance practices in place.

Regarding efficiency of operations, results to the statement that employees always ensure that the set goals are achieved using a small budget attracted low mean score (M=2.54, SD=0.715). Likewise the statement that the employees have been able to cut on expenditure without compromising work quality attracted low mean score (M=2.53, SD=0.526). This was an implication that operational efficiency in terms of cost cutting has not yet well been achieved despite the attempts to archive this through corporate governance practices.

The overall average mean was 3.55 which was high indicating that service delivery at UNRA has improved with the adoption of corporate governance practices. Good corporate practices increase shareholders confidence and reduce risks associated with fraudulent activities, all geared towards improving organisational service delivery

4.5 Correlation Analysis

The Pearson's correlation was used to find whether there exists a relationship between corporate governance practices (governance structures, corporate reporting and accountability) and Service delivery of the city divisions. The study employed Bivariate correlation method to establish the relationship between study variables. However, before conducting a scatter plot was drawn with a line of best fit to test for the linearity of the data that was collected. The R-square was 0.517 implying that the model explains 51.7% of the fitted data in the regression model. The R² value of 50% and above is high and suggests a better fit for the model (Armstrong, 2019). Therefore, Pearson's Correlation Coefficient (r) was suitable to use for this data since it tests the degree of linear correlation between two variables without examining whether a degree of curvature may be present (Armstrong, 2019). The scatter plot is shown in appendix iii.

Table 4. 8: Correlation Matrix showing relationship among the study variables

	Governance Structures	Corporate Reporting	Accountability	Service delivery
Governance Structures	1			
Corporate Reporting	.404**	1		
Accountability	.279*	.509**	1	
Service delivery	.514**	.572**	.579**	1
**. Correlation is significant at the 0.01 level (2-tailed). *. Correlation is significant at the 0.05 level (2-tailed).				

Source: Primary Data (2024)

Table 4.8 shows the matrix of Pearson’s three variables correlation of corporate governance strategies (governance structures, corporate reporting and accountability) and organisational service delivery. The level of significance between the independent and dependent variables was set at probability $P < 0.05$ for every statistical test. The relationship is significant with a significance value of 0.00

In the first place, the study tested the relationship between governance structures and performance of UNRA and revealed a significant positive relationship between the variables ($r = 0.514$, $N = 81$, $P = 0.000$). This implied that governance structures significantly contributes to service delivery of UNRA. This further implied that a unit change in governance structures may lead to a unit change in service delivery at UNRA. This finding agrees with Okumu (2015) who found that corporate governance attributes have a significant influence on Return on Assets. This finding was further in line with Chester (2011) and Sparrow (2012) who indicated that council governance structures can contribute substantially to the service delivery of cities and the betterment of their communities.

The study also tested the relationship between corporate reporting and service delivery of UNRA and revealed a significant positive relationship between the two variables ($r = 0.572$, $N = 81$, $p = 0.000$). This implied that corporate reporting significantly contributes to service delivery of UNRA. This finding tallies with Chiang and Chia (2005) who found that corporate transparency has a significant positive relationship with firm service delivery, concluding that transparency is one of the most essential indicators for evaluating corporate performance.

Lastly, the study also tested the relationship between accountability and service delivery of UNRA and revealed a significant positive relationship between the two variables ($r = 0.579$, $N = 81$, $p = 0.000$). This implied that accountability significantly contributes to service delivery of UNRA. This finding was in line with Goddard (2005) who revealed that greater accountability is often presumed to provide more visibility and transparency for organisational activity, enabling appropriate organisational behaviour and ultimately

impact on service delivery.

4.6 Regression Analysis

Regression analysis was employed to assess the degree to which governance structures, corporate reporting and accountability affect Service delivery of the city divisions in Kampala. Regression analysis was further used to ascertain the causal effect of independent variables. The choice of this model was based on the fact that the dependent and independent variables were transformed into continuous data. The results are shown in tables below.

Table 4.9: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.719 ^a	.517	.499	.15011

a. Predictors: (Constant), Accountability, Governance Structures, Corporate Reporting

As shown in table 4.9, R square was 0.517 indicating that 51.7% variations in service delivery of UNRA, Mbale city branch of UNRA is jointly explained by the variation in all the explanatory variables of governance structures, corporate reporting and accountability; and the remaining 48.3% could be attributed to other factors not included in this study.

Table 4.10: AVOVA Values

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.860	3	.620	27.510	.000 ^a
	Residual	1.735	77	.023		
	Total	3.595	80			

a. Predictors: (Constant), Accountability, Governance Structures, Corporate Reporting

a. Predictors: (Constant), Accountability, Governance Structures, Corporate Reporting

b. Dependent Variable: Service delivery

From table 4.10, the significant value was 0.00 which was less than 0.05 indicating that the model was significant in predicting the effect of corporate governance strategies as the independent variable on

service delivery of UNRA as the dependent variable.

Table 4.11: Multiple Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.226	.363		3.377	.001
	Governance Structures	.309	.087	.307	3.529	.001
	Corporate reporting	.199	.073	.266	2.746	.007
	Accountability	.240	.062	.358	3.875	.000

a. Dependent Variable: Service delivery

From table 4.11, the study determined the extent to which corporate governance practices affects service delivery of UNRA using regression analysis. It was established that governance structures have a statistically significant positive effect on service delivery of UNRA (beta = 0.307, P =0.001). The study also shows that corporate reporting has a statistically significant positive effect on service delivery of of UNRA (beta = 0.266, P =0.007). Accountability was also revealed to have a statistically significant positive effect on performance of UNRA (beta = 0.358, P =0.000). The P – value obtained for each independent variable was significant since their p - values were less than the alpha value p =0.05. Thus, the null hypothesis that stated that there is no significant positive relationship between corporate governance practices and service delivery of UNRA was rejected and the hypotheses that stated that there is a significant positive relationship between corporate governance practices and service delivery of UNRA was accepted. This finding was in line with Okiro et al. (2015) who revealed that there is a significant positive relationship between corporate governance and firm service delivery in Uganda. In additional, the study showed that accountability is the biggest contributor to service delivery of UNRA by 35.8%, followed by governance structures (30.7%) and lastly corporate reporting by 26.6% as per this study.

4.7 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

The study examined the effect of corporate governance practices on service delivery UNRA using a case of UNRA, Mbale city branch. It was guided by three specific objectives namely: (a) to establish the effect of governance structures on service delivery; (b) to examine the effect of corporate reporting on service delivery; and (c) to examine the effect of accountability on organisational service delivery of UNRA, Mbale city branch. The study findings revealed: a significant positive relationship between governance structures and performance of UNRA ($r = 0.514$, $P = 0.000$); a significant positive relationship between corporate reporting and service delivery of UNRA ($r = 0.572$, $p = 0.000$); a significant positive relationship between accountability and service delivery of UNRA ($r = 0.579$, $p = 0.000$). The general implication of the correlation coefficients is that governance structures, corporate reporting and accountability as corporate governance practices significantly contribute to performance of UNRA in that a positive change in any of the variables would lead to a positive change in service delivery. Additionally, the overall R square of the variables was 0.517 indicating that 51.7% of the change in performance can be explained by governance structures, corporate reporting and accountability as best practices of corporate governance.

5.2 Conclusions

This section gives a conclusion on the specific objectives of the study basing on the study findings.

5.2.1 Governance Structures and Organisational Service delivery

The study concluded that governance structures significantly contributes to organisational performance of

UNRA. Adequate governance structures positively affects service delivery of public entities since they serve to strengthen for example the board in executing its oversight roles.

5.2.2 Corporate Reporting and Organisational Service delivery

The study concluded that corporate reporting significantly contributes to organisational service delivery of UNRA. Good corporate reporting mechanisms positively affects the service delivery of public entities since they offer a strong communication system which improves relationships with stakeholders. In addition, the use of integrated annual reporting helps to disclose the level of attainment of service delivery expectations against resources used which sets ground for improvement.

5.2.3 Accountability and Organisational Service delivery

The study concluded that accountability significantly contributes to organisational service delivery of UNRA. Having accountability mechanisms in place enables the organisation to improve service delivery in terms of effectiveness, efficiency and quality service delivery.

5.3 Recommendations

This section provides recommendations made by the researcher basing on the study findings on the specific objectives.

5.3.1 Governance Structures and Organisational Service delivery

UNRA should institute robust governance structures that seek to provide clear separation of powers and draw clear lines of responsibility

The elected members of the councils should have the willingness to allow structures in place to work without political interference. For example, board independence should be an area of key concern by the elected politicians.

5.3.2 Corporate Reporting and Organisational Service delivery

UNRA and other public sector organisations should adopt online communication and reporting channels where they share information and receive feedback. This will help to improve on timely reporting and ensure a 24/7 availability of reports to stakeholders through online channels.

Transparent reporting should be emphasized by all public entities for example, by fully disclosing governance structure, attainment of service delivery expectations, social responsibility and

organisational risks.

5.3.3 Accountability and Organisational Service delivery

The study recommends that the management of public entities should establish certain control mechanisms that ensure accountability. For example, continuous internal checks and audits on the part of management and high level of management to ensure adequate accountability systems in place.

The study further recommends that the government should be concerned with good corporate governance practices in all their organisations to improve service delivery.

5.4 Area of Further Research

This study only focused on governance structures, corporate reporting and accountability as the only corporate governance practices in relations to organisational service delivery, leaving aside other practices such as institutional leadership, transparency and integrity thus, an indication of a limitation in the contextual scope. The researcher recommends that a similar study should be done to include other corporate governance practices to have a comprehensive understanding of the effect of corporate governance practices on organisational service delivery.

The study was conducted in UNRA divisions which is a public sector, a similar study should be done in the private sector to equally find out the effect of corporate governance practices on organisational service delivery in private sector organisations.

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APPENDICES

Appendix i: Self –Administered Questionnaire

I am Ajilong Tabitha Glory, a student of Uganda Christian University pursuing a Bachelor’s Degree in Public Administration and Management fulfillment of the requirements for the award of this degree, I am conducting a study titled “Corporate Governance and Service delivery of UNRA. A case of UNRA Mbale city branch”. You are required to actively participate in this study and your cooperation will provide data for use in this study. All information you provide will be treated with utmost confidentiality and your identity given anonymity deserved. Your cooperation will highly appreciated.

Yours faithfully

.....

AJILONG TABITHA GLORY

SECTION A: BACKGROUND INFORMATION

(Please tick where appropriate)

1. Gender:

Male Female

2. Highest education level

Secondary Education Diploma Masters

Others, specify:

3. For how long have you worked with UNRA?

Less than a year 1-5 years 6-10years 11 –15 Years

Above 15 years

SECTION B: CORPORATE GOVERNANCE PRACTICES

In this section, please tick the number on the scale that best indicates the extent to which corporate Governance is practiced in the governance of cities, using the Scale:

5= strongly Agree (SA), 4= Agree (AD), 3= Not sure (NS), 2= Disagree (D), 1= strongly Disagree (SD) **Governance Structures**

	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

GS1	The council is the supreme governing body of our city	5	4	3	2	1
GS2	The city leadership has clear lines of responsibility at all levels	5	4	3	2	1
GS3	The city mayor of the city reports to the city council	5	4	3	2	1
GS4	Board members possess the required knowledge and skills required to perform their roles	5	4	3	2	1
GS5	The management committee is independent during decision making	5	4	3	2	1
GS6	The boards are composed of competent members	5	4	3	2	1
GS7	During board formation, representation of all stakeholders is considered	5	4	3	2	1
GS8	The board takes decisions independently	5	4	3	2	1
	Corporate Reporting					
CR1	Annual reports adequately disclose governance considerations in UNRA	5	4	3	2	1
CR2	Annual reports adequately explain the financial resources used by UNRA	5	4	3	2	1
CR3	UNRA annual reports reflect a true picture of its human resources expenses	5	4	3	2	1
CR4	UNRA annual reports adequately disclose short term potential risks	5	4	3	2	1
CR5	Information from UNRA activities can be accesses by stakeholders in time	5	4	3	2	1
CR6	The communication mechanism at UNRA have been effective in promoting relationship with community stakeholders	5	4	3	2	1
CR7	The communication mechanism at UNRA has been effective in improving its image.	5	4	3	2	1
CR8	UNRA annual reports adequately disclose the level of	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 usng the Scale: 5= strongly Agree (SA), 4= Aagree (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 wor					
P8	We have been able to effectively provide clean and safe drinking water					
P9	Service delivery has been improving overtime due to corporate governance practics 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 V: Work Plan

DETAILS	PERIOD					
	2021					
	MAY	JUNE	JULY	JULY	NOV	DEC
Identification of research topic and approval						
Writing chapter one, two and three.						
Designing questionnaire						
Research proposal submission						

APPENDIX VI: 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

