

**ADMINISTRATIVE ACCOUNTABILITY AND PERFORMANCE IN THE PUBLIC  
SECTOR: A CASE STUDY OF KAMPALA CAPITAL CITY AUTHORITY (KCCA)**

**BY  
LUKWAGO RUTH  
BPA/1153 – 06404 - 00167**

**A RESEARCH REPORT SUBMITTED TO THE COLLEGE OF HUMANITIES AND  
SOCIAL SCIENCES IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR  
THE AWARD OF BACHELORS DEGREE IN PUBLIC ADMINISTRATION OF  
KAMPALA INTERNATIONAL UNIVERSITY**

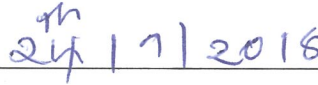
**SEPTEMBER, 2018**

**DECLARATION**

“This research Report is my original work and has not been presented for a Degree or any academic award in any University or Institution of Learning”.



**LUKWAGO RUTH**



**Date**

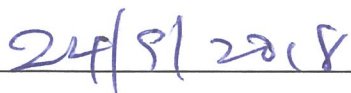
### APPROVAL

The research report has been supervised and submitted for examination with my approval as the candidate's university supervisor.



---

Mr. Yiga Anthony



---

Date

## DEDICATION

I dedicate this piece of work to my dear parents, my brothers and sisters.

It wouldn't be possible without your support.

Thank you very Much

## ACKNOWLEDGEMENT

With sincere appreciation, I would to extend vote of thanks to the following.

First of all, greatest gratitude goes to the almighty GOD whose grace sustained me throughout this course.

To my dear parents for the continuous support in all ways under all circumstances to enable me continue with my education. May God richly bless you.

I would like to express my deep appreciation to my supervisor Mr. Yiga Anthony, for the support, time and guidance in writing this report. It was honour to write this dissertation under your supervision.

I would to extent my gratitude to the staff of KCC, Makindye Division for the assistance rendered to me during the research.

I am beholden to show gratefulness to my colleagues, Coursemates and relatives for the love, guidance rendered to me during my academic pursuit.

## TABLE OF CONTENTS

DECLARATION .....	i
APPROVAL .....	ii
DEDICATION .....	iii
ACKNOWLEDGEMENT .....	iv
TABLE OF CONTENTS .....	v
ABSTRACT .....	viii
CHAPTER ONE .....	1
1.0 Introduction:.....	1
1.1 Background to the study: .....	1
1.1.1 Historical Background: .....	1
1.1.2 Theoretical .....	3
1.1.3 Conceptual Background:.....	4
1.1.4 Contextual Background .....	5
1.2 Statement of the problem .....	6
1.3 Purpose of the study .....	7
1.4 Objectives of the study.....	7
1.5 Research questions.....	8
1.6 Research hypotheses .....	8
1.7 Scope of the study .....	8
1.7.1 Content/Subject Scope .....	8
1.7.2 Geographical Scope .....	8
1.7.3 Time Scope .....	8
1.8 Significance of the study.....	9
1.9 Conceptual framework.....	10
Operational definition of key terms .....	11
CHAPTER TWO .....	13
LITERATURE REVIEW .....	13

2.0 Introduction.....	13
2.1 Administrative Accountability.....	13
2.2 Policy and decision making.....	14
2.3 Performance.....	14
2.4 Control procedures and effectiveness of internal controls.....	17
2.5 Relationship between internal control and Administrative Accountability.....	17
2.6 Relationship between Administrative Accountability and performance.....	19
<b>CHAPTER THREE.....</b>	<b>20</b>
<b>METHODOLOGY.....</b>	<b>20</b>
3.0 Introduction.....	20
3.1 Research Design.....	20
3.2 Target Population.....	20
3.3 Sampling Procedure.....	20
3.4 Sampling Techniques and Procedures.....	21
3.4.1 Simple Random Sampling.....	21
3.4.2 Purposive Sampling.....	22
3.5 Data Collection.....	22
3.5.1 Primary Data.....	22
3.5.2 Secondary Data.....	22
3.6 Techniques of data collection.....	22
3.6.1 Questionnaires.....	22
3.6.2 Face to face Interviews.....	23
3.6.3 Observation.....	23
3.7 Data Analysis.....	23
3.8 Limitations.....	24
3.8.1 In-adequate time.....	24
3.8.2 Resources.....	24
3.8.3 Negative attitude of respondents.....	25
3.8.4 Slow and non-responses of respondents.....	25

<b>CHAPTER FOUR.....</b>	<b>26</b>
<b>DATA PRESENTATION, ANALYSIS AND INTERPRETATION .....</b>	<b>26</b>
4.1 Introduction.....	26
4.2 Respondents’ Background Information .....	26
4.2.1 Gender of respondents .....	27
4.2 Internal controls put in place to enhance performance in KCCA .....	29
4.2.1 Internal controls benefits an institution.....	32
4.3.1 Administrative Accountability is a critical element of management of institutions and administrators are expected to answer to their board for their performance. ....	35
4.4 The Performance Of KCCA.....	36
4.4 Challenges faced in promoting administrative accountability in delivery of services .....	41
<b>CHAPTER FIVE .....</b>	<b>44</b>
<b>DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS .....</b>	<b>44</b>
5.1 Introduction.....	44
5.2 Discussion .....	44
5.2.1 Internal controls put in place to enhance performance in KCCA .....	44
5.3 Conclusions.....	48
5.4 Recommendations.....	48
5.5 Recommendation for Further Studies .....	50
REFERENCES: .....	52
APPENDICES .....	54
APPENDIX I .....	54
Research instruments .....	54
(a) Questionnaire:.....	54
(b)Interview guide:.....	59
APPENDIX II .....	60
TIME SCALE .....	60
APPENDIX III.....	61
BUDGET .....	61



## ABSTRACT

The study established Administrative Accountability and performance in the public sector: a case study of Kampala Capital City Authority (KCCA). The study was guided by the following objectives, to examine the internal controls put in place to enhance performance, to analyze the reporting mechanisms for performance of KCCA to establish the challenges faced in promoting administrative accountability in the delivery of services. The study was carried out in Kampala. This study employed both explanatory and descriptive cross-sectional survey design. The sample consisted of 56 respondents from KCCA population of 296 people depending on their role, departments and positions. The sample size was determined using Krejcie and Morgan (1970) table. The study found out that 53.6% of the respondents agreed that there are internal controls put in place to enhance performance in KCCA 16.6% of the respondents were not sure that there are internal controls put in place to enhance performance in KCCA 26.8% of the respondents (12.5 + 14.3) disagreed that there are internal controls put in place to enhance performance in KCCA The reporting mechanism for performance in KCCA were rated at different levels. Out of the categories, two were rated very high with, (equivalent to strongly agree) meaning that respondents strongly agreed with the statement. The study concluded that there was poor adherence to proper physical planning and development control and service standards; poor mobilization; consultation; mobilization and sustainability; poor decisions making;; weak laws are among things that affect effective and efficiency performance of accountability in Kampala Capital City Authority . Some key challenges that face these legal instruments range from policy, economic and political gaps and challenges among others including; unrealistic penalties, vague powers to health workers and the Act is outdated, lacks a participatory approach and the problem being only the lack of law. The KCC Ordinance, 2000 has gaps including; policy gaps include many avenues on tax and revenue collection, poor law enforcement of laws, weak penalties, and lack of a deliberate policy, politics. Local Government Act does not directly tackle or empower the private stakeholders on the issue of administrative accountability and service delivery among others. The study recommended that there is need for the internal auditors to continuously update themselves with the changing times and technologies and sharpen their skills. By applying skills to the most critical points, building personal and professional credibility and recognising and responding to the needs, internal auditors can become indispensable thus speeding good governance and enhancing efficiency of internal control. The management of KCCA should keep organizing seminars and workshops whereby these internal control auditors would be trained frequently by experts either internally or externally. Internal Auditors must have sufficient proficiency and training to carry out the tasks assigned to them. The auditor's work must be carefully directed, supervised and reviewed. The amount of supervision required corresponds to the experience and skill of the auditor.

## CHAPTER ONE

### 1.0 Introduction:

This research explored Administrative Accountability as the independent variable (IV) and performance as the dependent variable (DV) in KCCA. The focus of the study is Administrative accountability which has remained poor despite the numerous legal efforts by urban councils responsible for accountability management that has resulted into poor performance of KCCA.

This chapter covered the background to the study, the statement of the problem, the general objective of the study, the specific objectives of the study, the research questions, significance of the study, justification of the study, scope of the study, and operational definitions.

### 1.1 Background to the study:

#### 1.1.1 Historical Background:

Globally, developing countries have been awakened on the importance of effective Administrative Accountability of the public institutions in all sectors, and its subsequent contribution to improved performance and governance of the public sector. Poor Administrative Accountability has been one of the major stumbling blocks to the economic development of Africa and it has been clear that a number of African countries have not paid adequate attention to the proper management of public resources. An efficient internal control system is vital to the advancement of African countries because it fosters effective Administrative Accountability and is a concrete expression of the national commitment to making the best possible use of public resources.

According to Crane, (2003), in many regards, Administrative Accountability is a reaction to the traditional condition that the institutions could not explain what exactly they did with the money they received during the past year. All they knew was that they needed more money the following year.

Such perceived responses are very difficult to understand for the business and professional people who constitute the public organizations boards of trustees and public organizations councils (in the case of Uganda). Such public organizations council members or board of trustees tend to be accustomed to “bottom line” or profit-making environments and have difficulty

understanding the lack of Administrative Accountability measures in organizations. The tendency, therefore, is to require that organizations develop Administrative Accountability measures.

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

In Uganda, Administrative Accountability in Ugandan Public Organizations is a necessary condition for Public Sector Funding. Administrative Accountability in public organizations refers to organizations being held responsible for using their resources in an efficient and effective manner in order to produce the best education possible at the most reasonable cost (Crane, 2003).

Locally in Uganda, as the 2030 deadline for the Sustainable Development Goals draws more concern, standardized approaches to economic growth and abstract discussions on good governance prove insufficient. So does the unremitting debate between government-led versus market-driven approaches to development management. In Uganda, Citizens are increasingly asking for workable solutions to everyday problems spurred by the unresolved challenges of poverty, hunger, pandemics, environmental degradation, energy bottlenecks and security threats, only to name a few. Their common concern centers on two main items cross-cutting both the sustainable development and governance discourses: ensuring accountability and preventing corruption in the public sector in order to ensure better service delivery.

Currently, the nature of Accountability in KCCA Kampala District is a result of high levels of urbanization and high rates of generation coupled with poor Accountability systems and lack of resources (GoU, 2010). Public Expenditure Tracking Surveys (PETS) have been used by KCCA to highlight leakages and gaps in the delivery of services to the local level. In a survey of PETS in KCCA (Witherell, 2004) notes that in almost all cases, they have highlighted the leakage of resources reaching facility levels. GoU, (2010) pioneering examination of KCCA expenditures in Uganda using PET surveys showed that on average only 13 per cent of the actual expenditure meant for KCCA service delivery actually reached them. When this information was made public through an experimental information campaign, the funds reaching KCCA increased substantially up to 90 per cent. The Ugandan government has made resource information at each tier of facilities public. But although this widely cited case has been questioned by subsequent research (Shafriz, 2000), the broad findings of the study still stand. This has caused garbage to accumulate in neighborhoods, on street corners and in local markets with resultant health risks and other environmental concerns (Krambia & Psaros, 2006). In addition, the cultural aspects characterized by attitudes, beliefs, norms and values also contribute to poor service delivery by KCCA (Mugagga, 2006). If the current undesirable state of accountability continues and is ignored, it will result into poor littering, smell and offensive sights of uncollected Accountability which will escalate the current disease burden in Kampala city (Rossette, 2002).

### **1.1.2 Theoretical**

This study will be guided by the Accountability theory advocated by Turnock, B.J. (2001) which states that Accountability is “is a process in which a person has a potential obligation to explain his/her actions to another party who has the right to pass judgment on those actions and to administer potential positive or negative consequences in response to them”

As explained by (Turnock, 2001), accountability theory explains how the perceived need to justify one’s behaviors to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached. In turn, this perceived need to account for a decision-making process and outcome increases the likelihood that one will think deeply and systematically about one’s procedural behaviors. This theory was originally

developed by Tetlock, Lerner, and colleagues and has been effectively applied in organizational research.

Importantly, as explained carefully by Turnock, (2001), a useful way to understand accountability is to distinguish between its two most prevalent uses: (1) as a virtue and (2) as a mechanism. As a virtue, accountability is seen as a quality in which a person displays a willingness to accept responsibility, a desirable trait in public officials, government agencies, or firms; hence, in this use, accountability is a positive feature of an entity. As a mechanism, accountability is seen as a process in which a person has a potential obligation to explain his or her actions to another party who has the right to pass judgment on the actions as well as to subject the person to potential consequences for his or her actions. Accountability theory focuses on the process of accountability.

### **1.1.3 Conceptual Background:**

The proposed study had two variables namely, administrative accountability and performance in the public sector.

Administrative Accountability, “the extent to which one must answer to higher authority for one’s actions” is a critical part of corporate and democratic life. In public institutions, sound Administrative Accountability processes assure those in executive, governance, audit and ‘elected official’ roles that public resources are being honestly and effectively used for the purpose for which they were intended. Additionally, information available to a broader audience should demonstrate that public institutions are effectively and efficiently managed and successfully perform their mandated roles. Because it is central to the public’s trust in their institutions, Administrative Accountability continues to be a media, political and public policy issue, (Shafritz & Russell, 2000).

According to (Sara & Lisa, 2006), Administrative Accountability is a critical element of management of institutions administrators are expected to answer to their board for their performance. Professionals, public administrators and corporate leaders operate within operational and regulatory frameworks (organizational, professional, and legal) intended to make

individuals and corporations answerable for their performance. These Administrative Accountability processes are an important part of maintaining the public trust in society's institutions.

According to Amaratunga, (2001). Performance is the primary goal of all organizations. Without performance the organizations will not survive in the long run. So measuring current and past performance and projecting future performance is very important. Performance is measured with income and expenses. Income is money generated from the activities of the organizations. For example, if crops and livestock are produced and sold, income is generated. However, money coming into the organizations from activities like borrowing money does not create income. This is simply a cash transaction between the organizations and the lender to generate cash for operating the organizations or buying assets. Amaratunga, (2001)..

According to Aiken, (2008), Performance is the ability of a business to earn profit. A profit is what is left of the revenue a business generates after it pays all expenses directly related to the generation of the revenue, such as producing a product, and other expenses related to the conduct of the business activities.

There are many different ways for you to analyze performance. This lesson will focus on performance ratios, which are a measure of the business' ability to generate revenue compared to the amount of expenses it incurs. (Aiken, 2008).

#### **1.1.4 Contextual Background**

The problem of poor performance, the researcher however believes that administrative accountability could be of help to problems of poor performance in KCCA and if the administrators in KCCA put in good use of the proper mechanisms of administrative accountability it will help in the fight against poor performance. (Shafritz & Russell, 2000).

Administrative Accountability, particularly in the public sector, requires administrators to provide information and explanations about their actions and decisions to their stakeholders over and above what would normally be included in the audited statements. Performance

measurement issues are addressed by a multitude of disciplines and respective literatures, including management accounting, management control, public finance, and production modeling from production economics and operational research. In the management accounting literature, public sector performance measurement frameworks developed in the last 20 years have sought to improve organizational Administrative Accountability by linking strategy and performance to multiple-stakeholder perspectives. These frameworks have also incorporated both and non measures related to an organization's production function. (Rossette, 2002)

Public organizations Administrative Accountability, in particular, has become a concern of late due in part to several situations that have come to light, (Crane, 2003). An increasing and ethical problem is recognized as symptoms of failing Corporate Governance and systems of Administrative Accountability and control in publicly quoted firms, (Epstein, 2002).

Organizations and other Tertiary Institutions in Uganda are governed by Public organizations and Other Local government Act 2001 and an amendment Act 2003. The Acts empower Organizations to constitute governing boards; councils, appointments boards, senate and academic boards. The governing boards /Public organizations councils monitor and control performance of Organizations and. The creation of a board of Directors is to monitor the performance of the firm (Kosnik, 1987, 1990; American Law Institute, 1982).

It is, therefore predicted that if the Board performs its duties effectively and accountably, the value of the firm is predicted to increase and the wealth of shareholders would be enhanced accordingly.

## **1.2 Statement of the problem**

The high rate of urbanization overwhelms the Authorities ability to manage administrative Accountability by Kampala Capital City authority (Turnock, (2001).). KCCA introduced strategies to improve its accountability and expenditure including use of existing structures assigning public accountants roles to elected and appointed leaders, use of laws and policies, adopting modern accounting methods but all have been in vain. There is no proper accountability on the money and items that are provided to KCCA to see that the city is clean. KCCA receives a

to total of 4 billion shilling each year to see to it that it accounts for its activities such as Waste management generation, building drainage systems and to plan for the city.

In spite of the enormous resources both locally collected revenues, grants from central government and donor funds at the disposal of KCCA, the performance on the ground in terms of effective, efficient and responsiveness service delivery is not good. Garbage collection is a big challenge, poor state of roads, dusty and dirty taxi parks, untidy markets, dirty public toilets and bad street lights e.t.c to mention but a few are a very big problem to KCCA. This has caused public concern and leads people to wonder why the persistence yet a lot of billions of shillings are at the disposal of KCCA to deliver services. Although there could be several explanations to the above problem, KCCA has failed to account for the money given it to plan for the city and provide better services to the people of Kampala District (Mugagga, 2006). If the current undesirable state of poor service delivery in KCCA continues and is ignored, it will result into poor littering, smell and offensive sights of uncollected gabbage which will escalate the diseases like typhoid, cholera disease burden in KCCA and environmental degradation and inadequate service delivery (Turnock, (2001).). The study therefore will attempt to establish how administrative Accountability influences performance in Kampala Capital city Authority in Kampala Uganda.

### **1.3 Purpose of the study**

The purpose of the study was to establish the relationship between Administrative Accountability and performance of public sector Organizations in Uganda, a case study of KCCA.

### **1.4 Objectives of the study**

- i. To examine the internal control s put in place to enhance performance
- ii. To analyze the reporting mechanisms for performance of KCCA
- iii. To establish the challenges faced in promoting administrative accountability in the delivery of services



## **1.5 Research questions**

In order to achieve the said objectives the researcher will be guided by the following questions;

- i. What are the internal control s put in place to enhance performance
- ii. What are the reporting mechanisms for performance of KCCA
- iii. What are the challenges faced in promoting administrative accountability in the delivery of services

## **1.6 Research hypotheses**

The study was guided by the following hypothesis:

There is no relationship between Administrative Accountability and performance of KCCA.

## **1.7 Scope of the study**

### **1.7.1 Content/Subject Scope**

The study investigated whether there is a relationship between Administrative Accountability and performance at KCCA.

### **1.7.2 Geographical Scope**

The study was carried out in Kampala where, KCCA is the governing body found with five Divisions namely; (a) Kampala Central Division (b) Kawempe Division (c) Lubaga Division (d) Makindye Division and (e) Nakawa Division. It covers about an area of 25square kilometers or 3245.20 hectares, 22 parishes and 126 villages. It had an estimated population of 2,050,245 people in 2015 with a density of 49. By 2004 the population had risen to about 323789 with a density of 100 (Mugaga, 2006). KCCA was chosen because it ranked the highest in low accountability and poor management of accounts (GoU, 2010).

### **1.7.3 Time Scope**

This study considered a period of five (5) years ranging from 2013 to 2017. This time period was relative enough to provide enough data in relation the study topic. This period was able to generate rich information to be used by all stakeholders in administrative Accountability and

performance of KCCA. The study duration is between June to August, 2018 which a good time for data collection, analysis and report writing.

### **1.8 Significance of the study**

The results of the study will yield enough insight to enable the making of policy recommendations to stakeholders on how to improve public organizations performance.

The information will also be useful to government in developing better strategies that can be used to improve corporate governance. The study enhances the existing body of knowledge. The study helps stakeholders in capacity building of certified training in corporate governance.

It will also work as an encouragement to managers and other practitioners to use internal control techniques in order to ensure effective Administrative Accountability in organizations.

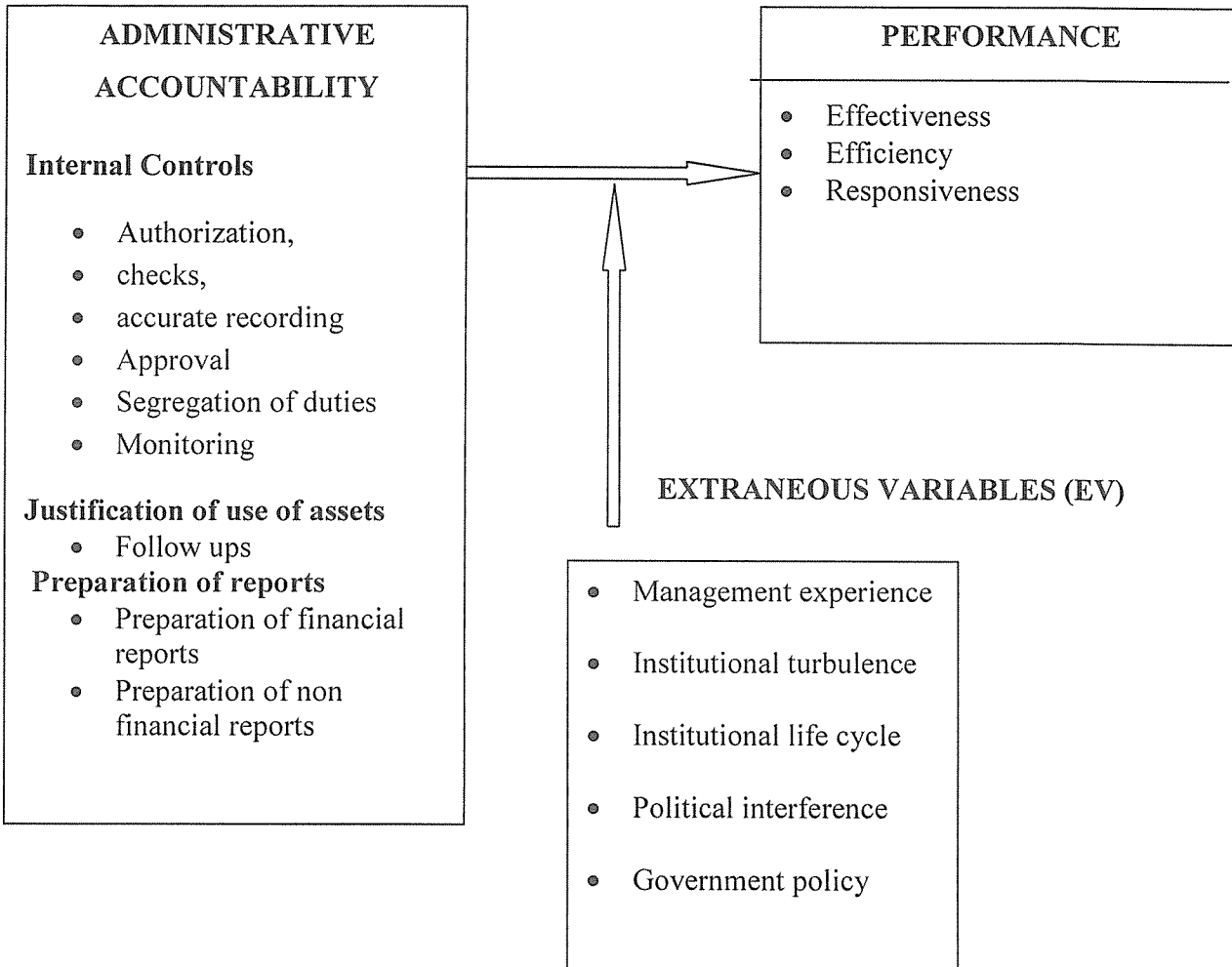
The study will help other scholars and researchers to use the results of the findings as a reference tool in addressing matters in line with the subject matter. The study will enable the researcher attain a Bachelors' Degree in Public Administration of KIU.

## 1.9 Conceptual framework

The study will be guided by the following conceptual framework:

### (IV) INDEPENDENT VARIABLE

### (DV) DEPENDENT VARIABLE



**Source:** A model on improved performance by Gavin & Geoffrey (2004) modified by the researcher.

This conceptual framework shows the structure and content of the study which will help to understand the objectives, answers the research questions, and will finally help in analysis. It is drawn from Mugaga (2006), and modified by the researcher. The IV are; the structures of Administrative accountability which are made up of Internal Controls, Justification of use of assets and Preparation of reports have an effect on performance of KCCA. The DV focuses on

performance conceptualizes as, Effectiveness, Efficiency and Responsiveness in KCCA. These effects of the IV on the DV can further be affected by the intervening variables namely Management experience, Institutional turbulence, Institutional life cycle, Political interference and Government policy which can also affect performance of KCCA.

### **Operational definition of key terms**

#### **Administrative Accountability**

Administrative Accountability was formally defined as being the state of accepting allocated responsibilities, explaining and demonstrating compliance to stakeholders and remedying any failure to act properly. Responsibilities may be derived from law, social norms, agreements, organizational values and ethical obligations. Accountability is not an absolute; it is only meaningful in the context to which it is applied (i.e. what one is accountable for). Accountability is then associated with specific principles and actions corresponding to that context.

#### **Efficiency**

Is the relationship between the results achieved and the resources used in relation to cost reduction for high outcomes achieved which helps in decision making.

#### **Effectiveness**

The extent to which planned activities are realized and planned results achieved. A process is Effective if its outcomes match the stated goals. Effectiveness is therefore similar to 'quality'.

#### **Quality**

The degree to which a set of "inherent" characteristics fulfils requirements and is defined in internally as 'fitness-for-purpose' while externally as transformation

#### **Responsiveness**

Responsiveness as a concept of computer science refers to the specific ability of a system or functional unit to complete assigned tasks within a given time. For example, it would refer to the ability of an artificial intelligence system to understand and carry out its tasks in a timely

fashion. It is one of the criteria under the principle of robustness (from a v principle). The other three are observability, recoverability, and task conformance

**Performance**, Performance is completion of a task with application of knowledge, skills and abilities. In work place, performance or job performance means good ranking with the hypothesized conception of requirements of a task role.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.0 Introduction

This chapter gave a review of the major issues on the existing literature in the area of Administrative Accountability, corporate governance and performance of public Organizations. It included an over view of public organizations performance Indicators and the relationship between Administrative Accountability, governance and general performance.

#### 2.1 Administrative Accountability

Administrative Accountability and management accounting have strong links, especially around performance reporting.

Many approaches, such as the balanced scorecard and Ramanathan's (1985) Administrative Accountability framework, stem from management accounting research and practice. Administrative Accountability and performance measurement are linked inextricably; in fact, the interpretation of performance requires Administrative Accountability as its reference.

This refers to provision of evidence by an individual or organization if it is to justify the use of specific resources. The need for proper Administrative Accountability by stakeholders in matters regarding performance of the organization has led firms to rely on accounting and statistical reports (Meigs, 2000).

According to Langley (1998), Business accounting in the earlier days was primarily concerned with stewardship reporting to the owners about how their investments were being looked after. This means that the stewards were accountable to there owners.

Under the Company's Act (Cap 85) of the laws of Uganda, it is a statutory requirement for limited companies to prepare annual statements for publication to ensure Administrative Accountability.

This is ensured through and non- reports.

According to Langley (1998), statements are measures of the organizational performance in relation to its structure. They include balance sheet, income statement, and statement of change in equity, cash flow statement and notes to the accounts.

For statements to give a true and fair view, they should be prepared in accordance to the regulatory framework of accounts (GAAP & The relevant Laws) Jain (1999).

Non- statements are statements other than statement issued to the stakeholders to ensure Administrative Accountability and include Directors reports, Chairman's report, Auditor's report and any other report as it may be laid down in the articles of association of the organization.

## **2.2 Policy and decision making**

The final function that a board needs to consider is its duty with respect to delegating authority. Given the complexity of the business environment, it is impossible for the board to be the sole decision making body in the company. Instead, each board needs to work on developing an appropriate method and level of delegation of authority. Obviously this will again vary with the context facing the board but, in all circumstances, the board needs to clearly articulate and document the delegations it makes Gavin and Geoffrey, (2004).

## **2.3 Performance**

Measuring firm performance using accounting ratios is common in the Corporate Governance literature Demaetz and Lehn, (2000), in particular, return on capital employed, return on assets, and return on equity. Similarly, economic value added can be as an alternative to purely accounting- based methods to determine shareholder value by evaluating the profitability of a firm after the total cost of capital, both debt and equity are taken into account (Copeland et al, 1995). Other measures of performance in profit making organizations are Capital adequacy, Asset quality, Management, Earnings and Liquidity which are commonly known as CAMEL Model.

The current study on Public Organizations as nonprofit making organizations will measure performance in terms of Actual revenue/budgeted revenue ratio (Revenue Collection Ratio), Actual Expenditure/budgeted expenditure ratio (Expenditure Ratio) and Actual revenue/ actual expenditure (Efficiency -Value for money ratio).

Objective performance indicators are necessary to monitor processes and measure change. This process of measuring performance often requires the use of statistical evidence to determine progress towards specific defined organizational objectives.

Fundamental purpose behind measures is improving performance. Measures that are not directly connected to improve performance are measures that are means to achieving that ultimate purpose (Behn, 2003).

Behn (2003) gives the following reasons for adapting performance measurements.

Evaluating how well public agency is performing. To evaluate performance, managers need to determine what an agency is supposed to accomplish (Kravchuk & Schack, 1996). Evaluation process consists of two variables; organizational performance data and benchmark that creates a frame work for analyzing that data. For organizational information focus on the outcomes of the agency's performance, but also including input/ environment/ process / output to have comparative frame work for analysis. As in order for organization to evaluate performance, it requires standards (bench mark) to compare its actual performance against past performance/ from performance of similar agencies / industrial standards / political expectations.

Today managers do not control their work forces mechanically; however managers still use measures to control while allowing some space for freedom in the work force. Organizations create measure systems that specify particular actions they want to execute for branch employees to take a particular ways to execute what they want the branch to spend money. The measurements of compliance with these requirements are the mechanism of control.

Budgets are crude tools in improving performance. Poor performance not always may change after applying budgets cut as a disciplinary action. Sometimes budget increase could be the answer for improving performance. Efficiency is determine by observing performance output and outcome achieved considering the number of people involved in the process (productivity per person) and cost data (capturing direct cost as well as indirect).

Giving people significant goals to achieve and then use performance measures including interim targets to focus people's thinking and work, and to provide periodic sense of accomplishment.



Performance targets may also encourage creativity in developing better ways to achieve the goal( Behn 2003), thus measure to motivate improvement may also motivate learning Organizations need to commemorate their accomplishment so as to tie the people together, give them a sense of their individual and collective relevance.

Moreover, by achieving specific goals, people gain sense of personal accomplishment and self worth( Locke and Latham,1984). Significant performance targets that provide sense of personal and collective accomplishment. In order for celebration to be success and benefits to be a reality , managers needs to ensure that celebration creates motivation and thus improvements.

National academic of public administrations centre for improving government performance, NAPA(1999), Performance measures can be used to validate success, justifying additional resources, earn customers , stake holders and staff royalty by showing results and win recognition inside and outside organization. To convince employees that the organization is doing good, managers need easily understand measures of those aspect of performance about what many employees personally care.

Hearing is involved with some process of analyze of information provided from evaluating cooperate performance. By analyzing that information, cooperation are able to learn reasons behind its poor or good performance. However, if there is too many performance measures, managers might not be able to learn anything (Neves of National Academy of Public Administration,1986).benchmarking is traditional form of performance measurement which facilities learning dividing assessment of organizational performance and identifying possible solutions for improvements.

In order for corporation to measure what it wants to improve the first need to identify what it will improve and develop processes to accomplish that. Also you need to have a feedback loop to assess compliancy with plans to achieve improvements and to determine if those processes create forecasted results

## 2.4 Control procedures and effectiveness of internal controls

These are policies and procedures in addition to the control environment, which are established to achieve the entity's specific objectives (Wolf 2001).

According to Meigs (2000), some of the objective of the accounting system would include, proper authorization, timely and accurate recording of transaction in the books of the specified period.

Jain (1999) refers to the specific control procedures to include;

Approval and control of documents, Maintenance of reconciliation to check on any deviations, limiting direct access to assets. Checking the arithmetical accuracy of transactions, Segregation of duties, Controls in-electronic data interchange.

It was further emphasized that paperless electronic data interchange requires auditors to use proper audit procedures to ascertain the adequacy and effectiveness of their client's internal control (Wolf, 2001).

David Brewer, (2004) asserts that, a risk materializes on the occurrence of an event, the consequences of the event being the damage caused by the adverse impact (and recovery from that impact). There are three classes of controls:

**Preventive** - which seek to ensure the impact never materializes. This type of control either prevents the event from occurring or affecting the organization, or detects the event as it happens and prevents any further activity that may lead to an impact.

**Detective** - which identify when some event, or events have occurred that could lead to a materialization of the impact, and invoke appropriate actions to arrest (or mitigate) the situation.

**Reactive** - which identify the impact has occurred and invoke appropriate actions to recover (or mitigate) the situation.

## 2.5 Relationship between internal control and Administrative Accountability

According to Ramaswamy (1994), the objectives of internal control include complete Administrative Accountability for all assets, use and access towards assets are made only with

proper authorization and there is periodic verification and comparison of assets in existence with accounting records and appropriate action is taken in case of any variances.

For management to ensure reliability of statements and effective Administrative Accountability in all its functional areas, internal controls are expected to provide policies and procedures to assist management in achieving their objectives of ensuring as far as practicable, orderly and efficient conduct of the business (Lucy, 2004).

According to Langley 1998, the important related functions of auditing and certifying the accounts is essential if there is to be public confidence in the fairness and accuracy of accounting reports. To ensure accuracy of transactions the auditor tests the strength of the internal control system and its reliability.

The strength of the internal control system therefore provides management and auditors with reasonable assurance that proper Administrative Accountability will be ensured.

The internal control procedures performed are also designed to ensure proper Administrative Accountability. The approval and control of documents, periodic reconciliation, checking the arithmetic accuracy of transactions and limiting direct access to assets are all aimed at ensuring Administrative Accountability (Jain, 1999).

However still with effective control measures in the organization employees fail to account for the organizational resources. This is due to abuse of controls by those persons responsible for implementing them.

In some organizations they aim at ensuring Administrative Accountability but the inappropriate controls employed to lead management to making decisions based on inaccurate data which in turn leads to management failure. This can give the poor image to business even when all forms of Administrative Accountability are put in place. Therefore, if management is to ensure Administrative Accountability, there must be stringent internal controls to prevent decision-making basing on the inappropriate data.

## **2.6 Relationship between Administrative Accountability and performance**

Administrative Accountability and management accounting have strong links, especially around performance of an institution.

According to Ramanathan (1985), Administrative Accountability framework stems from management accounting research and practice. He adds that Administrative Accountability and performance measurement are linked inextricably; in fact, the interpretation of performance requires Administrative Accountability as its reference.

The need for proper Administrative Accountability by stakeholders in matters regarding performance of the organization has led firms to rely on accounting and statistical reports (Meigs, 2000).

According to Langley (1998), Business accounting in the earlier days was primarily concerned with stewardship reporting to the owners about how their investments were being looked after. Under the Company's Act (Cap 85) of the laws of Uganda, it is a statutory requirement for limited companies to prepare annual statements for publication to ensure Administrative Accountability. He adds that statements are measures of the organizational performance in relation to its structure.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

The chapter includes research design, sample size, research methods and instruments, data collection procedures and data analysis.

#### **3.1 Research Design**

This study employed both explanatory and descriptive cross-sectional survey design. An explanatory design essentially “finds out the relationship between independent and dependent variables. While a case-study approach critically analyses a particular geographical area as a unit of study (Amin, 2005).

According to Meyer (1999), the cross-sectional design aids the researcher in the collection of first hand data from a sizable number of respondents within a short time. This was considered suitable since the data pertaining to the themes have to be collected from a larger number of respondents.

#### **3.2 Target Population**

Population is the totality of things studied with one or more common characteristics according to Enron (1998). The accessible or target population comprises of 296 people of different categories knowledgeable and involved in ensuring Administrative Accountability and performance at KCCA. The study will concentrate on the following departments: Administration and HRM department (78 people), Physical Planning department (78 people), Engineering and Technical services department (20 people), Public Health Services and Environment (11 people) and Revenue Collection and Internal Audit (109 people).

#### **3.3 Sampling Procedure**

A blend of sampling designs including probabilistic and purposive sampling designs were used in the study so as to solicit adequate data, minimize bias and give equal chances while selecting respondents from the study population.

The sample consisted of 56 respondents from KCCA population of 296 people depending on their role, departments and positions. The sample size was determined using Krejcie and Morgan (1970) table as presented in Sekaran (2003). However, judgmental/ purposive sampling was used, to select key respondents, such as the Administration and HRM, Physical Planning department that have vital information relevant to the study which might otherwise be left out using probabilistic sampling.

<b>Category</b>	<b>Target population</b>	<b>Sample population</b>	<b>Sampling strategy used</b>
Administrators	78	10	Purposive Sampling
Managerial staff	78	30	Purposive
Enforcement	128	10	Simple Random Sampling
Revenue Collection and Internal Audit	11	06	Purposive Sampling
	<b>296</b>	<b>56</b>	

The sample size therefore included 56 respondents comprised of 10 administrators, 30 Managerial staff, 10 enforcement and 6 members from board of directors, so as to get first hand information.

### **3.4 Sampling Techniques and Procedures**

The KCCA was chosen because it ranked the highest in poor accountability and poor management (GoU, 2016). In addition it was accessible to the researcher in terms of cost, time and information (Cresswell, 1994).

#### **3.4.1 Simple Random Sampling**

The participants in the study were selected through simple random sampling method for respondents among them KCCA enforcement to have an equal chance of being selected to be part of the study. Simple random sampling was best because it was easy to collect data when the population members are similar to one another on important variable (Gay, 1996). It also ensured

a high degree of representativeness and ease of assembling the sample (Thompson, 2002; Levy & Lemeshow, 2008).

### **3.4.2 Purposive Sampling**

Purposive sampling was used for selecting the particular groups of people in the population especially administrators, managerial staff and revenue collection and internal audit. This sampling procedure was used for its cost efficiency and effectiveness to collect specific information and allows for probing for clarity (Kothari, 2004).

## **3.5 Data Collection**

The researcher employed both primary and secondary data, and were employ various techniques of data collection that include questionnaires, interview and observation as described by Meyer, (1999).

### **3.5.1 Primary Data**

This was collected from the Public organizations to help ascertain the performance and Administrative Accountability level. This was the fresh data and it was collected from the field by use of self administered questionnaires and interview methods.

### **3.5.2 Secondary Data.**

Secondary data included literature on the Administrative Accountability, governance and institutional performance. This was supplement to primary data and was collected from judiciary records, libraries and internet.

## **3.6 Techniques of data collection**

### **3.6.1 Questionnaires**

Open and closed-ended questionnaires like those described by Meyer (1999) were used to enable the researcher capture all relevant information. This techniques were considered relevant because of the following:-

Respondents can answer questions during their convenient time.

Sensitive or personal questions are easily answered, as respondents feel free to give answers. Its time saving, Directors are proud people for confidentiality.

### **3.6.2 Face to face Interviews**

Self-administered interviews were used with the help of an interview guide as described by Meyer (1999). This was considered relevant because the questions that are not clear may be repeated and clarified.

The interviewer may come across new ideas that require follow up.

### **3.6.3 Observation**

Observation method of data collection was used by a researcher so to get a feel of the facial expressions and the working methods of KCCA processes.

## **3.7 Data Analysis**

This is the process of bring understanding and meaning to data collected for validity and reliability (Sekaran, 2003). Data collected from the field was first of all be sorted, edited, coded and entered into in the computer using SPSS. This package was useful to the researcher to present data using tables, graphics and frequency tables and further help the researcher generate descriptive statistics such as means and standard deviations. The Analysis of Variance (ANOVA) technique was used to find the magnitude of the effect of administrative accountability and performance in KCCA.

The researcher carefully got familiar with the data collected. The questionnaires were edited carefully in respect to study objectives so as to ease analysis. With the help of a research assistant, the data was coded and grouped according to its respective categories. Data was interpreted using tables and percentages. This was deductive in nature and Spearman's rank correlation was used to clearly show the relationship between the study variables.

Quantitative data was presented using a percentage distribution technique (Creswell, 1993). Closed-ended questions will be record and then the answers to each question was checked for



every questionnaire for used for calculating the percentage of participants who gave each response. For saving time and cost, they will be analyzed by generating quotations, single words and making brief phases. For individual interviews and documents, these were used to produce data in the form of notes, a summary of individual interviews. The researcher wrote each question at the top of a separate blank page or the coded sheet to make it easy for respondents to answer using their own words to save time and money (Bell, 1993).

Qualitative data was analyzed and presented in form of texts and interviews, observations, impressions, words, photos, symbols were examined and presented using descriptive or narrative method where the researcher presented detailed literature description of the respondents' views for the reader to make their opinions (Bell, 1993).

Documentary data was analyzed in form of quotations got from the different authors reviewed in the text books, journals, and news papers.

### **3.8 Limitations**

Several limitations were encountered and measures were put in place to mitigate their effect on the quality of findings .The following will be some of the limitations and how they were mitigated.

#### **3.8.1 In-adequate time**

There were a lot to be done by the researcher within a limited time available .however, to overcome this limitation, time was properly managed and sufficient data was collected , analyzed and presented in this study.

#### **3.8.2 Resources.**

The researcher found difficulty in terms of inadequate funds i.e.in terms of transport, meals, analysis of data by a statistician and motivation of some respondents. It was overcome through the special fund that the researcher had put aside for this exercise which had been incorporated into the budget besides minimizing costs as much as possible and self-administering questions.

### **3.8.3 Negative attitude of respondents**

Although the researcher clearly explained the purpose of the study to the respondents, some of management staff found that it's disguising to find out how they had been monitoring road projects and leading to Mismanagement, Shoddy work, extra variations and so on. However, this was overcome by first assuring the respondents that results will be purely for academic purposes and any information provided will be treated utmost confidentiality.

### **3.8.4 Slow and non-responses of respondents.**

Some respondents took too long to fill the questionnaires either due to heavy workloads or absence to attend to some other issues .This was overcome by persistent follow up and appointments for example through telephone calls and emails as a result out of 35 sampled respondents only slightly a few may return the forms. The researcher wished to conclude that although the above limitations has a tendency to slow down the pace at which the study was conducted , they were not impair the quality of the findings that followed in the next section because appropriate mitigation measures were taken care of .

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS AND INTERPRETATION

#### 4.1 Introduction

This chapter presents the information on the background information of respondents including; gender, position of the respondent and duration of service. Further, the chapter reports on quantitative and qualitative data, presents summary, discussions, all done objective by objective as;

#### 4.2 Respondents' Background Information

This section involved the description of the background information of the respondents because it gave a clear view of the respondents' ability to give adequate and accurate information on how administrative accountability relates to performance of Public sector.

##### Position of the respondent

The respondents were asked to indicate their position of work. This enabled the researcher to understand the variety of experiences of the respondents and in-depth information of how administrative accountability relates to performance of public sector as seen in the table below;

**Table 1: Showing the position of the respondent**

Position	Frequency	Percentage
Accountant	20	35.7
Director	2	3.6
Revenue enforcement	8	14.3
Internal auditor	10	17.9
Physical planner	10	17.9
Administration and human resource	6	10.6
Total	56	100

*Source: Primary data 2018*

According to the table above, the findings revealed that most respondents were accountants with 35.7% followed by Physical planner and internal auditor with 17.9% then Revenue enforcement with 14.3% and lastly directors with 3.6%. This implies that the majority of the respondents concerned with Administrative accountability were asked statements using both questionnaires and interviews to test their perception and in-depth interpretation on the study variables. This means that the study identified the rights people as respondents given the study variables.

**4.2.1 Gender of respondents**

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

**Table 1: Showing gender of respondents**

Gender	Frequency	Percentage
Male	36	64.3
Female	20	35.7
Total	56	100

*Source: Primary data 2018*

The table above shows that the majority of the respondents represented by (64.3%) were male and the females followed with (35.7%). This implies that the study was gender sensitive and collected views from both males and females since both sexes have adequate information on how administrative accounting directly affects performance of public sector.

**Level of Education of the respondent**

The respondents were asked to indicate their level of education. This enabled the researcher to understand the variety of experiences and their education attainment of the respondents and in-depth information of how administrative accountability relates to performance of public sector as seen in the table below;

**Table 3: Showing the Level of Education of the respondent**

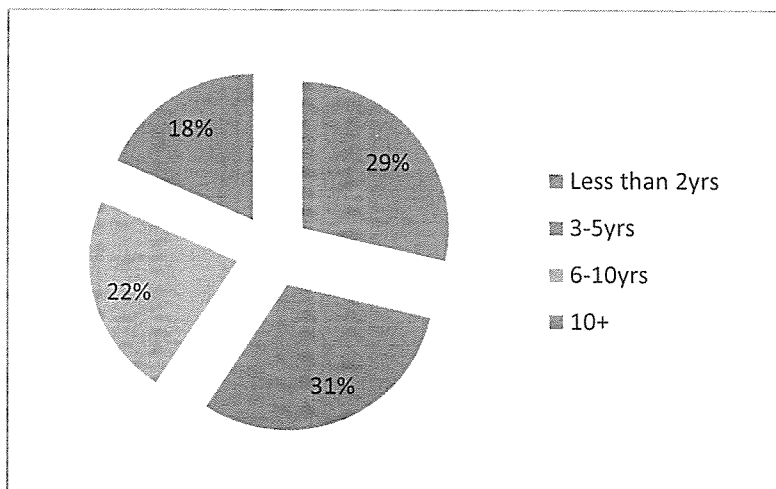
Position	Frequency	Percentage
Diploma	10	17.9
Bachelor's Degree	30	53.6
Post Graduate Diploma	3	5.4
Masters	5	8.9
PhD	5	8.9
Any Other	3	5.4
Total	56	100

*Source: Primary data 2018*

According to the table 3, the findings revealed that most respondents had attained a bachelors degree with 53.7% followed by those with Diplomas with 17.9% then masters and PhDs with 8.9% and lastly Post graduate and other relevant levels of education with 5.4%. This implies that the majority of the respondents concerned with Administrative accountability were educated and were asked statements using both questionnaires and interviews to test their perception and in-depth interpretation on the study variables. This means that the study identified the rights people as respondents given the study variables.

**Length of service**

**Pie-Chart 1: Showing length of service of Respondents**



*Source: Primary data 2018*

The findings in the pie-chart 1 above revealed that most respondents represented by (31%) had worked for a period between 3-5 years and these were followed by those who had worked for less than 2 years with 29%. Respondents who had 6-10 years of experience constituted 22% while those with 10 years and above contributed to only 18% of the total responses. This implies that all the respondents had worked at least for above 1 year which is adequate time for respondents to have gotten acquitted with administrative accounting and performance of public sector. This means data was collect from only respondents who mattered in the study.

#### **4.2 Internal controls put in place to enhance performance in KCCA**

The first objective was set to determine the Internal controls put in place to enhance performance in KCCA for which the researcher intended to find out how satisfactorily internal controls and the degree at which it stand when compared to performance of KCCA. In this study, all the aspects were measured using 5 qualitative questions in which respondents were required to indicate the extent to which they agree or disagree with each statement by indicating the number that best describe their perceptions. All the seven items on the Internal controls put in place to enhance performance KCCA were likert scaled using four points ranging between 1= Strongly Disagree, 2= Disagree, 3= Agree and 4= Strongly Agree. Their responses were analyzed and described using Means as summarized in table 4 below.

**Table 4: showing the Internal controls put in place to enhance performance**

The following statements are designed to understand your opinion on the extent to which KCCA embraces internal controls.

	<b>Statement</b>	Min	Ma x	Mean	Std. Deviation
1	It promotes <u>motivation</u> by informing and clarifying the employees about the task to be done, the manner they are performing the task, and how to improve their performance if it is not up to the mark.	1	5	3.87	1.196
2	It is a source of information to the organizational members for decision-making process.	1	5	2.50	1.406
3	It plays a crucial role in altering individual's attitudes, i.e. a well-informed individual will have better attitude than a less-informed individual.	1	5	2.51	1.467
4	It helps in socializing. In today's life the only presence of another individual fosters communication.	1	5	2.56	1.501
5	It assists in controlling process. It helps controlling organizational member's behavior in various ways	1	5	3.90	1.209
	<b>Average mean</b>			<b>3.07</b>	

**Source: primary data, 2018**

The means in table 4 indicate that the Internal controls put in place to enhance performance were rated at different levels. Out of the categories, two were rated very high with (mean= 3.90), (equivalent to agree) meaning that respondents strongly agreed with the statement. The remaining categories were rated high (equivalent to agree) meaning that the respondents agreed to the statement.

When you sum up all the categories, the overall average mean is (3.07) which is equivalent to agree on the rating scale used and thus basing on these results, it can be concluded that the internal controls put in place in KCCA enhance performance of the organization.

Items which were highly rated among others included It assists in controlling process. It helps controlling organizational member's behavior in various ways (mean = 3.90), It promotes motivation by informing and clarifying the employees about the task to be done, the manner they are performing the task, and how to improve their performance if it is not up to the mark (Mean = 3.87). The findings conclude that the internal controls put in place by KCCA have highly enhanced performance of the organization

However the study rated three items high and these were It helps in socializing. In today's life the only presence of another individual fosters communication (mean = 2.56), It plays a crucial role in altering individual's attitudes, i.e. a well-informed individual will have better attitude than a less-informed individual (mean = 2.51), and It is a source of information to the organizational members for decision-making process (mean = 2.50) all equivalent to Agree according to the response mode

To get a final picture on the researcher computed an overall average mean for all the items in Table 4, which came out to be (mean = 3.07), which confirms that the internal controls put in place by KCCA enhance the performance of the organization through verifying the administrative accountability of the organization.

Statement	Frequency	Percentages (%)
SD	07	12.5
D	08	14.3
NS	11	16.6
A	13	23.2
SA	17	30.4
<b>Total</b>	<b>56</b>	<b>100%</b>

Source: Primary Data 2018



### **Internal controls put in place**

From the findings on whether Internal controls put in place to enhance performance

- a) 12.5% of the respondents (7) strongly disagreed that there internal controls put in place to enhance performance in KCCA
- b) 14.3% of the respondents (8) disagreed that there internal controls put in place to enhance performance in KCCA
- c) 16.6% of the respondents (11) were not sure whether there internal controls put in place to enhance performance in KCCA
- d) 23.2% of the respondents (13) agreed that there internal controls put in place to enhance performance in KCCA
- e) 30.4% of the respondents (13) strongly agreed that there internal controls put in place to enhance performance in KCCA

### **Analysis**

- a) 53.6% of the respondents (30.4 + 23.2) agreed that there are internal controls put in place to enhance performance in KCCA
- b) 16.6% of the respondents were not sure that there are internal controls put in place to enhance performance in KCCA
- c) 26.8% of the respondents (12.5 + 14.3) disagreed that there are internal controls put in place to enhance performance in KCCA

#### **4.2.1 Internal controls benefits an institution**

The respondents were asked to respond on whether internal controls benefit the institution. This enabled the researcher to have a proportionate representation of how internal controls benefit the organization and their responses were as below;

**Table 5: Showing Internal controls benefits an institution**

	Frequency	Percentage
Yes	36	64.3
No	20	35.7
Total	56	100

*Source: Primary data 2018*

### Analysis

The table above shows that the majority of the respondents represented by (64.3%) responded Yes and the rest with (35.7%) responded No. This implies that the respondents agreed that putting up internal controls in an organization like KCCA really enhances performance of the organization.

### 4.3 The reporting mechanisms for performance of KCCA

**Table 6: showing the reporting mechanism for performance of KCCA**

	Statement	Min	Max	Mean	Std. Deviation
1	There is proper monitoring of income	1	5	2.88	1.192
2	There is proper monitoring of expenditure	1	5	2.97	1.088
3	There is proper monitoring of cash management	1	5	4.08	1.01
4	There is proper monitoring of debt and arrears management	1	5	2.85	1.496
5	There is proper monitoring of budget modification	1	5	2.56	1.483
6	KCCA ensures Administrative Accountability to major stakeholders	1	5	2.56	1.297
7	You are required to make internal reports in KCCA	1	5	4.23	0.959
8	There is monitoring for Administrative Accountability	1	5	2.50	1.238

**Source: primary data, 2018**

The means in table 6 indicate that the reporting mechanism for performance in KCCA were rated at different levels. Out of the categories, two were rated very high with, (equivalent to strongly

agree) meaning that respondents strongly agreed with the statement. The remaining categories were rated high (equivalent to agree) meaning that the respondents agreed to the statement.

Statement	Frequency	Percentages (%)
SD	04	7.1
D	04	7.1
NS	10	17.9
A	13	23.2
SA	25	30.4
<b>Total</b>	<b>56</b>	<b>100%</b>

**Source: Primary Data 2018**

### **The reporting mechanisms for performance of KCCA**

From the findings on the reporting mechanisms for performance of KCCA

- a) 7.1% of the respondents (4) strongly disagreed that there is no reporting mechanism for performance in KCCA
- b) 7.1% of the respondents (4) also disagreed that there is no reporting mechanism for performance in KCCA
- c) 17.9% of the respondents (10) were not sure whether there is reporting mechanism for performance in KCCA
- d) 23.2% of the respondents (13) agreed that there is reporting mechanism for performance in KCCA
- f) 30.4% of the respondents (13) strongly agreed that there is reporting mechanism for performance in KCCA

### **Analysis**

- d) 53.6% of the respondents (30.4 + 23.2) agreed that there is reporting mechanism for performance in KCCA
- e) 17.9% of the respondents were not sure that there is reporting mechanism for performance in KCCA

- f) 14.2% of the respondents (7.1 + 7.1) disagreed that there is reporting mechanism for performance in KCCA

**4.3.1 Administrative Accountability is a critical element of management of institutions and administrators are expected to answer to their board for their performance.**

The respondents were asked to respond on whether administrative accountability is a critical element of management of KCCA. This enabled the researcher to have a proportionate representation on whether administrative accountability is a critical element of management of KCCA and their responses were as below;

**Table 7: Showing whether Administrative Accountability is a critical element of management of institutions**

Gender	Frequency	Percentage
Yes	30	53.6
No	26	46.4
Total	56	100

*Source: Primary data 2018*

The table 7 above shows that the majority of the respondents represented by (53.6%) responded Yes and the rest with (46.4%) responded No. This implies that the respondents agreed that administrative accountability is a critical element of management of KCCA.

The respondents were asked to respond on whether. This enabled the researcher to have a proportionate representation on whether internal controls check on the accuracy of the executive work through administrative accountability and their responses were as below;

**Table 8: Showing Internal controls check on the accuracy of the executive work through Administrative Accountability.**

	Frequency	Percentage
Yes	36	64.3
No	20	35.7
Total	56	100

*Source: Primary data 2018*

The table 8 above shows that the majority of the respondents represented by (64.3%) responded Yes and the rest with (35.7%) responded No. This implies that the respondents agreed that internal controls check on the accuracy of the executive work through administrative accountability.

#### **4.4 The Performance Of KCCA**

In order to evaluate the performance of KCCA. The scale used for these statements should be viewed as a continuum with 1=strongly disagree, 2= disagree, 3=not sure, 4=agree, 5=strongly agree. And the responses were as below;

##### **Effectiveness**

Statement	Frequency	Percentages (%)
SD	04	7.1
D	04	7.1
NS	10	17.9
A	13	23.2
SA	25	30.4
<b>Total</b>	<b>56</b>	<b>100%</b>

*Source: Primary Data 2018*

## **Effectiveness**

From the findings on the effectiveness of KCCA

- e) 7.1% of the respondents (4) strongly disagreed that there is effectiveness in the performance in KCCA
- f) 7.1% of the respondents (4) also disagreed that there is effectiveness in the performance in KCCA
- g) 17.9% of the respondents (10) were not sure whether there is effectiveness in the performance in KCCA
- h) 23.2% of the respondents (13) agreed that there is effectiveness in the performance in KCCA
- g) 30.4% of the respondents (13) strongly agreed that there is effectiveness performance in KCCA

## **Analysis**

- g) 53.6% of the respondents (30.4 + 23.2) agreed that there is effectiveness in the performance in KCCA
- h) 17.9% of the respondents were not sure that there is effectiveness in the performance in KCCA
- i) 14.2% of the respondents (7.1 + 7.1) disagreed that there is effectiveness in the performance in KCCA a

## **Conclusions on effectiveness**

53.6% of the respondents claimed that there is effectiveness in performance of the activities of KCCA because it has maintained sustainability of a stable and clean city in terms of cleanliness and garbage collection in the city.

17.9% of the respondents were not sure that there is effectiveness in the performance because they could not see anything that KCCA administration has done to be given the credit all they can do is enforcement of law but leaving their actual duties assigned to them.

14.2% of the respondents disagreed that there is effectiveness, since there is still to be done to see that KCCA keeps its vision and mission the city which has not yet fulfilled though it has done something in terms of garbage collection but when it comes to drainage it is still lacking effectiveness

### Efficiency

Statement	Frequency	Percentages (%)
SD	05	8.9
D	10	17.9
NS	8	14.3
A	21	37.5
SA	12	21.4
<b>Total</b>	<b>56</b>	<b>100%</b>

Source: Primary Data 2018

### Efficiency

From the findings on the efficiency of KCCA

- i) 8.9% of the respondents (5) strongly disagreed that there is efficiency in the performance in KCCA
- j) 17.9% of the respondents (10) also disagreed that there is efficiency in the performance in KCCA
- k) 14.3% of the respondents (8) were not sure whether there is efficiency in the performance of KCCA
- l) 37.5% of the respondents (21) agreed that there is efficiency in the performance of KCCA
- h) 21.4% of the respondents (12) strongly agreed that there is efficiency performance of KCCA

### Analysis

- j) 58.9% of the respondents (37.5 + 21.4) agreed that there is efficiency in the performance of KCCA
- k) 14.3% of the respondents were not sure that there is efficiency in the performance of KCCA
- l) 26.8% of the respondents (8.9 + 17.9) disagreed that there is efficiency in the performance of KCCA

### Conclusions on effectiveness

58.9% of the respondents claimed that there is efficiency in performance of the activities of KCCA because it has always been efficient in the places where it is needed especially when it come to the management of the city for example traffic in the city drainage management and solid waste management, trade licensing thus making it to be efficient in its operations

14.3% of the respondents were not sure that there is efficiency in the performance of KCCA because they could not see anything that KCCA administration has done to be given the credit all they can do is enforcement of law but leaving their actual duties assigned to them.

26.8% of the respondents disagreed that there is efficiency, since there is still to be done to see that KCCA keeps its vision and mission the city which has not yet fulfilled though it has done something in terms of garbage collection but when it comes to drainage it is still lacking effectiveness

### Responsiveness

Statement	Frequency	Percentages (%)
SD	03	5.4
D	16	28.6
NS	13	23.2
A	23	41.1
SA	11	19.6
<b>Total</b>	<b>56</b>	<b>100%</b>

Source: Primary Data 2018



## **Responsiveness**

From the findings on the responsiveness of KCCA

- m) 5.4% of the respondents (3) strongly disagreed that there is responsiveness in the performance in KCCA
- n) 28.6% of the respondents (16) also disagreed that there is responsiveness in the performance in KCCA
- o) 23.2% of the respondents (13) were not sure whether there is responsiveness in the performance of KCCA
- p) 41.1% of the respondents (23) agreed that there is responsiveness in the performance of KCCA
- i) 19.6% of the respondents (11) strongly agreed that there is responsiveness performance of KCCA

## **Analysis**

- m) 60.7% of the respondents (41.1 + 19.6) agreed that there is responsiveness in the performance of KCCA
- n) 23.2% of the respondents were not sure that there is responsiveness in the performance of KCCA
- o) 34% of the respondents (5.4 + 28.6) disagreed that there is responsiveness in the performance of KCCA

## **Conclusions on effectiveness**

60.7% of the respondents claimed that there is responsiveness in performance of the activities of KCCA because it has always been efficient in the places where it is needed especially when it come to the management of the city for example traffic in the city drainage management and solid waste management, trade licensing thus making it to be efficient in its operations

23.2% of the respondents were not sure that there is responsiveness in the performance of KCCA because they could not see anything that KCCA administration has done to be given the credit all they can do is enforcement of law but leaving their actual duties assigned to them.

34% of the respondents disagreed that there is responsiveness, since there is still to be done to see that KCCA keeps its vision and mission the city which has not yet fulfilled though it has done something in terms of garbage collection but when it comes to drainage it is still lacking effectiveness

In summary the greatest number of respondents agreed that there is responsiveness in the performance of KCCA since the employees and administration of KCCA really respond to the calamities that have befallen in the city and really try to rectify them

#### 4.4 Challenges faced in promoting administrative accountability in delivery of services

The respondents were evaluate the challenges faced in promoting administrative accountability in delivery of services. The scale used for these statements should be viewed as a continuum with 1=strongly disagree, 2= disagree, 3=not sure, 4=agree, 5=strongly agree. Please circle or tick the

**Table 9: Showing the Challenges faced in promoting administrative accountability in delivery of services**

	Statement	Min	Max	Mean	Std. Deviation
1	There is a lot of corruption in the organization	1	5	3.00	1.192
2	Intergovernmental systems are structurally diverse in ways that often reflect historical forces with durable influence.	1	5	2.97	1.088
3	The goals of decentralisation are diverse and this is reflected in how local governments are empowered	1	5	4.08	1.01
4	The elements of decentralisation that must work together for effective service delivery are often treated independently	1	5	2.85	1.496
5	National political and bureaucratic dynamics can support or undermine reform	1	5	2.56	1.483
6	Local service delivery is inherently embedded in local context	1	5	2.258	1.297

**Source: primary data, 2018**

The means in table 9 indicate that the Challenges faced in promoting administrative accountability in delivery of services were rated at different levels. Out of the categories, one

was rated very high with, (equivalent to strongly agree) meaning that respondents strongly agreed with the statement. The remaining categories were rated high (equivalent to agree) meaning that the respondents agreed to the statement.

Statement	Frequency	Percentages (%)
SD	04	7.1
D	04	7.1
NS	10	17.9
A	13	23.2
SA	25	30.4
<b>Total</b>	<b>56</b>	<b>100%</b>

Source: Primary Data 2018

### Challenges faced in promoting administrative accountability in delivery of services

From the findings on the Challenges faced in promoting administrative accountability in delivery of services

- a) 7.1% of the respondents (4) strongly disagreed that there are Challenges faced in promoting administrative accountability in delivery of services
- b) 7.1% of the respondents (4) also disagreed that there are Challenges faced in promoting administrative accountability in delivery of services
- c) 17.9% of the respondents (10) were not sure whether there are Challenges faced in promoting administrative accountability in delivery of services
- d) 23.2% of the respondents (13) agreed that there are Challenges faced in promoting administrative accountability in delivery of services
- j) 30.4% of the respondents (13) strongly agreed that there are Challenges faced in promoting administrative accountability in delivery of services

### Analysis

- e) 53.6% of the respondents (30.4 + 23.2) agreed that there are Challenges faced in promoting administrative accountability in delivery of services
- f) 17.9% of the respondents were not sure that there are Challenges faced in promoting administrative accountability in delivery of services

- g) 14.2% of the respondents (7.1 + 7.1) disagreed that there are Challenges faced in promoting administrative accountability in delivery of services

Conclusion on the Challenges faced in promoting administrative accountability in delivery of services

- a) 53.6% of the respondents agreed that there are Challenges faced in promoting administrative accountability in delivery of services this implies that in the struggle of KCCA promote administrative accountability it faces challenges such as corruption of its employees and workers, resistance from the clients, government funding e.t.c

In conclusion there are a lot of challenges that KCCA faces in promoting administrative accountability such as resistance, opposition, funding and also corruption.

## CHAPTER FIVE

### DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Introduction

This chapter discusses the findings of the study. In addition it draws conclusions and recommendations basing on the findings of the study. The discussion is presented based on research objectives.

#### 5.2 Discussion

##### 5.2.1 Internal controls put in place to enhance performance in KCCA

The researcher computed an overall average mean for all the items in Table 4, which came out to be (mean = 3.07), which confirms that the internal controls put in place by KCCA enhance the performance of the organization through verifying the administrative accountability of the organization.

53.6% of the respondents agreed that there are internal controls put in place to enhance performance in KCCA

16.6% of the respondents were not sure that there are internal controls put in place to enhance performance in KCCA

26.8% of the respondents (12.5 + 14.3) disagreed that there are internal controls put in place to enhance performance in KCCA

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

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

### **The reporting mechanisms for performance of KCCA**

The reporting mechanism for performance in KCCA were rated at different levels. Out of the categories, two were rated very high with, (equivalent to strongly agree) meaning that respondents strongly agreed with the statement. The remaining categories were rated high (equivalent to agree) meaning that the respondents agreed to the statement.

53.6% of the respondents (30.4 + 23.2) agreed that there is reporting mechanism for performance in KCCA, 17.9% of the respondents were not sure that there is reporting mechanism for performance in KCCA , 14.2% of the respondents (7.1 + 7.1) disagreed that there is reporting mechanism for performance in KCCA.

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

established transfer and transport that if well coordinated can reduce costs of accountability and other resources (GoU, 2010). A transfer station may include stationary compactors, material recovery facility, or mobile equipment. (WHO, 2004).

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

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

### **The Performance Of KCCA**

53.6% of the respondents (30.4 + 23.2) agreed that there is effectiveness in the performance in KCCA , 17.9% of the respondents were not sure that there is effectiveness in the performance in KCCA, 14.2% of the respondents (7.1 + 7.1) disagreed that there is effectiveness in the performance in KCCA.

These findings were in line with those of

### **Challenges faced in promoting administrative accountability in delivery of services**

The Challenges faced in promoting administrative accountability in delivery of services were rated at different levels. Out of the categories, one was rated very high with, (equivalent to strongly agree) meaning that respondents strongly agreed with the statement. The remaining categories were rated high (equivalent to agree) meaning that the respondents agreed to the statement. 53.6% of the respondents (30.4 + 23.2) agreed that there are Challenges faced in promoting administrative accountability in delivery of services, 17.9% of the respondents were not sure that there are Challenges faced in promoting administrative accountability in delivery of services and 14.2% of the respondents (7.1 + 7.1) disagreed that there are Challenges faced in promoting administrative accountability in delivery of services.

These findings were in line with those of Ackerman (2005) who stresses two variants of accountability: accountability as “honesty” and accountability as "performance." On an individual level, the first variant is associated with the rule-following bureaucrats who restrain from the nonprocedural, and the second variant, with the pro-active public decision-makers who are expected to perform efficiently and effectively. Ackerman indicates that the first "honesty" version is “process-oriented” and “negative” accountability because the public servants are evaluated through time and based on the extent to which they abide by the standard operating principles (SOPs). As for the second "performance" understanding of accountability, the association is with “results-driven” and “positive” accountability insofar as accountability is seen as the ability to produce effective policy outcomes, which are evaluated at project endings.

Martin and Webb (2009) are other scholars who adopt a dichotomous approach to accountability. Their juxtaposition consists of the “user-choice” versus the “social justice” dimensions of accountability. They demonstrate that, in Wales, as result of the shifts in the public administration ethos and practice from the competitive/consumer-driven performance management (user-choice) to collaborative/citizen-centric inclusive management (social justice), significant improvements were noted in public service delivery. Wales' experience with alternative accountability frameworks can open the door to further research on the possible



transferability of its tools to cases with relatively low population density and a high degree of social capital.

### **5.3 Conclusions**

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

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

### **5.4 Recommendations**

There is need for the internal auditors to continuously update themselves with the changing times and technologies and sharpen their skills. By applying skills to the most critical points, building personal and professional credibility and recognising and responding to the needs, internal auditors can become indispensable thus speeding good governance and enhancing efficiency of internal control.

The management of KCCA should keep organizing seminars and workshops whereby these internal control auditors would be trained frequently by experts either internally or externally.

Internal Auditors must have sufficient proficiency and training to carry out the tasks assigned to them. The auditor's work must be carefully directed, supervised and reviewed. The amount of supervision required corresponds to the experience and skill of the auditor.

The head of the internal audit department should be responsible to the management/board in KCCA with sufficient authority to promote independence and to ensure broad audit coverage, adequate consideration of audit reports, and appropriate action on audit recommendations.

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

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

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

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

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

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

### **5.5 Recommendation for Further Studies**

This research recommends a similar study to be done but concentrate on the parastatals and government ministries.

There is need for a study to be conducted to determine the challenges facing internal audit in KCCA, this will help in enhancing the internal audit in the KCCA in Uganda and thus positively affecting their performance.

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

## REFERENCES:

- Aiken, D. G. (2008, 08 05). *Changes to Financial Management Performance Measures, Accountability Factors and Accounting Accountability*
- Amaratunga, D. (2001). Theory Building in Facilities Management Performance Measurement: Application of Some Core Performance Measurement and Management Principles.
- Amin, M.E. (2005). *Social Science Research: Conception, Methodology and Analysis*. Uganda, Kampala, Makerere University.
- Crane, D.B., (2003), *Executive Administrative Accountability: Creating the Environment for Business Value from Technology*, Westport, Conn.: Praeger.
- Creswell, J W. (1994). *Research design: qualitative and quantitative approaches*. Thousand Oaks: Sage.
- Dicke, L. (2002). *Ensuring accountability in human services contracting: Can stewardship theory fill the bill?* American Review of Public Administration, 32, 455-470
- Epstein M.J., Jones. J.H Roy.M.J.(2002). Improving the performance of Corporate Boards The society of Management Accountants of Canada.
- Gavin J. Nicholson & G. C Geoffrey (2004), *Corporate Governance, Break through Board performance Vol 4*.
- Geoffrey, G & Nicholson, G.J (2003), *Boards that Work: a new Guide for Directors*, McGraw Hill, Sydney.
- Geoffrey, G.C & Nicholson, G.J (2002), *Real World governance: Driving business success through effective corporate Governance*", Monash Mount Eliza Business Review Volume 5.
- GoU (1997) the Local Governments Act, no 1, UPPC, Entebbe, Uganda
- Government of Uganda. (2010). Poverty and Environment Case Study, Uganda Participatory Poverty Assessment Process, Kampala District Report Ministry of Finance, Planning and Economic Development.
- Hermes. R.D., Renz.D.O., (2000). Board practices of especially effective and less effective local non profit Organizations. American Review of public Administration, Vol 30 No.2. 146-160.

- Kosnik (1987) *Greenmail: a study of Board performance in corporate Governance Administrative Science Quarterly* Vol 32.
- Krambia and Psaros (2006), The implementation of Corporate Governance Principles in an Emerging Economy: Volume 14 No 2.
- Langlay F.P (1998). Introduction to Accounting for Business Studies
- Meigs et al (2000), Principles of Auditing, 5<sup>th</sup> Edition, Irwin Publishing Inc.
- Mugagga, F. (2006). *The Public-Private Sector Approach to Municipal Solid Waste Management. How does it Work in Makindye Division, Kampala District, Uganda?* Trondheim: Department of Geography, Norwegian University of Science and Technology.
- Pearce, J.A and Zahra, S.A (1991), “*The relative power of CEO’s and Boards of Directors: Associations with Corporate performance*”, Strategic Management Journal Volume 12.
- Rossette, N.N (2002). Bord of Directors Composition, Team processes and organizational performance of finanacial Institutions in Uganda MBA Dissertation (Unpublished) MUBS, Makerere Public organizations, Kampala.
- Rwegasira .K (2000), Corporate Governance in Emerging Capital Markets: whither Africa? *Corporate Governance: An international review*, 8, 258-267
- Shafriz, J.M., and Russell, E.W., (2000), *Introducing Public Administration, Second Edit.*, New York: Addison Wesley Longman, Inc.
- Tricker (1984), Corporate Governance Ashgate, Aldershot: Brookfield, USA.
- Turnock, B.J. (2001). *Public Health: What it is and How it Works (2<sup>nd</sup> ed)*. Gaithersburg, MD, Aspen Publishers, Inc.
- Witherell, B. (2004) Corporate Governance Stronger Principles for Better Market Integrity. <http://www.oecdobserver.org/news/fullstory>.
- Zahra and Pearce (1989), *Boards of directors and Corporate performance; a review and integrative model*, Journal of Management, Volume 75.

## APPENDICES

### APPENDIX I

#### Research instruments

##### (a) Questionnaire:

Dear respondent, I am a Student at KIU undertaking a study on Administrative Accountability and the performance of public organizations in Uganda: A case study of KCCA. The study is in partial fulfillment of the requirements for the award of a Bachelors Degree in Public administration.

I kindly request you to answer the questions sincerely and accurately. The information will only be used for academic purposes and will be treated with maximum confidentiality. Thank you for your kind cooperation

Yours faithfully,

#### Section A: Background Information

Please tick or circle appropriately

##### Position

1. Accountant
2. Director
3. Revenue enforcement
4. Internal auditor
5. Physical planner
6. Administration and human resource

##### Gender

1. Male
2. Female

### Level of Education

1. Diploma
2. Bachelor's Degree
3. Post Graduate Diploma
4. Masters
5. PhD
6. Any Other.....

### Length of Service

1. Less than 1 year
2. 1-5 years
3. More than 5 years

### SECTION B: internal controls put in place to enhance performance

The following statements are designed to understand your opinion on the extent to which KCCA embraces internal controls. The scale used for these statements should be viewed as a continuum with 1=strongly disagree, 2= disagree, 3=not sure, 4=agree, 5=strongly agree.

Statement	SA	A	N	D	SD
It promotes <u>motivation</u> by informing and clarifying the employees about the task to be done, the manner they are performing the task, and how to improve their performance if it is not up to the mark.	5	4	3	2	1
It is a source of information to the organizational members for decision-making process.	5	4	3	2	1
It plays a crucial role in altering individual's attitudes, i.e. a well-informed individual will have better attitude than a less-informed individual.	5	4	3	2	1
It helps in socializing. In today's life the only presence of another	5	4	3	2	1



individual fosters communication.					
It assists in controlling process. It helps controlling organizational member's behavior in various ways	5	4	3	2	1

7. Internal controls benefits an institution

Yes..... No..... Not sure.....

**SECTION C: ADMINISTRATIVE ACCOUNTABILITY**

The following statements are designed to understand your opinion on the extent to which the KCCA ensures proper Administrative Accountability. The scale used for these statements should be viewed as a continuum with 1=strongly disagree, 2= disagree, 3=not sure, 4=agree, 5=strongly agree.

Statement	SA	A	N	D	SD
There is proper monitoring of income	5	4	3	2	1
There is proper monitoring of expenditure	5	4	3	2	1
There is proper monitoring of cash management	5	4	3	2	1
There is proper monitoring of debt and arrears management	5	4	3	2	1
There is proper monitoring of budget modification	5	4	3	2	1
KCCA ensures Administrative Accountability to major stakeholders					
You are required to make internal reports in KCCA					
There is monitoring for Administrative Accountability					

9. Administrative Accountability is a critical element of management of institutions and administrators are expected to answer to their board for their performance.

Yes..... No..... Not sure.....

10. Internal controls check on the accuracy of the executive work through Administrative Accountability. Yes..... No..... Not sure.....

11 Does Administrative Accountability benefit a KCCA?

Yes..... No..... Not sure.....

**SECTION D: THE PERFORMANCE OF KCCA**

In your current position, please evaluate the performance of KCCA. The scale used for these statements should be viewed as a continuum with 1=strongly disagree, 2= disagree, 3=not sure, 4=agree, 5=strongly agree. Please circle or tick the

Statement	SA	A	N	D	SD
<b>effectiveness</b>					
The organization does its work perfectly	5	4	3	2	1
The output of the organization work is very perfect	5	4	3	2	1
The organization is always on time and always meet its targets	5	4	3	2	1
The organization does its work load in time	5	4	3	2	1
Employees are never absent from their work	5	4	3	2	1
<b>Efficiency</b>					
The organization is always efficient with the way it does its work					
The organization treats will its clients and customers	5	4	3	2	1
Employees have good and better working conditions	5	4	3	2	1
Employees are paid in time					
The organization has good working relations with its clients					
<b>Responsiveness</b>					
Customers are always satisfied with the services of the organization					
Organization offers suggestion boxes to its customers I n order to improve its services to them					
Customers have a right to report the mistakes and services offered by the organization to the management					
Customers have increased due to the services offered by the organization					
The organization offers good customer care to its customers					

**Section E: challenges faced in promoting administrative accountability in delivery of services**

In your current position, please evaluate the challenges faced in promoting administrative accountability in delivery of services. The scale used for these statements should be viewed as a continuum with 1=strongly disagree, 2= disagree, 3=not sure, 4=agree, 5=strongly agree. Please circle or tick the

Statement	SA	A	N	D	SD
There is a lot of corruption in the organization	5	4	3	2	1
Intergovernmental systems are structurally diverse in ways that often reflect historical forces with durable influence.	5	4	3	2	1
The goals of decentralisation are diverse and this is reflected in how local governments are empowered	5	4	3	2	1
The elements of decentralisation that must work together for effective service delivery are often treated independently	5	4	3	2	1
National political and bureaucratic dynamics can support or undermine reform	5	4	3	2	1
Local service delivery is inherently embedded in local context					

**(b)Interview guide:**

Dear respondent, I am a Student at KIU undertaking a study on the influence of Administrative Accountability, corporate governance on the performance of public organizations in Uganda: A case study of KCCA. The study is in partial fulfillment of the requirements for the award of a Bachelors Degree in Public Administration.

I kindly request you to answer the questions sincerely and accurately. The information will only be used for academic purposes and will be treated with maximum confidentiality. Thank you for your kind cooperation

Yours faithfully,

1. What is your position in this organization?
2. For how long have you been in this organization?
3. What is your highest level of education?
4. Does Administrative Accountability benefit a KCCA?
5. How effective is Administrative Accountability at KCCA?
6. What is the effect of Administrative Accountability on the performance of KCCA?
7. What can be done to improve the performance of KCCA?
8. Is there the relationship between Administrative Accountability, corporate governance and performance of an institution?

**Thank You**

**APPENDIX III**

**BUDGET**

	<b>ITEM</b>	<b>QUANTITY</b>	<b>AMOUNT</b>
1.	Ream of paper	3	45,000
2.	Disc (Flash)	1	30,000
3.	Surfing	modem plus subscription	150,000
4.	Typing, Printing & Binding		200,000
5.	Lunch, Phone calls		150,000
6.	Transport		200,000
7.	Allowance for research assistant		500,000
8.	Miscellaneous Expenses		100,000
	<b>TOTAL</b>		<b>1,375,000</b>