MAKERERE UNIVERSITY BUSINESS SCHOOL

ACCOUNTABILITY IN PROJECT IMPLEMENTATION AT MALARIA CONSORTIUM UGANDA

By

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PLAN B

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Declaration

I Agnes Kiggundu hereby declare that the work contained in this report is original and has never been submitted to any university or College for any award for a degree or its equivalent.

Signed …………………………………….

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Student

Date …………………………………………

Approval

I certify that Agnes Kiggundu carried out research and wrote this report under my supervision. This report has been submitted with my approval as a University supervisor.

Signed ………………………………………………….

Professor Kamukama Nixon

Supervisor

Date …………………………..

Dedication

This work is dedicated to my parents and friend, Annet Muyimba who have encouraged me to complete the program amidst many challenges. Further I would like to recognize my fellow employees for the support in getting this research done.

Acknowledgement

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NGO	Non-Governmental Organizations
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
DFID	Department for International Development
LLIN	Long Lasting Insecticide treated mosquito Nets
ICCM	Integrated Community Case Management of Malaria
MHSDMU	Medicines and Health Service Delivery Monitoring Unit
ECB	European Central Bank
CEO	Chief Executive Officer
UK	United Kingdom
UN	United Nations
CFO	Chief Finance Officer
INGO	International Non-Governmental Organizations

Abstract

This study was an examination of accountability in project implementation at Malaria Consortium Uganda. The study was initiated because of failure to adhere to the organizations policies and procedures and inadequate accountability of donor funds. The study was guided by three objectives namely: to examine the current accountability system at Malaria Consortium – Uganda, to examine the challenges of accountability and Malaria Consortium – Uganda and to suggest strategies of improving accountability at Malaria Consortium – Uganda.

The study adopted a cross-sectional design based on qualitative and quantitative research methods. The study constituted a population of Malaria Consortium staff and data was collected from 74 staff using questionnaires and interview guide.

The key findings were that the organization faces various challenges in relation to accountability which include; staff not aware of who is responsible for accountability in the organization, the organization has various donors with various reporting requirements, there are no formal feedback and participation policies in place and the organization has no monitoring and evaluation processes which measure level of leadership, transparency and participation achieved in projects.

Many suggestions were given to improve accountability at Malaria Consortium Uganda which included; providing consistent and timely reports to management, carry out regular external reviews in order to identify and address accountability challenges, carry out regular staff reviews and regularly disseminate existing policies and procedures to staff, training of staff on accountability and including accountability in the formal staff appraisal, review and revise existing policies in order to address gaps, train staff on various donor requirements, review of project proposals and contracts with staff before project implementation begins and hold regular feedback meetings on accountability and performance in terms of accountability.

CHAPTER ONE

INTRODUCTION

1.1 Background to the study

Just as investors want assurances that publicly traded companies are ethically and financially sound, donors are increasingly demanding to see measurable results and accountability of their donations (Marenakos, 2011). As a result, donor agreements clearly state the requirements for accountability of the funds provided. There are many NGOs in Uganda whose work is exemplary but the quality of accounting is poor. Official statistics from the donor community have shown that Uganda currently receives less donor aid than any of her counterparts in the East African Community

According to Marenakos, 2011, accountability is all about being answerable to those who have invested their trust, faith, and money in you. Nonprofit organizations must be accountable to multiple stakeholders, including private and institutional donors; local, state, and federal agencies; volunteers; program recipients; and the public at large. And everyone who works for a nonprofit, whether as a paid staff member or a volunteer board director, has a role to play in ensuring the organization is answerable to its constituents. Day and Klein (1987) explains accountability as fiscal or financial honesty and avoidance of the fraud that makes sure money is recorded and spent as agreed and according to appropriate rules and that reports are given to stake holders.

Malaria Consortium is a non-profit international organization dedicated to the control of malaria and other communicable diseases in various countries in Africa and Asia. In Africa, the countries including Uganda, Nigeria, Mozambique, Ethiopia, Ghana and South Sudan and in Asia, the countries include Thailand, Myanmar and Cambodia. Malaria Consortium Uganda is committed to reducing the burden of malaria and other communicable diseases – particularly those that affect young children such as pneumonia and diarrhea. The organization has been operating in Uganda since 2003 working closely with a range of partners including the Ministry of Health, communities and civil society.

Donors channel financial assistance through the government or Non-Governmental Organizations. For the case of Malaria Consortium- Uganda, various donors have channeled funds through Malaria consortium- Uganda to execute different project in Uganda by signing contracts and agreements with the organization. For the year ended March' 2014, Malaria Consortium was implementing six projects

including ICCM-Central funded by (UNICEF), Stop Malaria Project funded by United States Agency for International Development (USAID), PPA projects funded by United Kingdom Department for International Development (DFID), Mbale and Tororo project funded by Comic Relief, Inscale project funded by Bill gates foundation and LLIN distribution project funded by USAID, DFID and Global fund- Geneva

Malaria Consortium has in place written policies and procedures to provide guidance to staff to ensure adequate accountability, however the organization has had its challenges in accountability, for example procurements must be supported by a purchase requisition form giving details of the items to be procured. The requisition must be approved by the budget holder, the finance manager and for the procurements above $5,000 by the Country Director and those above $10,000 by the Regional Programmes Director. The requisition is then passed on to the procurement department who go through the procurement process of identifying a supplier through competitive bidding. A local purchase order is then generated for the successful bidder, on receipt of items a delivery note is signed, invoice paid and receipt from the supplier for the payment is obtained. All supporting documents of the transaction must be attached to the payment voucher stamped 'PAID' and filed in a sequential manner. At Malaria Consortium there was a problem as indicated in the internal procurement review report dated October'2013 and UNICEF review report dated September'2013 and management letter for the external annual audit for the year ended March'2013 of insufficient, inconsistent, missing documentation as well as lack of evidence to confirm transparency in the procurement process.

Similarly cash advances were given to the program staff representing Malaria Consortium on the Universal LLIN distribution campaign, namely the District Coordinators and Sub-County supervisors in the LLIN distribution to make cash payments according to the approved micro-budgets for their respective districts. Sufficient and authentic supporting documentation was to be obtained and accountability made for the advances given within fourteen days as indicated in the Malaria Consortium advance policy. There was a problem at Malaria Consortium as indicated in the financial system that advances were not accounted for in the stipulated time frame. In addition as indicated in the Medicines and Health Service Delivery Monitoring Unit (MHSDMU) report dated November' 2013, that beneficiaries such as the VHTs, sub-county store managers did not receive the amounts they expected to receive and there were reported cases of stolen mosquito nets. Red Pepper, December 3rd 2013 reported, Village Health Team volunteer accusing LLIN distribution officials disappearing with their money. Other staffs have not been able to account for their advances and these have been deducted from their salaries in addition to facing disciplinary action.

1.2 Statement of the problem

The NGOs in Uganda have recently been characterized by the problem of accountability for funds channeled through them.   Malaria Consortium has a goal to maintain the donor and public trust by ensuring adequate accountability of donor funds and has documented policies and procedures to provide guidance to the staff. Despite the guidance provided by the organization, there has been failure to adhere to the organizations policies and procedures and inadequate accountability of donor funds which the organization has experienced as indicated UNICEF financial review report dated July'2013 and management letter for the external annual audit for the year ended March'2013 as well the organization's financial accounting system. Financial reviews and audits have reported insufficient, inconsistent, missing and unauthentic documentation as well as lack of evidence to confirm transparency in the procurement process. The financial system indicated that advances were not accounted for within fourteen days as stipulated in the organization's policies. The Medicines and Health Service Delivery Monitoring Unit (MHSDMU) dated November 26[th,] 2013, reported that beneficiaries such as the VHTs, sub-county store managers did not receive the amounts they expected to receive during the exercise and there were reported cases of stolen mosquito nets.

Should Malaria Consortium continue to face these accountability problems, then the goal of obtaining donor and public trust may be difficult to achieve. There is therefore a need to investigate inadequate accountability in management of donor funds at Malaria Consortium.

1.3 Purpose of the study

The study sought to establish factors that are responsible for inadequate accountability of donor funds at Malaria Consortium-Uganda and propose remedies to address the problem.

1.4 Objectives of the study

  i.   To examine the current accountability system at Malaria Consortium - Uganda

  ii.   To examine the challenges of accountability at Malaria Consortium- Uganda.

  iii.   To suggest strategies of improving accountability at Malaria Consortium- Uganda.

1.5 Research question

i. What are the measures of accountability at Malaria Consortium - Uganda?

ii. What are the challenges of accountability at Malaria Consortium- Uganda?

iii. What strategies can improve accountability at Malaria Consortium- Uganda?

1.6 Scope of the study

- **Subject scope**

The study focused on accountability of donor funds clearly evaluating level of accountability systems, challenges of accountability and strategies to improve accountability of donor funds. The literature was obtained from review of various academic documents, Malaria Consortium reports and other accountability reviews.

- **Geographical scope**

The study concentrated on Malaria Consortium- Uganda, located in Naguru and the sixteen districts where Malaria Consortium project implementation takes place.

1.7 Significance of the study

i. The study is expected to be of importance to researchers and project managers who may be interested in understanding accountability of donor funds. This information will be critical for bench marking.

ii. The study will be of importance to management of Malaria Consortium- Uganda and other non-governmental organizations managing different projects as it will highlight the ways of improving accountability of donor funds.

CHAPTER TWO

LITERATURE REVIEW

2.1 Definition of accountability and accountability system

According to the Oxford Advanced learner's dictionary, accountability is described as being responsible for your decisions or actions and being expected to explain them when you are asked. Politicians are ultimately accountable to the voters and company's directors to shareholders. Accountability in further defined in the Oxford business dictionary as the obligation of an individual or organization to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. It also includes the responsibility for money or other entrusted property.

According to Bovens (2007), accountability is defined as a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct; the forum can pose questions and pass judgment, and the actor may face consequences. Day and Klein (1987) explains accountability as fiscal or financial honesty and avoidance of the fraud that makes sure money is recorded and spent as agreed and according to appropriate rules and that reports are given to stake holders.

Marenakos (2011) writes that Accountability may be a hot topic in the corporate world, but it is not the responsibility of companies alone. Just as investors want assurances that publicly traded companies are ethically and financially sound, donors are increasingly demanding to see measurable results from their donations. She further mentions that accountability is all about being answerable to those who have invested their trust, faith, and money in you. Nonprofits must be accountable to multiple stakeholders, including private and institutional donors; local, state, and federal agencies; volunteers; program recipients; and the public at large. And everyone who works for a nonprofit, whether as a paid staff member or a volunteer board director, has a role to play in ensuring the organization is answerable to its constituents. Chief financial officers, for example, must file accurate and timely tax forms, and provide legible financial reports to board members and major donors. Fundraisers need to report back to donors on how their dollars were spent. Board members, meanwhile, need to provide sound fiduciary and management oversight to ensure that the nonprofit's activities are efficient and transparent, and that its reputation remains above reproach:

On the contrary, according to Tilt (2005), for NGOs, unlike corporations, this predominantly involves accounting for their actions and effects on society rather than accounting their financial performance to a specific set of stake holders

The oxford dictionary describes a system a set of things working together as parts of a mechanism or an interconnecting network. The business dictionary describes a system as a collection of elements or components that are organized for a common purpose. In relation to accountability, an accountability system is therefore a collection of element or components organized to enable an organization ensure accountability to its stakeholders.

2.2 Types of accountability

A number of authors consider it important to distinguish between internal and external accountability of NGOs (Spiro, 2001; Keohane, 2002). Internal accountability, to members or boards (Spiro, 2001), external accountability to donors (Ephraim, 2003)

Jabbra and Dwivedi (2010), list eight types of accountability, namely; moral, administrative, political, managerial, market, legal/judicial, constituency relation, and professional. Leadership accountability cross cuts many of these distinctions. Political accountability is the accountability of the government, civil servants and politicians to the public and to legislative bodies such as congress or parliament.

An NGO's reputation amongst both its members and its peers is also seen as an important type of accountability (Keohane, 2002; Marschall, 2002). Ethical accountability is the practice of improving overall personal and organizational performance by developing and promoting responsible tools and professional expertise, and by advocating an effective enabling environment for people and organizations to embrace (Jabbra and Dwivedi, 2010).

According to Day and Kelin (1987), there are two main types of accountability; managerial accountability and political accountability. Managerial accountability which is the objective of this study has three levels: the first level is know is the fiscal or regularity or financial accountability which is about making sure that money has been spent as agreed and according to appropriate rules. The second level is the process or efficiency accountability which is about making sure that a given course of action or investment of resources has achieved its intended results. Political accountability exists where the government or an institution has to account for its actions to Parliament (Muwanga, 2004)

Given that nonprofit organizations face demands for accountability from multiple actors, it follows that they are expected to be accountable for different things by different people Ebrahim, 2010). Some donors expect a lot from the recipient organizations, but are not very clear in stating their expectations whereas others have very detailed instructions (Karlstedt, 2010). These expectations may be broken down into four broad, but far from comprehensive, categories: accountability for finances, governance, performance, and mission (Ebrahim, 2010).

The traditional model of accountability is based on the hierarchical model with a top-down/bottom-up focus expressed through financial controls. These forms of accountability are referred to as, bottom up accountability, horizontal accountability and vertical accountability (Schaeffer, 2005).

2.3 Key features of organization accountability systems

According to Chene (2013), there are seven key features of NGO accountability that should cut across all organizations which include, governance structures and standards, integrity policies and systems, transparency standards, human resources management policies, financial management standards, ethical fundraising policies and downwards accountability standards. The ECB (2010), however highlighted five key elements of NGO accountability including, leadership/governance, transparency, feedback, participation and monitoring and evaluation.

a) Governance structures and standards: By nature, NGOs should have a non-for-profit character, a legal entity, clear mission, defined governance structure, decision making processes, powers and duties of the governing body, board members selected through transparent processes with defined terms of office, board functions should be clearly separated from management, and the CEO should not have a voting role on the Board. Board competencies include the appointment and annual review of the CEO performance, the review of financial performance and statements, as well as the responsibility to hire the auditor. The list of current Board members should be publicly accessible, Board meeting minutes should be recorded on file, and decisions should normally be communicated to the membership in a comprehensive and timely manner, unless good reasons such as privacy concerns apply (Chene, 2013). According to Lutaya (2005) accountability in the context of proper governance is an explanation to other stakeholders by the managers on how they have done their work with regard to the terms of service under the regulations, which govern the organizations. Organizations need to ensure that their employees are knowledgeable of their policies and procedures in place. Most employees are uncertain of their responsibilities as fewer than 20 percent say they feel confident in their expectations in the workplace (Wayne, 2013)

b) Integrity policies and systems: NGOs should also have strong internal integrity management systems in place. A group of UK NGOs developed a set of principles and guidance to NGOs for countering corruption and bribery (Bond, 2011). Conflict of interest provisions are also an important component of an organization's integrity management system, the obligation for staff to report corruption or any unethical behavior should be backed by whistle bowing policies. (Chene, 2013).

Administrative systems in transitional and developing countries frequently have inefficient management at headquarters and field-levels precisely because they do not have systems that promote accountability, nor do they generally have political leaders or senior decision-makers who value accountability (Cohen & Peterson, 1997)

c) Transparency standards: Standardized, regular and adequate reporting, in compliance with relevant governance, financial accounting and reporting requirements (based on national laws and global good practice) (Chene, 2013). The INGO accountability charter states "we are committed to openness, transparency and honesty about our structures, our mission, policies and activities. We will communicate actively to stakeholders about ourselves and make information public available".

Transparency of donor funded project financial information is essential for various stakeholders such as the government, donors and the general public to be adequately informed about the performance of the project, however this information needs to be relevant, understandable and timely (Magezi, 2004)

d) Human resources management standards: Policies should fully comply with relevant national and international labor regulations, as well as pay particular attention to Merit-based recruitment and promotion practices and processes, Transparent salary and benefit structures, Transparent performance appraisal systems, Transparent disciplinary measures and procedures, Regulations/prohibitions of employment of relatives, family members (Chene, 2013).

e) Financial management standards: Many donors have developed their own financial management standards, however the minimum requirements could include; Existence of basic accounting tools (book of accounts, general ledger, general journal, cash receipt book, cash disbursement book, bank account records), Separation of key functions (approving officer, book keeper, cash custodian) and "four-eye" principles for expenses, requiring two signatures by relevant staff; Annual financial statement of income and expenditures; Annual financial reports that conform to

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relevant laws and practices and which are audited by a qualified independent public accountant(s) (Chene, 2013).

As procurement is typically an activity highly vulnerable to abuse, especially in countries with endemic corruption, it is essential to set minimum standards to mitigate those corruption risks. This could include: There should be open competitive procedures for purchase above a certain threshold; the organization should require proof of submission of several offers above a certain threshold and the justification of the decision; the organization should pro-actively communicate its anti-bribery policy to all agents, intermediaries, contractors and suppliers. (Marie Chene, 2013).

f) Feedback: The systems, processes, attitudes and behaviors through which an organization can truly listen to its stakeholders (ECB, 2010).

g) Participation: The process by which an organization enables key stakeholders to play an active role in the decision-making processes that affect them (ECB, 2010). The issue of downward accountability of NGOs towards their beneficiaries is typically neglected (Chene, 2013).

h) Monitoring and evaluation: Encompasses the processes through which an organization, with involvement from key stakeholders: monitors and reviews its progress and results against goals and objectives, feeds learning back into the organization on an ongoing basis and reports on the results of the process (ECB, 2010). Reporting performance based on reliable information, on a timely basis and in a manner that highlights then contribution made by the reporting entities, enhances then effectiveness of accountability (World Bank, 2004)

2.4 Strategies for accountability

There are steps that nonprofits can take to make their financial processes more effective and their activities more transparent (Marenakos, 2011). NGOs respond to issues of accountability with both tools and processes (Ebrahim, 2003)These steps fall into what Thomas McLaughlin, a consultant at Grant Thornton, a leading financial and business advisory firm, calls the four principles of accountability; Systems (procedures and technologies, including internal controls and smart software that produce predictable results), Oversight (including financial reporting and solid governance structures), Culture (an intangible quality that reflects the values of the organization), Knowledge (professional financial expertise, along with a well-trained board and staff).

Gonahasa (2005) in looking at accountability inside the UN highlights that when accountability is perceived to be poor, the tendency is to look for ways of strengthening the mechanisms.

a) Disclosure statements and reports

Disclosure statements and reports are among the most widely used tools of accountability and are frequently required by federal or state laws in many countries (Alnoor, 2003). NGOs must disclose financial and governance information on a regular basis to both donors and the public at large (Marenakos, 2011). Some organizations, such as Fundacioon Natura in Ecuador, even make available a yearly financial audit by Price waterhouse- Coopers (Meyer, 1999). A handbook of NGO governance provides a comprehensive checklist of criteria to look at for assessing the governance structure of the organization (Wyatt, 2004).

b) Trainings

Training presents a prime opportunity to expand the knowledge base of all employees, but many employers find the development opportunities expensive. Employees also miss out on work time while attending training sessions, which may delay the completion of projects. Despite the potential drawbacks, training and development provides both the company as a whole and the individual employees with benefits that make the cost and time a worthwhile investment (Frost, 2013).

c) Performance assessment and evaluation;

Another widely used set of tools for facilitating accountability includes various kinds of evaluation, including performance and impact assessments (Alnoor, 2003). Establishing an audit committee made up of several board members — should be responsible for monitoring financial reporting, internal controls, and business risks. In order to do their jobs, committee members must understand finances and have a working knowledge of the systems in place to track the organization's finances. Audit committees also need to hear directly from auditors and not have the information filtered through the CEO, chief financial officer, or other key staff members (Marenakos, 2011). External evaluators such as donors can improve NGO accountability (upward and downward) not merely by assessing performance, but by building NGO capacity to conduct self-evaluations, and by encouraging the analysis of failure as a means of learning (Ebrahim,2003).

d) Participation

Participation has been used as a mechanism for fostering accountability. Naidoo (2003) notes that national NGO networks in various countries have gone through participatory processes to articulate the standards expected of NGOs, ranging from transparent governance structures to hiring practices and

communications policies. Ebrahim (2003) discusses how accountability can be enhanced through participatory evaluation. While communities cannot hold NGOs to account by imposing conditions, more systematic involvement of communities in evaluating NGOs and other funding agencies is a key mechanism for raising their leverage. From a funder's point of view, accountability involves ensuring that outcomes are met and the organization has a system for monitoring its objectives (Harwood, 2009

e) Self-regulation

The term ''self-regulation,'' as used here, refers specifically to efforts by NGO to develop standards or codes of behavior and performance (Schweitz, 2001). According to Marenakos (2003), nonprofit boards need to make sure that the organization has written policies and procedures — and that they're being followed at all levels of the organization. According to Karlstedt (2010), when analyzing the data from the eleven donors it is apparent that the donors differ in their approaches towards their relations with the recipient organizations, with the most striking difference on whether the focus of the relation is on what the organization delivers, the results, or on how the organization shall work. Karlstedt (2010), further states that UK and to some extent and the Netherlands have taken a conscious stance to not take over ownership aspects from the recipient organizations and hence place few, but very precise conditions, however most other donors do prescribe conditions for how the organizations shall operate, thereby not fully allowing the organizations to be actors in their own rights.

f) Reporting finances

Nonprofit CEOs and CFOs should provide consistent, timely reports to their boards. Types of reports include a balance sheet, revenues and expenses, pledged receivables, cash flow, and utilization. A good software system can make it easier for organizations to quickly and easily customize reports (Marenakos, 2011).

According to Cameron (2004) reporting is one the main means of discharging accountability obligations. He further states that well documented and reported performance information is fundamental to accountability and effective management and is the primary vehicle by which assurance is provided that objectives are being met in an effective, efficient and economic manner.

g) Establishing internal controls

Internal controls must be in place to provide assurances that a nonprofit's transactions are properly authorized, recorded, and reported, and that the organization's assets are safeguarded. As part of this process, staff members need to know how to configure their software systems to adapt to changing

business environments. Board members, meanwhile, need to understand the system's built-in controls, and analyze the system to ensure accountability and transparency (Marenakos, 2011).

h)   Providing for whistle blowers

Although whistle blowers have legal protections, it is also important that nonprofits encourage people with concerns to come forward. Nonprofit directors and officers should let staff members, volunteers, and other stakeholders know how they can raise concerns (Marenakos, 2011).

2.5 Conclusion

A review of the literature on NGO accountability identifies a number of issues revealing it as a multifaceted and complex subject (Edward & Hulme, 1996).   The questions raised included to whom and how NGOs should be made accountable and what are the different types of accountability that exist and what sort of accountability mechanisms are appropriate (Tilt, 2005).   There are key features of NGO accountability that should cut across all organizations.   Organizations must therefore put in place the charitable sector is based on public trust. NGOs count on private donations and government funding to carry out critical services in communities.   Gonahasa (2005) in looking at accountability inside the UN highlights that when accountability is perceived to be poor, the tendency is to look for ways of strengthening the mechanisms. As a result, every NGO should have in place a governance structure and strict financial controls in order to assure their stakeholders that every dollar invested in their organization is appropriately allocated and well spent. Marenakos (2011)

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This section discusses the process of where, how, data was elicited from senior management, middle management and general staff of Malaria Consortium- Uganda, the research design that was employed, the data collection tools and how data was collected, area and population of the study, sample size and sampling technique. It shows how the collected data was managed, the ethical consideration and likely study limitations.

3.2 Study Design

A cross sectional design was used for both qualitative and quantitative research methods throughout the study.

3.3 Study Population

The total study population was 95 staff of Malaria Consortium as indicated by the Malaria Consortium payroll for December 2013.

3.4 Sample Size and Selection Procedure

A sample size of 76 staff was determined from the total population of 95 staff using the Krejcie and Morgan 1970 table for sample determination. Senior and junior staff were purposely selected from the total population.

Individuals were approached, given information regarding the purpose of the study, invited them to participate in the study, assured them of confidentiality and reassured them that opting out would not affect their work.

3.5 Data Collection Instrument

Data was collected using self-administered questionnaire together with interview guide as some participants may not have been in position to interpret questions well and complete in time. The questionnaire was comprised of open and close ended questions to allow for the appropriate use of both the qualitative and quantitative research methods respectively.

The questions were directly from the identified study concepts. Clarification was provided from time to time to minimize errors that could be made, during data collection. The questionnaire had a simple language that would be easily understood by all participants for consistency.

3.6 Data Analysis

When the data collection exercise was completed, the researcher began the process of data processing and analysis. Data was entered using Excel and analysis done using Stata 12(Statacorp 2011). Sums and percentages were obtained and these were used to develop graphs and charts. For better graphical displays, Excel 2007 was used. Data was analyzed both qualitatively and quantitatively and presented in tables, graphs charts and percentages.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.1 Introduction

This chapter presents the results of the study and interpretation of findings. The study was carried out at Malaria Consortium Uganda using a sample of 76 respondents. Out of these 74 returned the dully filled questionnaires, constituting a response rate for 97.4%. This chapter is presented in two sections. Section one presents the sample characteristics showing age of respondent, gender, level of education, years in service with the organization and management level of the respondent. The second section of this chapter presents statistics that explain the findings in relation to the study objectives under the title Accountability in project implementation at Malaria Consortium Uganda.

The objectives of the study were;

    i.   To examine the current accountability system at Malaria Consortium - Uganda

    ii.   To examine the challenges of accountability at Malaria Consortium- Uganda.

    iii.   To suggest strategies of improving accountability at Malaria Consortium- Uganda.

4.2 Description of the sample

This section presents information about the background characteristics or quality of the respondents included in the study. Then background characteristics of the respondents analyzed included: gender, age, education level attained and knowledge of accountability.

4.2.1 Gender distribution of the respondents

Analysis of the primary data collected in relation to the number of males and females who participated in the study provided the results presented in Table 1.

Table 1: Gender of respondents

Characteristics	Percent, %	Number, N
Gender		
Male	62.2	46
Female	37.8	28
Total	*100.0*	*74*

Source: Primary data

The results in table 1 indicate that male respondents dominated the group of respondents at 62.2% male over 37.8% female. Malaria Consortium staff payroll indicates more male staff than female staff. This reflected the credibility of the results for the research study.

4.2.2 Age distribution of the respondents

The age distribution of the respondents was also established and findings are reported in table 2 below.

Table 2: Age distribution of respondents

Characteristics	Percent, %	Number, N
Age		
20-30 yrs.	32.4	24
31-40 yrs.	51.4	38
41-50 yrs.	13.5	10
Above 50 yrs.	2.7	2
Total	*100.0*	*74*

Source: Primary data

The findings in table 2 above indicate that the majority of the respondents are between 31 and 40 years of age representing 51.4% of the respondents followed by those aged between 20 and 30 years of age at 32.4%. This indicated that 84% of the respondents were aged between 20 and 40 years which is the most productive age group. There was no respondent below 20 years. This further indicates that the right group of respondents was selected.

4.2.3 Level of education attained distribution

In addition to the level of maturity is the level of competence of the respondents academically. These findings are reported in table 3 below.

Table 3: Level of education of respondents

Characteristics	Percent, %	Number, N
Education attained		
Diploma/certificate	18.9	14
Degree	44.6	33
Masters	33.8	25
PHD	1.4	1
Total	*100.0*	*74*

Source: Primary data

Results in table 3 indicated that majority of the respondents had degrees at 44.6%, 33.8% had attained a masters degree and 1.4% with a PHD. Only 18.9% had a diploma/certificate. This distribution of respondents indicates quality respondents as majority of them 79.8% had attained the first degree.

4.2.4 Distribution by level of responsibility

Distribution of the respondents in relation to the level of their responsibility within the organization was obtained as indicated in Table 4 below.

Table 4: Level of responsibility among respondents

Characteristics	Percent, %	Number, N
Top Management	5	4
Middle Management	16	12
Supervisory	3	2
Support staff	76	56
Total	*100.0*	*74*

Source: Primary data

According to table 4 above 5% were top managers, 16% middle managers, 3% supervisors and 76% support staff. This is a true reflection of the organization as the top managers are few. All middle managers are supervisors of the support/field staff. They're very few supervisors who are not middle managers and most of the work in the organization is done by the support/field staff.

4.2.5 Distribution by length of service at current workplace

Distribution of the respondents in relation to the number of year the respondent had been in employment with Malaria Consortium was established. This is indicated in Table 5 below.

Table 5: Length of stay within employment at the current workplace

Characteristics	Percent, %	Number, N
Over 5 years	11	8
2 – 5 years	27	20
1 – 2 years	20	15
Less than a year	42	31
Total	*100.0*	*74*

Source: Primary data

Table 5 indicates that majority of the respondents had worked with the organization for less than a year at 42%, followed by 2-5 years at 27% and 1 – 2 years at 20%. Only 11% had worked with the organization for over 5 years. This reflected the fact that the organization employs staff on a basis of one or two year contracts depending on the donor funds received except for a few core management staff that have open contracts, further indicated by an 11% length of service above 5years. Core management staff make up a small percentage of the staff in the organization.

4.2.6 Distribution of knowledge of accountability

Obtaining information of the responsibilities who knew the topic under study was important to this study. Table 6 below shows the distribution of the respondents who had knowledge of accountability in project implementation.

Table 6: Knowledge of accountability

Characteristics	Percent, %	Number, N
Accountability Knowledge		
Yes	100.0	74
No	0.0	0
Total	100.0	74

Source: Primary data

The findings in table 6 indicated that all respondents had the knowledge of what accountability means in project implementation. This distribution assures the researcher of more credible information from the respondents.

4.2.7 Participation in the organization strategic planning meetings

It was important for the researcher to determine the distribution of the respondents in relation to their participation in the organizations planning meetings. Table 7 below indicates the findings in this area.

Table 7: Participation in the organization strategic planning meetings

Characteristics	Percent, %	Number, N
Participation in strategic planning meetings		
Yes	50	37
No	47	35
Missing	3	2
Total	100.0	74

Source: Primary data

Table 7 above indicates that 50% of the respondents participate in the organizations strategic planning meeting, 47% do not participate and 3% have no idea of what this means to them. This is in line with the fact that not all staff in the organization participate in the strategic planning meetings.

Generally, all sample characteristics generally indicated that the right group of respondents was selected for the study and that information collected is credible for the study. Basing on this assurance, the findings of the main objectives of the research study have been documented in section 4.3 to 4.5.

4.3 Current accountability system

The first research objective to be addressed was to examine the current accountability system at Malaria Consortium – Uganda. In order to address this objective, various areas were looked at including, governance structures and standards, integrity policies and systems, transparency, human resource management standards, financial management standards, feedback and participation and lastly monitoring and evaluation. The items in the questionnaire were anchored on a likert five point scale; 5-Strongly Agree, 4- Agree, 3-Not sure, 2-Disagree, 1- Strongly disagree. Therefore mean and median results from 1 to 2.9 depicts respondents disagreement, while 3.1 to 5 represent agreement with the questions raised in the questionnaire. A Standard Deviation (SD) and Inter Quartile Range (IQR) of

1.0 and below indicate that the scores are not wide spread and majority respondents are within the mean or median respectively.

4.3.1 Governance Structures and Standards

Table 8 below shows the detailed findings of Malaria Consortium Uganda's current situation in the area of governance structures and standards.

Table 8: Governance Structures and Standards

	Mean	SD	Median	IQR
I am responsible for the organization's accountability to donors	2.4	1.3	2.6	2.0
The organization includes accountability in the staff induction process	4.3	0.9	4.5	1.0
Performance Management of staff at all levels includes how their teams work in ways that are accountable, and managers offer support if performance is judged to be insufficient	4.1	0.8	4.0	1.0
There are sufficient resources are in place for putting accountability into practice in both programs and programme support	4.0	1.0	4.0	2.0
Overall	**3.7**	**0.6**	**3.7**	**0.8**

Source: Primary data

According to the findings table 8 above, respondents do not agree that they are responsible for accountability to the donors, represented by a mean of 2.4 and median of 2.6. A standard deviation (SD) of 1.3 and Inter Quartile Range (IQR) of 2.0 indicated that the respondent' views were widely spread from mean of 1.3 and median of 2.6. Majority for the respondents agree that the organization includes accountability in the staff induction process, represented with a mean of 4.3 and further confirmed with the median of 4.5. A standard deviation of 0.9 and IQR of 1.0 meant that the respondents' views were not wide spread further affirming that the respondents agree that the organization includes accountability in the staff induction process. Majority of the staff also agree that performance management of staff at all levels includes how their teams work in ways that are accountable, and managers offer support if performance is judged to be insufficient (mean=4.1 and median = 4.0), furthermore the respondent's ve confirmed by the SD of 0.8 and IQR of 1.0. In addition most of the respondents agree that the organization has sufficient resources in place for putting accountability into practice. This is represented by a mean of 4.0 and median of 4.0 and a standard

deviation of 1.0 indicate that the score was not wide spread and majority of the respondents agree that the organization has sufficient resources for putting accountability in practice.

Overall the respondents agree that the current governance structures and standards at Malaria Consortium embrace accountability, represented by the mean of 3.7 and median of 3.7. This is further confirmed with a standard deviation 0.6 and IQR of 0.8 which indicate that majority of respondents agree.

4.3.2 Integrity policies and systems

Table 9 below shows the detailed findings in relation to integrity policies and systems.

Table 9: Integrity policies and systems

	Mean	**SD**	**Median**	**IQR**
There is a policy of conflict of interest in the organization's written policies and procedures	3.9	1.2	4.0	2.0
The organization communicates its anti-bribery policy to all agents, intermediaries, contractors and suppliers	3.9	1.1	4.0	2.0
There is a whistle blowing policy that is known to staff and stakeholders	3.5	1.2	4.0	1.5
Overall	**3.8**	**0.9**	**3.7**	**1.3**

Source: Primary data

According to findings in table 9, respondents agreed that there is a policy of conflict of interest in the organization's written policies and procedures, the organization communicates its anti-bribery policy to all agents, intermediaries and suppliers and that there is a whistle blowing policy that is known to staff and stakeholders represented with a mean of 3.9 and 3.5 and a median of 4.0. The standard deviation of 1.1 and 1.2 and the IQR of 2.0, however indicated that the results were wide spread from the mean and median.

Overall the respondents agreed to the current integrity policies and systems, represented with a mean of 3.8 and further confirmed with a median of 3.7 and with an overall standard deviation of 0.9 meant that most respondents view were close to the mean of 3.8.

4.3.3 Transparency

Findings on the current organizations structures on transparency are indicated in table 10 below.

Table 10: Transparency

	Mean	SD	Median	IQR
Information about the organization's mission, values, legal status and contact details is made public in a way that is accessible to all staff and other stakeholders.	4.1	0.9	4.0	1.0
Regular reports of actual performance are made public in a way that is accessible to all staff and other stakeholders.	2.4	1.1	2.5	1.0
Specific details for making comments, suggestions or complaints about the organization's activities is made public in a way that is accessible to all staff and other stakeholders.	2.2	1.1	2.1	1.0
Overall	**2.9**	**0.8**	**2.8**	**1.0**

Source: Primary data

According to findings in table 10 above, the respondents agree that Information about the organization's mission, values, legal status and contact details is made public in a way that is accessible to all staff and other stakeholders, represented by a mean of 4.1 and further confirmed with a median of 4.0. In addition most respondents' view was not wide spread represented by a standard deviation of 0.9 and IQR of 1.0. The respondents did not agree that regular reports of actual performance are made public in a way that is accessible to all staff and other stakeholders represented by a mean of 2.4 and confirmed by a median of 2.5 and furthermore the respondents views were not wide spread represented by an IQR of 1.0 and a standard deviation close to 1.0. Staff did not agreed that specific details for making comments, suggestions or complaints about the organization's activities is made public in a way that is accessible to all staff and other stakeholders, represented by a mean of 2.2 and median of 2.1. The respondents' views were not widespread represented by an IQR of 1.0 and a standard deviation close to 1.1.

4.3.4 Human resource management standards

Findings on the current organizations structures on human resource management standard are indicated in table 11 below.

Table 11: Human resource management standards

	Mean	SD	Median	IQR
There is merit-based recruitment and promotion practices and processes	3.8	1.0	4.0	1.0
The organization has a transparent salary and benefit structures, including per diem policies	4.1	1.0	4.0	1.0
The organization has a standardized performance appraisal systems	4.2	0.9	4.0	1.0
The organization has clear guidelines on disciplinary measures and actions	4.1	0.8	4.0	1.0
Overall	**4.0**	**0.7**	**4.0**	**0.8**

Source: Primary data

According to table 11 above, respondents agreed to the merit-based recruitment and promotion practices and processes, represented by a mean of 3.8 and median of 4.0. In addition most respondents' views were not widespread represented by a standard deviation and IQR of 1.0. The respondents also agreed that the organization has a transparent salary and benefit structures, including per diem policies, the organization has a standardized performance appraisal system and that there are clear guidelines on disciplinary measures and actions represented by a mean ranging between 4.1 and 4.2 and confirmed by a median of 4.0. In addition the respondents views were not widespread represented by an IQR of 1.0 and a standard deviation of 1.0 and below.

4.3.5 Financial management standards

Findings on the current organizations structures on financial management standard are indicated in table 12 below.

Table 12: Financial Management standards

Financial Management standards	Mean	SD	Median	IQR
The organization has existing basic accounting tools (book of accounts, general ledger, general journal, cash receipt book, cash disbursement book, bank account records)	4.5	0.8	5.0	1.0
There is clear separation of key functions (approving officer, book keeper, cash custodian) and expenses require more than one signature before they are made	4.4	0.9	5.0	1.0
Annual financial statement and reports of income and expenditures are prepared in conformity to the relevant laws and practices	3.9	0.9	4.0	2.0
The organization is audited by a qualified independent public accountant	4.1	0.9	4.0	1.0
Senior management follows through on learning and findings from reviews and evaluations	3.6	0.9	4.0	1.0
There is open competitive procedures for purchases above a certain threshold	3.9	1.0	4.0	2.0
The organization obtains relevant procurement documentation including the procurement process and justification for selection	4.2	0.9	4.0	1.0
Overall	**4.1**	**0.7**	**4.1**	**0.8**

Source: Primary data

According to the findings table 12 above, respondents agreed that the organization has basic accounting tools and that there is clear separation of key functions, represented by a median of 5.0 and further confirmed with a mean of 4.5 and 4.4 respectively and most respondent's views were not wide spread as indicated by and IQR of 1.0 and standard deviation of 0.8 and 0.9. In addition the respondents agreed that the organization is audited by a qualified independent public accountant and relevant procurement documentation including the procurement process and justification for selection are obtained. These were represented by a mean ranging from 4.1 to 4.2 and further confirmed with a median of 4.0. Most respondent's views were not wide spread as indicated by and IQR of 1.0 and standard deviation of 0.9

Findings also revealed that respondents agreed that annual financial statement and reports of income and expenditures are prepared in conformity to the relevant laws and practices, senior management

follows through on learning and findings from reviews and evaluations and there are open competitive procedures for purchases above a certain threshold represented by mean of 3.9 and 3.6 and further confirmed with a median of 4.0. In addition the respondents' views were not widespread as represented by a standard deviation of 1.0 and 0.9.

Overall the respondents agree to financial management standards, represented by the mean of 4.1 and further confirmed with a median of 4.1 and the respondents' views were not widespread represented by a standard deviation of 0.7 and IQR of 0.8.

4.3.6 Feedback and Participation

Findings on the current organizations structures on feedback and participation are indicated in table 13 below.

Table 13: Feedback and Participation

	Mean	SD	Median	IQR
Organization has a formal, appropriate feedback mechanism in place that deals with complaints discussed and agreed with key stakeholders and publicly communicated.	2.3	1.0	2.0	1.0
Programme managers have oversight of feedback (incl. complaints) mechanism and learn from and react to information received	2.5	1.0	2.5	2.0
Organization has a verifiable record of how it identified interest groups in the affected communities, and the power relationships that exist.	2.4	1.0	2.5	1.0
Organization documents how it speaks with a balanced cross section of representatives from the affected communities	2.4	0.9	2.5	1.0
Organization has a verifiable record of how communities (or their representatives) are demonstrably involved and influential in decision making, implementation and judgment of impact throughout the lifetime of a project	2.4	1.0	2.5	1.5
Overall	**2.4**	**0.8**	**2.4**	**0.8**

Source: Primary data

According to findings in table 13 above, respondents did not agree to the feedback and participation policies, represented by a mean of 2.4 and confirmed with a median of 2.4. In addition the respondents' views were not widespread represented by a standard deviation and IQR of 0.8.

The respondents are not sure whether the organization has a formal, appropriate feedback mechanism in place that deals with complaints and is publicly communicated, whether programme managers have oversight of feedback (including complaints) mechanism and learn from and react to information received, whether the organization has a verifiable record of how it identified interest groups in the affected communities and the power relationships that exist, whether the organization documents how it speaks with a balanced cross section of representatives from the affected communities and whether the organization has a verifiable record of how communities (or their representatives) are demonstrably involved and influential in decision making, implementation and judgment of impact throughout the lifetime of a project. These were represented by a mean ranging from 2.3 to 2.5 and confirmed by a median of 2.5. Furthermore the respondents' views were not widespread represented by a standard deviation of 1.0 and 0.9 and an IQR of 1.0.

4.3.7 Monitoring and Evaluation

Findings on the current organizations structures on monitoring and evaluation are indicated in table 14 below.

Table 14: Monitoring and Evaluation

	Mean	SD	Median	IQR
Organization carries out a systematic needs assessment for each project.	4.2	0.8	4.0	1.0
Organization carries out a form of internal learning review for each project	4.0	0.9	4.0	2.0
Organization has mechanisms in place to monitor and evaluate outcomes and impact and these are reported against	4.3	0.7	4.0	1.0
Monitoring and Evaluation processes actually measure the levels of leadership, transparency, feedback and participation achieved in projects	2.4	1.0	2.8	2.0
Overall	**3.7**	**0.7**	**3.7**	**1.0**

Source: Primary data

According to findings in table 14 above, respondents agree that the organization carries out a systematic needs assessment and a form of internal learning review for each project and has a mechanism in place to monitor and evaluate outcomes and impact which are reported against. These are represented by a mean ranging from 4.0 to 4.3 and confirmed by a median of 4.0. In addition the respondents' views were not wide spread represented by a standard deviation of 0.7 and 0.8 and an IQR of 1.0. Most respondent did not agree that monitoring and evaluation processes actually measure the levels of leadership, transparency, feedback and participation achieved in projects (mean=2.4).

4.4 Factors affecting accountability

The second research objective to be addressed was to examine the challenges of accountability at Malaria Consortium – Uganda. The items in the questionnaire were anchored on a likert five point scale; 5-Strongly Agree, 4- Agree, 3-Not sure, 2-Disagree, 1- Strongly disagree. Therefore mean and median results from 1 to 2.9 depicts respondents disagreement, while 3.1 to 5 represent agreement with the questions raised in the questionnaire. A Standard Deviation (SD) and Inter Quartile Range (IQR) of 1.0 and below indicate that the scores are not wide spread and majority respondents are within the mean or median respectively.

Findings from the research study are presented in table 15 below.

Table 15: Factors affecting accountability

	Mean	SD	Median	IQR
Training of staff on accountability awareness is a challenge to the organization	2.4	1.1	2.0	1.0
Staff awareness of all the organizations documented policies and procedures and what they require is a challenge to the organization	2.1	0.9	2.0	2.0
Staff awareness of who is responsible for accountability in the organization is a challenge to the organization	4.1	1.1	4.0	1.0
Staffs' clear understanding of the required accountability is a challenge to the organization	1.8	1.0	2.0	1.0
Managers overriding internal control for personal gains and advantage is a challenge to accountability in the organization	2.4	1.2	2.0	2.0
The organization's various donors with differing reporting requirements is a challenge to the organization	4.1	1.0	4.0	1.0
Program reports being written by technical staff in the field is a challenge to the organization	1.9	1.1	2.0	1.0
Managers carrying out frequent field visits during the time activities are being carried out is a challenge to the organization	1.8	0.8	2.0	1.0

 Source: Primary data

The findings in table 15 show that respondents agreed that staff awareness of who is responsible for accountability and various donors with differing reporting requirements are challenge to the organization represented by a mean of 4.1 and confirmed with a median of 4.0. Furthermore an IQR of 1.0 indicated that most respondents agreed and scored close to the median of 4.0.

The findings revealed that the organization has put efforts to ensure that it deals with most of its accountability challenges. Respondents did not agree that training of staff on accountability awareness was a challenge to the organization represented by a mean of 2.4 and median of 2.0. A standard deviation of 1.1 meant that the respondents' views were a little widespread; however an IQR of 1.0 meant that most respondents views were not wide spread and within the median of 2.0. Respondents did not agree that staff awareness of all the organizations documented policies and procedures and what they require is a challenge to the organization, represented by a mean of 2.1 and median of 2.0. A

standard deviation of 0.9 meant that most respondents' views were not widespread and within a mean of 2.1, however an IQR of 2.0 meant that the respondents' views were widespread from the median of 2.0.

Most respondents did not agree that staffs' clear understanding of the required accountability, managers overriding internal control for personal gains and advantage, program reports being written by technical staff in the field and managers carrying out frequent field visits during the time activities are being carried out are a challenge to the organization represented by a mean ranging from 1.8 and 2.4 and further confirmed with a median of 2.0. The IQR was 1.0 which meant that the respondent's views were not widespread and this was confirmed with a standard deviation close to 1.0.

4.5 Strategies for accountability

The third research objective to be addressed was to suggest strategies of improving accountability at Malaria Consortium – Uganda. The items in the questionnaire were anchored on a likert five point scale; 5-Strongly Agree, 4- Agree, 3-Not sure, 2-Disagree, 1- Strongly disagree. Therefore mean and median results from 1 to 2.9 depicts respondents disagreement, while 3.1 to 5 represent agreement with the questions raised in the questionnaire. A Standard Deviation (SD) and Inter Quartile Range (IQR) of 1.0 and below indicate that the scores are not wide spread and majority respondents are within the mean or median respectively.

Findings from the research study are presented in table 16 below.

Table 16: Strategies for accountability

	Mean	SD	Median	IQR
Organization should spend resources on regular staff training on accountability to address accountability challenges	3.9	1.1	4.0	2.0
Organization should hire experts in accountability to support the staff address accountability challenges	2.4	1.4	3.0	2.0
Organization should carry out regular reviews and staff orientation of existing policies and procedures in order to address accountability challenges	4.2	0.8	4.0	1.0
Organization should provide consistent and timely reports to the management teams in order to address accountability challenges	4.3	0.7	4.0	1.0
Organization should carry out regular external reviews as a strategy to address accountability challenges	4.3	0.6	4.0	1.0
Organization should encourage staff, volunteers and other stakeholders with concerns to come forward and give feedback as a strategy to address accountability	4.3	0.6	4.0	1.0
Overall	**3.9**	**0.5**	**3.8**	**1.0**

Source: Primary data

According to findings in table 16 above, the most important strategies supported by the respondents is that consistent and timely reports should be provided to the management teams, carry out regular external reviews and the organization should encourage staff, volunteers and other stakeholders with concerns to come forward and give feedback as strategies to address accountability challenges, represented with a mean if 4.3 and confirmed with a median of 4.0. A standard deviation ranging from 0.6 and 0.7 and IQR of 1.0 indicated that the scores were not wide spread from mean of 4.3 and mean of 4.0 which further indicates that the majority of the respondents supported these strategies.

Respondents also agreed that the organizations should carry out regular reviews and staff orientation of the organization's existing policies and procedures as a strategy to address accountability challenges, represented by a mean of 4.2. A standard deviation of 0.8 and IQR of 1.0 indicated that majority of the respondent agreed to the strategy.

Respondents also agreed that the organization should spend resources on regular staff training on accountability in order to address accountability challenges, represented by a mean of 3.9, median of

4.0, and with a standard deviation of 1.1 and IQR of 2.0, this meant that the results were widespread from the mean and median. Most respondents did not support the strategy of the organization hiring an expert in accountability to support staff, represented by a mean of 2.4 and median of 3.0, however with a standard deviation of 1.4 and IQR of 2.0 meant that the scores were widespread.

On recommendations towards enhancing accountability at Malaria Consortium, respondents noted the following;

- *The organization should train of staff on accountability and include accountability awareness in the new staff orientation programme so they do understand what the organization expects of them.*

- *The organization should ensure newly recruited staff be oriented to enable them understand and appreciate the organization accountability procedures and regular refresher training of staff on guidelines that need to be followed*

- *Regular dissemination of organization policies to staff at least twice a year is recommended.*

- *The organization should continue receiving the reports in place, training the concerned and putting in more emphasis on record keeping and considering feedbacks.*

- *Existing policies should be revised and ensure they are consistent with organizations day to day needs and operations*

- *The organization should encourage staff to master the key core values of the organization and for those to be placed on notice boards.*

- *Review project proposals with project staff before implementation begins.*

- *Hold regular feedback meetings on accountability and performance in terms of accountability*

- *The organization should continue receiving the reports in place, training the concerned and putting in more emphasis on record keeping and considering feedback.*

- *The organization should include accountability in the formal staff performance appraisal form.*

CHAPTER FIVE

DISCUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This study was designed and carried out on accountability in project implementation at Malaria Consortium Uganda. The study was carried out to examine the current accountability system at Malaria Consortium – Uganda and examine the challenges of accountability at the Malaria Consortium. In addition suggest possible strategies of improving accountability at Malaria Consortium- Uganda. This chapter presents a discussion and summary of the findings based on these objectives and results from the study. The chapter shall also contain the conclusion to the study and recommendations for areas of further study in line with the current study.

5.1 Current accountability system at Malaria Consortium Uganda

Governance Structures and Standards

Finding from the research revealed that management of Malaria Consortium has placed emphasis in ensuring accountability which is reflected in the current governance structure and standards. The organization includes accountability in the staff induction process, performance management of staff at all levels includes how their teams work in ways that are accountable, and managers offer support if performance is judged to be insufficient. In addition the organization has sufficient resources in place for putting accountability into practice.

This is in line with the previous literature that governance structures and standards are a key element of NGO accountability (Chene, 2013). Past literature indicates that accountability in the context of proper governance is an explanation to other stakeholders by the managers on how they have done their work with regard to the terms of service under the regulations, which govern the organizations (Lutaya, 2005).

Findings however revealed that staff were not aware that they are responsible for accountability to the donors. This is line with previous literature which indicates that most employees are uncertain of their responsibilities and expectations in the workplace (Wayne, 2013).

Integrity policies and systems

Finding revealed that Malaria Consortium staff are knowledgeable of the conflict of interest policy and whistle blowing policy. In addition staff are aware that the organization communicates its anti-bribery policy to all agents, intermediaries and suppliers. Overall the organization's integrity policies and systems are known to staff.

Past literature indicates that NGOs should have strong internal integrity management systems in place (Bond, 2011). It also indicates that conflict of interest provisions are an important component of an organization's integrity management system and the obligation for staff to report corruption or any unethical behavior should be backed by whistle bowing policies (Chene, 2013). In addition Cohen and Peterson (1997) indicate that administrative systems in transitional and developing countries frequently have inefficient management at headquarters and field-levels precisely because they do not have systems that promote accountability, nor do they generally have political leaders or senior decision-makers who value accountability.

Transparency

Findings revealed that the organization information on its mission, values, legal status and contact details is made public in a way that is accessible to all staff and other stakeholders. This is in line with the INGO accountability charter that indicates that organizations should be committed to openness, transparency and honesty about their structures, mission, policies and activities and in addition should communicate actively to stakeholders about the organization and make information publicly available.

Findings further revealed that the organizations current structures on transparency are weak, for example, information on regular reports of actual performance and specific details for making comments, suggestions or complaints about the organization's activities is not made public in a way that is accessible to all staff and other stakeholders. Past literature indicates that transparency of donor funded project financial information is essential for various stakeholders such as the government, donors and the general public to be adequately informed about the performance of the project, however this information needs to be relevant, understandable and timely (Magezi, 2004).

Human resource management standards

Findings revealed that the organization has a transparent salary and benefit structures, a standardized performance appraisal system and there are clear guidelines on disciplinary measures and actions. This in line with past literature that indicates that policies should fully comply with relevant national and

international labor regulations, as well as pay particular attention to Merit-based recruitment and promotion practices and processes, Transparent salary and benefit structures, Transparent performance appraisal systems and Transparent disciplinary measures and procedures (Chene, 2013).

Findings also revealed that there is merit-based recruitment and promotion practices and processes. Past literature requires that human resource standards of an organization should have policies on merit based recruitment and regulations/prohibitions on employment of relatives and family members (Chene, 2013).

Financial management standards

Findings revealed that the organization has basic accounting tools and there is clear separation of key functions and procurement documentation including the procurement process and justification for selection are obtained and staff are knowledgeable about the open competitive procedures for purchases above a certain threshold. Past literature indicates that as procurement is typically an activity highly vulnerable to abuse, especially in countries with endemic corruption, it is essential to set minimum standards to mitigate those corruption risks such as segregation of duties and open competitive procedures (Chene, 2013).

In addition the organization is audited by a qualified independent public accountant and staff are knowledgeable that annual financial statement and reports of income and expenditures are prepared in conformity to the relevant laws and practices and senior management follows through on learning and findings from reviews and evaluations. Many donors have developed financial management standard that require organizations to have annual financial reports that conform to relevant laws and practices and which are audited by a qualified independent public accountant(s) (Chene, 2013). This is a good initiative for Malaria Consortium as past literature indicates that external evaluators can improve NGO accountability not merely by assessing performance, but by building NGO capacity to conduct self-evaluations, and by encouraging the analysis of failure as a means of learning (Ebrahim, 2003).

Feedback and participation

Findings revealed that Malaria Consortium does not have feedback and participation policies in place with formal, appropriate mechanism that deals with complaints, where programme managers have oversight of feedback (including complaints) and learn from information received. The organization in addition does not have verifiable record of how it identified interest groups in the affected communities and the power relationships that exist. In addition the organization does not document how it speaks

with a balanced cross section of representatives from the affected communities and has no verifiable record of how communities are involved and influential in decision making, implementation and judgment of impact throughout the lifetime of a project.

Past literature indicates that organizations should have systems, processes, attitudes and behaviors through which an organization can truly listen to its stakeholders and in addition enable its key stakeholders to play an active role in the decision-making processes that affect them (ECB, 2010). Accountability can be enhanced through participatory evaluation, while communities cannot hold NGOs to account by imposing conditions, more systematic involvement of communities in evaluating NGOs and other funding agencies is a key mechanism for raising their leverage (Ebrahim, 2003). From a funder's point of view, accountability involves ensuring that outcomes are met and the organization has a system for monitoring its objectives (Harwood, 2009).

Monitoring and Evaluation

Findings revealed that the organization carries out a systematic needs assessment and a form of internal learning review for each project.   This is in line with previous literature that encourages organization to use a wide set of tools for facilitating accountability including performance and impact assessments (Alnoor, 2003) which encourages the analysis of failure as a means of learning (Ebrahim,2003).

Findings also revealed that the organization has a mechanism in place to monitor and evaluate outcomes and impact which are reported against.   Past literature has indicated the need for organizations to put in place processes that monitor and review its progress and results against goals and objectives (ECB, 2010)

Findings also revealed that there is no monitoring and evaluation processes which measures the levels of leadership, transparency, feedback and participation achieved in projects.   This is a further confirmation of the previous findings that indicated that the organization has weak transparency, feedback and participation mechanisms in place. Malaria Consortium should note that NGOs are advised to make efforts and develop standards or codes of behavior and performance that are expected from NGOs ranging from transparent governance structures to feedback and communication policies (Naidoo, 2003). Meanwhile, board members need to understand the system's built-in controls, and analyze the system to ensure accountability and transparency (Marenakos, 2011).

5.2 Factors affecting accountability

Finding revealed that there are two main factors affecting accountability. First and foremost the organization has a challenge of various donors with differing reporting requirements. This is in line with past literature that indicates nonprofit organizations face demands for accountability from multiple actors and are expected to be accountable for different things by different people (Ebrahim, 2010). In addition Karlstedt (2010), when analyzing the data from the eleven donors reported that donors differ in their approaches towards their relations with the recipient organizations, with the most striking difference on whether the focus of the relation is on what the organization delivers or on how the organization shall work. Karlstedt (2010) further reported that UK and to some extent and the Netherlands have taken a conscious stance not to take over ownership aspects from the recipient organizations and hence place few, but very precise conditions, however most other donors do prescribe conditions for how the organizations shall operate, thereby not fully allowing the organizations to be actors in their own rights and furthermore some donors expect a lot from the recipient organizations, but are not very clear in stating their expectations.

The second main factor affecting accountability revealed from findings was that, staff awareness of who is responsible for accountability is a challenge to the organization which is in line with past literature that indicates most employees are uncertain of their responsibilities and do not feel confident in their expectations in the workplace (Wayne, 2013). In addition Marenakos (2011) states that accountability is not the responsibility of companies alone.

Findings, however also revealed that the organization has put efforts to ensure that it deals with most of its accountability challenges. This is in line with past literature that indicates the need for organizations to strengthen mechanisms of accountability (Gonahasa, 2005).

Finding revealed that training of staff on accountability awareness and staff awareness of all the organizations documented policies and procedures and what they require is not a challenge to the organization. This is in line with past literature that indicates that organization boards have made sure that organization have written policies and procedures and are they are being followed in the organizations day to day operations (Marenakos, 2003). Past literature also indicates that despite the potential drawbacks, training and development provides both the organization as a whole and the individual employees with benefits that make their cost and time a worthwhile investment (Frost, 2013).

Findings revealed that staffs' clear understanding of the required accountability, program reports being written by technical staff in the field and managers carrying out frequent field visits during the time activities are being carried out is a challenge to the organization. This indicates that the organization has enhance effectiveness of accountability by ensuring performance based reporting on reliable information (World Bank, 2004).

Findings also revealed that managers overriding internal control for personal gains and advantage is not a challenge to accountability in the organization. This is in line with past literature which indicates that nonprofit boards need to make sure that the organization has written policies and procedures and that they're being followed at all levels of the organization (Marenakos, 2003).

5.3 Strategies for Accountability

Generally the findings obtained in relation to the strategies of improving accountability at Malaria Consortium Uganda included providing consistent and timely reports to the management teams. Past literature indicates that Nonprofit CEOs and CFOs should provide consistent, timely reports to their boards (Marenakos, 2011). Marenakos (2011) further indicates that the types of reports include a balance sheet, revenues and expenses, pledged receivables, cash flow, and utilization and that a good software system can make it easier for organizations to quickly and easily customize reports. In addition Cameron (2004) indicated that reporting is one the main means of discharging accountability obligations and that well documented and reported performance information is fundamental to accountability and effective management and is the primary vehicle by which assurance is provided that objectives are being met in an effective, efficient and economic manner.

According to the findings presented, the organization should also carry out regular external reviews in order to identify and address accountability challenges. This is in line with past literature that indicates that external evaluators such as donors can improve NGO accountability (upward and downward) not merely by assessing performance, but by building NGO capacity to conduct self-evaluations, and by encouraging the analysis of failure as a means of learning (Ebrahim,2003). Alnoor (200) also states that widely used set of tools for facilitating accountability includes various kinds of evaluation, including performance and impact assessments.

Findings also revealed that there is a need to carry out regular staff reviews and staff orientation of the organization's existing policies and procedures as a strategy to address accountability challenges. Past literature indicates that despite the potential drawbacks, training and development provides both the company as a whole and the individual employees with benefits that make the cost and time a

worthwhile investment (Frost, 2013). Staff and board members need to know and understand their systems in order to adapt to changing business environments to ensure accountability and transparency (Marenakos, 2011).

Respondents also suggested further ways of improving accountability which included, dissemination of existing policies and procedures to staff regularly such as twice a year, review of policies to address areas of weakness, including accountability during staff performance appraisals, encourage staff to master the key core values of the organization, place organization's core values on notice boards, review project proposals and contracts with staff before implementation begins and hold regular feedback meetings on accountability and performance in terms of accountability.

5.4 Recommendations

The discussion made to the research findings as well as conclusions presented led to coming up with the following recommendation in relation to the study carried out;

The organization should provide consistent and timely reports to the management teams in order to address accountability challenges. There is need for Malaria Consortium to set-up guidance to ensure regular reporting to the management teams. This is an area that can be included in the written policies and procedures such as the finance manual clearly indicating what reports need to be generated and when they are due to be submitted to management.

It's recommended that Malaria Consortium should carry out regular external reviews as a strategy to address accountability.

The organization should also encourage staff, volunteers and other stakeholders with concerns to come forward and give feedback as a strategy to address accountability. The organization needs to review existing policies and procedures, identify and address gaps including; missing guidelines on areas of transparency, feedback and participation. This can also done through staff forum meetings where staff contribute to highlighting gaps and giving recommendations from past experiences.

The organization should spend resources on regular staff training on accountability to address accountability challenges. The organization needs to carry out accountability awareness training so that staff can also understand their responsibility in relation to accountability and include accountability in the staff performance appraisals. It's also recommended that staff accountability is included as part of the values on the staff performance appraisal form to be assessed and recommendations sought from the staff on how to improve accountability in the organization.

Malaria Consortium needs to review and carry out orientation on the various donor requirements. Various donor requirements that are not being addressed in the existing policies and procedures should be highlighted and updated in the policies.

5.5 Areas of further study

The following areas of further study were considered relevant in relation to the current research study;

    i.   What are risks of non-accountability of donor funds to Non-Government Organizations?

    ii.   What is the impact of accountability on future donor funding to NGOs

    iii.   What is the impact of accountability on the organization's performance

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Appendix 1: Questionnaire

Dear Respondent,

I am **AGNES KIGGUNDU BARUNGI** a student of Makerere University Business School pursuing a Masters of Business Administration. As a requirement for my graduation, I am carrying out research on the topic "**ACCOUNTABILITY IN PROJECT IMPLEMENTATION".** I request you to help answer the following questions and promise that all information obtained will be for study purposes only.

SECTION A: Background information

Please tick your appropriate choice from the various alternatives

1) Gender

    a) Male

    b) Female

2) Age Of Respondent

    a) 20-30years

    b) 31-40years

    c) 41-50years

    d) Above 50years

3) Education Level

    a) Certificate

    b) Diploma

    c) Degree

    d) Masters

    e) PHD

4) Management responsibilities in the organization

    a) Top management

b) Middle Management

c) Supervisory.

d) Support staff

5) Have you ever heard of Accountability in your organization

a) Yes

b) No

6) How would you define Accountability

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7) Year spent with the organization;

    a) Less an a year

    b) 1-2 years

    c) 2- 5 years

    d) Over 5 years

8) Do you participate in the organization strategic planning meetings

a) Yes

b) No

9) Does the organization include accountability in its strategic plan?

a) Yes

b) No

SECTION B: Current accountability system

(Please tick in the appropriate box)

SA = strongly agree (5), A = Agree (4), NS = Not sure (3), D = Disagree(2), SD = Strongly Disagree(1)

Governance Structures and Standards						
No	Questions	SA	A	NS	D	SD
10)	I am responsible for the organization's accountability to donors	5	4	3	2	1
11)	The organization includes accountability in the staff induction process	5	4	3	2	1
12)	Performance Management of staff at all levels includes how their teams work in ways that are accountable, and managers offer support if performance is judged to be insufficient	5	4	3	2	1
13)	There are sufficient resources are in place for putting accountability into practice in both programmes and programme support	5	4	3	2	1
Integrity policies and systems						
14)	There is a policy of conflict of interest in the organization's written policies and procedures	5	4	3	2	1
15)	The organization communicates its anti-bribery policy to all agents, intermediaries, contractors and suppliers	5	4	3	2	1
16)	There is a whistle blowing policy that is known to staff and stakeholders	5	4	3	2	1
Transperancy						
17)	Information about the organization's mission, values, legal status and contact details is made public in a way that is accessible to all staff and other stakeholders.	5	4	3	2	1
18)	Regular reports of actual performance are made public in a way that is accessible to all staff and other stakeholders.	5	4	3	2	1
19)	Specific details for making comments, suggestions or complaints about the organization's activities is made public in a way that is accessible to all staff and other stakeholders.	5	4	3	2	1

No	Questions	SA	A	NS	D	SD
Human resource management standards						
20)	There is merit-based recruitment and promotion practices and processes	5	4	3	2	1
21)	The organization has a transparent salary and benefit structures, including per diem policies	5	4	3	2	1
22)	The organization has a standardized performance appraisal systems	5	4	3	2	1
23)	The organization has clear guidelines on disciplinary measures and actions	5	4	3	2	1
Financial Management standards						
24)	The organization has existing basic accounting tools (book of accounts, general ledger, general journal, cash receipt book, cash disbursement book, bank account records);	5	4	3	2	1
25)	There is clear separation of key functions (approving officer, book keeper, cash custodian) and expenses require more than one signature before they are made	5	4	3	2	1
26)	Annual financial statement and reports of income and expenditures are prepared in conformity to the relevant laws and practices	5	4	3	2	1
27)	The organization is audited by a qualified independent public accountant	5	4	3	2	1
28)	Senior management follows through on learning and findings from reviews and evaluations	5	4	3	2	1
29)	There is open competitive procedures for purchases above a certain threshold	5	4	3	2	1
30)	The organization obtains relevant procurement documentation including the procurement process and justification for selection	5	4	3	2	1
Feedback						
31)	Organization has a formal, appropriate feedback mechanism in place that deals with complaints discussed and agreed with key	5	4	3	2	1

No	Questions	SA	A	NS	D	SD
	stakeholders and publicly communicated.					
32)	Programme managers have oversight of feedback (incl. complaints) mechanism and learn from and react to information received	5	4	3	2	1
Participation						
33)	Organization has a verifiable record of how it identified interest groups in the affected communities, and the power relationships that exist.	5	4	3	2	1
34)	Organization documents how it speaks with a balanced cross section of representatives from the affected communities	5	4	3	2	1
35)	Organization has a verifiable record of how communities (or their representatives) are demonstrably involved and influential in decision making, implementation and judgment of impact throughout the lifetime of a project	5	4	3	2	1
Monitoring and Evaluation						
36)	Organization carries out a systematic needs assessment for each project.	5	4	3	2	1
37)	Organization carries out a form of internal learning review for each project	5	4	3	2	1
38)	Organization has mechanisms in place to monitor and evaluate outcomes and impact and these are reported against	5	4	3	2	1
39)	Monitoring and Evaluation processes actually measure the levels of leadership, transparency, feedback and participation achieved in projects	5	4	3	2	1
SECTION C: Factors affecting accountability						
40)	Training of staff on accountability awareness is a challenge to the organization	5	4	3	2	1
41)	Staff awareness of all the organizations documented policies and procedures and what they require is a challenge to the organization	5	4	3	2	1

No	Questions	SA	A	NS	D	SD
42)	Staff awareness of who is responsible for accountability in the organization is a challenge to the organization	5	4	3	2	1
43)	Staffs' clear understanding of the required accountability is a challenge to the organization	5	4	3	2	1
44)	Managers overriding internal control for personal gains and advantage is a challenge to accountability in the organization	5	4	3	2	1
45)	The organization's various donors with differing reporting requirements is a challenge to the organization	5	4	3	2	1
46)	Program reports being written by technical staff in the field is a challenge to the organization	5	4	3	2	1
47)	Managers carrying out frequent field visits during the time activities are being carried out is a challenge to the organization	5	4	3	2	1
SECTION D: Strategies for accountability						
48)	Organization should spend resources on regular staff training on accountability to address accountability challenges	5	4	3	2	1
49)	Organization should hire experts in accountability to support the staff address accountability challenges	5	4	3	2	1
50)	Organization should carry out regular reviews and staff orientation of existing policies and procedures in order to address accountability challenges	5	4	3	2	1
51)	Organization should provide consistent and timely reports to the management teams in order to address accountability challenges	5	4	3	2	1
52)	Organization should carry out regular external reviews as a strategy to address accountability challenges	5	4	3	2	1
53)	Organization should encourage staff, volunteers and other stakeholders with concerns to come forward and give feedback as a strategy to address accountability	5	4	3	2	1

54) What recommendations would you make towards enhancing accountability at Malaria Consortium?

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