

ACCOUNT ABILITY PRACTICES AND SERVICE DELIVERY OF NON-GOVERNMENT
ORGANIZATIONS IN KABALE DISTRICT: A CASE STUDY OF ICOBI KABALE
BRANCH

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BY

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A RESEARCH REPORT TO BE SUBMITTED TO THE FACULTY OF ECONOMICS AND
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DECLARATION

I, **AINEMBABAZI BRIDGET** do declare that this is my original work and that it has never been submitted to any institution of higher Learning for any academic award.

sign.....

Date:11/11/22

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APPROVAL

This is to certify that this Research report was done under my supervision and is now ready to be submitted to Kabale University in partial fulfillment of the requirements for the award of Bachelor's degree in Business Administration with my approval.

Sign ~ .

Date:16/11/22

MR. TURY AMUSHANGA LABSON

(Supervisor)

DEDICATION

This Research Report with pleasure is dedicated to my beloved parents Mr Turyasingura Rauben and Mrs Asimwe Jackline for the support they have given me throughout my university studies, my brothers and sisters who have always been there for me and friends plus lecturers for their support they have given me.

ACKNOWLEDGEMENT

Above all I want to thank the Almighty God for his daily provisions and for the far he has taken me. I would like to acknowledge the assistance offered to me by my parents.

I cannot forget to mention, my Research Supervisor Mr Turyamushanga Labson and my friends and all my course mates. May God bless the work of your hands!

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ABSTRACT

The purpose of the study was to find out the accountability practices and performance of Non-Governmental Organizations, a case study of Integrated Community Based Initiatives (ICOBI), Kabale Branch, and Kabale Municipality Kabale District. It was guided by the following study objectives; to examine the accountability practices in Integrated Community Initiatives (ICOBI) Kabale District, to identify the effects of accountability Practices on the performance of Integrated Community Initiatives (ICOBI)-Kabale District and to establish strategies for improved accountability practices in Integrated Community Initiatives (ICOBI) - Kabale District. The researcher used this research design because of limited resources in terms of time, distance and finances for field work and all other research demands that are required to complete the study. The researcher adopted both quantitative and qualitative approaches. The qualitative research used for descriptive purposes and through this approach; the researcher described the population characteristics as well as understanding the impact of the variables of the study on each other. The study population under study was comprised of 100 respondents, both staff members and beneficiaries of ICOBI- Kabale Branch. For this study, the researcher employed two data collection instruments, the questionnaire and interviews. Research findings in relation to accountability practices which are preferred by ICOBI - Kabale ,include monitoring and evaluation procedures , systems of reporting shortfalls and reports regularly to funders and patrons , strong reporting systems and giving employees a right to question unclear reactions and decisions. Regarding the effects of accountability and performance of ICOBI- Kabale were summarized and they include improved performance , more employees participation increased feelings of competency increased employees commitment to work and motivation encouraged by transparency in financial transmissions, strong regulations of finance, loyalty of directions of ICOBI-Kabale , oversight of internal controls and legal competences. The study concluded that ICOBI Kabale District Board of Directors is characterized by royalty, has strong regulations in finance, characterized by transparency in financial transactions, has oversight of internal controls and legal compliances to support better performance of ICOBIKabale District.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter gives a general introduction of the study that includes the background to the study, the statement of the problem of the study, purpose of the study, objectives of the study, research questions, and scope of the study and significance of the study.

1.1 Background to the study

Calls for greater accountability are not new. Leaders of organizations, be they non-profit organizations, business, or government, face a constant stream of demands from various constituents demanding accountability behavior.

Nevertheless, what does it mean to be accountable, at its core, accountability is about trust. Nonprofit organizations' leaders tend to pay attention to accountability once a problem of trust arises like a scandal in the sector or in their own organization, questions from citizens or donors who want to know if their money is being well spent, and pressure from regulators to demonstrate that they are serving a public purpose and thus merit tax-exempt status. Amid this clamor for accountability, it is tempting to accept the popular normative view that more accountability is better. However, is it feasible, or even desirable, for non-profit organizations to be accountable to everyone for everything, the challenge for leadership and management is to prioritize among competing accountability demands. This involves deciding both to whom and for what they owe accountability. The purpose of this research is to provide an overview of the current non-profit accountability practices, while also examining the tradeoffs inherent in a range of accountability mechanisms. Scholars and practitioners in the non-profit sector have offered numerous definitions of accountability. Many describe accountability in terms of a "process of holding actors responsible for actions" (Fox and Brown, 1998: 12) or as "the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions" (Edwards and Hulme, 1996b: 967).

Research in the non-profit literature focuses on non-governmental organization (NGO) accountability practices, framing it to; To examine the interplay of several constitutive elements of NGO donor relationships based on narratives of NGO executives and other staff: NGO perceptions of accountability and of their donors, their assumptions about donor perceptions of

The NGO role and expectations of NGO accountability, and their responses to shifts in donor funding. There is argue that percept.ions and practices of accountability do not only- determine to whom an NGO should be primarily accountable but also shape NGO behavior and alter dependence on donors. As such, accountability is not necessarily a consequence of a relationship, but more likely a constitutive element of the relationship. While a favorable response to donor interests might signify upward accountability, it might also suggest that NGOs are more assertive about managing their institutional environments, thereby mitigating their dependence on donors. (John Wiley, 2016).

According to editors Michael Edwards and David Hulme of *Beyond the Magic Bullet*, In his article, *Assessing NGO Performance: Difficulties, Dilemmas and a Way Ahead*, in *Beyond the Magic Bullet*, Alan Fowler suggests that trends to assess performance continue to increase in various ways. Public funding includes requests for demands to adhere to stringent financial systems. Another way that performance reviews become tighter is through shifts in donor priorities. Donors' priorities of accountability need to complement institutional restructuring of recipient countries. Fowler also states that NGOs argue they are more cost effective than governments in servicing the poor and marginalized. NGOs have known the importance of their need to assess their performance. Yet, there have been serious inadequacies in former attempts to assess. Why? Inadequacies arise from problems in how NGOs must present themselves to their various publics/stakeholders for public support, funding and provision of service. Various stakeholders use the NGO for different purposes. So, international NGOs with stakeholders

- (donors) from the Global North need to complement their funding (Edwards and Hulme, 1996).

ICOBI applies multi peer-led and community engagement strategies to advocate for and provide comprehensive integrated Sexual and Reproductive Health and Rights (SRHR) and HIV services and information for vulnerable and key populations in Kabale District. ICOBI also utilizes peer groups as a platform for promoting safer sexual practices and behavioral change and skills building for vulnerable and key populations. ICOBI supports peer leaders to facilitate skills building group sessions for adolescents and young men and women; carry out extensive community mobilization and promotion for integrated SRHR/HIV services; and link the vulnerable and key populations to integrated holistic services aimed at reducing the risk of HIV and violence.

The vision of ICObI: is a healthy and prosperous family in the Kabale district.

The Mission of ICObI: is to improve the quality of life of people through historical and sustainable programs that meet the basic human needs of families.

However, the presence of in Kabale District, is not felt adequately and their services coverage is low, as this may be due to accountability issues while lead to lower levels of funding and therefore the researcher is compelled to investigate on the accountability practices and their effect on performance of non-government organizations, a case study of ICObI Kabale branch

1.2 Statement of the Problem.

There are concerns of accountability in nongovernmental-organizations. The NGO's have increased over the past two decades due in part to series of high publicized scandals that have eroded public confidence in governmental organizations, coupled with the rapid growth in NonGovernmental Organizations around the world, some scholars have urged that NonGovernmental Organizations are most effective than government in providing basic social services, however some Non-governmental Organizations are challenged of their accountability practices and poor performance attributed to poor accountability. (Ebrahim,2007)

The researcher was compelled to examine how accountability is practiced in Non-Governmental Organizations and how it is related to organizational performance of ICObI Kabale District.

1.3 Purpose of the study

The purpose of the study was to find out the accountability practices and performance of Non-Governmental Organizations, a case study of Integrated Community Based Initiatives (ICObI), Kabale Branch, and Kabale Municipality Kabale District.

.1.4 Objectives of the study

- (i).To examine the accountability practices in Integrated Community Initiatives (ICObI) Kabale District.
- (ii).To identify the effects of accountability Practices on the performance of Integrated Community Initiatives (ICObI)-Kabale District.

(iii).To establish strategies for improved accountability practices in Integrated Community Initiatives (ICOB) - Kabale District.

1.5 Research questions

(i) What is the accountability practices of integrated community Based Initiatives (ICOB)Kabale District?

(ii) How do accountability practices affect performance of Integrated Community Initiatives (ICOB) - Kabale District?

(iii) What are the strategies to improve accountability practices in Integrated Community Based Initiatives (ICOB) - Kabale District?

1.6 Scope of the study.

1.6.1 Content scope

The study was to focus on the accountability practices, their effect on performance and strategies for improved accountability practices aiming on evaluating the Accountability Practices, their effects on performance and established strategies to improved accountability practices taking ICOB - Kabale District as a case study

1.6.2 Geographical scope

The study was to carried out in Kabale District, at Kabale -ICOB branch in Kabale Municipal Council located along Kabale- Mbarara road.

1.6.3 Time Scope

The research was conducted basing on the years of 2019 -2015 in order to allow the researcher to gather much relevant information as possible compared to the study that covers the whole lifetime of existence of ICOB in Kabale District, which provide some information that may be irrelevant.

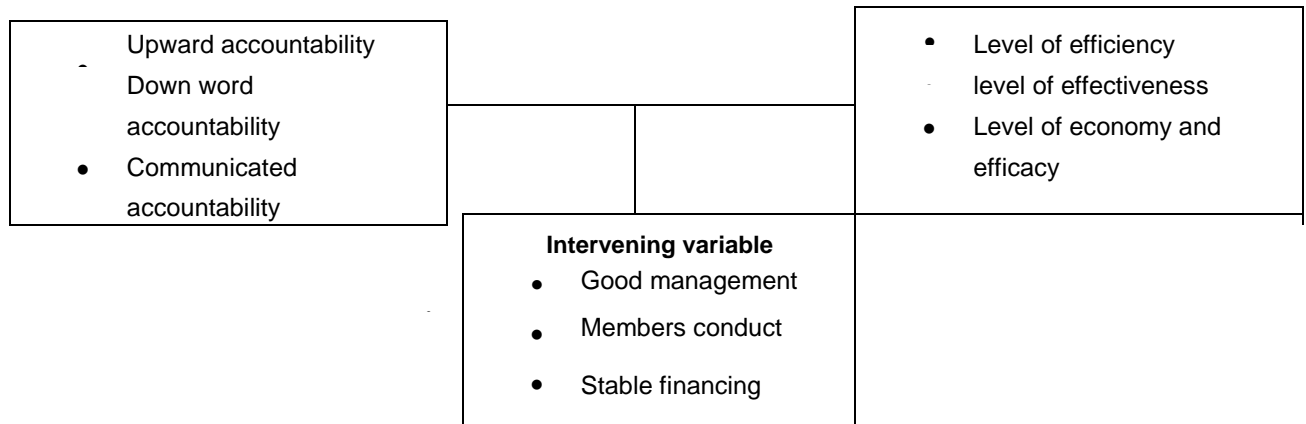
1.7 Conceptual framework

Independent Variables

Dependent variables

Accountability practices

Performance of ICOBI



Source: Self constructed (2022)

The figure above indicates that the accountability practices selected by non-profit organization can do more in determining its performance. However, performance can also be influenced by other factors such as ignorance of beneficiaries, politics and culture. Intervening variables which determine the extent and level of performance, For example, non-profit organizations that has good managers, stable financing and good conduct may achieve better performance to the bestfinanced ones with constraints such as poor management, bad and doubted members conduct among others.

This study helped in identifying the best-preferred accountability practices for NonGovernmental organizations, like upward and vertical accountability practices in relation to performance, as it is the main objective of any Non- Profit Organization.

1.8 Significance of the study

The study will help in providing knowledge to the non-governmental organizations on better strategies of improving accountability practices for their better performance.

The study will also provide knowledge to the interested stakeholders on the relationship between accountability practices and performance of non-governmental organizations in Uganda.

The researchers who are interested in carrying out research in the same field and on the same topic will get an advantage to add on knowledge of research for further studies.

At personal level, the study will help the researcher in obtaining a Bachelor's Degree in Business Administration since it is one of the pre requisites for the award:

1.9 Limitations of the study

The researcher met a challenge in transport and its related costs, as the researcher does not have a car. And the researcher withdrew his savings to finance the expenditure

The research was carried out during a rainy season therefore the researcher faced rain disturbances in the data collection process and the researcher carried an umbrella along with him all the time to overcome this challenge.

The respondents approach was reluctant in giving information fearing that the information was to be used to print a negative image about the institution. Some even were to turn down the request to fill questionnaires. However, the researcher showed the introduction letter from University and ensured them that; Information was treated with confidentiality and it was to be used purely for academic purposes.

The researcher accounts problems in eliciting information from respondents as information required was subject to feelings and emotions, which was accurately quantified. The researcher encouraged respondents to participate without holding back the information they have since the research instruments would not bear their names.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.0 Introduction

This chapter presented a review of what other scholars and researchers have investigated, written and published in respect to the problem under study.

The reviews are done in accordance with the major themes of the study as identified in the specific objectives. The literature cited in this chapter is presented according to the objectives of the study under the following headlines

- (i) Accountability practices in Non-governmental organizations.
- (ii) The effects of accountability practices on performance of non-governmental organizations
- (iii) Establishing Suggested strategies to improve accountability in Integrated Community Based Initiatives-Kabale Branch.

2.1 Accountability practices in Non-Governmental Organizations.

Donors always desire information disclosure on fund management and allocation from non-governmental organizations (NGOs). However, the rights of donors in respect of their demands are sometimes ignored. This phenomenon has led to the withdrawal of donor participation in NGO activities particularly where it has come to light that an NGO has misused funds. (Cornall, 2000)

2.1.1 Upward accountability practices

This offer a way of providing information to donors in order to meet their requirements. In this study, the NGOs use both formal and informal upward accountability where both of them coexist to satisfy its stakeholders. Also the practice of informal upward accountability is more dominant than formal upward accountability. (R.foster.2004)

2.1.2 Downward accountability practices

NGOs recognize that they have to be accountable to the people they aim to help. This is known as 'downward accountability'. NGOs work effectively when they work closely with beneficiaries. (Kitchin.R,2014).

2.1.3 Communicated accountability practices

The issue of communicated accountability is especially imperative in non-governmental organizations and associations as the given assets and utilization of those assets is frequently intended to satisfy organization's commitments for the prosperity of the society.(Yasinetal, 2014);(Abraham, 2003) arranges the accountability instruments utilized by non-benefits by reports, execution appraisals and assessments, co-operation, social reviews and self-control.

2.1.4 Characteristics of Accountability Practices

Accountability can be characterized in a number of ways. Accountability is personal, i.e. authority can only be delegated to one person. Accountability is vertical, i.e. from top to bottom, responsibilities and authority is delegated from supervisor to subordinate (Therefore, a supervisor holds the subordinate accountable). Accountability is neutral, i.e. it is neither a positive nor a negative concept. Excellent results are recognized, but failure may involve sanctions, including the withdrawal or modifications of working systems.(Murry, 1998)

The four principles of accountability call for responsibility and authority to be clearly specified, guidance and support to be provided at all stages to everyone involved, exercise of responsibility and authority to be monitored and assessed, and appropriate action to be taken.(Murry , 1998)

2.1.5 Accountability Mechanisms

Accountability mechanisms in NGOs take a number of forms. For example, they include documents such as legal instruments, policies, mandates, values, legislative provisions, rules and regulations. It could also be in the form of processes covering the way work is done, disbursement and deployment of resources excetra. Groups, whether internal or external, are sometimes set up to oversee and investigate accountability of NGOs. (Cornall, 2000).

Policies are put in place, that cover goal setting, work planning and performance reporting. Accountability also involves the justice system appeal for redress etc. A number of organizationwide accountability mechanisms can be seen. For example, programmed management planning and review, compliance monitoring of resources management, and the setting up of accountability panels.(www.analp.org>main.)

Programmed management planning and review covers such. issues as enhancement of the performance appraisal system for NGO managers, NGO managers reporting directly to its advisory or steering board, commitment by NGO managers to achieve measurable goals, or

review of achievements of the previous year and proposed objectives for forthcoming years.(Peter Lorange,2010)

Compliance monitoring takes the form of regular monitoring of compliance with financial and human resources regulations and rules, and management objectives, identifying problem areas within individual units of the NGO, proposing remedial action, and make information available to the top management, and the setting up of an "accountability panel".(lounday,2010)

A typical accountability panel itself is chaired by the top management representatives, who review the exercise of managerial authority and responsibility within the NGO. It reports back to the top management or the board of its investigations and recommends action.

Ensuring accountability alongside human resource programs calls for specific reforms to include measures to ensure accountability, reforms to be reviewed to ensure that the above four principles of accountability are met, and all delegation of authority need to be specifically tested against these principles.(Cornall,2000).

2.1.6 Principles of Accountability

What are the key principles of NGO accountability, and how can it be applied. One of the first principles is that responsibility and authority has to be clearly specified. The responsible person must be informed of the expected program, results and resources (financial and human) allocated for the purpose. Monitoring and evaluation systems should be clarified, along with organizational values, policies, rules and regulations, and the behavioral standards.(www.pertnership leadership.com)

The second principle calls for providing guidance and support to the responsible persons in the form of regular and timely management information, training and development, access to senior managers, and advice from financial and human resource management experts.(Kitchin.R,2014)

The third principle calls for the monitoring and assessment of the needs of responsibility and authority. This is done by an objective comparison of results against targets ,and standards, covering such issues as delivery of programs, cost and quality; management of human and financial resources; decision-making - authority fully exercised but not exceeded; and compliance with policies, values, rules and regulations, and behavioral standards (Mc.kemish,2012)

The final principle is on taking appropriate action. This deals with issues such as excellence, satisfactory performance, unsatisfactory execution of responsibility and authority because of carelessness or ignorance, unacceptable execution of responsibility and authority due to deliberate flouting of policies, rules and regulations, or exceeding the limits of decision-making authority. (Hulme, 1995).

2.2 Accountability practices and their effects on performance in non-governmental organisations.

Accountability means being held answerable for accomplishing a goal or assignment.

Unfortunately, the word "accountability" often connotes punishment or negative consequences. Certainly, management should not tolerate poor performance and should take action when it occurs, however when organisations use accountability only as a big stick for punishing employees, fear and anxiety permeate the work environment. Employees are afraid to try new methods or propose new ideas for fear of failure. On other hand, if approached correctly accountability can produce positive valuable results. (Lerner, J.S and Tetlock, 1999)

2.2.1 Positive results of accountability practices

Positive results of practicing accountability approach to accountability include;

- ≡ Improved performance.
- ≡ More employee's participation and involvement, __
- Increased feelings of competency
- Increased employee's commitment to the work > More
- creativity and innovation
- > Higher employee morale and satisfaction with the work

These positive results occur when employees view accountability programmes as helpful and progressive methods of assigning and completing work, for example, managers who involve employees in setting goals and expectations find that employees understand expectations better, are more confident that they can achieve those expectations, and perform at a higher-level consequence. If employees do not fear failure, if managers recognise employees for their accomplishments, and if managers support their employees when goals become difficult, employees are more likely to be creative, innovative and committed to work. (www.partnership leadership.com)

Arguments for practicing constructive accountability are overwhelming.

In his book, the accountability resolution, Mark Samuel, 2005 says that accountability means people can count on one another to keep performance commitment and communication arguments.

According to Samuel, in his book, "making yourself indispensable", accountability can result increased synergy, a safe climate for experimentation and change, and improved solutions because people feel supported and trusted, all of these positive results create higher employee morale and satisfaction. (Samuel, 2005),

2.2.2 Implementing accountability for positive results

Managers can practice accountability for positive results by following good performance management principles, they can use their agencies' performance appraisal programmes to establish the expectations in employee performance plans and use formal awards programme to recognise employees, however, merely following the minimum requirements of formal programmes is enough to create positive environment necessary for constructive accountability, managers need to;

- ≡ Involve employees in setting clear, challenging yet attainable goal and objectives, and given them authority to accomplish those goals
- ≡ Coach employees when they request help, and support employees in all aspects of the job,
- ≡ Monitor progress towards goals, and provide feedback that includes credible, useful performance measures

▪ Provide training and resource employees need to do the work and,

Recognise employees for good performance, both formally and informally. (come.com>brog)

Unfortunately, a recent study indicates that some agencies are not building the cultures where constructive accountability thrives. The general Accounting office (GAO) recently surveyed 3,816 full time mid and upper level managers on their perceptions about performance and management issues. In their report, managing for results; federal managers' vies show need for ensuring top leadership skills (October, 2000), GAO found that

while 63% of managers said they were held accountable for results of their programmes, only 36% of them said they had the authority they needed to accomplish strategic goals. GAO observes that "such an imbalance can inhibit the development of an environment conducive to achieving results, " Also, GAO reports that only 31 % of managers said that employees received positive recognition for helping to achieve organisational goals, if managers are going to hold employees accountable for results, they also need to recognise employees for their efforts.(www.gao.gov)

Overall, shifting to constructive accountability may require a culture change, but managers will find the results well worth the effort.

2.3 Strategies to improve accountability practices in non-governmental organisations

The following are the types of accountability mechanisms used by non-profits in practice; reports and disclosure statements, evaluation and performance assessments, industry self-regulation' participation and adaptive learning(Ebrahim,2003). The cooperative strength and weaknesses of each of the mechanisms are also further analysed. In the beginning it may be helpful to differentiate between those mechanisms that are " tools" and those that are "processes". In

basic terms, accountability tools refer to discrete devices or techniques used to achieve accountability, they are often applied over a limited time period, Can be tangibly documented and can be reported, for example financial reports and disclosures are tools that are applied and repeated quotably and annually, and are documented as financial statements, ledgers or reports. Performance evaluations are often carried out at specific points in time, usually at the end of a specific project, and result in evaluation report. On the other hand, process mechanism such as participation and adaptive learning are generally more broad and multifaceted than tools, while also being less tangible and time bound, although each may utilise a set of tools for achieving accountability. Process mechanism thus emphasise a course of action rather than a distinct end product, in which the means are important in and of themselves these distinctions are discussed in greater detail bellow.(Ebrahim,2007)

2.3.1 Disclosure statement and reports.

These are among the most widely used tools of accountability and are frequently required by federal or state laws in many countries, furthermore, state law provisions also often include registration and reporting statutes that involve annual financial reporting (Fremont- smith,2004)

Such legal disclosures enable some degree of accountability to donors and members who wish to access these reports, and also serve as means for non-profit boards to fulfil their fiducially responsibilities. On the other hand, donors and clients of non-profit organisation have limited legal

Standing to challenge an organisation for failing short of legal requirement, with primary responsibility falling on the attorney general as the representative of society or on internal revenue service for matters of tax exemption. At the same time, legal requirement can also be abused by governments to keep on organisations that challenge them as has been documented in many parts of the world (international centre for-not-for-profit law), these problems have been more pronounced in a post 9/11 context where non-profit activities are subject to greater scrutiny by their governments, where funders are being asked to prove that their money were not being channelled to activities of concern to state security and where some sectors such as Muslim charities suffer 'from a loss of presumption in innocence'(Jordan and VanTuiji ,2006:8).

2.3.2 Performance and impact assessment.

Funders commonly conduct external evaluation of non-profits work near the end of a grant or programme phase, and are increasingly employing midterm assessments as well. Such evaluation typically aims to assess whether, to what extent programme goals and objectives has been achieved, and can be pivotal to future funding. These appraisals may focus on short term results (i.e., activities or output such as training programmes offered or jobs secured), or medium and long-term results (outcomes and in puts such as sustainable improvements. Internal evaluations are also common, in which non-profit staff gauge their own progress; either rewards their objectives of externally funded programmes or towards internal goals and mission (White, 2009)

2.3.3 Control over evaluations.

This is the control tension between non-profits and their stakeholders, and particularly with funders who must make decisions in allocating or cutting funding. Some scholars have shown that funders can come to somewhat different conclusions about the same set of non-profits because of how they frame their evaluations, A related concern raised by small non-profits is that their limited staff and resources are stretched too thin by evaluation and reporting requests of

fundings, and that non-profit size and capacity should be key factors in determining the scale of an appraisal these concerns outstanding, the strength of evaluation as a mechanism of accountability lies in its capacitation to results (whether those be outputs or outcomes) and the impetus it provides to non-profits for collecting some form of performance data. (Tessie, et al.1998:63).

2.3.4 Industry wide Accountability.

Non-profits has also increasingly turned to industry wide accountability standards. The term "self-regulation' 'as used here, refers to specifically to efforts by non-profit networks to develop standards or codes of behaviour and performance project related activities, and it may be in form of community contribution towards labour and funds for project implementation, and possibly in maintenance of services or facilities.(Andrew R. and Nate.D, 2017)

At a third level, citizens are able to negotiate and bargain over decision with non-profit or state agencies or even hold vital power. over decisions. At this level, citizens are able to exercise greater control over resources and development activities, and finally at a fourth tier of participation, are people's own initiatives that occur independently of non-profit and state sponsored projects. Examples of.this kind of participation include social movements such as the environmental and women's movement.(Andrew.R. and Nate D,2017)

The first two forms of participation are commonly espoused by state agencies, donors and nonprofits are based on assumption that social

Problems such as poverty can be eliminated by increasing local access to resources and services. At both of these levels, little decision making authority is vested in communities or clients, with actual project objectives being determined by non-profits and funders long before any participation occurs.

This sort of participation has been criticised by some observers as being feel good exercise in which " the sham of participation translates into a sham of accountability" because "unlike donors, communities can not withdraw their funding's unlike governments, they cannot impose condition ability's (Najam, 1996:346-7)

2.3.5 The act of participation.

The exercise of voice and exit is largely symbolic in such settings.

The primary argument is that without some mechanisms for addressing unequal power relations, participation appears unlikely to lead to downward accountability (Cooke and Kothari, 2001).

There have been a number of innovations in this area over the past decade, especially in combining participation with evaluation to involve communities in evaluating non-profits, or non-profits in evaluating funders,

For example, the grantee perception reports developed by the Centre for Effective Philanthropy, seek anonymous feedback from non-profit grantees about their relationship with the funders (Centre for Effective Philanthropy, 2004).

2.3.6 Adaptive Learning.

Another process mechanism is adaptive learning, in which non-profits create regular opportunities for critical reflection and analysis in order to make progress towards achieving their mission.

Building such learning into an organisation requires at least three sets of building blocks, a supportive learning environment, where staff are given time for reflection and the psychological safety to discuss mistakes or express disagreement; concrete learning processes and practices that enable experimentation, analysis, capacity building and forums for sharing information; and, supportive leadership that reinforces learning by encouraging dialogue and debate, and providing resources for reflection (Garvin, et al, 2008). Learning, as such, seeks to "improve actions through better knowledge and understanding" (Fiol and Lyles, 1985:803) or, in more technical terms to "encode inferences from history into routines that guide behaviour" (Levitt, March 1988:320).

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

The Procedures that was used in conducting the study are going to be presented in this section. **This** chapter specifically focuses on the study design, area of the study, information sources, population and sampling techniques, variables and indicators, measurement levels, procedures **for** data collection instruments, quality/ error control, strategy for data processing and analysis

3.1 Research Design

The research is a cross sectional study where the researcher used a case study approach because it is not possible to cover every area and the time limit, time involved to make generalized recommendations basing on qualitative and quantitative research. The researcher used this research design because of limited resources in terms of time, distance and finances for field work and all other research demands that are required to complete the study.

The researcher adopted both quantitative and qualitative approaches. The qualitative research used for descriptive purposes and through this approach; the researcher described the population characteristics as well as understanding the impact of the variables of the study on each other.

Gathering information through this technique helped to further describe the extent of the variables of interest. In addition, it further enables the researcher to make comparisons of the findings from different population groups. This design preferred for the study because it generates quick self-reports from participants under the study Creswell, 2003. Qualitative technique helped the researcher to collect information that would not be easy to capture with a structured instrument. Descriptive research is important because it provides better understanding of the characteristics of a group in a given situation and offers ideas for further gathering of information. (Sekaran, 2003).

3.2 Area of study

The study was conducted in Integrated Community Initiatives - Kabale District, Western Uganda.

3.3 Information sources

The researcher used both primary and secondary sources of information. Primary data is the one collected for the first time, it is original whereas secondary data is the one which has been collected by someone else and has already passed through the statistical process Kothari (2004, p.25). Secondary sources were used in related literature from various sources like text books, Internet, Journals, research work and observation of the respondents and their work environments

3.4 Study Population and Sampling Techniques

The study population under study, was comprised of 100 respondents, both staff members and beneficiaries of I CO BI- Ka bale Branch.

Table 1: Showing Respondents number, Category and Percentage Targeted

Target Group	Number of respondents	Percentage(%)	Sample
Staff members	24	24	24
Beneficiaries and others	76	76	76
Total	96	100	96

3.4.1 Sample Size Determination

The study comprised of both Male and Female respondents to make it gender balanced with different age groups and marital status.

Random sampling is the method of selecting a sample size that was used. As a sampling procedure, random sampling method of selection assures each individual element or household in the village has equal chances of chosen. The sampling size purposely will be used for this study determined by Taro Yamane formula which is as follows;

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

Where N = the number of population N =

sample size desired to be covered

ϵ = error estimate/significance level given as 0.05.

Sample size =96

3.4.2 Sampling procedure

According to Sekaran (2003) sampling is a process of choosing the research units of the target population, which are to be included in this study. For this study, simple random sampling technique will be used to select the sample. This technique will be preferred because according to Oso and Amin (2005), it selects samples without bias from the accessible population. It ensures that each member of the target population has equal and independent chance of being included in the sample. For management however, purposive sampling will be employed. This will be because the researcher will consider them central in providing the information required especially in the form of qualitative data that will be collected through key informant interviews.

As noted by Amin (2005), in purposive sampling, the researcher selects a sample based on the knowledge that respondents have information required. The researcher randomly will select beneficiaries from the villages of Kitojo Kagarama and Kitojo 2 and included staff like accountants, 8 field officers, 1 operating manager, 1 auditor, 2 supervisors and 3 drivers, security personnel and data clerks.

3.5 Data collection instruments

For this study, the researcher employed two data collection instruments, the questionnaire and interviews. The questionnaire as a primary source of gathering data. As noted by Toulaitos and Compton (1988), it is the best tool for getting views, perception, feeling and attitudes of respondents. An interview is a method of collecting data that involves the researcher asking questions and gets answers from the respondent either face to face or over telephone. The researcher used document review for secondary data.

3.5.1 The Questionnaire

The questionnaire comprising of both structured and semi structured questions was used in order to provide standardized response options that represent varying degrees of agreement. The researcher used a questionnaire because it is a reliable and dependable instrument for collecting information from respondents who are scattered in a vast area. A 5-point Likert scale was used and the respondents were required to tick the appropriate column to show their sentiments. The

researcher also used more of the Likert scale type questionnaire than dichotomous because it has the advantage of avoiding dichotomous responses that is, "Yes/No" answers and establishes the degree of agreement/disagreement of the respondent.

3.5.2 Interview Guide

The researcher also used interview guide as a tool to obtain first-hand information from the key informants. This involves conducting direct interviews carried out on study subject. As noted by **Amin** (2005), an interview is an appropriate data collection tool because the researcher is able to explain and clarify the questions that were asked. It gives the researcher access to in depth information and clarify, responses made to the questions. This type of data collection gives chance for gathering highly personalized data, eases probing and gave a better response rate.

3.6 Procedure for Data Collection

The researcher had to first write a proposal. After was approved by her supervisor, He was given an introductory letter which is obtained from Dean Faculty of Economics and Management Sciences(FEMS) of Kabale University and was presented to the people in Authority at ICOBI Kabale Branch, who granted the researcher the permission to carry out his study.

The researcher proceeded to the field to administer the questionnaires and interview guides to the population while noting down the major/important information gathered that was in line with themes that guided the study.

3.7 Data Quality/error control.

This refers to validity and reliability of research instruments. Validity is the extent to which the instrument gives the correct answer. To ensure quality of the data to be collected, the researcher designed the collection instruments in such a way that the respondents found it easy to understand. The researcher assured the respondents of confidentiality of the information provided. A content validity test will be performed to test the validity of the instrument while a reliability test was performed using the Alpha co-efficient in SPSS for windows, to test the internal consistency of the scales to be used in the instrument. The researcher used techniques such as pre-pilot testing to ensure that the instruments are both valid and reliable.

3.7.1 Validity

According to Amin (2005) validity refers to the quality that a procedure or an instrument used in research is accurate, correct, true, right and meaningful. In order to produce desired results, the researcher intended to use different research instruments in data collection and these complemented one another. Instruments such as questionnaires and interview guides were first discussed with colleagues and supervisors and then pretested before being administered to the respondents

Interviews with clients of ICOBI- Kabale District and targeted staff which was held and the information was coded later after being analyzed by the researcher to ensure total accuracy.

3.7.2 Reliability

This refers to consistency where by an instrument measures what it is supposed to measure. As Amin (2005) observes, reliability refers to how consistent a research procedure or instrument is. Thus, reliability implies stability or dependability of an instrument in obtaining the information. The researchers were pre-tested of the instruments used then improve them before being applied in the research study

Data collection instruments were constructed in simple and clear language for respondents to understand; the researcher personally will administer the questionnaires to participants and was to be available for any clarifications. The same number of respondents in their selected categories will be used to minimize any biases that may have risen.

3.8 Data Processing and Data Analysis Strategy

Data analysis is the science of examining raw data with the purpose of drawing conclusions about that information.

Data was collected using various methods targeting two (2) different audiences, that is, the members of staff and persons of managerial positions in the organization as key informants. Each of the target respondents required a different approach.

Data from the managerial staff was to be collected by way of oral interviews. It will involve conducting face-to-face interviews with the management, better known as key informant

interviews. Here the researcher was to do a qualitative data analysis, assess; process, analyze manually the data collected, and draw appropriate conclusions that will appear in the report.

Furthermore, standardized structured questionnaires were used to gather information from members. The questionnaires were created around closed-ended questions in order to focus on getting information especially on the accountability practices and its impact. This data will be processed and analyzed using a quantitative data analysis tool known as SPSS for windows software, with the support of MS Excel. Prior to processing, data will be, edited and coded to ensure completeness, accuracy and consistency of questionnaire responses. Once this is done, data entry commenced in a SPSS spreadsheet and further manipulations will be made with MS Excel and the results will be reflected in the final report.

After successful retrieval of completed questionnaires and conducting of interviews, raw data will be edited and then entered into a computer, coded and analyzed to identify the relationship between the independent and dependent variables.

3.9 Limitations of the Study

The time given for the research was inadequate to actually get a conclusive report on the variables under r study. However the research had to schedule extra for the research in order to meet the dead line

Limited resources in terms of money to support activities in the research study with cost implications like facilitations for data collection and transportation being a student with limited sources of income, there was inadequate finances to facilitate the entire research constantly without break to look for more funds but the researcher had to get funds from the relatives and friends to make sure that the research was complete

Some. respondents were holding information thinking it could be taken doe there purposes outside an academic purposes. The researcher however informed the respondents that confidentiality was be kept highly and the data was only for academic purpose

CHAPTER FOUR

DATA PRESENTATION INTERPRETATION AND ANALYSIS

4.0 Introduction

This chapter presents the findings of the study and interpretation on why NGOs prefer to engage in accountability practices. The findings were presented according to the objectives of the study which included accountability practices, the effect they have on the performance of NGOs and the established strategies to improve the performance of NGOs in reference to ICOBI- Kabale Branch.

4.1 Response rate.

The response rate refers to the number of respondents that were available to answer the questions, under; Lewis thorn like (2003) emphasizes the importance of the sample. The response rate 96 accounted for 100% of the respondents from both the questionnaire and interviews.

Table 1: Respondents category

Respondents	Frequency	Percentage
Staff members	22	23
Beneficiaries	84	77
Total	96	100

Source: Primary Data (2022)

Table 1 above indicates that 23 % of respondents were staff members while 77% were beneficiaries. This implies that both employees and beneficiaries are concerned about accountability of practices in NGOs Particularly ICOBI.

4.2 Findings of Demographic Characteristic of the Respondents The study was carried out in ICOBI - Kabale branch in Kabale District.

4.2.1 Gender of Respondents

The researcher was able to come up with the sex distribution for the respondents as shown below,

Table 2: Showing frequency of respondents according to their sex brackets

Sex	Frequency	Percent(%)
Female	32	33
Male	64	67
Total	96	100

Source; Primary (2022)

Table 2: shows sex distribution of respondents in which researcher found that 33% of the respondents were female, where 67% was males. The number of males was higher than that of females and this has to a large extent left house hold incomes and welfare improved and resources of the organization well planned for and accountable in terms of finance to support projects. The researcher found out that, large number of staff regarded accountability as productive role of staff members starting from top officials to supporting staff.

4.2.2 Age of respondents

The researcher asked the respondents their age groups in which they were categorized and the findings gave an age distribution table for the respondents who responded to the questions as shown bellow

Table 2: Ages of Respondents

Age group	Frequency	Percent(%)
21-30	20	21
31-40	50	52
41-50	18	19
50 and above	8	8
Total	96	100

Source; Primary (2022)

Table 3 shows that 21 % of the respondents were found to be in the age bracket of 21-30, 52 were in the range of 31-40, 19% were in the range of 41-50 and 8% were found in the range of 50 and above. According to the table, there were a big percentage of respondents in the age bracket of 31-40, and which indicates that this age group is always hardworking and striving to improve standards of the beneficiaries.

4.2.3. Level of Education

Table 4: showing the level of education of the Respondents

Level of Education	Number of respondents	Respondents in Percentage
Primary	15	15.6
Secondary	8	8.3%
Diploma	19	19.8%
Graduate	31	32.1%
Post graduate	23	24%
Total	93	100

Source: Primary Data

Their responses were captured as illustrated in the table above where 15.6% were primary leavers, 8.3% were secondary leavers, 19.8% were diploma holders, 32.1% were degree holders and 24.7% were postgraduates. This means that the majority of the respondents had attained education to degree level, in other words staff members and beneficiaries are highly educated and found it easy to answer the questionnaire.

4.2.4 Occupation of Respondents

Table 5: Showing the Occupation of Respondents

Occupation	No of Respondents	Percentage (%)
Peasants	62	65
Civil servants	21	27
Traders	14	14
Total	96	

Source: Primary (2022)

4.3 Accountability practices in Integrated Community Based, initiatives,

Table 6: Shows the accountability practices in integrated community based Initiatives Kabale District

The study sought to find out the accountability practices and then establish which one is preferred by the ICOBI - Kabale District as discussed in the table below following a five point

**Kabale Branch.
based Initiatives**

scale of strongly agree(SA), Agree(A), Un sure(US), Disagree(D), and Strongly Disagree(SD) as shown below;

N/S	Statement	Frequ ency	SA	A	US	D	SD
1.	ICOB I - Kabale Branch, a information is available to all staff	%	31.2	59.3	6.3	3.2	-
		F	31	59	7	3	-
2.	Employees are given clear reasoning of actions and decisions	%	14.4	49.8	15.6	8.6	11.6
		F	14	50	16	9	11
3.	Employees have a right to question un clear actions and decisions	%	11.9	28.8	7.9	39.3	12.1
		F	12	29	8	39	12
4.	ICOB I- Kabale have a permanent monitoring and evaluation procedures and outcomes	%	16.5	44.9	5.3	31.2	2.1
		f	17	45	5	31	2
5.	ICOB I - Kabale have strong reporting systems	%	43.2	33.8	3.2	16.3	3.5
		f	43	34	3	16	4
6	ICOB I - Kabale have a system of reporting short falls and reports regularly to funders and patrons	%	43.4	33.5	3.1	16.4	3.6
		F	43	34	3	16	4

Source: Primary Data, (2022)

The staff, beneficiaries were further asked the accountability practices in ICOB I- Kabale District. 31.2%(31) of respondents strongly agreed that ICOB I provides information availability to all staff, 59.3%(59) also agreed with the statement, 6.3% of respondents were undecided about the statement, 3.2%(3.2) of respondents disagreed with the statement. This implies that there are accountability practices taking place in ICOB I- Kabale District. 43.2%(43) of respondents strongly agreed that ICOB I have a strong reporting system, 33.8%(34) also agreed with the

statement, 3.2%(3) of respondents were undecided about the statement, only 16.3%(16) of respondents disagreed with the statement while 3.5%(4) of respondents strongly disagreed with the statement, this implies that ICOBI have strong reporting systems.16.5% (17)of respondents strongly agreed that ICOBI - Kabale has permanent monitoring and evaluation procedures , 44.9%(45) also agreed with the statement, _5.3%(5) of respondents were undecided about the statement, 31.2%(31) of respondents disagreed with the statement while only 3.5%(4) strongly disagreed with the statement, this implies that ICOBI has permanent monitoring and evaluation practices to maintain steady performance.14.4%(14) of respondents strongly agreed that ICOBI- Kabale give employees clear reasoning of actions, 49.8% (50)also agreed with the statement, 15.6%(16) of respondents were undecided about the statement, 8.6%(9) of respondents disagreed with the statement while only 11.6% strongly disagreed with the statement, this implies that ICOBI give employees clear reasoning of their actions promoting team work, resulting to encouraging performance.11.9%(12) of respondents strongly agreed that at ICOBI - Kabale, employees have a right to question un clear actions and decisions, 28.8%(29) also agreed with the statement, 7.9%(8) of respondents were undecided about the statement, 39.3%(39) of respondents disagreed with the statement while only 12.1 % (12) strongly disagreed with the

statement, this implies that employees at ICOBI have limited rights to question un clear actions and decisions, which sabotages team work.

43.4%(43) of respondents strongly' agreed that at ICOBI - Kabale, have a system of reporting short falls and reports regularly to funders and patrons, 28.8%(29) also agreed with the statement, 7.9%(8) of respondents were undecided about the statement, 39.3%(39) of respondents disagreed with the statement, while only 12.1%(12) of respondents strongly disagreed with the statement, this implies that ICOBI has a system of reporting shortfalls to funders and patrons which supports its continuity in existence. This is in support to scholars. Many describe accountability in terms of a "process of holding actors responsible for actions"

(Fox and Brown, 1998: 12) or as "the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions" (Edwards and Hulme, 1996b: 967).

4.4 The Relationship between accountability and performance of Integrated Community Based Initiatives - Kabale District

To answer the objective number one of the study, the researcher sought from respondents to reveal the relationship between accountability practices and performance of Integrated Community Based Initiatives Kabale District.

Table 7: Shows the Relationship between accountability practice and performance of ICOBI - Kabale.

N/S	Statement	frequen cy	SA	A	U	D	SD
1	ICOBI - Kabale is characterize by transparency in financial transactions	%	23.2	47.2	13	9	7.6
		f	23	47	13	9	8
2	ICOBI has strong regulations of finance	%	28.4	53.6	9.2	2.1	6.7
		f	28	54	9	2	7
3	The board of directors of ICOBI - Kabale is characterized by royalty	%	33.1	58.7	02.2	6.0	-
		f	33	59	2	6	-
4	the board are responsible for the oversight of internal controls and legal compliances	%	12.7	26.4	42.3	13.2	5.4
		f	13	26	42	13	6
5	ICOBI Kabale has a logic model which implies performance - based accountability	%	5.3	14.1	5.1	15.3	60.2
		f	5	14	5	16	60
6	At ICOBI - Kabale, there is a relationship between accountability and performance	%	5.1	14.1	5.3	15.3	60.2
		f	5	14	5	16	60

Source: Primary Data, (2022)

The results presented above in table 6, indicate that respondents were asked to specify whether ICOBI Kabale. The board of directors is characterized by loyalty, 33.1 % (33)of respondents strongly agreed that they have denied their rights, 58.7%(59) of respondents agreed with the statement, 2.2% (22)of the respondents they were undecided about the statement, while only 6%(6) disagreed with the statement this implies that the board of directors is characterized by loyalty which promotes trust in employees. 28.4% of respondents strongly agreed that ICOBI Kabale has strong regulations in finance,53.6% of respondents also agreed with the statement, 9.2%(9) of respondents were undecided about the statement, 2.1 %(2) of respondents disagreed with the statement while 6.7%(7) strongly disagreed with the statement, this implies that ICOBI has strong regulations to check poor performance and employees' behavior. 23.2 %(23) of respondents strongly agreed, that ICOBI- Kabale is characterized by transparency in financial transactions, 47.2%(47) also agreed with the statement, 13%(13) of respondents were undecided about the statement, 9%(9) of respondents disagreed, while 7.6% of respondents strongly disagreed with the statement, this implies that ICOBI is characterized by transparency in financial transactions which is a core factor to why Donors prefer NGOS to governments.12.7%(13) of respondents strongly agreed that the board are responsible for the oversight of internal controls and legal compliance. 26.4%(24) also agreed with the statement, 42.3% (42)of respondents were undecided , 13.2%(13) of respondents disagreed with the statement only that 5.4%(5) of respondents strongly disagreed with the statement, this implies that there is an uncertainty whether the board is responsible for the internal controls and oversight of legal compliance. 5.3%(5) of respondents strongly agreed that ICOBI Kabale has a logic model which implies performance based accountability, 14.1 % of respondents also agreed with the statement, 5.1 %(5) of respondents were undecided about the statement, 15.3%(15) of respondents disagreed with the statement while 60.2%(60) strongly disagreed with the statement,

this implies that ICOBI has limited logic model for performance based accountability. The results here support the fact that, internal evaluations are also common, in which non-profit staff gauge their own progress; either rewards their objectives of externally funded programmes or towards internal goals and mission (White, 2009).

4.5 Strategies to improve accountability practices in ICOBI - Kabale Branch

Table 8: Shows the strategies to improve accountability practices of ICOBI - Kabale Branch

N/S	Statement	Frequen cy	SA	A	US	DA	SD
1.	ICOBI - Kabale is characterized by strong system of reports and disclosure statements	%	31.2	59.3	6.3	3.2	-
		f	31	60	6	3	-
2.	ICOBI - Kabale should conduct regular evaluation and performance assessments	%	14.4	49.8	15.6	8.6	11.6
		f	14	50	16	9	11
3.	ICOBI - Kabale should set internal regulations and encourage in participations of beneficiaries such as monitoring of projects	%	11.9	28.8	7.9	39.3	12.1
		f	12	29	8	39	12
4.	ICOBI - Kabale should promote adaptive learning	%	16.5	44.9	5.3%	31.2%	2.1%
		f	17	45	5	31	2
5.	ICOBI - Kabale has a strong system of control	%	43.2%	33.8%	[3.2%	[16.3%	13.5%
		f	43	34	3	16	4

Source: Primary Data, (2022)

The staff and beneficiaries further asked whether ICOBI- Kabale is characterized by strong systems, 31.2 % (31) of respondents strongly agreed, 59.3% (60) also agreed with the statement, 6.3% (6) of respondents were undecided about the statement, 3.2% (3) of respondents disagreed with the statement, this implies that ICOBI is characterized by strong systems of reporting that

ensures trust in donors. 43.2% (43) of respondents strongly agreed that ICOBI Kabale has strong systems of control.

33.8% (34) also agreed with the statement, 3.2% (3) of respondents were undecided about the statement, only 16.3% (16) of respondents disagreed with the statement, while 3.5% of respondents strongly disagreed with the statement, this implies that ICOBI has strong systems of controls to mitigate poor performance and fraud .

16.5% (17) of respondents strongly agreed that ICOBI- Kabale should promote adaptive learning, 44.9% (45) also agreed with the statement, 5.3%(5) of respondents were undecided about the statement, 31.2% (3) of respondents disagreed with the statement while only 3.5%(4) strongly disagreed with the statement, this implies that there is a need to include adaptive learning in ICOBI to encourage better performance.

14.4% of respondents strongly agreed that ICOBI- Kabale Branch should conduct regular evaluation and performance assessments, 49.8%(50) also agreed with the statement, 15.6%(16) of respondents were undecided about the statement, 8.6%(9) of respondents disagreed with the statement while only 11.6%(12) strongly disagreed with the statement, this implies that ICOBI should conduct regular performances and regulations to maintain a balanced and good performance.

11.9 %(12) of respondents strongly agreed that ICOBI - Kabale should set internal regulations, 28.8%(29) also agreed with the statement, 7.9% of respondents were undecided about the statement, 39.3%(39) of respondents disagreed with the statement, while only 12.1 %(12) strongly disagreed with the statement this displays the need for internal regulations within the organizations to promote mutual respect among employees in their respective hyraces. The findings here agrees with the study findings of Fremont Smith, that disclosure statements are among the most widely used tools of accountability and are frequently required by federal or state laws in many countries, furthermore, state law provisions also often include registration and reporting statutes that involve annual financial reporting (Fremont- smith,2004).

CHAPTER FIVE

SUMMARY FINDINGS, CONCLUSION AND RECOMMENDATIONS 5.0

Introduction

This chapter sets the actual brief of the study as it establishes whether the data collected addressed the objectives and answered the research Questions raised at the beginning of the study. This chapter also includes summary of findings of the study, conclusions, give recommendations to be adopted for better performance of NGOs and areas for further study.

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5.1 Summaries of Findings

The research findings on the demographic characteristics of respondents

The research findings in relation to the background of respondents were though the majority of respondents were males ,(67%), the research was gender sensitive , further respondents were degree holders implying they were able to read and answer the questionnaire with ease

5.1.1 Summary of findings on the accountability practices and which accountability practices are preferred to others.

Research findings in relation to accountability practices which are preferred by ICOBI Kabale ,include monitoring and evaluation procedures , systems of reporting shortfalls and reports regularly to funders and patrons, strong reporting systems and giving employees a right to question un clear reactions and decisions

5.1.2 Summary of findings on the effect of accountability and performance of ICOBI Kabale Branch.

Regarding the effects of accountability and performance of ICOBI - Kabale were summarized and they include improved performance , more employees participation increased feelings of competency increased employees commitment to work and motivation encouraged by transparency in financial transmissions, strong regulations of finance, loyalty of directions of ICOBI- Kabale , oversight of internal controls and regal competences.

5.1.2 Summary of findings on the established strategies for improves performance of ICOBI- Kabale Branch.

Regarding the established strategies of accountability practices for improved performance included; regular evaluation, performance assessments, strong systems of control, use of

disclosure statements and setting of internal regulations all aimed at improving and maintaining a steady performance.

5.2 Conclusion

It is important to note that accountability is critical in as far as performance of NGO's is concerned. It is almost impossible for NGO's to operate without accountability practices

This research includes that accountability practices in ICOBI - Kabale District provides access to the information available. to the staff, have strong reporting systems, has performance monitoring and evaluation systems, gives employees clear reasoning of their actions and have systems of reporting short falls and reports regularly to funders and patrons which builds concrete trust from donor agencies.

The study also concluded that ICOBI - Kabale District Board of Directors is characterized by royalty, has strong regulations in finance, characterized by transparency in financial transactions, has oversight of internal controls and legal compliances to support better performance of ICOBI

- Kabale District. The study also concluded that ICOBI - Kabale is featured by strong systems of control, should promote adaptive learning, should conduct regular evaluations and performance assessments and set internal regulations, which supports continuous improvements and better performance.

5.3 Recommendations

The management should;

Ensure that evaluations have advantage on programming including through direct involvement of evaluators e.g. By solving Integrated Based Initiatives (ICOBI) based on their resolution of their identified systems and integration of evaluator recommendations. Incidentally, these measures are likely to have implication on the overall quality of evaluations.

Clarify and separate competing organizational accountabilities by effectively dividing NGOs operations into for- profit and non- profit activities or by collaborating with outside for- profit activities. As they exist, most. NGOs examined do neither adequately fulfill their internal governance accountability nor their external business accountability.

Develop and invest in dedicated evaluation research capacity, in house or through partnerships with academic institutions that provide rigorous basis and feedback mechanisms to NGOs, their donors and the general public

Increase collaboration among Integrated Community Based Initiatives (ICOBI) and donors based on existing efforts to consolidate, integrate and simplify evaluation methodologies in the interest of less time assuming yet more meaningful and outcome focused approaches

Develop a common approach towards donors and the public on what good humanitarian practice requires, **in** terms of minimum organizational overheads for rigorous and professional standards of evaluation, programming and organizational learning.

Share evaluation and learn collaboratively, in particular from failures and problems presently not included in evaluation reports primarily by fostering effective approaches for open evaluation dialogue

Experiment with a system of peer- review evaluation, initially internal and confidential to each organization allowing for rigorous and open reviews of evaluation methods similar to methods applied by ALNAP as an effective collaborative of evaluation but with more effective ways to actually enforce and ensure good practice.

Agree on standardized quantitative and qualitative metrics of impact- as part and priority focus of an improved dialogue, even if it evolved suspending existing collaboration successes consolidating agency methods and indicators.

Ensure that timelessness and resources for evaluations are flexible and sufficient; including undertaking meaningful qualitative research of impact over the long-term evaluation on advocacy and policy can be adjusted to affect relevant processes

Preserve flexibility and check for un intended consequences, especially policy programming to take into account by dynamics of relevant political contexts.

5.5 Areas for further investigations

The study was limited to Kabale District around there is need from future researcher to take a wide study.

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Future research should focus accountability practices and performances of other organizations and compare with NGOs

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5. Occupation (specify)

SECTION B: ACCOUNTABILITY PRACTICE IN INTEGRATED COMMUNITY BASED INITIATIVES- NTUNGAMO BRANCH.

Note: The following abbreviations ^{j#Sif+7Ee#} ^{Rine} ^{+ft} **are** used in the questionnaire sections that follow

(SA=strongly agree, A= Agree, U= Uncertain, D= Disagree, and SD= strongly disagree)

	Please choose one option that suits your level of agreement or disagreement for each of the following statements (Tick in the appropriate box)	SA	A	u	D	SD
1	ICOB, information is available and accessible to every staff					
2	ICOB-Kabale ,the staffs are given the clear reasoning of actions and decisions					
3	ICOB-Kabale, employees have the right to question un clear actions and decisions					
4	ICOB-Kabale have a permanent monitoring and evaluation of procedures and outcomes					
5	ICOB-Kabale has a strong reporting system					
6	ICOB- Kabale has a system of controlling short falls					
7	ICOB-Kabale reports regularly to funders or patrons					
8	Name the key accountability practices used by integrated community Based Initiatives.					

SECTION C: WHAT IS THE RELATIONSHIPS BETWEEN ACCOUNTABILITY AND PERFORMANCE OF ICOB-NTUNGAMO BRANCH

Note: The following abbreviations were used in the questionnaires' sections as follows;

(SA=strongly agree, A=Agree, U= Uncertain, D= Disagree and SD= strongly disagree)

	Please choose any one option that suits your level of agreement or disagreement for each of the following statements(tick the appropriate box)	SA	A	U	D	SD
1	ICOB I is characterized by transparency in financial transactions					
2	ICOB I Has strong regulations of finances					
3	The board of directors of ICOB I-Kabale is characterized by loyalty					
4	ICOB I-Kabale, the boards are responsible for oversight of internal control and legal compliance					
5	ICOB I-Kabale there is a logic model which implies performance- based accountability					
6	ICOB I-Kabale all activities focus on organization mission					
7	ICOB I-Kabale, there is a strong relationship between accountability and performance					

SECTION D: THE STRATEGIES TO IMPROVE ACCOUNTABILITY PRACTICES IN ICOB I-NTUNGAMO BRANCH.

The table below shows the responses from respondents, the strategies to improve accountability in Kabale- ICOB I.

Are the current practices of accountability good or bad?

From your opinion, what are the strategies for improvement in accountability practices?

	What are the strategies for improvement in accountability practices?	YES	NO
1	ICOB I is characterized by strong system of reports and disclosure statements		
2	ICOB I should conduct regular evaluation and performance Assessments		
3	ICOB I should set internal regulation		
4	ICOB I should encourage in participation of customers in activities such as monitoring of projects		
5	ICOB I should promote adaptive learning		
6	ICOB I has a strong system of control		

Thank you for the contribution

APPENDIX 2: INTERVIEW GUIDE FOR KEY INFORMANTS

1. Are you familiar with accountability practices in your organization? If yes, which one do you prefer using?

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2. In your opinion, which of these practices is preferred by the majority funders? And why?

3. What is the proportion of financing of ICOBI - Kabale Branch?

4. What are the requirements for one to become a beneficiary of this ICOBI - Kabale Branch?
Why would you say that one or the other is more appropriate for a particular organization?

5. Is the ICOBI a good implementer of accountability practices?

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6. What are the effects of accountability practices in your organization?

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8. What are the strategies established to improve accountability practices in your organization?

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