

Analysis of Accountability Practices on the Performance of Groundwater Projects in Mandera County, Kenya

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ABSTRACT

Ethical practices in management and allocation of resources are geared toward having a long-term impact on the well-being of the project. This research endeavours to analyse ethical practices' effect on the performance of groundwater projects' in Mandera County. This research is geared toward achieving the following objective to analyse the transparency practice effect on the performance of groundwater projects' in Mandera County and to determine the extent to which integrity practice affects the performance of groundwater projects; in Mandera County. The study is backed up by three theories namely; the agency theory, the programme theory and the stewardship theory. A mixed methodology was applied which involved qualitative and quantifiable data being gathered simultaneously. The researcher intends to use a concurrent triangulation study design in attempting to achieve its set objectives. This research locale was Mandera County, which is among forty-seven counties in Kenya. This study targets all groundwater projects' in Mandera County and the target populace is comprised of all the staff members of stakeholders involved in groundwater projects in Mandera County, Administration chiefs and the Ward administrators from Mandera County who are 223. Krejcie and Morgan's sampling table was used in determining the sample of the study. The table shows that when the population is 223, then the sample size ought to be 140. Ten per cent of the sample was considered for the piloting where 15 respondents, one from every category took part in the piloting but were exempted from the final study. Construct and content validity are of great use in the construction of the research tools in that it shows if the tools are founded on the study variables. Cronbach's alpha coefficient is mostly used for multi-item scales at the interval level of measurement. Cronbach's alpha coefficient of 0.7 or higher is an indication that the tool is reliable. This study, therefore, considered variables with Cronbach's alpha coefficient of .7 or greater to be reliable. The study shall use semi-structured questionnaires as the main data-collecting tool in this study. The study used the drop, pick latter technique where he then served them with the questionnaires, and then agree on when to come back and collect them back. Questionnaires were counter-checked for completeness and consistency. The quantitative data was keyed into the SPSS computer software to facilitate data analysis. The Data was later examined through descriptive and inferential statistical methods and the results were presented through tables and graphs. Qualitative data shall be thematically analysed. The descriptive examination was used using the measures of dispersion and central tendency. The study results are presented in charts, graphs and tables. The study found accountability practices significantly influenced the performance of groundwater projects. The study concluded that ethical practices contributed significantly to the performance of groundwater projects in Mandera County. The study recommends that the organizations implementing and managing groundwater should enhance accountability practices, transparency practices and integrity practices to promote the performance of groundwater projects.

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I. Background to the Study

Accountability practices in management and allocation of resources are geared toward having a long-term impact on the well-being of projects. Ethical practices can show the work done; work not done and what ought to have been done differently so that future projects can be approached in different ways (Brimmer, 2007). Operational accountability practices are very significant to the specialists and communal development projects. Therefore, accountability practices serve to encourage Accountability that helps in decision-making in both project design and management. Accountability practices assist people intricate with all manner of projects from community projects and any improvement in projects. Accountability practices range from collecting and analysing the data that advise project managers to achieve the set objectives (Jeremy, 2009).

For organizations, Bartram et al (2013) point out that whether in the execution of a project or support of the same via partnerships or funds, Accountability practices are key to the management and other

stakeholders. The results of accountability practices demonstrate commitment and competencies in communal developments hence helping organizations to maintain their social acceptability in their operations (Schwarz, 2009). Omari (2009) agrees that accountability practices are important for any project. Demonstrable outcomes of the community-based projects to communicate to the stakeholders as well as contributing to transparency and Accountability in creating opportunities to improve project management (Joshi, Anuradha, 2010).

In the UK, accountability practices for registered firms were introduced for the accounting episodes commencing on or later than 29th June twenty ten which was a result of the new scheme of listing. The new scheme of registering firms stated that firms must encourage and practice ethics in their reporting of their equity shares irrespective of whether they are registered in the UK or somewhere else. Accountability practices were found to have more effects on non-sector since it is essentially about improving transparency and Accountability in the reporting within organizations. The most recent changes in the "corporate" brand have always been the use of Accountability subjects further than the body-rate subdivision. Accountability practices have been constructed and advanced so that they can deal with the governance of registered firms and societies (Okaye, Evbuomwan, Achugamonu & Araghan, 2016).

In South Africa, several government and non-governmental organizations to reduce poverty levels have emphasized accountability practices. Kretzschmar (2014) in his study titled accountability investigation of the operationalization of poverty decreasing strategies in S.A and the insinuations for the church found out that accountability practices can reduce poverty to a very large percentage as well as transform the lives of a lot of ordinary persons. The study was done in S.A. on accountability examination of applications of poverty-reducing strategies but the present study was done in Kenya.

In Uganda, a general lack of accountability practices for UK Aid Funded Projects resulted in the withdrawal of the funding (Sebastian, 2013). While there are basic expectations of any project, it has been noted that for any community projects and activities to be successful, they need to be focused largely on project delivery based on the set-out targets, and should also be specific to the project itself (Varajão, 2018).

The nation of Kenya has experienced several disasters in the recent past. The greatest and most frequent disaster is the drought and terrorism and they keep on disrupting the livelihoods of the people as well as disrupting countries' economic happenings and retarding development. Kenya is one of the countries that are extremely prone to drought caused by unusual climatic circumstances as solitary about 20% of land receives steady rainfall. The remaining 80% of the land is arid or semi-arid where yearly rainfall differs from 200mm to 500 mm and quarterly droughts are a segment of climatic conditions in the country (Kandji, 2006).

Kenya is one of the countries that are extremely prone to drought caused by unusual climatic circumstances as solitary about twenty per cent of land receives steady rainfall (Kogo, Kumar & Koech, 2021). This has attracted several efforts, are geared towards solving the water problem. Many water projects have been put in place by the government and other donors. In the management of these projects, there is a need to engage accountability practices in the reporting and management of these projects. The accountability practices ensure that the intended purposes of the projects are carried out and the monies given to the project are well spent (Kandji, 2006). The need to inquire into the structures County Governments have put in place to enhance good governance and development is inevitable. Good governance and its principles are recognized under Article 10 of the Constitutional of Kenya 2010 (CoK) as part of the national values and principles of Kenya's governance. The objectives, principles and functions of devolution are tailored towards the achievement of good distribution of public goods and services (Okaye et al., 2016).

According to Gebrehiwot, (2014) National and regional governments and local and international NGOs invest large sums every year in the implementation of water supply projects. However, water project construction does not help if they fail after a short time. To make the investment in water supplies more effective, there is a need to promote accountability practices among the organisations distributing water. This can be accomplished by better integration of people who receive the water and water project suppliers in decisions concerning planning construction and management of water supply systems (Gebrehiwot, 2014).

The purpose of accountability practices in projects is to track progress and analyse results (Turyakira, 2018). The tracking of progress is done using monitoring and evaluation. Monitoring is ongoing and should be as participatory and continuous as possible (Kerzner, 2017). Evaluation is a time-bound activity (Linzalone & Schiuma, 2015). Data and lessons learned from accountability practices evaluation should be generated during and after the completion of any project and shared extensively within and outside (Chawla, Chanda, Angra & Chawla (2018). They can be used to correct problems, refine design and development processes, and form the foundation of future assistance.

Accountability practice encourages self-motivation among the team and improved communication promoting performances at various levels in the organization (Ncube & Zondo, 2018). Accountability practices always influence the employees' behaviour, which in turn affects the whole organization's process. Improving Accountability requires all decision-makers in government, the private sector and civil society organizations to recognize that being open and transparent, engaging stakeholders, evaluating and learning, and responding to

complaints is crucial to their legitimacy and effectiveness and to achieve long-lasting benefits to the poor of sustainable water, sanitation, and hygiene interventions (Bartram 2013). Accountability practices help in the improvement of performance and achievement of the desired outcome in an organization (Petrenko, Aime, Ridge & Hill, 2016)

Ensuring transparency and mutual Accountability: All parties involved in the partnership recognize the need to be accountable to beneficiaries and other stakeholders including donors and governments. ACTED and partners are serious about the importance of good financial management, as we hold in trust money given by others in good faith, and for which we are jointly responsible. All parties agree to share relevant information, which in turn helps partners to own both the process and the outcomes of the partnership. Expressing expectations, worries and praise openly and truthfully are fundamental to fulfilling partnering agreements. Transparency and mutual Accountability are important elements for building trust among partners (ACTED 2019). Integrity practices are very important during the procedure of monitoring the instructional methods in project management.

II. Statement of the Problem

According to the World Bank (2004), unethical practices drain 30% of the budgets within the WASH sector in Sub-Saharan Africa. Mandera County is faced with extreme weather conditions such as long spells of drought more often thus successful implementation of water projects are key to ending drought-related emergencies (NDMA, 2021). Organizations undertaking Groundwater projects in Mandera County in recognition of this problem initiated different projects that are meant to help the communities living in the area to access water as they identified access to safe and clean water, as their priority need. During long spells of drought, people lose their livelihoods and animals also die leaving the communities in the area poorer (NDMA, 2021). Access to water also creates permanent settlements thus enabling the nomadic community to settle in one location and educate their children specially the girl child to attain other developmental needs. The main problem is so intense that some families have to walk for almost fifty kilometres in search of water. Even when this water is found, it is not clean and exposes the community members to waterborne diseases (GoK, 2014).

The projects run by organizations undertaking groundwater projects in Mandera County have in several instances failed to meet the set-out requirement and are sometimes delayed with their completion taking longer than anticipated hence putting their performance into question (ACTED 2015). A study by Akosi & Kariuki (2022) indicates that there was poor community engagement in the management of boreholes projects. Another study by Cannon and Ali (2018) found most projects in Mandera County continue to suffer from unethical practices such as corruption, and misallocation of resources. These unethical practices are responsible for water-based conflict among the communities (Abdi, 2017). While there could be rampant unethical practices in the management of Groundwater projects in Mandera County; this remains unclear. Therefore, this study sought to analyse accountability practices' effect on the performance of groundwater projects' in Mandera County. The study assessed the influence of Accountability on the performance of groundwater projects in Mandera County.

Objectives of the Study

To examine the extent to which Accountability practice affects the performance of groundwater projects' in Mandera County.

Study Limitations

The researcher anticipated some opposition from some respondents who were unwilling to give information. To overcome this challenge, the respondents were selected on a volunteer basis, and the study ensured any information, and answers given were treated with confidentiality and would not be leaked to anyone.

Study Delimitations

The study delimited itself to groundwater projects in Mandera County and only the three ethical practices namely; Accountability, transparency and integrity practices and their influence on performance were studied. The study is backed up by three theories namely; agency theory, Accountability theory and programme theory. The study is delimited to groundwater projects' in Mandera County; it may not reflect the other activities/projects implemented by other entities.

Assumptions of the Study

- a) The study is of the assumption that respondents gave honest opinions regarding statements in the research tool.
- b) The study assumes that the three accountability practices namely; stakeholders of groundwater projects in Mandera County practice Accountability, transparency and integrity practices.

- c) The study assumes that there are appropriate policy and legislative frameworks to promote Accountability, transparency and integrity practices.

Scope of the Study

This study aims at determining the contribution of accounting practices to the performance of groundwater projects' in Mandera County. The study's geographical scope was Mandera County, which means that the study was undertaken within Mandera County.

The theoretical scope of this study included three theories namely; agency theory, stewardship theory, Accountability theory and programme theory. These are the theories upon which the study was grounded. The study covered the period from 2017 to 2021 as its time scope.

The conceptual scope was on the three accountability practices namely; Accountability, transparency and integrity practices and their influence on performance.

III. LITERATURE REVIEW

A typical definition is that Accountability concerns the processes by which those who exercise power whether as governments, as elected representatives or as appointed officials, must be able to show that they have exercised their powers and discharged their duties properly. Fox Meyer (1995) defines Accountability as the "responsibility of government and its agents towards the public to achieve previously set objectives and to account for them in public" It is also regarded as a commitment required from public officials individually and collectively to accept public responsibility for their action and inaction.

A practice of Accountability tends to have a motivational effect on employee accountability through the creation and sustenance of drive to work, self-contentment and teamwork among them as argued by Worrall, (2013). Accountability practice encourages respectable performances and high quality due to the existence of a self-motivated team with improved communication at levels in the organization. Accountability practices always influence the employees' behaviour, which in turn affects the whole organization's process (Bergsteiner, 2012). Accountability allows one to learn some lessons, which are later shared among the people and provides a major source of information showing project progression. Accountability practice provides an avenue for assessing the critical connection concerning the implementation and benefits of projects. The accountability practice helps in the decision-making process as well as the retention of official memory, which helps in the provision of a healthier foundation for future planning. An effective accountability process is important for groundwater projects given that if properly done it can improve the performance of all the projects and therefore should be very objective.

Shisia (2010) in his study on issues that affect the success of communal projects in Kenya established that accountability practices were very significant to the success of community projects. The study aims to gather more data on the effect of accountability practices on the performance of groundwater projects in Mandera County. Krafain (2011) did a study on the role of stakeholders in the accountability practices of community-based projects in Uganda and stated that communal record is founded in the process of issues identifications which are well done through group discussions from the community memberships. The information from the group is analysed and then used in engaging the service providers to come up with strategies to address problems found. Improving accountability requires all decision-makers in government, the private sector and civil society organisations to recognize that being open and transparent, engaging stakeholders, evaluating and learning, and responding to complaints is crucial to their legitimacy and effectiveness and to achieve long-lasting benefits to the poor of sustainable water, sanitation, and hygiene interventions (bartram et al 2013).

The accountability practices' influence on the performance of groundwater projects in Mandera County cannot be over-emphasized given that accountability practices help in the improvement of performance and achievement of the desired outcome for an organization. Accountability practices are aimed at the improvement of current and future outcomes. Wanjigi (2009) on the benefits of accountability practices on performance in the non-governmental organization in Kenya states that accountability practices form a connection between past, present and future courses of action.

IV. Theoretical Review

The accountability theory owes the explanation that the apparent need for justification of one own behaviour towards another party makes one have the consideration and feeling of accountability to the process by which resolutions and judgments have been arrived at (Vance, Lowry and Eggett, 2015). The apparent need for justification of one own behaviour towards another party needs to be the basis of a decision-making procedure and the outcome surges the possibility that one may end up thinking deeper and systematically about one own behaviour towards another party. The theory was originally developed by Tetlock, Lerner (1999) and has been efficiently pragmatic in organizations' research.

Vance, Lowry, and Eggett (2013), believe that a useful way of understanding accountability is to differentiate between the prevalent components of virtue and a mechanism. Being a virtue, accountability is the quality displayed by a person in willingness to take responsibility, which is a desirable trait among public servants and government agencies therefore giving accountability is a positive feature of an organization. By way of a mechanism, accountability is a process through which an individual has a possible obligation to clarify his or her activities to the other party who is in a position of passing judgment on activities and subjecting the person to possible penalties for his or her activities.

Accountability theory recommends numerous mechanisms that upsurge accountability insights. The theory states that even the simplest accountability operation essentially implicates numerous empirically divergent sub-operations (Lerner & Tetlock 1999). The manipulations include the existence of another individual, identifiability and anticipation of assessment. The contemporary investigation has revealed that information technology designs artifacts of systems that can manipulate the four essential components of accountability theory. This improves employees' feeling of being accountable to organizational system security and deprived of disruptive interferences (Vance et al. 2013; 2015): The four components of accountability theory include; identifiability, the expectation of evaluation, awareness of monitoring and social presence.

Identifiability involves a person's information that his productions might be connected to him and thus revealing his true individuality (Williams, Harkins and Latane 1981). The expectation of evaluation is having the belief that an individual's performance is assessed by another individual depending on some normative grounded rules and having some understood significances" (Lerner and Tetlock 1999). Being aware of monitoring is the user's formal vigorous cognition that his system-related work is being supervised. Social presence is being aware of having other users in the system (Vance, Lowry, and Eggett 2015).

V. Research Methodology

The study used a mixed methodology approach that involved gathering both qualitative and quantitative data simultaneously. This approach was chosen because it allowed the investigator to gather data using both qualitative and quantitative devices and subjects. The research design adopted for the study was an explanatory survey design. This design allowed the study to analyse the relationship between independent and dependent variables to explain the association and possible connections between predicted and predictor variables. The location of the study was Mandera County, which is located in the Northern part of Kenya and is known for experiencing recurrent dry spells. The study targeted all officials managing groundwater projects in Mandera County, with a population of 223 comprising staff members of firms involved in groundwater projects, administration chiefs, and Ward administrators.

Table 1: Target Population

Category	Population
ACTED(Act for Change and Development)	4
Rural Agency for Community Development and Assistance	6
Care International	4
Danish Refugee Council	7
Kenya Red cross Society-Mandera County	5
World Vision	7
Save the Children	8
Mandera/Elwak Water and Sewerage Company	12
Sub county Water Officers	15
Area Chiefs	125
Ward Administrators	30
Total	223

Source: Mandera County Government Report (2020).

It is a portion of a population that may be investigated to learn more about it without having to analyze the full population (Gay, 2012). The sampling procedure is the process of picking people or items from a population so that the chosen group reflects all of the population's categories and features (Orodho, 2012). In the study, the total number of persons targeted to fill in questionnaires formed the sample size.

The formula proposed by Slovin (1960) was used in this study:

$$n = N / (1 + Ne^2).$$

Whereas:

n = no. of samples N = total population

e = error margin/margin of error

$$n = 223 / [1 + 223 (0.05^2)]$$

$$n = 223 / [1 + 223 (0.0025)]$$

$$n = 223 / [1+0.5575]$$

$$n = 223/1.5575$$

$$n = 143.18 \sim 144$$

The 143.18 rounded off to 144 of the target Population To choose the sample to participate in the study, the researcher employed a probability-sampling technique. Probability sampling is a sampling method in which samples are taken in such a way that any individual in the population has an equal chance of being picked (Draugalis & Plaza, 2009). The participants are to be chosen using stratified sampling methods accompanied by a basic random sample methodology.

The researcher then employed a probability-sampling technique, specifically stratified random sampling, to choose the sample participants. Stratified random sampling involves dividing the population into subgroups or strata based on specific characteristics, and then randomly selecting participants from each stratum in proportion to their size. This method ensures that the sample is representative of the entire population and reduces sampling bias.

Table 3.2: Sample size Determinations

Categories/C	N (Target Population)	$n_i = \frac{\text{ith stratum population}}{\text{target population (N)}} \times n$	% of the desired sample size
ACTED(Act for Change and Development)	4	3	64.6
Rural Agency for Community Development and Assistance	6	4	64.6
Care International	4	3	64.6
Danish Refugee Council	7	5	64.6
Kenya Red Cross Society- Mandera	5	3	64.6
World Vision	7	5	64.6
Save the Children	8	5	64.6
Mandera Water and Sewerage Company	12	8	64.6
Sub-County water Officers	15	10	64.6
Area Chiefs	125	81	64.6
Ward Administrators	30	19	64.6
Total	223	144	64.6

The study used questionnaires, interview schedules, and document analysis to gather data on the performance of water projects in Mandera County, Kenya. The questionnaire had a five-structured section to target busy respondents. A key informant interview schedule was designed for officials in the Ministry of Water, and document analysis was used to collect data on the implementation of M&E in the health sector.

The study tools were tested for validity and reliability by piloting the questionnaire with 15 respondents, using Cronbach's alpha coefficient to test for reliability, and consulting with professionals and supervisors to improve the content and construct validity. The data collection process involved using semi-structured questionnaires with open-ended and closed-ended statements, and the data was gathered by drop and pick latter technique.

The data analysis involved data categorization, using SPSS software for quantitative data analysis and thematic analysis for qualitative data. Descriptive and inferential statistical methods were used; the Pearson correlation coefficient was used to study the interaction among the study variables. Ethical considerations were taken into account by obtaining ethical clearance from the university ethics committee, getting a research permit from NACOSTI, ensuring the confidentiality of respondents' identities, and using the outcomes of the study only for educational purposes.

VI. RESULTS AND DISCUSSION

Social demographic information

The study found that the majority of respondents were aged 46 years and above and accounted for 65.0% of the total respondents. Almost one-quarter of the respondents were aged between 36 and 45 years (22.1%) while 12.9% were aged 26-35 years and no one was aged below 26 years who participated in this study. The majority of the respondents had attained university and above (47.1%) levels of education. A quarter had attained secondary level qualification, 15.0% reported that they had attained college qualifications while 12.1% reported to have attained primary levels of education. This implies that the majority had significant knowledge of the subject of the study.

Accountability Practice and Performance of Ground Water Projects

The first objective of this study was to examine the effect of accountability practices on the performance of groundwater projects in Mander County. The study was guided by several constructs including; community participation, complaint feedback mechanisms, the extent of assurance provision, provision of financial and non-financial information, provision of information to stakeholders, the design of groundwater and community needs and accountability practices the findings are presented in (Table 4.4).

Table 4 1: Accountability Practice

	Disagree	Neutral	Agree	Strongly Agree
	n (%)	n (%)	n (%)	n (%)
Community participation is paramount at all levels of operation in groundwater projects to ensure success	0(0)	0(0)	13(9.3)	127(90.7)
Complain feedback mechanism as an Accountability practice has influenced service delivery by the groundwater projects in Mander County	13(9.3)	5(3.6)	122(87.1)	0(0.0)
The extent of assurance given by the groundwater projects to the residents is satisfactory	18(12.9)	23(16.4)	99(70.7)	0(0.0)
The financial and non-financial information given by the groundwater projects is verifiable	19(13.6)	24(17.1)	97(69.3)	0(0)
The stakeholders of the groundwater projects in Mander County are given timely accountability information	23(16.4)	26(18.6)	91(65.0)	0(0)
Groundwater projects are designed based on local needs that have been expressed by the beneficiary community	10(7.1)	17(12.1)	109(77.9)	4(2.9)
Accountability practices have enabled groundwater projects in Mander County to offer customer-satisfying services	1(.7)	7(5.0)	127(90.7)	5(3.6)
Accountability Practice	7(5.0)	33(23.6)	100(71.4)	

According to Caseley (2003), multiple accountability practices in the organisation can promote the performance of an organisation. True public participation and accountability mean handing over a degree of control to the public (Bingham, Nabatchi & O'Leary, 2005). The study sought to understand the extent of public participation in governance practices. The study found all respondents recorded strongly that community participation was paramount at all levels of operation in groundwater projects to ensure success as shown by 90.7% who strongly agreed and 9.3% who agreed. This implies that there was a strong level of participation in governance matters among the groundwater projects.

A complaints and feedback mechanism (CFM) which is a system that receives processes and responds to concerns from the community on humanitarian services, assistance or behaviour is a critical aspect of accountability practice; it helps an organisation to learn and improve their accountability practices (Bovens, 2014). Organisations' management responds to the concerns of its stakeholders through a system. This study sought to understand the extent of complaints Existence of a complaint feedback mechanism and influenced accountability practices and service delivery by the groundwater projects in Mander County as shown by 87.1% of participants.

Accountability is an assurance that an individual or an organization will be evaluated on their performance or behaviour related to something for which they are responsible (Winstone & Carless, 2021). Accountability also implies that an organization must be answerable for any deviations from its stated goals and values, which might be documented and made publicly available through a mission statement or vision statement. The study found there was high satisfaction with the assurance given by the groundwater projects to the residents as shown by 70.7% of those who agreed.

Financial accountability is the requirement to provide information to parties both inside and outside the organization (Bigoni, Gagliardo & Funnell, 2013). It is the process of identifying, measuring and communicating economic information to permit informed and rational decisions to be made. The study sought to assess the extent of verifiability of financial and non-financial information given by groundwater projects. The participant agreed that the financial and non-financial information given by the groundwater projects is verifiable (69.3%).

When you hold all employees accountable for doing what they are supposed to do, it breeds trust among individuals and teams (Khadijah, Kamaluddin & Salin, 2015). It allows people to count on each other, whether that means meeting deadlines, fulfilling duties, or feeling comfortable enough to approach a co-worker or manager for help. The study analysed the extent of the provision of timely account information and found that the stakeholders of the groundwater projects in Mander County were given timely accountability information (65.0%).

Accountability in the context of project design can be perceived as the obligation for an individual or organisation to account for its activities, take responsibility for them, and be transparent about the results. This study sought to describe the extent of the project design concerning local community needs. The study found an

agreement (77.9%) that groundwater projects were designed based on local needs that have been expressed by the beneficiary community.

Being accountable to these beneficiaries involves providing all those potentially affected with the opportunity to understand and influence the key decisions, which are made throughout the project's lifetime (Rey-Garcia, Liket, Alvarez-Gonzalez & Maas, 2017). It is a dynamic process of listening to beneficiaries and adapting and responding, which promotes the stakeholder's satisfaction with the project implementation. The majority of the respondents felt accountability practices have enabled groundwater projects in Mandera County to offer customer-satisfying services (90.7%). This implies the participants had reasonable satisfaction with the accountability of groundwater in the region.

Correlation

The study sought to establish the nature of the relationship between the accountability and performance of groundwater projects. This was done using correlation coefficients to test the linearity of the study variables. To facilitate the running of the correlation coefficient a coefficient was computed for the governance and performance of the groundwater project. The study used Pearson Correlation (r) to test whether the relationship between the variables was significant or not at a 95% level of confidence (Table 4.5).

Table 4.2: Association between Accountability Practice and Performance of Ground Water Projects

		performance	Accountability practice
performance	Pearson Correlation	1	.297**
	Sig. (2-tailed)		.000
	N	140	140
Accountability practice	Pearson Correlation	.297**	1
	Sig. (2-tailed)	.000	
	N	140	140

****.** Correlation is significant at the 0.01 level (2-tailed).

The correlation between accountability practice and the performance of groundwater projects is implied by $r = 0.297$, with a p-value of 0.000, implying a positive and significant relationship between accountability practice and the performance of groundwater projects. The findings were consistent with Owuori, Bwonya, Bonnyventure and Aosa (2022) who found accountability had significant effects on the performance of water projects. The findings support the work of Gichohi, Sang and Kosimbei (2019) who found a strong association between accountability practices and the performance of water projects in Nairobi informal settlement areas.

The analysis of interview data on the encouragement of accountability in groundwater project organizations found all parties interviewed stated that accountability is an important component in ensuring evidenced based programming thus an integral part of water project implementations and running in Mandera County. Accountability measures are put in place by most organizations undertaking groundwater projects from the inception to the close out of the water initiatives thus encouraged by all organizations to ensure high accountability standards and beneficiaries/customers' satisfaction. Some organizations stated that they have put in place strong complaints and feedback mechanisms to ensure high standards of accountability. Expressing expectations, worries and praise openly and truthfully are fundamental to fulfilling the mandates of the organizations and managing beneficiary expectations. Transparency and mutual accountability are important elements for building trust among partners. According to most respondents, their respective organizations provided communities with channels to raise their concerns. Some of the respondents' areas;

“... Our organisation has channels where stakeholders can raise their concerns over violation of accountability practices”

“... We have mechanisms through which people can check the operations of the management in our organisation”

“..... the management engages stakeholders frequently to explain and clarify project information, particularly of success and failures of the project as well as the plans ”

There was consistency in the outcomes of the data findings between the data collected from the general staff of each category and the key informant interview. Generally, the issue of stakeholders' participation, Complain feedback mechanism, the assurance given by the groundwater projects, financial and non-financial information given by the groundwater projects is verifiable, giving timely accountability information were seen to correspond among the two groups of respondents.

VII. Conclusion of the study

The study concludes that ethical practices have a significant influence on the performance of groundwater projects in Mandera County. Accountability practices had a significant influence on the performance of groundwater projects. To be specific, community participation, better complaint feedback mechanisms, great provision of assurance, provision of financial and non-financial information, and provision of information to stakeholders, the design of groundwater and emphasis on community needs influenced the performance of groundwater projects in Mandera County.

VIII. Recommendations of the study

From the findings of the study, we recommend that institutions dealing with the implementation and management of groundwater projects should enhance community participation, complaint feedback mechanisms, provision of assurance, provision of financial and non-financial information, provision of information to stakeholders and the design of groundwater to promote accountability. The provision of timely information to stakeholders was rated least though it is a primary aspect of accountability practice.

IX. Areas for Further Study

This study concentrated on the ethical practices of the performance. A further study should be conducted to assess the characteristics of the project team on the performance ground the water project in Mandera County.

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