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## Decentralisation, Government Policy and Public Sector on Services Delivery: Case Study of Jonglei State, South Sudan

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### **Abstract:**

*Decentralization is considered as an essential element to achieve good governance, which is characterized by participation, accountability and transparency. It is believed that decentralization can promote citizen participation and accountability of decision makers, as the result governments at local level will become more responsive to citizen demands and become more responsive in-service delivery (Blair, 2012). Political activists, nongovernmental organizations and human right groups are also arguing that decentralization increases the ability of citizens to select responsive public officials and hold them accountable for their performance, as well as to participate more effectively in public decision-making arenas (Griddle, 2007).*

*Service Delivery: According to (John Henry 2012) A service delivery framework (SDF) is a set of principles, standards, policies and constraints used to guide the design, development, deployment, operation and retirement of services delivered by a service provider with a view to offering a consistent service experience to a specific user community in a specific manner. (Peter Keen 2013) Service delivery is a component of business that defines the interaction between providers and clients where the provider offers a service, whether that be information or a task, and the client either find value or loses value as a result. According to (Charles wood 2011) description, good service delivery provides clients with an increase in value. Services provision and for strengthening institutions of accountability in governance. The series highlights frameworks for creating incentive environments and pressures for good governance from within and beyond governments. According to (Henry 2009) it outlines institutional mechanisms for empowering citizens to demand accountability for results from their governments*

*The results showed a linear relationship between internal decentralization and service delivery ( $r= 0.752$   $f= 2.596$ ,  $sig= 0.148$ ) budgeting ( $beta= 0.422$ ) and financial accountability ( $beta = 0.439$  explained more to service delivery followed by financial accountability ( $beta =0.422$  and financial reporting ( $beta =0.358$ ) this implied that budget was more influential in determining the level of service delivery followed by financial accountability and financial report in government organs like Bor Municipality.*

**Keywords:** *Dentralization, government policy, public sector, services delivery*

## 1. Introduction and Background to the Study

### 1.1. Introduction

The study' discusses the background to the study statement of the problem the purpose of the study objectives and research question of the study hypothesis of the study scope significance of the study the conceptual framework.

### 1.2. Background of Study

Decentralization is considered as an essential element to achieve good governance, which is characterized by participation, accountability and transparency. It is believed that decentralization can promote citizen participation and accountability of decision makers, as the result governments at local level will become more responsive to citizen demands and become more responsive in-service delivery (Blair, 2012). Political activists, nongovernmental organizations and human right groups are also arguing that decentralization increases the ability of citizens to select responsive public officials and hold them accountable for their performance, as well as to participate more effectively in public decision-making arenas (Griddle, 2007).

However, the promises of decentralization have not always been fulfilled. Closer decision-making process to citizen neither automatically increases citizen involvement in the process of the resource allocation nor the accountability of it. Crook (2013) found that decentralization in Africa is not automatically improving local government responsiveness to the needs of the people. Furthermore, instead of increasing citizen participation and accountability at the local level,

decentralization may allow functions and benefits to be captured by local elites (Bergh, 2004: 782). It is being feared that decentralization of decisions to local government transfer the danger of corruption from central to local level. Therefore, democratic decentralization should not only empower local governments through increased resources and responsibilities but also simultaneously build responsive governance systems that ensure the local governments are held accountable for the delivery of public services (Crook and Manor, 2008)

According to (Henry Scottie 2012) Government policy is a declaration of a government's political activities, plans and intentions relating to a concrete cause or, at the assumption of office, an entire legislative session. In certain countries that are announced by the head of government. (William Karter 2011) described as a plan or course of action, as of a government, political party, or business, intended to influence and determine decisions, actions, and other matters e.g., the company's personnel policy. (Philip Wood 2012) suggested that, the process of developing public policy is an activity that generally involves research, analysis, consultation and synthesis of information to produce recommendations. It should. Involve an evaluation of options against a set of criteria used to assess each option. Workplace policies establish boundaries for acceptable behavior and guidelines for best practices in certain work situations. They offer clear communication to your employees or clients as to how you expect them to act. Policies also contribute to the overall culture of the workplace, because they instill norms and values. (Charles Aristotle 2010) described policy as a deliberate system of principles to guide decisions and achieve rational outcomes. A policy is a statement of intent, and is implemented as a procedure or protocol. Public policy is a set of objectives set by the government relating to the general health and welfare of the public and actions taken to accomplish it. According to (Ronald William 2013) public policy process is the manner in which public policy is formed, implemented and evaluated. The Policymaking Process which refers to the actions taken by government, its decisions that are intended to solve problems and improve the quality of life for its citizens. However, a policy established and carried out by the government goes through several stages from inception to conclusion. However, Government policy at point is measured by Rule of Law, Accountability, Transparency and Development.

The Public Sector is usually comprised of organizations that are owned and operated by the government and exist to provide services for its citizens. Similar to the voluntary sector, organizations in the public sector do not seek to generate a profit (Moses Mélange 2012)

Funding for public services is usually raised through a variety of methods, including taxes, fees, and through financial transfers from other levels of government (e.g., from a federal to a provincial or state government).

Different governments from around the world may employ their own unique method of funding for public services. In Canada a Crown corporation is an enterprise owned by the Crown (or Queen) but still has the ability to function like a private enterprise. The BC Lottery Corporation is a provincial Crown corporation and in 2013/14 generated \$1.17 billion dollars of net revenue that it was able to directly invest back into BC's provincial economy.

Sometimes the public sector will partner with an organization in the private sector to create a public-private partnership. These hybrid organizations (named *P3s*) work together to jointly deliver a service or business venture to a community (Walker 2009).

Through the process of outsourcing, public sector organizations will often engage private enterprises to deliver goods and services to its citizens.

The public sector is the part of the economy concerned with providing various governmental services. The composition of the public sector varies by country, but in most countries the public sector includes such services as the military, police, infrastructure (public roads, bridges, tunnels, water supply, sewers, electrical grids, telecommunications, etc.), public transit, public education, along with health care and those working for the government itself, such as elected officials. The public sector might provide services that a non-payer cannot be excluded from (such as street lighting), services which benefit all of society rather than just the individual who uses the service (Cornell 2011)

Service Delivery: According to (John Henry 2012) A service delivery framework (SDF) is a set of principles, standards, policies and constraints used to guide the design, development, deployment, operation and retirement of services delivered by a service provider with a view to offering a consistent service experience to a specific user community in a specific manner. (Peter Keen 2013) Service delivery is a component of business that defines the interaction between providers and clients where the provider offers a service, whether that be information or a task, and the client either find value or loses value as a result. According to (Charles wood 2011) description, good service delivery provides clients with an increase in value. Services provision and for strengthening institutions of accountability in governance. The series highlights frameworks for creating incentive environments and pressures for good governance from within and beyond governments. According to (Henry 2009) it outlines institutional mechanisms for empowering citizens to demand accountability for results from their governments. It provides practical guidance on managing for results and on prudent fiscal management. It outlines approaches to dealing with corruption and malfeasance. It provides conceptual and practical guidance on alternative service delivery frameworks for extending the reach and access of public services. The series also covers safeguards for the protection of the poor, women, minorities and other disadvantaged groups; strengthening institutional arrangements for voice and exit; methods of evaluating public sector programs; frameworks for responsive and accountable governance; and fiscal federalism and local governance.

### 1.3. Problem Statements

Poor service delivery and governance remains an overwhelming challenge in most municipalities. Of major concern is the degree of corruption, institutional capacity constraints relating to appropriate skills and staff, lack of transparency, dysfunctional of ward committees, lack of accountability by councilors and municipal officials, lack of public

participation in issues of governance, failure to comply with municipal legislation and other by-laws, failure to prioritize community needs and IDP and budgeting processes not aligned, tensions between the political and administrative sections of the municipalities and weak financial viability of the municipalities. These are factors affect the functioning of municipalities tremendously. As a result, this has led to the protests and disgruntlements at local government level. These governance challenges require robust interventions by the national government to expedite local government transformation. Municipalities have a legal obligation to provide basic services to their communities in an adequate and timely fashion. The failure of municipalities to deliver basic services not only causes immense hardship to the residents of municipalities, but can have a detrimental impact on the social and economic development. (Shana and Mohan, 2011).

However, In South Sudan Poor accountability and Transparency in many Public Institutions have hampered the essential standards of services delivery that make citizens realize their goals and objectives (Woods, 2009). The core and critical challenge mostly experienced by various Institutions in South Sudan include application of ineffective accountability practices and lack of transparency toward services delivery procedures. Poor integration of information, communication and coordination processes and corruption among others. Richard Lugalla (2008) observed that with the improvement of law on accountability and transparency in public institution, Countries like South Sudan can improve on service delivery mechanism.

#### *1.4. Purpose of the Study*

The purpose of the study is to examine the relationship between Decentralization, Government Policy, Public Sector and Service Delivery in Bor Municipality.

#### *1.5. Specific Objectives*

- To examine the relationship between Decentralization and Services Delivery in Bor Municipality
- To examine the relationship between Government Policy and Services Delivery Bor Municipality
- To examine the relationship between Public Sector and Services Delivery in Bor Municipality
- To establish factor structure between, Decentralization, Government Policy, Public Sector and Services Delivery in Bor Municipality.

#### *1.6. Research Questions*

- What is the relationship between Decentralization and Services Delivery in Bor Municipality?
- What is the relationship between Government Policy and Services Delivery Bor Municipality?
- What is the relationship between Public Sector and Services Delivery in Bor Municipality?
- What is factor structure between, Decentralization, Government Policy, Public Sector and Services Delivery in Bor Municipality?

#### *1.7. Scope of the Study*

The scope of this study will focus on the Decentralization, Government Policy, Public Sector and Services Delivery. A case study of Bor Municipality Jonglei State.

##### 1.7.1. Geographical Scope

The research will be carryout at Bor Municipality Headquarters since it is near to the residency of the researcher.

##### 1.7.2. Subject Scope

The subject scope is the Decentralization, Government Policy, Public Sector and Services Delivery in Bor Municipality.

##### 1.7.3. Time Scope

The Researcher will review the materials from (2000-2016) the study was estimated to take a period of three months.

#### *1.8. Significance of the Study*

- Planning & monitoring Local governments set the overall direction for their municipalities through long-term planning. Examples include council plans, financial plans, municipal strategic statements and other strategic plans. Setting the vision, and then ensuring that it is achieved, is one of the most important roles of local government.
- Service delivery Local government is responsible for managing and delivering a range of quality services to their communities, such as public health and recreational facilities, local road maintenance, and public libraries.
- Lawmaking & enforcement Local governments legislate and make decisions in areas over which they have legislative authority. Local laws are not allowed to replicate or be inconsistent with state and federal laws or the operative planning scheme.
- The laws made by local governments are called local laws and cover issues such as the activities permitted on public land, animal management, and use of infrastructure.
- Policy development the activities of local governments are guided by policies. Developing and implementing these policies are key functions.

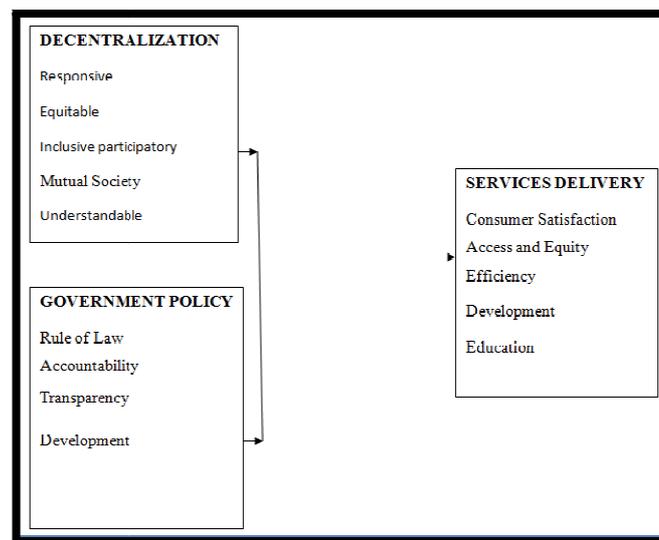


Figure 1: Conceptual Frame Work

Sources: Self Developed Model By Researcher (2017).

From the diagram above the structure of the conceptual frame work determine the nature on how the variables do interrelate. Therefore, the structure above determined the relationship between the variables on how they should accomplish the goal by either effect (positively or (negatively)

## 2. Literature Review

### 2.1. Introduction

Literature review is the process of identifying, evaluating, synthesizing and presentation of all relevant information from other sources like scholarly journals, publications, magazines and internet. Literature review reveals what strategies, procedures and measuring instruments have been found useful in investigating the problem in question. This chapter therefore represents the review of theoretical literature, critical literature and the gaps to be filled by assessing the relationship between the variables and their attributes.

### 2.2. To Examine the Relationship between Decentralization and Services Delivery in Bor Municipality

Decentralization is considered as an essential element to achieve good governance, which is characterized by participation, accountability and transparency. It is believed that decentralization can promote citizen participation and accountability of decision makers, as the result governments at local level will become more responsive to citizen demands and become more responsive in-service delivery (Blair, 2012). Political activists, nongovernmental organizations and human right groups are also arguing that decentralization increases the ability of citizens to select responsive public officials and hold them accountable for their performance, as well as to participate more effectively in public decision-making arenas (Griddle, 2007).

#### 2.2.1. Responsive

Local government should always try to serve the needs of the entire community while balancing competing interests in a timely, appropriate and responsive manner. Democracy, development and governance cannot be compartmentalized; we have instead to fuse them into an organic whole. Such an organic whole or unity will not be possible without collective self-empowerment. What has, however, been found in the name of good governance today is centralization of power and authority of all kinds and in every sphere by rendering people voiceless (the 92nd and 93rd Constitutional Amendments leading to democratic decentralization notwithstanding). What we are seeing on a day-to-day basis is an unabashed concentration of income, wealth, knowledge and power in the name of nation- building, national integration and development planning. Governance has suffered as representatives of the people and government functionaries have discarded the dictum of austerity and societal empathy. Governance has suffered on account of progressive deterioration in the functioning of the wings of government at all levels (web 2013)

#### 2.2.2. Equitable and Inclusive

A community's wellbeing results from all of its members feeling their interests have been considered by council in the decision-making process. This means that all groups, particularly the most vulnerable, should have opportunities to participate in the process

#### 2.2.3. Participatory

Anyone affected by or interested in a decision should have the opportunity to participate in the process for making that decision. This can happen in several ways – community members may be provided with information, asked for their opinion, given the opportunity to make recommendations or, in some cases, be part of the actual decision-making

process. It is important to remember that under the *Local Government Act 2009* the council is required to either make decisions or delegate the decision-making power to officers or Special Committees (Macula 2010)

#### 2.2.4. Transparency

Transparency and openness in government is a prerequisite for citizens' ability to hold accountable the government and the public administrations as well as for the public sector itself to monitor and audit its activities (Mark Vicuna 2013) Transparent governance, therefore, means not hiding anything to citizens, not engaging in shady deals or not making whimsical or discretionary decisions. There are clear guidelines to adhere upon. Openness is encouraged (Dan web 2009) Authorities conducted rule of law in such a way that substantive and procedural information is available to, and broadly understandable by, people and groups in society, subject to reasonable limits protecting security and privacy.

#### *2.3. To Examine the Relationship between Government Policy and Services Delivery Bor Municipality*

According to (Henry Scottie 2012) Government policy is a declaration of a government's political activities, plans and intentions relating to a concrete cause or, at the assumption of office, an entire legislative session. In certain countries that are announced by the head of government. (William Karter 2011) described as a plan or course of action, as of a government, political party, or business, intended to influence and determine decisions, actions, and other matters e.g., the company's personnel policy. (Philip Wood 2012) suggested that, the process of developing public policy is an activity that generally involves research, analysis, consultation and synthesis of information to produce recommendations. It should. Involve an evaluation of options against a set of criteria used to assess each option. Workplace policies establish boundaries for acceptable behavior and guidelines for best practices in certain work situations. They offer clear communication to your employees or clients as to how you expect them to act. Policies also contribute to the overall culture of the workplace, because they instill norms and values. (Charles Aristotle 2010) described policy as a deliberate system of principles to guide decisions and achieve rational outcomes. A policy is a statement of intent, and is implemented as a procedure or protocol. Public policy is a set of objectives set by the government relating to the general health and welfare of the public and actions taken to accomplish it. According to (Ronald William 2013) public policy process is the manner in which public policy is formed, implemented and evaluated. The Policymaking Process which refers to the actions taken by government, its decisions that are intended to solve problems and improve the quality of life for its citizens. However, a policy established and carried out by the government goes through several stages from inception to conclusion. However, Government policy at point is measured by Rule of Law, Accountability, Transparency and Development.

#### 2.3.1. Rule of Law

According to (Lon Fuller 2009) Rule of Law can be understood as a legal political regime under which the law restrains the government employee by promoting certain liberties and creating order and predictability regarding how her institutions functions in the most basic sense, However, the rule of law is a system that attempts to protect the rights of citizens from arbitrary and abusive use of government power. According to (Robert Stein 2011) Described as the legal principle that should govern a nation and her institutions, as opposed to being governed by arbitrary decisions of individual government officials. Generally, the rule of law is the principle that no one is above the law and treated equally among citizens. Laws are made to maintain law and order in our society and provide a harmony environment for the sake of progression of people and their services.

#### 2.3.2. Accountability

According to (Tommy Trump 2006), In leadership roles, accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable. According to (Ben Jaafar 2007). Accountability is a relationship based on the obligation to demonstrate and take responsibility for performance in light of agreed expectations. According to (John Halwett 2009), Accountability is a relationship between an actor and a forum. This can be an occasional, contingent and informal relationship, for example between a politician and an inquisitive host on some matters related to services delivery and distribution. According to (Charles Wolf 20010), Public accountability comes in many guises. Public institutions are frequently required to account for their conduct to various forums in a variety of ways.

#### 2.3.3. Transparency

According to (Christopher Hood 2007), Transparency is a multifaceted concept that is often conflated with accountability or even corruption, impartiality, and rule of law. According to (Bauh 2010) Transparency is sometimes more narrowly defined as 'the release of information which is relevant for evaluating institutions' According to (Khean Jackson 2011) transparency is government's obligation to share information with citizens. It is at the heart of how citizens hold their public officials accountable. According to (Willy Carter 2012), Accountability is the process of Openness, accountability, and honesty that define government values. In a free society, transparency is government's obligation to share information with citizens. It is at the heart of how citizens hold their public officials accountable. According to (Thomas Brown 2013), Transparency is the extent to which investors/Government has ready access to required financial information about a company and services delivery, such as price and distribution levels, and audited financial reports of allocated budgets assign to particular Government activities for her citizens.

#### 2.3.4. Development

According to (Harlem Brundtl and 2013) Development is a growth – Increase in total value of goods and services produced to improve in human welfare, quality of life, social wellbeing. Satisfying the population's needs and wants. By using a range of socio-economic indicators, Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. (J. Tommy Brown 2012) describe Development as more than improvements in people's well-being; it also describes the capacity of the system to provide the circumstances for that continued well-being. However, is a characteristic of the system; sustained improvements in individual well-being are a yardstick by which it is judged. This has important implications for development policy, both for developing countries themselves wishing to put their economy and society onto a path of faster development, and for outsiders who want to help that process. (Sigmund Freud 2009) Development theory is a conglomeration or a collective vision of theories about how desirable change in society is best achieved. Such theories draw on a variety of social science disciplines and approaches. (Lawrence Kohlberg 2011) describe Concept of development refers to the basic understanding that is necessary to make sense of one's world. This includes ideas about the self and others, objects, and the environment. From which this foundation understanding is crucial to communication, travel, and independence.

#### *2.4. To Examine the Relationship between Public Sector and Services Delivery in Ministry of Local Government and Law Enforcement Agent Jonglei State*

The public sector is the part of the economy concerned with providing various governmental services. The composition of the public sector varies by country, but in most countries the public sector includes such services as the military, police, infrastructure (public roads, bridges, tunnels, water supply, sewers, electrical grids, telecommunications, etc.), public transit, public education, along with health care and those working for the government itself, such as elected officials. The public sector might provide services that a non-payer cannot be excluded from (such as street lighting), services which benefit all of society rather than just the individual who uses the service (Cornell 2011)

#### 2.4.1. Public Accountability

Public accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures.

Public accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public accountability, as an institution, therefore, is the complement of public management. As a concept, however, 'public accountability' is rather elusive. It is a hurrah-word, like 'learning', 'responsibility', or 'solidarity' - nobody can be against it. It is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to keep critics at a distance. Historically, the concept of accountability is closely related to accounting. In fact, it literally comes from bookkeeping. According to Dubnick (2002), the roots of the contemporary concept can be traced to the reign of William I, in the decades after the 1066 Norman conquest of England. In 1085 William required all the property holders in his realm to render a count of what they possessed. These possessions were evaluated and listed by royal agents in the so-called Domesday Books. This census was not held just for taxing purposes, it established the foundation of the royal governance. The Domesday Books listed what was in the king's realm; moreover, the king had all the landowners swear oaths of allegiance. In the early twelfth century this evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving. Nowadays, accountability comes in many shapes and sizes. It has moved beyond its bookkeeping origins and has become a symbol for good governance, both in the public and in the private sector. Here we will concentrate on public accountability (John Heinemann 2006)

The 'publicness' of public accountability relates to at least two different features. First of all, 'public' relates to openness. The account giving is done in public, i.e., it is open or at least accessible to citizens. Therefore, we will only in passing take up the, often more informal, confidential, if not secret, forms of internal accountability. Secondly, 'public' refers to the public sector. We will concentrate on public managers, on officials spending public money, exercising public authority, or managing a corporate body under public law. We will therefore not discuss the public accountabilities of managers of purely private entities in great detail. In order to get a clearer view of what this public accountability means for the modern public manager, we will distinguish several perspectives for analyzing public accountability. First of all, we will return to the rhetorical, evocative use of the word. Then we will analyze public accountability from an empirical, sociological perspective, as public accountability also stands for a number of institutional practices in which public managers have to give an account to a series of forums. Thirdly, we will look at accountability from an evaluative perspective, since accountability and blaming are closely connected. Fourthly we move on to a more prescriptive perspective and try to analyze the functions and dysfunctions of various forms of public accountability in general and of various specific instruments in particular (Davidson Roger 2010)

#### 2.4.2. Governance Structures

According to (Walters Nazareth's 2008) The Board of Directors represents the membership of the organization. The board sets in place policies, procedures, values and long-term planning to meet the mission of the organization. The board does this through a governance structure or model. The structure a board decides to implement will dictate not only

the policies of the organization but also such things as the relationship between staff and the board, and the role and use of committees.

While it is the board's responsibility to determine the governance structure, activities of the organization are carried out by board members, staff, and committees. There is no single right structure for all non-profit organizations, and it may be necessary to change models over time. What can often dictate how a board chooses to govern is the experience of board members and staff, past experiences within an organization, how the organization wants to deliver its programs and services, and how the board views power and authority within the organization.

The activity provided at the end of this section takes boards through an exercise to help them decide which governance structure is best suited to their organization, but the United Way's board development resource suggests boards look at these three questions when deciding on a governance model:

Governance structures can be put into two basic categories—policy boards and administrative boards. Policy governing boards develop policy and hire an Executive Director to implement the policy whereas administrative governing boards play a more hands-on role in managing the organization with the support of committees and staff. Every organization should have its own bylaws. An organization that is not incorporated may refer to its governing documents as a constitution rather than bylaws. A constitution provides an overview of the organization's purpose, mission and objectives. It often provides the framework for the Letters Patent required when an organization applies for incorporation status.

An incorporated organization must have bylaws that comply with the requirements of incorporation legislation. The bylaws are literally the laws that enable organizations to carry out their activities effectively and efficiently. Boards that do not review their bylaws may sometimes find themselves working against them, therefore putting the organization at risk. Bylaws can only be amended by a board of directors, and changes must be approved by the general membership (however this is defined).

It is often difficult to find samples and templates for developing bylaws as they are unique to each individual organization. Good sources of templates are from other like-minded non-profit organizations. For example, literacy organizations may want to seek out examples from other literacy organizations.

Policies and procedures in essence are the instructions for how an organization and its board and staff adhere to its governance structure, governing documents and regulations. The policy tells an organization what to do, and the procedure tells how to do it. Each policy should have a procedure, and together these documents will direct board and staff on making decisions and working within certain limitations.

The first step, and often the hard work, is in the development of policies and procedures. Fortunately, once a template is established it's easier to develop new policies as they arise. The governance model of an organization will dictate how the development of policies and procedures unfolds, but often the development of policies falls to the board and the development of procedures to the Executive Director. It is the board's responsibilities to develop, monitor and amend policies as well as to ensure that decisions are made and actions are taken that comply with policies and follow proper procedures. Regular review and revision of policies is good practice and is often conducted by a committee for board discussion and approval. For the federal, provincial and territorial governments governance is provided by the Legislature (i.e., the Governor General, Lieutenant Governor and elected officials of the House of Commons and Senate or

Legislative Assembly are responsible for approving legislation and taxation and spending). They grant authority to the Executive Council or Cabinet to administer resources and financial affairs and hold them accountable for their administration. The Executive Council or Cabinet (the Prime Minister or Premier and appointed members of the Cabinet) are responsible for delivering programs and services within the laws, expenditures and tax measures approved by the Legislature. For local governments, a similar governance role is played by the elected Council. Thus, for governments, the governance structure comprises elected officials. For government organizations, the Board of Directors or other administrative body grants the authority for the financial and operating processes in accordance with the overall policies of the government. These governing bodies have a variety of structures and means of appointing members and, in some cases, they may be comparable to the boards of private sector enterprises except for the requirements to operate and report within the frameworks established in legislation.

Incorporation is the process of creating a legal entity that has an independent existence, separate and distinct from that of its members. Members sitting on a board of an unincorporated organization are considered the 'owners' of the organization and are therefore liable for the assets, funds and debts of the organization. (For more information see the section of this module on Boards and Risk Management). (Thomas Dye 2009)

An organization must be incorporated to be eligible to receive government funding. For example, the Ministry of Training, Colleges and Universities requires agencies that apply for Literacy and Basic Skills funding to be incorporated. As well, the Ontario Trillium Foundation and many other funders require organizations that apply for funding to be incorporated. Most foundations also require organizations seeking funding to be registered charities.

An incorporated organization is required to file regular reports and comply with certain regulations or risk losing its corporation status. Most organizations in Canada can apply for corporation status through the appropriate ministry of their provincial government (Robert Huth 2007)

#### 2.4.3. Lack of Equity Ownership

According to (John J Dilulio 2011) Ownership of property may be private, collective, or common, and the property may be of objects, land or real estate, or intellectual property. Determining ownership in law involves determining who

has certain rights and duties over the property. These rights and duties, sometimes called a 'bundle of rights', can be separated and held by different parties.

The process and mechanics of ownership are fairly complex: one can gain, transfer, and lose ownership of property in a number of ways. To acquire property one can purchase it with money, trade it for other property, win it in a bet, receive it as a gift, inherit it, find it, receive it as damages, earn it by doing work or performing services, make it, or homestead it. One can transfer or lose ownership of property by selling it for money, exchanging it for other property, giving it as a gift, misplacing it, or having it stripped from one's ownership through legal means such as eviction, foreclosure, seizure, or taking. Ownership is self-propagating in that the owner of any property will also own the economic benefits of that property

The complex nature of the public sector, its myriad of objectives and the overriding requirement for public accountability requires multi-faceted reporting on financial condition, financial performance and non-financial performance. Financial reporting in the public sector requires multidimensional accountability reporting comprising: financial statements; other information about a public sector entity's financial condition; and supplementary financial performance information. Public sector entities that are governments or government organizations that apply the standards in the PSA Handbook would use the conceptual framework. In contrast, public sector entities that are government business enterprises, or other government organizations that apply International Financial Reporting Standards (IFRSs), would not be using this framework; a conceptual framework for these entities exists within IFRSs.

Governments of OECD countries are under pressure to improve public sector performance and at the same time contain expenditure growth. While factors such as ageing populations and increasing health care and pension costs add to budgetary pressures, citizens are demanding that governments be made more accountable for what they achieve with taxpayers' money. This article briefly reviews key institutional drivers that may contribute to improve public sector efficiency, and focuses on one of them in more detail: performance information and its role and use in the budget process. There is no blueprint for enhancing public sector efficiency. OECD countries have thus adopted diverse approaches to reforming key institutional arrangements, which include: increasing devolution and decentralization; strengthening competitive pressures; transforming workforce structure, size, and HRM arrangements; changing budget practices and procedures; and introducing results-oriented approaches to budgeting and management. Although the majority of OECD countries have engaged in some institutional reforms, the empirical evidence of their impact on efficiency is so far limited due to: the lack of resources to conduct evaluations; the lack of pre-reform measures of performance; the complexities in measuring efficiency<sup>1</sup> in the public sector; and the problem of isolating the effects of specific institutional reforms on efficiency from other external influences. Empirical evidence nevertheless suggests that the following three institutional factors may improve public sector performance: Decentralization of political power and spending responsibility to sub national governments. Appropriate human resource management practices. In the education and health sectors, there is evidence that increasing the scale of operations may improve efficiency. Increasing the use of performance information in budget processes is an important initiative that is widespread across OECD countries. It is part of an ongoing process that seeks to move the focus of decision making in budgeting away from inputs (how much money can I get?) towards measurable results (what can I achieve with this money?).

Making cross-country comparisons of public spending efficiency requires corresponding measures of the value of public service outputs and inputs. On the input side, even the public spending data available from the national accounts – which are the best internationally comparable source – are fraught with problems. Cross-country comparisons based on public spending-to-GDP ratios suggest significant differences across OECD countries. However, many of these variations reflect the different approaches to delivering public goods and providing social support rather than true differences in resources spent on public services. For example, if support is given via tax breaks rather than direct expenditure, expenditure-to-GDP ratios will naturally be lower. Measuring public spending outputs is even more complex. The coverage and scope of public services differ across countries, partly reflecting societal priorities. These disparities require that public spending effectiveness be assessed by spending area, at least for the key components, including health care, education and social assistance. Even for each of these spending areas, public involvement often has various objectives (or output targets). And the outcomes of public services also depend on a number of factors that are outside the control of policy makers, at least in the short run. (Life expectancy, for example, depends to a large extent on lifestyle and diet.) Although most OECD countries have introduced performance targets and measurement tools in some parts of general government, they employ different methods. Thus, assembling a data set on public service outputs suitable for cross-country comparisons is, for many sectors, more an ideal than a possibility. Education is the sector where existing data allow some comparisons to be drawn on cost efficiency across countries, and the OECD has recently made a comparative assessment of performance in this area.

#### 2.4.4. Multiples Objectives

According to (Marxist 2012) Public sector entities do not exist to generate a financial return on investment but rather to provide public services and goods as determined through the political process in an effective and efficient manner. The principal purpose is to provide services that enhance or maintain the wellbeing of the public. Maximizing the value generated by every dollar raised is an expectation of the public who have provided the resources. Public sector entities provide services that would generally not be provided by the private sector at the quantity, quality and price considered appropriate by public policy (for example, establishing and maintaining the legal system, national defense, providing public safety, education, health and transportation services). Resource reallocation occurs in accordance with policy objectives such as economic stimulus and equalization but ultimately most reallocations (except maybe those

related to social welfare) are a subset of the primary objective of service provision because the services are merely provided by another entity. Public sector entities also have an objective of policy development (similar to strategic planning for a business) to manage issues arising or expected to arise in the jurisdiction. Some of these policies, such as fiscal and monetary policies and foreign affairs, will transcend the service provision and/or resource reallocation orientation of most government activities. Public sector entities must operate within and illustrate their compliance with legal requirements not merely in the sense of engaging only in legal activities but also in the sense that the specifics of their operating and financial frameworks are set out in, or flow from, legislation. Compliance with those frameworks is mandated and public accountability reporting of compliance with the letter and spirit of those frameworks is integral to the requirements. All of the activities of governments and their organizations (including the nature and level of expenses/expenditures) and the financing of those activities are established in legislation. Transparent and public accountability against the promises and policies set out in legislation is fundamental to public sector reporting (Clarie2014)

Most governments prepare and issue as public documents, or otherwise make publicly available, their financial budgets. The budget documents are widely distributed and referenced. The budget reflects the financial elements of the government's plans for the forthcoming period, is a key tool for financial management and control, and is the central component of the process that provides for government and legislative (or council) oversight of the financial dimensions of operations. Many government organizations that issue financial statements also make their budget documents publicly available. Crucial public accountability is provided by comparing the budget with the actual results. The complexity of that comparison will vary depending on the differences between the concepts underlying financial performance as presented in the financial statements of a public sector entity and those underlying the budget of the entity (for example, the accounting basis used, such as accrual, modified accrual, cash, etc., or the organizations included in the financial statements may be different from those included in the Budget) (Lassen Harlod2009)

Crucial public accountability is provided by comparing the budget with the actual results. The complexity of that comparison will vary depending on the differences between the concepts underlying financial performance as presented in the financial statements of a public sector entity and those underlying the budget of the entity (for example, the accounting basis used, such as accrual, modified accrual, cash, etc., or the organizations included in the financial statements may be different from those included in the Budget) (Mark Cornel 2010)

## *2.5. To Establish Factor Structure between, Decentralization, Government Policy, Public Sector and Services Delivery in Bor Municipality*

Service Delivery: According to (John Henry 2012) A service delivery framework (SDF) is a set of principles, standards, policies and constraints used to guide the design, development, deployment, operation and retirement of services delivered by a service provider with a view to offering a consistent service experience to a specific user community in a specific manner. (Peter Keen 2013) Service delivery is a component of business that defines the interaction between providers and clients where the provider offers a service, whether that be information or a task, and the client either find value or loses value as a result. According to (Charles wood 2011) description, good service delivery provides clients with an increase in value. Services provision and for strengthening institutions of accountability in governance. The series highlights frameworks for creating incentive environments and pressures for good governance from within and beyond governments. According to (Henry 2009) it outlines institutional mechanisms for empowering citizens to demand accountability for results from their governments. It provides practical guidance on managing for results and on prudent fiscal management. It outlines approaches to dealing with corruption and malfeasance. It provides conceptual and practical guidance on alternative service delivery frameworks for extending the reach and access of public services. The series also covers safeguards for the protection of the poor, women, minorities and other disadvantaged groups; strengthening institutional arrangements for voice and exit; methods of evaluating public sector programs; frameworks for responsive and accountable governance; and fiscal federalism and local governance.

### 2.5.1. Consumer Satisfaction

According to (Tommy Jack 2009) Satisfaction is backbone process through which individual authorities of a nation provides required services to citizens at their respective location across the country so as to improve the standard of living I relation to their major and basic human needs. According to (Brian T.J 2007) Consumer satisfaction is a term frequently used in marketing and service delivery that is a measure of how products and services supplied by an organization and institution meet or surpass customer expectation and their general demands. (Philip Rolley 2008) described as an abstract concept and involves such factors as the quality of the product, the quality of the service provided, the atmosphere of the location where the product or service is required,

### 2.5.2. Access and Equity

According to (Peter Kotler 2006) Access and Equity policy is based on the notion that all citizens should be able to access their government programs and services, and should be able to expect equitable outcomes, regardless of their cultural or language backgrounds. Access means that Government services should be available to all citizens who are entitled to receive them across the country. Equity means that the Government should respond to and cater for the diversity of clients' or citizen needs to achieve equitable outcomes. Equity recognizes that cultural diversity principles should be incorporated into the design and implementation of program and service delivery. According to (Gill Callister

2009) described access and equity as the process of not disadvantaging any citizen to received and enjoy services like infrastructures, education medication and all form of freedom and rights expected from the Government

### 2.5.3. Efficiency

According to (Carter Merlin 2010) Efficiency is an Initiatives aimed at improving access and equity of available resources to all civil population efficiently to those that need them as their right of doing so. (Willy Wood 2011) Efficiency signifies a level of performance that describes a process that uses the lowest amount of inputs to create the greatest amount of outputs that can be enjoyed by the concerned population. However, efficiency is a measurable concept that can be determined by the ratio of useful output to total input to minimize the waste of resources for the public for achieving the desired public output.

## **3. Research Methodology**

### *3.1. Introduction*

This section explains the approaches that were adopted in the study. It describes the research design, study population, area of study, sample size and sampling technique, data types and sources and, the data collection instruments. It includes measurement of reliability and validity of the various instruments, and the data analysis procedures employed in the study.

### *3.2. Research Design*

A cross sectional survey design was employed in this study. Both qualitative and quantitative approaches to data collection and analysis were employed in order to get an in-depth understanding of the phenomenon under investigation and to confirm completeness for instruments

### *3.3. Study Population*

This study consisted of 130 respondent's juba medical complex health sector county human records 2015) these consisted of 10 executives 10 senior management staff, 10 supervisory staff and 100 junior staff. The executive members were chosen because they have the responsibility of overseeing the implementation of government programs. The senior management was chosen in this study because they have that absolute role to manage the programs and to see whether they are leading to the organizational performance and service delivery. The supervisory staff were chosen since they have the immediate responsibility to see the whether the performance of junior staff tallies with what them. The junior staff member is chosen because they have a direct role to play in this study as they are every people who participate in service delivery is being measured in relation to the topic.

### *3.4. Sample Size and Sampling Technique*

The sample size was determined using the table below from a study by Morgan and 1970 as cited in Amin, 2005)

<b>Category of population</b>	<b>Population size</b>	<b>Sample size</b>
County administrators	10	5
County junior staff	100	80
Community member	23	19
Total	133	104

*Table 1: Sample Size of Respondents and Sample Technique  
Source; Complex County Human Record 2017)*

### *3.5. Sampling Designs*

The study used both simple random and purposive sampling technique in choosing respondents simple random sampling was used to select both lower-level staff whilst purposive sampling was used to select management officials and community member representative at juba complex health sector.

### *3.6. Data Source*

The data source was primary data that was collected directly from the respondents of the selected private health units using a self-administered questionnaire and interview guide.

#### 3.6.1. Primary Data

The study used primary source of data obtained from questionnaires and interviews magenta (2014) indicated that primary data is basic data unbiased information collection original data from the primary market population and it is direct from the population.

#### 3.6.2. Secondary Data

The study used secondary data this included information collected from existing document like report databases print and electronic sources

### 3.7. Data Collection Method

#### 3.7.1. Questionnaires

This method was used to collect primary data it was selected because it enables a researcher to collect a lot of data in a relatively short time and at less expense than most other methods such as the interview method. Moreover, this method works very well with a literate population who can easily complete questionnaires on their own. Therefore, questionnaires were administered to local community members and lower-level officials from the county.

#### 3.7.2. Interview

The interview method of collecting data involves presentation of oral verbal stimuli and reply in terms of oral verbal responses. This method can be used through personal interviews and, if possible, through telephone interviews (Kothari 2004). An interview was selected due to the following advantages: More information and that which is too in greater depth can be obtained; Interviewer by his own skill can overcome the resistance, if any, of the respondents; The interview method can be made to yield an almost perfect sample of the general population; There is greater flexibility under this method as the opportunity to restructure questions is always there, especially in case of unstructured interviews.

### 3.8. Data Collection Instrument

A survey questionnaire and an interview guide were used in the study. The questionnaire (100) was the main research instrument because it is more appropriate for collecting data for a social survey research (Kaplan, 1964) and where the target population is literate and capable of filling the questionnaire (Moser, 2003). The questionnaire was designed with reference to variables of the study consisting of both structured and open-ended questions. The structured questionnaire type enabled simple data analysis through tabulation with regard to frequencies and percentages. The unstructured questionnaire type provided a chance for free expression and brought out areas uncovered for better elaboration.

Open-ended questions help to elicit a wide range of responses, provide background answers to questions, and to obtain elaborations and evaluate arguments.

Payne (1973) this profile was used to come up with questions to address the objectives of the study in quantitative numerical terms. Collected data was finally generalized to a larger population of interest which made the research exercise economical in terms of time and money.

#### 3.8.1. Interview Guide

The researcher prepared and used a semi-structured interview guide to conduct interviews with county administrators. Interviews were chosen because they are thought to provide in-depth information about a particular research issue or question. Still, interviews were chosen because they make it easy to fully understand someone's impression or experience or learn more about their answer as compared to questionnaires (Mugenda and Mugenda 2014). Interviews are an advantage in that they provide in-depth data which is not possible to get using questionnaires.

### 3.9. Validity and Reliability of Instruments

To ensure the validity and reliability of the instrument, the researcher employed the expert judgment method after constructing the questionnaire. The researcher consulted supervisors to go through it to ensure that the instrument was clear, relevant, specific, and logically arranged. Also, a pre-test was conducted in order to test and improve on the reliability and validity of the instrument.

Variable	Anchor	Cronbach alpha Coefficient	Cvr (content validity ratio)
Internal control	5 point	0.8530	0.8440
Financial accountability	5 point	0.8645	0.7350
Stakeholder involvement	5 point	0.8625	0.8450
Service delivery	5 point	0.7586	0.7644

Table 2: Reliability of the Instrument Variable  
Source: Primary Data Computer

Since all content validity indices for all experts and alpha coefficients were above 0.7, then the item question selection for the study were relevant to the study variable.

#### 3.9.1. Observation

The investigator observed the tellers and managers on how they interact with their customers and the current system in the bank. However, observation will be used to see how clients were being served by the bank staff and how information about each customer is stored/kept.

### 3.10. Measurement of Variables

Measurement of variables refers to the relationship among the values that are assigned to the attributes for a variable of any given topic of research. This can be achieved by the measurable values of Agreed, Strongly Agreed, Neutral, Disagreed, and Strongly Disagreed. Such that validity and reliability are ascertained.

### 3.10.1. Validity

The validity of an instrument means that, the instrument would measure exactly what it is expected to measure. This can be determined by using the expert judgment and through content validity Index formula in which the instrument will be considered valid when the (CVI) content validity index obtained is above 0.60 as recommended by (Lynn-2008). Hence; the CVI is calculated as below:

$$CVI = \frac{\text{Number of Relevance Items.}}{\text{Total Number of Items}}$$

### 3.10.2. Reliability

According to Reynaldo and Santos (2005), Reliability refers to the degree of consistency and accuracy that a measuring instrument show. Therefore,

A test –re – test technique helps so much to attain the reliability of the questionnaire, most of the respondent who have earlier completed the questionnaire were asked to complete it again as part of standardization of the questionnaire to avoid mistake. The table shows the reliability test.

The perceived service delivery performance by the private health care sector. (Normal Service Delivery Report, 2016 the scales ranged from 'strongly agree (5) to 'strongly disagree (1)' basing on literature that was gathered questionnaire, the Content Validity Index was used and to compute reliability, the Cronach Alpha was used. The computations for reliability and validity were as shown in Table 3 below.

Variable	Anchor	Cronbach Alpha Coefficient	Content Validity
Internal control	5point	877	886
Financial accountability	5piont	878	712
Service delivery	5piont	785	700

*Table 3: Validity and Reliability of Research Instrument  
Source; Primary Data*

Result in Table 3 above show that the Cronbach Alpha coefficient and the content validity indirect were above 0.700 indicating that the item question selected for study were both valid and reliable.

### 3.11. Ethical Considerations

This study was conducted in compliance with the major ethical principle of socio-scientific research first of all the research ensured that he gets permission to do research from university and from all relevant local government authorities secondly the research observed the principle of informed consent by explaining the purpose of the researcher to all potential participants in the study and informing them that participation in the study is voluntary thirdly in observance of the principles of confidentiality and anonymity the research assured all potential respondent that whatever information they provide will be treated with utmost confidentiality and used only for the scientific purposes of the study moreover the researcher assured all potential respondent that their identities will remain strictly anonymous finally throughout the entire research exercise the research conducted the study in such a way that no harm physical social or psychological is done to anyone on account of his or her participant in the study.

### 3.12. Data Processing and Analysis

Collected data was edited, coded, and entered into the computer using the Statistical Package for Social Scientists (SPSS) and was then scored. The analysis involved Pearson correlation analysis and multiple regression analysis Pearson correlation analysis was used to determine the relationship between the study variables Internal controls, financial accountability, and Service delivery.

Alternatively, multiple regression analysis was used to establish the extent to which the independent variable Internal controls and intermediate variable Financial Accountability predicted the dependent variable Service delivery

## 4. Analysis of Findings and Results

### 4.1. Introduction

The chapter involves presentation, analysis and interpretation of the study results. Data presented, analyzed and interpreted according to the research objectives. It is presented in the form of tables and figures basing on the responses got from the study respondents that were selected during the process of data collection.

The discussion of findings has been arranged in accordance with demographic characteristics of respondents' and objectives of the study as were formulated in chapter one of this report. These objectives include; examine the relationship between Decentralization and Services Delivery, relationship between Government Policy and Services Delivery, Relationship between Public Sector and Services Delivery and the factor structure between, Decentralization, Government Policy, Public Sector and Services Delivery in Bor Municipality.

#### 4.2. Presentation and Analysis of Data Collected Presentation

During the field work 104 questionnaires returned from the respondents. This gives a response rate of 100%. This was a good result, as a result of follow up by the researcher to make sure that all the bank staff fill their received questionnaires and return them.

#### 4.3. Data Presentation Preliminary

The table below shows the rate of response by different respondents.

Questionnaires	Respondents	Valid Percentages (%)
Returned	104	100
Total	104	100

Table 4: Rate of Response by Respondents

Table 4 A total number of 104 questionnaire where distributed and out of these all questionnaires were returned. Showing an actual rate of 100% questionnaires. However, this is a reasonable level upon which research can be based and valid conclusions can be drawn from the research.

#### SECTION A-Personal Bio-Data.

The Table 5 below shows the distribution of respondents by gender.

		Frequency	Valid Percent	Cumulative Percent
Valid	male	86	82.6	82.6
	female	18	17.4	17.4
	Total	104	100.0	100.0

Table 5: Gender of Respondents

Source: Primary data. (2017)

Table 5 shows that 86 out of the total of 104 respondents were males, representing approximately 82.6% of the entire sample size. While 18 were females, representing approximately 17.4% of the sample size.

The Table 6 below shows the distribution of respondents by age.

		Frequency	Valid Percent	Cumulative Percent
Valid	18-25	20	20.8	20.8
	26-35	52	45.8	66.6
	36-46	19	18.8	85.4
	56-60	6	6.3	91.7
	above 60	7	8.3	100.0
	Total	104	100.0	

Table 6: Age Group of the Respondents

Source: Primary Data. (2017)

Table 6it can be deduced that out of 104 of the total respondents, 20 were between the 18-25 years representing 20.8%, 52 were between 26-35 years representing 45.8%, 19 were between 36-46 years representing 18.8%, 6 were between 56-60 years representing 6.3% and 7 were above 60 years representing 8.3%

The Table 7below shows the distribution of respondents by marital status.

		Frequency	Valid Percent	Cumulative Percent
Valid	Single	27	14.6	14.6
	Married	47	43.8	58.4
	Divorced	12	16.6	75
	Separated	8	10.4	85.4
	Widowed	11	14.6	100.0
	Total	104	100.0	

Table 7: Marital Status of the Respondents

Source: Primary Data. (2017)

Table 7it can be deduced that out of 104 of the total respondents, 27 were single, representing 14.6%, 47 were married representing 43.8%, 12were divorced, representing 16.6%, 8 were separated, representing 10.4% and 11 were widowed, representing 14.6%

The Table 8below shows the distribution of respondents by academic qualification.

		Frequency	Valid Percent	Cumulative Percent
Valid	Senior school certificate	11	22.9	22.9
	Diploma	8	16.7	39.6
	Bachelor	20	41.7	81.3
	Masters	9	18.7	100.0
	Total	48	100.0	

Table 8: Academic Qualification of Respondents  
Source: Primary Data. (2016)

Table 4.2.4it can be deduced that out of 48 of the total respondents, 11 were Senior School Certificates, representing 22.9%, 8 were having diploma representing 16.7%, 20 were Bachelor holders, representing 41.7% and 9 were Master holders, representing 18.7% Table The table 4.6 below shows the distribution of respondents by working experience.

		Frequency	Valid Percent	Cumulative Percent
Valid	less than a year	16	20.8	20.8
	1-3 years	28	37.5	37.5
	4-9 years	60	41.7	100.0
	Total	104	100.0	

Table 9: Experience of the Respondents  
Source: Primary Data. (2016)

Table 9 from the table it can be deduced that out of 104 of the total respondents. 106 works for less than a year, representing 20.8% of the total population. 28 have an experience of 1-3 years, representing 37.5% and 60 had work experience of 4-9 years, representing 41.7% of the entire population.

#### 4.4. Relationship between the Study Variable

Important to the successful completion of this dissertation was to find out the relationship between Internal control, financial accountability and service delivery in juba medical complex of South Sudan especially the health center injuba.

		1	2	3
	Decentralization (1)	1.000		
	Government Policy (2)	.787**	1.000	**
	Public Sector (3)	.798**	.765**	1.000
	Services Delivery(4)	.767**	.755**	1.00

Table 10: Spearman` Zero Order Correlation Matrixes  
Source: Primary Data. (2017)

Spearman correlation was used to determine relationship between the study variables as shown in the Table 10 above.

#### 4.4.1. The Relationship between Decentralization and Financial Services Delivery

The results in the Table 10 indicated a significantly strong positive relationship between Decentralization and Services Delivery ( $r = 0.798$ ,  $P\text{-value} < 0.01$ ). This implies that Decentralization has a significant relationship with Services Delivery in the public sector. Thus, the question of whether Interest Rate has a relationship with Customer Satisfaction in the health was answered as true. The implication of these findings is that without Internal control as an after-sale service in place, customer satisfaction in the health is affected in South Sudan.

#### 4.4.2. The Relationship between Government Policy and Service Delivery

The results in Table 10 indicate a significantly strong positive relationship between government policy and service delivery ( $r = 0.787$ ,  $P\text{-value} < 0.01$ ). The implication of these findings is that with the prevalence of good health care regulation, the satisfaction of customers in commercial health can be achieved and vice versa.

#### 4.4.3. The Relationship between Public Sector and Services Delivery

The results in table 4.3.2 indicate a significantly strong positive relationship between government policy and service delivery ( $r = 0.787$ ,  $P\text{-value} < 0.01$ ). The implication of these findings is that with the prevalence of good health care regulation, the satisfaction of customers in commercial health can be achieved and vice versa.

#### 4.4.4. The Relationship between Decentralization, Government Policy, Public Sector and Service Delivers

The results in Table 10 indicate a significantly strong positive relationship between financial accountability and Customer Satisfaction ( $r = 0.787$ ,  $P\text{-value} < 0.01$ ). The implication of these findings is that with the prevalence of good health care regulation, the satisfaction of customers in commercial health can be achieved and vice versa.

## 4.5. Regression Model for Decentralization, Government Policy, Public Sector and Services Delivery

Table 4.3.2 below shows the regression model for Decentralization, Government policy, Public Sector and Services Delivery

Services Delivery	Coefficients				T	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta	Std. Error		
(Constant)	2.718	.131			20.706	.000
Decentralization	.172	.057	.349	.115	3.022	.003
Government policy	.288	.083	.456	.132	3.461	.001
Public Sector	.287	.084	.455	.133	3.460	.004

Table 11: Regression Model for Decentralization, Government Policy, Public Sector and Services Delivery

$R = 0.869$ ,  $R - Square = 0.755$ ,  $Adjusted R - square = 0.751$ ,  $F = 0.595$ ,  $Sig 0.593$

Source: Primary data (2017)

The results in the table 4.3.2 above indicate a linear relationship between Decentralization Government policy, Public Sector and service delivery ( $F = 0.595$ ,  $Sig = 0.593$ ). internal control and Government policy, greatly explained Services delivery in public sector in Jonglei state

Decentralization ( $Beta = 0.456$  explained more to Services delivery and Government policy ( $Beta = 0.349$ ). This implies that public sector and government policy entirely influenced the services delivery in South Sudan particularly Bor Municipality.

## 4.6. Factor structure of Decentralization, Government policy, Public Sector and Services Delivery

This research used factor loadings in order to check how much a variable load into its corresponding factor. The figure below showed factor loading of each item. Straub, (2015) suggested that value of each item in factor loading should be at least 0.50 into its relative principal component.

## 4.6.1. Factor Analysis Results of Decentralization

Variable Attributes	Responsive	Equitable And Inclusive	Participatory
The government of juba county always response to any matters affecting the citizens.	.953		
Due to timely planning of activities the citizens are able to improve their right.	.935		
This County has deployed development strategies to curved down the issue of under development	.928		
This county has expanded all development projects to all the payams.	.865		
There are enough police personnel to enforce law in the county		.863	
Management of this county closely monitors un lawful activities that are being done in county		.872	
This county works in co-ordination with other counties in Jubek state to curve down unlawful acts.		.857	
The law enforcement agency is not working well with the community in Jubek		.775	
The county commissioner with his team has outline the development plan for the next three years			.963
It is important for the county management to plan for the delivery of services to their citizens			.935
This county has identified the major demand of her citizens.			.835
There is sign of misappropriation of county funds by top management.			.937
Eigen value	1.605	1.589	1.503
Variance %	41.333	38.749	23.458
Cumulative variance %	41.333	81.092	94.65

Table 12: Factor loading of Decentralization

Source: Primary data. (2016)

The Table 12. shows the factor analysis results of Decentralization, three factors were extracted and the attribute (Responsive) explained Decentralization better with 96.2%, the second attribute (Equitable and Inclusive) explained more of Decentralization with 91.5% and Third attribute (Participatory) explain Decentralization with 87.9%.

The factor analysis of law enforcement explained that the county has improved in terms of law and orders by 96.2%.

With Equitable and inclusive, the results revealed that the long-term planning helped this county to achieved development in order to render services to citizens by 86.3%.

#### 4.6.2. Factor Analysis Results of Government Policy

Variable Attributes	Rule of Law	Accountability	Transparency	Development
There is rule of law in this municipality	.862			
All the citizens of this municipality are treated equally regardless of	.894			
There are enough polices personnel to maintain law and order	.952			
People of this municipality are law a bidden people	.965			
There is proper accountability in this municipality		.972		
It is the possible for top management in this Municipality to control their resources utilization		.876		
Everyone is held accountable for what he/she did		.896		
This health observes and by the management		.896		
There is efficiency and effectiveness record of cash flow in this municipality sector			.947	
There is enough cash in this health to carter for any transaction at any time possible			.899	
There is proper system of cash flow in this health			.799	
Receipts are used to identify and verify the actual routes take by money during transaction in this health medical sector			.896	
There are plans by the top management in this health to manage risk properly.				.789
This health can still meet her goal regardless of underlying financial risk				.873
There are good monitoring and evaluation mechanism for the top management risk and financial activities in the health.				.839
There are possible ways to monitoring on the financial risk in the health				.897
Eigen value	1.161	1.005	.651	.989
Variance %	32.871	28.454	18.431	16.534
Cumulative variance %	32.871	61.325	79.756	81.597

Table 13: Factor Loadings of Financial Accountability

Source: Primary Data, (2017)

The results in the table 13 above shows how the factor loading do confirm Government policy is measured by Rule of law, Transparency, Accountability and Development as hypothesized in conceptual framework (figure 1.1)

In the results of factor analysis of Government Policy, three factors were extracted the first attribute (Rule of Law) explained Customer satisfaction better with 93.5%, the second attribute (Accountability) also explained more of customer satisfaction with 89.4%, lastly (Transparency) and (Development) explained Services Delivery with 97.2%. The factor analysis of financial report under Management attribute explained that there is independence of health by 91.7 % which enable it to management the financial better by 89.9%.

## 4.6.3. Factor Analysis Results of Public Sector

Variable Attributes	Public accountability	Governance Structures	Lack Of Equity Ownership	Multiples Objectives
Commitment of staff in this has improved the customer service	.987			
Serious staff are involved in the planning process in the health	.867			
I don't think whether this health is meeting the customer needs	.895			
Customers are satisfied in this health medical	.875			
All the staff are loyalist to this health sector South Sudan		.891		
Loyalty has improved the service delivery to customers in this health		.981		
Payment in this health is based on loyalty not competency		.892		
Top management treat their client depending on their loyalty		.913		
Retention of staff has helped this health to meet the needs for customers			.871	
We should encourage our colleagues to patronize staff motivation through retention			.875	
Top managers closely monitor the implementation of staff motivation			.875	
Corrective actions are taken to address weakness to improve on service delivery			.891	
The staff of this health always do their work correctly in and outside the health				.831
The managements of the health have accurate record of customer and reach them on time when need arose				.797
This health has improved on satisfying the customers since the introduction of health outreach campaign				.868
The is an independent department on customer outreach campaign in this health				.799
Eigen value	1.576	1.498	.599	.573
Variance %	38.973	31.343	19.354	17.175
Cumulative variance %	38.973	60.313	80.789	83.695

Table 14: Factor Loadings of Public Sector

Source: Primary Data, (2017)

The results in the above table shows how the factor loading do confirm that customer satisfaction in the in the health is measured by Public Accountability, Governance structures, Lack of equity ownership and Multiples Objectivesas hypothesized in the conceptual framework (figure 1.1.)

In the results of factor analysis of service delivery three factors were extracted and the first attribute (Public accountability) explained services delivery in the public sector better with 76.1%, the second attribute (Governance structures) also explained services delivery in the health with 87.1%, the third attribute (Multiple Objectives) also explained Services Delivery with 87.5%.

#### 4.6.4. Factor Analysis Results of Service Delivery

Variable Attributes	Consumer Satisfaction	Access And Equity	Efficiency
There is satisfaction of consumer in the county	.987		
Serious staff are involved in the planning process in the county	.867		
I don't think whether this county has met the citizens needs	.895		
There are no basics services in this county	.875		
All the citizens of this county have access to equity		.891	
There is freedom to all citizens regardless of their status		.981	
There is rule of law to all citizens in this county		.892	
Top management treat citizen on their loyalty		.913	
There is efficiency in delivery of services to all			.871
The resources are not enough			.875
Top leadership mismanagement the resources of the county			.875
There are more corruption cases in this county			.891
Eigen value	1.576	1.498	.599
Variance %	38.973	31.343	19.354
Cumulative variance %	38.973	60.313	80.789

Table 15: Factor Loadings of Service Delivery  
Source: Primary Data, (2015)

The results in the above table shows how the factor loading do confirm that Services Delivery in Bor Municipality is measured by Consumer Satisfaction, Access and Equity, and Efficiency hypothesized in the conceptual framework (figure 1.1.)

In the results of factor analysis of Services Delivery three factors were extracted and the first attribute (Consumer Satisfaction) explained consumer satisfaction in the county better with 76.1%, the second attribute (Access and Equity) also explained Services Delivery in the County with 87.1%, the third attribute (Efficiency) also explained Services Delivery with 87.5%.

#### 4.6.5. Analysis of Variance for Decentralization

		SUM OF SQUARES	DF	MEAN SQUARE	F	SIG
<b>ACCOUNTABILITY</b>						
Age of the Respondents	Between Groups	83.333	7	8.333	5.044	.549
	Within Groups	60.667	2	3.333		
	Total	144.000	9			
Level of Education of the Respondents	Between Groups	81.733	7	6.930	4.222	.427
	Within Groups	62.667	2	1.333		
	Total	149.400	9			
Working Experience	Between Groups	86.733	7	5.819	4.796	.406
	Within Groups	67.667	2	.303		
	Total	154.400	9			
Marital Status	Between Groups	96.733	7	4.555	3.454	.335
	Within Groups	63.600	2	.252		
	Total	160.600	9			
Number of Children	Between Groups	86.733	7	2.819	2.796	.256
	Within Groups	67.667	2	.303		
	Total	154.400	9			
Gender Distribution	Between Groups	96.733	9	1.555	2.454	.235
	Within Groups	63.600	2	.252		
	Total	160.333	9			

Table 16: Showing the ANOVA for Decentralization

#### 4.6.6. Analysis of Variance for Service Delivery

		sum	Df	Mean square	f	Sig.
<b>Service Delivery</b>	<b>Between Groups</b>	<b>85.100</b>	<b>7</b>	<b>8.300</b>	<b>5.374</b>	<b>.483</b>
Age of the respondent	Within groups	53.000	2	4.500		
Level of education of respondents	Total	138.100	9			
	Between groups with in group					
Working experience	Between groups with in groups	91.600	7	7.943	4.586	.455
Marital status	Between groups with in-groups	52.000	2	1.000		
Number children	Total	143.600	9			
	Between groups with in-groups	95.100	7	5.586	4.938	.432
		64.500	2	.250		
		159.600	9			
		92.100	7	3.300	3.374	.334
		77.000	2	.045		
		169.100	9			
		95.100	7	2.586	3.938	.316
		64.500	2	.250		
		159.600	9			
Gender	Between groups with in-groups	92.100	7	2.300	2.374	.254
		77.000	2	.045		
		106.567	6			
Distribution	Total	100		1.00		

Table 17: Showing the ANOVA for Service Delivery  
Source Primary Data Computed

The result in table 4.16 above indicates a statistically significant difference between age groups and how likely they would influence service delivery in south Sudan as evidence by the result (0.483) in addition it indicated a statistically significant difference between level of education of the respondent and how likely they would influence service delivery at value (0.455) it also indicated a statistically significant difference between level of working experience and how likely they would influence service delivery in south Sudan at value (0.432) it indicated a statistically significant difference marital status amongst the respondent and how likely they would influence service delivery in south Sudan at value (0.334) it indicated a statistically significant difference between number of children amongst the respondent and how likely they would influence service delivery in south Sudan at value (0.316) lastly it indicated a statistically significant difference between gender distribution amongst the respondents and how likely they would influence service delivery in south Sudan at value (0.254)

## 5. Discussion of the Findings

### 5.1. Introduction

This chapter presents summary of the main findings obtained by the researcher, findings drawn by the researcher and policy implications in relation to the study that aim to determine the impact of internal control financial accountability on service delivery performance at juba medical complex do collect revenue from its legitimate sources of revenue from which can have ability to provide medical service serve the community through provision of services to the citizens. Section 5.0 presents summary of the main findings obtained in the study, whereas the next section is about findings made out of the study by researcher and the last section is about policy implication in relation to the study. Furthermore, subsequent section highlights areas where future researcher can dwell on.

### 5.2. Summary of the Findings

In this section researcher provide summary of the main findings obtained by researcher in due course of conducting the study at juba medical complex health sectors in this section, both descriptive findings as well as estimation results are being presented by researcher to enrich understanding of the reader.

#### 5.2.1. Gender of the Respondents

The result indicated that at 59.2% were male and 40.8% were female this implied that most of the employees and beneficiaries of juba city were males this is as a result of low girl education level in developing countries like South Sudan.

However, obtaining information from both male and female is an indicator that the information contained in this report is gender sensitive hence the report data being genuine.

#### 5.2.2. Age Group of the Respondents

The result showed that 32.7% of respondent were between the age ranges of 41-50 year. In addition, those within the age bracket of 31-40 were 27.3% those who were between the ages ranges of 21-30 year were followed with a statistical representation of 22.3% 17.3% were between the ages range of 50 and above.

This implied that the employed and beneficiaries of juba city are between the age range of 30-50 years an indicator that the employs mature and energetic people who can effectively carry out all possible strategies of budgeting and accountability for improved service delivery in juba city. Therefore, presentation of data obtained from mature respondents of above 20 year means that data contained in this good and reasonable.

#### 5.2.3. Marital Status of the Respondent

The results indicated that 54.1% of respondents were married 33.7% were single 7.6% had divorced and 4.5% were separated this implied that most of the beneficiaries of juba city and those engaged in implement budgeting and accountability strategies for improved service delivery in juba were married a sign of responsibility.

#### 5.2.4. Number of Dependents for the Respondents

The result also indicated that 38.9% of the respondents were with ranging from 1 to 3 in addition 33.1% had 4 to 5 dependents 19.1% had above 5 dependents and 8.9% had no dependents.

Responsible people since most of them had dependents to cater for the big number of dependents was attributed to the ware that have been in the county

#### 5.2.5. Education Level of the Respondents

Result indicated that 31.2% of the respondents were holding degree as their level of education 23.7% had attained diplomas 17.8% had never studies 11.5% were holding certificate as their level of education and 9.4% had studies up to primary level of education while 6.4% had master level of education this implies that the employees in juba city had acquired some skills to work in the organization the as majority of the respondents were educated with capability of research and making independent decisions.

#### 5.2.6 Number of Years the Respondents Has Been Working with the Municipality

Result indicated that 41.4% of the respondent had a working experience of 6 years and above in addition 27.4% had a working experience of 5 to 6 years 15.3% had 3 to 4 years working experience followed by respondents with a working experience of 1 to 2 years 10.2% and 5.7% as the least with an experience of less than 1 year. This implied that most of the respondents who participated in this study had a high working experience of 1 -3 years an indicated that data obtained was from people who were mature in working experience in the organization an indication that information got them was not biased.

### *5.3. The Relationship between the Variable*

#### 5.3.1. The Relationship between Decentralization and Service Delivery

The results indicated a positives relationship between Decentralization and service delivery ( $r= 0.651$ , value  $< 0.01$  which implied that internal control greatly contributed to service delivery this is because budgeting is relevant in setting performance standard and can be used as a tool for measuring result government budgets are at the core of the public policy indicating how public resources are planned to be used to meet policy goals.

#### 5.3.2. The Relationship between Government Policy and Service Delivery

The results indicated a significant positives relationship between Government policy ( $r= 0.370$ , p- value  $<0.01$  as well as ( $= 0.609$  p-value  $<0.01$ ) between Government policy and service delivery which implies that government policy is mainly boosted by internal control well inter-twining of both creates better service delivery.

#### 5.3.3. The Relationship between Public Sector and Service Delivery

The result indicated a positives relationship between public sector and services delivery ( $r= 0.527$ , p- value  $< 0.01$  which implied that public sector that financial accountability aided accountability and ultimately leads to better service delivery this is because financial accountability helps in provided financial information in regard to a company position performance and flow of fund for a specific period which is then provided to external users.

#### 5.3.4. The Factor Structure of Decentralization, Government Policy, Public Sector and Service Delivery

The results showed a linear relationship between internal decentralization and service delivery ( $r= 0.752$   $f= 2.596$ ,  $\text{sig}= 0.148$ ) budgeting ( $\text{beta}= 0.422$ ) and financial accountability ( $\text{beta} = 0.439$  explained more to service delivery followed by financial accountability ( $\text{beta} =0.422$  and financial reporting ( $\text{beta} =0.358$ ) this implied that budget was more influential in determining the level of service delivery followed by financial accountability and financial report in government organs like Bor Municipality.

#### 5.4. The Factor Analysis Result of the Variables

##### 5.4.1. Factor Analysis of Decentralization

The result showed that budgeting planning is more influential in determining budgeting with 54% with attributed like the council budget is planned well according to the needed of the citizen 92% research is carried out first in the council to assess people needs before budget planning is done 90% and that adjustment are done on the budget to reflect service needs 86%

##### 5.4.2. Government Policy

The result showed the factor analysis results of Accountability 'four factors were extracted, component one (Responsibility) explained 54.5% with questions like there are clear boundaries that indicates who is responsible to whom and for what in the city council, which had a score of 90%'the roles and responsibilities for all the concerned are made clear with an 87% score and finally 'there are regulations and codes of practices to guide the people in the organization' with 85%.

##### 5.4.3. Factor Analysis of Service Delivery

The result showed that factor analysis results of service delivery where four factors were extracted, component one (Reliability) explained 38.8% with statements such as " the public service delivery is reliable" which scored 93%, councils' staffs is friendly as they offer services with 90%and lastly 'the service provided at the council are dependable with 87%. The second was Availability with 30.6% and had questions like " there are adequate workers to provide timely public services " with 88% and public services are easily accessible for the residents" with 85%. The third was Tangibility with 18.2% and the last Customers Satisfaction) with 12.3% of the variance f service delivery.

One of the respondents said that health ensured that there is reliability of service by service by ensured that planned service is delivery comprehensively and executed keeping close observation of service delivery and maintenance of the standard

They added that there has been provision of service that meet the interest of public and making adjustment after response and evaluation and that it has been done through carrying out evaluation and the assessments of service delivered in relation to financial and the people desire and that the health tried to do periodic assessment of the service delivery standard

## 6. Discussions, Conclusions and Recommendations

### 6.1. Introduction

This chapter presents the discussions, conclusions, limitations to study and recommendations drawn from the study findings of the previous chapter. The chapter is organized in five sections; the first section deals with discussions related to the research objectives, the second section focuses on conclusions, the third section provides the recommendations, the fourth section outlines the limitations to the study and finally, the fifth section presents areas for further study.

### 6.2. Discussion

#### 6.2.1. The Relationship between Decentralization and Services Delivery

The results from the study revealed that there is a significant positive relationship between Decentralization and Services Delivery. The findings are consistent with the view that internal control is a management function that is critical for proper accountability (Gendion, Cooper & Towner, 2014). Accountability for all funds should be maintained at all times (Chen 2015). Sunrise (2014) also noted that a lot of benefits can be derived through the implementation of an effective ICS. It prevents errors and irregularities by detecting them in a timely manner there by promoting reliable and accurate accounting records (Lame and Tan 2015). It can also quickly resolve issues arising as a result of reporting errors. It protects the interests of employees by Clearly specifying to them their duties and responsibilities and safeguarding them against being accused of irregularities or misappropriations (Dress and Shou 2011). According to Adler and Kwoh (2011), when proper internal controls are exercised, it helps in preparation of sound statistics that help in planning of the way for statistics are use full in determining the performance value of the business. Thus, the weak internal controls in the private health sector in Juba County have negatively affected financial accountability in the public sector.

#### 6.2.2. The Relationship between Government Policy and Service Delivery

The findings revealed that there was a significant positive relationship between Government policy and service delivery. This is in line with the view that service delivery can be taken to be an outcome of performance (Amen, 2012). According to Samuel (2011), service can be expressed in terms of capacity to deliver desired services from which customers get satisfaction. Through the internal controls, the desired employee's performance and service delivery is achieved in accordance with the set internal control objectives and as per guiding organizational policy (Growth (2013). James (2013) and Magala (2013) said that internal control helps to ensure that planned activities are achieved as per set objectives in terms of realizing the desired service delivery needed by the organizational policy. Cox (2015) said that internal control leads to efficiency in utilization of organization resources where by jobs are carried out as explained by

their description, availability of equitable employees for work at all times, and equitable allocation of resources among others and hence, timely service delivery. Aderspan (2012) added that it avoids having idle staff in the organization thus ensuring constant provision of services.

### 6.2.3. The Relationship Between Decentralization, Government Policy and Service Delivery

The results from the study revealed that there is a significant positive relationship between financial accountability and service delivery. The findings are consistent with literature reviewed, generally. Carmen et al (2004) argued that the essence of accountability is to make power holders to account for or take responsibility for the actions and resources at their disposal through the establishment of an effective and efficient considered accountability desirable because it increases the incentives for actors to perform as expected and that reliability can improve performance and relationship among the parties. They argued that accountability increases the efficiency and effectiveness of an institution. Moore (2013) indicated that financial accountability increases the incentives to perform as expected and that improved performance leads to good service delivery. Brinkerhoff (2014) confirmed that, 'All health systems contain accountability relations of different types which function with varying degrees of success and often, the perception of failed or insufficient accountability furnishes the impetus for reform. However, although accountability is viewed as a desirable organizational characteristic by most writers, empirical studies indicate that both leaders and subordinates can avoid accountability (Guide (2003), Brown & Moose (2001).

### *6.3. Conclusions*

According to the study, there is a significant positive relationship between Decentralization and Services Delivery which means that with effective internal control, better financial accountability can be realized. It was also established from the study that there was a significant positive relationship between internal controls and service delivery which means that with effective internal control desired service delivery can be achieved. Improvement in internal controls relatively improves service delivery. The research also showed that there was a significant positive relationship between financial accountability and service delivery which means that financial accountability increases the efficiency and effectiveness of service delivery in the private health sector. Alternatively, if there is no accountability, set goals cannot be achieved and service provision will be inadequate.

It was also established from the study that the combination of internal controls and financial accountability significantly predicted up to of service delivery Adjusted, organization. Brown & Moore (2014) ward. The financial

This means that 61.2% of variations in service delivery are predicted by other variables not considered in this study. However, it was indicated that internal controls are the most significant predictor of service delivery as compared to financial accountability. This confirms the findings by Bazzolil (2014) that internal control ensures sound financial management which leads to the attainment of set goals. Thus, the weak internal controls in the private health sector could not ensure sound financial accountability and this hindered achievement of set goals and thus, service provision was inadequate.

### *6.4. Recommendations*

Based on the findings and the relationships between the study variables the researcher came up with the following recommendations.

#### 6.4.1. The relationship between Decentralization and Services Delivery

The study had shown that proper planning has leads to improvement on services delivery in the Bor Municipality as indicated by ( $r=0.798$ ,  $p\text{-value}<0.01$ ). The study recommends that,

- Municipality top leadership should have long both short- and long-term planning in order to delivery services equally to all citizens.
- The management should develop strategies that should guide the work of every employee of the county in order to achieved total development.

#### 6.4.2. The Relationship between Government Policy and Services Delivery

The study indicates a significantly strong positive relationship between organizing management and services delivery ( $r= 0.005$ ,  $P\text{-value} < 0.01$ ). The implication of these findings is that with proper organization the services can be delivery equally to all citizens.

- The top leadership should organize all resources and channel them to development projects.
- The top leadership should work harder to reduce the case of corruption which always acts as blockage to services delivery at public institutions.

#### 6.4.3. The Factor Structure of Decentralization, Government Policy, and Services Delivery

The study recommends that,

- The top leadership should organize all the resources and channel them to development projects such as hospital and educations.
- Committee should be setup to monitor all the resources in the county, this will reduce the case of corruption and will promote development activities and at the long run the citizen's life will improved.

- Prioritize Services Delivery. It is important to first and foremost identify the needs of the citizens before undertaking any projects in the county.

#### 6.5. Areas for Further Research

The study recommended further study on the following;

- As AU have been continental organization established for the wellbeing of the countries in the continent should criticize openly when the member countries performed badly in governance and recognize or reward when the member countries assured good governance for their citizens.
- The effect of organizing on citizen's welfare in the county.
- Government should have to establish mechanisms for inclusive governments and representation of all voices—minority and majority—is critical for the stability and survival of Kenya as a nation-state, as is the creation of strong but accountable institutions. Politicians avoided the winner-take-all; and the losers have no other ways of being represented or accessing state power.
- Central government should transfer some power of its decision making and programming functions to the local authorities, which presumably, are better informed about local needs and can provide responses that, are more appropriate.
- Political parties should democratize their candidate selection processes by adhering to party regulations and electoral procedures, widening participation among the electorate and limiting central leadership interference
- Government should have to establish mechanisms for inclusive governments and representation of all voices—minority and majority—is critical for the stability and survival of South Sudan as a nation-state, as is the creation of strong but accountable institutions. Politicians avoided the winner-take-all; and the losers have no other ways of being represented or accessing state power.
- Central government should transfer some power of its decision making and programming functions to the local authorities, which presumably, are better informed about local needs and can provide responses that are more appropriate

#### 7. List of Abbreviation

ACCA	- Association of Chartered Certified Accountants
AMF	- Financial Markets" Authority
COSO	- Committee of Sponsoring Organizations
SPSS	-Statistical Package of Social Sciences
AMFI	-Association of Microfinance Institutions
GDP	- Gross Domestic Product
KESSA	-Kenya Scholars and Studies Association
OAU	- Organization of Africa Union
AU	- African Union

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**Appendix****Questionnaire**

Dear Respondent,

I am a student of Busoga University Uganda currently undertaking a Bachelor of Public Administration and Management. As part of the requirement for the completion of the Master's Programme, I am carrying out a study on the topic 'Decentralization, Government Policy, and Services Delivery in the Republic of South Sudan'. A Case of Jubek State. Therefore, you are kindly requested to read and answer all the questions attached with your best viewing. The information you provided will be purely for academic purposes and will be treated as confidential.

**Section 'A' Personal Details**

Please select accordingly in the boxes provided by ticking (√) in the boxes

**Gender Status:**

Male 1

Female 2

**Age Group:**

21-30 1

31-----40 2

41-----50 3

51-----60 4

Above----60 5

**Marital Status:**

Single

Married

Divorced

Separated

Widowed

**Academic Qualification**

Senior Schools Certificates 1

Diploma 2

Bachelor 3

Masters 4

PhD 5

If others (Specify)  
-----

**Length of time in business (Experience):**

Less than 1 years 1

1---3 years 2

4---9 Years 3

10 years and above 4

*Section 'B' Decentralization*

Instruction: Please tick (√) as appropriate: Strongly agree, Agree, Neutral, Disagree, and Strongly Disagree.

S/No		Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
<b>Responsive</b>		1	2	3	4	5
1	Responsiveness have really impacted performance in the town council.					
2	Causes and symptoms of Responsiveness can exist in the transmission of the message, in the sender, in the receiver, or in the feedback.					
3	Responsiveness acts as a lubricant and keeps all the individuals working in line with the expectation of top management in the town council.					
<b>Equitable</b>						
1	Equitable system helped the management to identify what is actually happening in the Council office.					
2	Top managers ensure assignment and coordination of activities in the council office through equitable system.					
3	A strong Equitable system boosts accountability which depends on clearly segregated and defined duties and responsibilities of every staff in the town council.					
<b>Inclusive Participatory</b>						
1	An inclusive participation helps to make the process of management easier.					
2	This town council has since provided a better and wider range of services since the introduction Inclusive participation					
3	The inclusive participation helped this town council to reduced labor requirements, cost, increased efficiency, productivity and management control over operations.					
<b>Mutual Society</b>						
1	Availability of communal entities has improved on efficiency in the council.					
2	Commonness in the ministry has help the ministerial staff on operations					
3	The staff in this town are performing jointly					

Table 18

*Section C: Government Policy*

Please indicate the degree to which you agree with the following statements. Tick the scale		Strongly disagree	Disagree	Not Sure	Agree	Strongly agree
		1	2	3	4	5
<b>Rule of law</b>						
1	Good governance regulates policy of state relate to the rule of law.					
2	Local government provide services to its entire area of jurisdiction.					
3	The basic norm implies legislation that in turn entails regulations that implies instructions and commands in the state					
<b>Democracy</b>						
4	Government employed free and fair election of its member in state legislature					
5	The press is free to address the political will in the state affairs freely					
6	The political ambition is aiming to improve quality leadership advocacy to it state members.					
<b>Economic</b>						
7	Scare resource are address by government in term of economic affectation to worker union					
8	The economic harder challenge good governance policies making body					
9	Lack of economic good will have affect citizen to perform their work better.					

Table 19

*Section 'D' Service Delivery*

Instruction: Please tick (√) as appropriate: Strongly agree, Agree, Neutral, Disagree, and Strongly Disagree.

S/No		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
<b>Customer Satisfaction</b>		1	2	3	4	5
1	Clients are fully serviced in this town					
2	Customer satisfactions has helped the town council to improves on performance					
3	Customer services are adequately reliable in this town.					
<b>Access and Equity</b>						
1	Services are adequately availed to clients					
2	Staff in this ministry are served and treated equally by the management in this town					
3	Staff in this council are equally are eligible to access any activity on operation.					
<b>Efficiency</b>						
1	I enjoy prompt and efficient services delivery from the town council service.					
2	Efficiency has helped this town to provide better services to the public.					
3	I don't thing whether efficiency has this ministry in term of performance.					
<b>Improved Living Standard</b>						
1	Most activities that were initiated by the town council has improved the standard of living of the communities.					
2	The formation of town council by the local Government has helped the communities to embark on their living activities.					
3	Living standard was improved by the communities through their collaboration with the town council.					

Table 20

*Section 'E' Public Service*

Instruction: Please tick (√) as appropriate: Strongly agree, Agree, Neutral, Disagree, and Strongly Disagree.

S/No		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
<b>Accountability</b>		1	2	3	4	5
1	The staff in the council are accountable to the local population in this town					
2	The adequacy and reliable of service enabled this town to grow.					
3	I don't think whether the introduction of accountability has helped the residents in town to enjoy services					
<b>Governance Structure</b>						
1	Proper government structure can ensure better services delivery.					
2	Any management structure defines the kind and nature of any institution in the public service.					
3	Organization in this Municipality is based on the local government structure.					
<b>Lack of Equity Ownership</b>						
1	With the great endeavor of ownership, the municipality has improved the development in the town.					
2	We should encourage our town council to patronize equitable ownership.					
3	I don't think whether this town council has made aa change in the town.					
<b>Multiple Objectives</b>						
1	This town council has multiple developmental activities					
2	The Management of the municipality has extra responsibilities in the town					
3	All the activities and operations in this town are being initiated by the town council					

Table 21

*SECTION 'E' Interview Guide or Qualitative Tools for the Management in the Town Council*

1. How has service equity improved the council's performance?  
\_\_\_\_\_
2. What type of accountability system has been applied in the town?  
\_\_\_\_\_
3. Why is the formation of town council importance to the civil population?  
\_\_\_\_\_
4. How has Accessibility contributed to quick service in the community?  
\_\_\_\_\_
5. What has this town council achieved in applying accountability measures?  
\_\_\_\_\_
6. How has efficiency in the council met the citizen satisfaction in the town?  
\_\_\_\_\_