

RELATIONSHIP BETWEEN MONITORING, EVALUATION, ACCOUNTABILITY AND SERVICE QUALITY IN WATER PROJECTS

¹Dr. Patrick Joseph Owuori, PhD, * ²Dr. Judith Bwonya, PhD, ³Saronge Ngala Bonnyventure, ⁴Prof. Evans Aosa, PhD,

^{1*}Dr. Eng. Patrick Joseph Owuori, PhD, MBA, BSc (Eng. Civil), PE, MIEK, MCIArb

²Dr. Judith Bwonya, MB ChB, MPH, PhD, MBS

³Saronge Ngala Bonnyventure

⁴Prof. Evans Aosa, PhD, Professor, Strategic Management, Department of Business Administration, School of Business, University of Nairobi, Kenya

Publication Date: April 2022

ABSTRACT

The success of projects plays a key role in achieving organization growth and development. For the project success to be realized, it requires project monitoring and evaluation exercise. This adds value to the overall efficiency of project planning, management and implementation by offering corrective action to the variances from the expected standard. Monitoring and evaluation systems can aid in promoting greater transparency and accountability within organizations and governments. Monitoring and evaluation can be done at the project, program, or policy levels. This paper aimed at establishing the contribution of M&E in promoting effective service delivery, focusing on three variables for measuring the contribution of M&E on service delivery. The study considered factors like management decisions, accountability, efficiency, effectiveness and transparency as important measures of service quality. There is a growing recognition that takes a stance on service delivery stating that, in order to improve public service delivery, it is not enough to concentrate merely on the monitoring and evaluation mechanisms. When privatizing water systems, a project evaluation might involve the assessment of the improvement in water fee collection rates for instance. Generating and using information on the performance of service providers by both government and non-governmental actors can lead to substantial enhancement of public transparency and accountability, which in turn fosters adherence to higher quality standards in service delivery. The discussion from the paper will enable organizations adopt best practices in improving the service delivery. The paper elucidates that in order to improve service delivery, there is need to ensure improved infrastructure and equipment, better technical capacity and internal reforms, which all are complementary to building capacity for greater accountability. The paper recommends on the need for examining the roles or influences of monitoring practices that have not been covered in the study on sharing and transferring project management skills, cognitive skills, technical skills, human skills within or outside organizations projects.

Key words: Impact Evaluation, Performance, Public Services, Service Delivery, Organisations.

1.1 Introduction

Monitoring and evaluation is an integral part of the project's design, implementation and completion (Chaplowe, 2008). Monitoring and evaluation entails tracking the performance of programmes, policies, and projects with ongoing assessments of costs, deliverables, and timelines to ensure that implementation is accomplished as planned (Haque & Khan 2014). Monitoring and evaluation as a management tool for efficient governance has become an important source of learning to improve planning, service delivery, and ideal appointment of resources (Abrahams, 2015). With the arrival of globalisation, there are developing requirements for social entities and associations around the globe to be more receptive to the requirements of stakeholders for competitive governance, transparency, accountability, more viable improvement, and conveyance of substantial outcomes (Haque & Khan, 2014). Although monitoring and evaluation are not of inherent value by themselves, the information they provide is significant to improving performance (Mackay, 2010), which helps in learning from what/how we are doing or have done by focusing on efficiency, effectiveness, impact, relevance and sustainability (Hunter, 2009). Naidoo (2011) argued that a sound M&E should not just improve compliance, it should also enhance the reflective capacity of organisations, whilst simultaneously increasing transparency, accountability and supporting a culture of learning.

Monitoring and evaluation systems vary with type, sector and country of application (Pearce, Robinson & Subramanian, 2002; Fitzgerald, Posner & Workman, 2009). Rural areas in Africa remain severely disadvantaged without sustainable water supply projects. Only 47% of the rural population of sub-Saharan Africa has access to an improved water source (WHO/UNICEF 2015). Regionally, poor performance of projects has been attributed to the lack of project monitoring and evaluation practices including planning (Ihuah & Kakulu, 2014). Sustaining a functional rural water supply infrastructure has been a challenge in Sub-Saharan Africa. In Tanzania, nearly half of rural water points are not functional and about 20% of newly constructed water points become non-functional within one year due to lack of monitoring and evaluation practices and specifically planning. Rural citizens soon return to traditional, unimproved water sources and endanger their health and well-being (Gine & Perez-Foguet, 2008). The performance and sustainability of water supply projects has been prophesied as a promising direction for a variety of communities in Kenya (Dube, 2012) Formal monitoring and evaluation systems as practiced in Kenya have not fully been incorporated in the government projects control systems (Abdulkadir, 2014). Kenya's Vision 2030 has an ambitious target of ensuring universal access to water and improved sanitation services by the year 2030. This aspiration is also reflected in the Kenya Environmental Sanitation and Hygiene Policy (KESHP) 2016 - 2030 that aims at ensuring 100% access to improved sanitation services by 2030 (Republic of Kenya, 2016).

1.2 Monitoring and Evaluation

Monitoring and evaluation (M&E) has become an increasingly important tool within global efforts toward achieving environmental, economic and social sustainability through acting as a check and balance machinery in the process of projects and programs implementation (OECD, 2015b). Monitoring and Evaluation is a combination of two processes which are different yet complementary (Gorgens & Kusek, 2009). It is a process of systematically collecting and analyzing information of ongoing project and comparison of the project outcome/impact against the project intentions (Hunter, 2009).

Monitoring and evaluation include the proper management of budgets and personnel and legal and regulatory compliance with processes and procedures, where deviation from any of the standards invites censure (Phiri, 2015). However, Tuckerman (2008) contradicts the statement by insisting that the propensity for M&E to be utilised in decision making is higher when administrators and policymakers hold M&E in high regard, creating a conducive atmosphere for good governance. Monitoring and evaluation is a major success factor for a project (Ika *et al*, 2012).

Ramothamo (2013) argues that each M&E entity that functions at different levels and each function should be tied to specific time. Time, cost and quality are, however, the predominant performance evaluation dimensions. Another interesting way of evaluating project performance is through common sets of indicators (Pheng & Chuan, 2006). Hwang and Lim (2013) argue that monitoring and evaluating practices, fund management and activity scheduling could result in the success of the project at hand. Additionally, Kyriakopoulos (2011) elucidates that it is very important to carry out frequent monitoring and perform focused reviews involving all the stakeholders in keeping the project on track. Finally, during project closeout, monitoring and evaluation just like other management activities is less intensified compared to the execution stage. Most of the monitoring activities during this stage involve reporting on the project outcome and preparing for future projects (Kyriakopoulos, 2011; May, 2011; Müller & Turner, 2007; Khang & Moe, 2008). Failure to implement projects successfully can result in unintended outcomes and impacts. This success requires an all-inclusive stakeholder monitoring and evaluation framework approach. Yet this is often lacking,

ultimately leaving most of the already started projects to tarry from implementation (Kyalo & Muturi, 2015).

1.3 Accountability

Accountability encompasses the acknowledgement and assumption of responsibility for actions, decisions and policies (Mulgan, 2000). Goetz (2005) argues that to define accountability principles means to define who has the power to call for an account and who is obligated to give an explanation for their actions. Accountability is also the appropriate accounting policies that strengthen account-giving relationships among individuals, especially in a governing system. Accountability could be broadly classified into seven types: moral, administrative, political, managerial, legal/judicial, constituency relations and professional (Busuioc & Lodge 2016). Accountability in M&E is associated with auditing, compliance and performance management by oversighting (Cook, 2006). Mackay (2009) suggests that monitoring and evaluation is necessary to achieve evidence-based policy-making, management and accountability.

Accountability has been seen as a means to achieve particular conceptions of government or public service (Lodge & Stirton 2010; Hood, 2010). According to Milward and Provan (2006) accountability in this sense is seen as two-sided, implying both a willingness to take responsibility for one's action and an expectation that these actions will be recognized. Accountability can also be defined differently based upon social, political, cultural and institutional conditions (Dubnick & Frederickson, 2011a). To explain and to justify their conduct, public organizations release information about their actions to the public. Thus, accountability is often seen as ''transparency' of information. In addition to definitions of the concept, a variety of frameworks for understanding accountability and its relationships has developed (Brandsma & Schillemans, 2013). The majority talk about a conflicting nature of accountability to which managers have to respond (Schillemans & Bovens, 2011).

1.4 Service Quality

Service quality dimensions have been seen as critical for the success of organizations because of their close link with customer satisfaction (Tan, Oriande & Fallo, 2014) and more so in the service industry. Several empirical studies (Nimako, Gyamfi, Mumuni & Wandaogou 2013; Uddin & Bilkis; 2012) indicate that perceived service quality is the antecedent of customer satisfaction, gives direct and indirect effects on behavioral intentions and positively influences customer satisfaction. Jiang and Wang (2006) define service quality as the consumer's evaluation of the service performance received and how it compared with their expectation. Despite the variety of definitions of service quality, most of the authors agree that service quality is a multidimensional construct due to its elusive nature.

Service quality has been defined as a form of consumers' attitudes toward a specific service and their overall evaluation of the service provided (Iqbal, Ahmad & Nasim, 2016). Service firms should therefore, deliver flawless service in order to satisfy potential customers. The widely used definition of service quality is the difference between consumers' perceptions of the services provided by a service firm and their expectations toward that service. This definition was the most cited definition by the other researchers for defining service quality (Mestrovic, 2017; Ismail and Yunan, 2016; Iqbal et al., 2016; Kaushal, 2016). This definition implies that, when consumers' perception exceed their expectations, they are satisfied and the service firm delivers superior service, while when consumers' perception is less than their expectations, this indicates that consumers are dissatisfied with the service and the firm provides an inferior service.

Service quality can differentiate service firms from one another by providing a long-lasting competitive advantage (Boshoff & Gray, 2004). In order to succeed in a competitive environment, service firms must focus on the standard of service they provide (Chen & Li, 2017). Service quality is a perceived judgement resulting from the assessment of the expected service compared with the perceived service (Chawla & Sharma, 2017), thus it is determined by subjective evaluation of the perceived service rather than objective assessment (Chen, Li, & Liu, 2017).

Recognizing dimensions of service quality and the importance of each of these dimensions for customer as well as expectations and perception analysis in relation to each of these dimensions is the first step in providing service with quality to customers (Kimasi, Karimi & Rastian Ardestani, 2014). Service quality is one of the significant structures that explain and justify behavioral objectives related to future and desired effects on the financial results and consequences of a company. Considering the importance of service quality, it is no wonder that many researchers have dedicated themselves to understanding its dimensions (Nejadjavad & Gilaninia, 2016).

Service quality is a multi-dimensional construct (Kouthouris & Alexandris, 2005, thereby, Kang and James (2004) suggest that consumers use similar criteria in order to evaluate the quality of service regardless of its type. They argue that these criteria fall into 10 categories

called service quality determinants: Reliability, Responsiveness, Competence, Access, Courtesy, Communication, Security, Credibility, Understanding and Tangibles. Due to the overlapping between some of these dimensions, the 10 categories were condensed into five dimensions (Reliability, Tangibility, Responsiveness, Assurance and Empathy) that make up SERVQUAL, which is the instrument they proposed to measure service quality. It is important to note that SERVQUAL only measure functional quality that is perceived by consumers in order to evaluate the service (Kaushal, 2016).

1.5 Objectives

The paper sought to establish the relationship between monitoring, evaluation, accountability and service quality.

2.1 Theoretical Underpinning

2.2 Theory of Change

Theory of Change (ToC) traces its origin from the 1950s with Kirkpatrick's famous model. Theory of change is part of the program theory that emerged in the 1990s as an improvement to the evaluation theory (Stein &Valters, 2012). The focus of this theory is on how to bring about change, and who is responsible for the change. Program theory provides tools to control influential areas in monitoring and evaluation (Müller & Turner, 2007). The theory of change gives tools to determine areas of impact in evaluation (Müller & Turner, 2007).

Theory of Change (ToC) makes organizations think about planning in a different way from the traditional planning practices such as the logic models (Taplin, Clark, Collins & Colby, 2013). Theory of Change is used as a project management technique (Bisits-Bullen, 2014). In other cases, it is brought to life by other tools such as the Logical Framework Approach (Bakewell & Garbutt, 2005). Theory of Change is used by a wide range of actors in the development community, both donor and implementing agencies (Vogel, 2012).

Using the theory of change, M&E practices can be regarded as inputs whose outcome will be visible in more effective M&E systems. The theory of change can indicate which aspects of implementation need to be checked for quality, to help distinguish between implementation failure and theory failure. It also provides a basis for identifying where along the impact pathway (or causal chain), an intervention may stop working. The theory is applied in the input output model to monitor performance, communicate findings and improve project performance.

2.3 Monitoring, Evaluation, Accountability and Service Quality

Mardini, Pramuka and Putri (2020) examined the relationship between accountability, transparency, service quality and loyalty and established that accountability, transparency, and service quality have a significant and positive effect towards loyalty of zakat payers. Quantitative approach was used to collect primary data. The data was collected using questionnaires. Convenience sampling method was used. Data was analyzed using multiple regression analysis.

Sofyani, Riyadh and Fahlevi (2020) studied way of improving service quality, accountability and transparency of local government. Data was gathered through questionnaires distributed directly to the respondents. The respondents are LGOs employees who are involved with egovernment implementation. The number of distributed questionnaires was 200, but there were only 141 returned and analyzed. The partial Least Square-Structural Equation Modeling (PLS-SEM) was utilized to analyze the data. The results of this study demonstrate that the culture of compliance in information technology (IT) associates with service quality, accountability, and transparency indirectly through effective IT governance (ITG). Sofyani and Dwirama (2018) have investigated the level of information disclosure on local government websites in Indonesia. They found that local government websites have not fully provided important and sufficient information for the public.

Olatokun and Ojo (2014) did a study on the influence of service quality on consumers' satisfaction with mobile telecommunication services in Nigeria. Using survey design, the study assessed customer satisfaction with mobile telecommunication services in Ibadan, a Nigerian municipality. A structured questionnaire, consisting of SERVQUAL dimensions of reliability, responsiveness, assurance, empathy and tangibility, was used to collect data. Convenience sampling technique was used to select 431 mobile telecommunication users to measure their satisfaction level. Findings revealed responsiveness, assurance and empathy to be significant in explaining customer satisfaction. Aliata, Ojera and Mise (2016) study revealed that service quality significantly contributed to customer satisfaction. The study examined the relationship between service quality and customer satisfaction of commercial bank customers, Nairobi Kenya. A sample of 384 was drawn using proportionate stratified random sampling technique.

Rezania, Baker and Nixon (2019) explored project managers' accountability. The study was guided by critical realism as a philosophy of science. Desk information on the existing project management accountability literature was used. The study results revealed that practice of

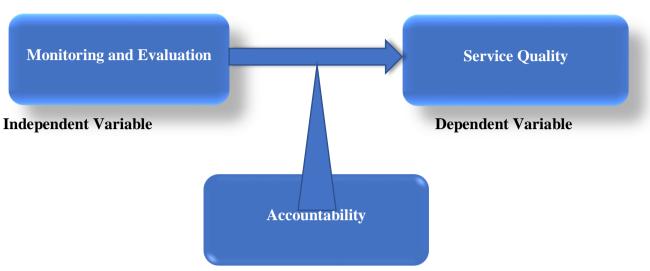
socializing accountability through face-to-face negotiation and symmetries of power due to interdependencies happen to some extent in management of projects. It was evidence that there was ambidexterity in accountability in project-based organizations.

Wilson, Bernard and Wario (2020) studied the effects of monitoring and evaluation framework on performance of public sector. The study was a case study design adopting a quantitative and qualitative approach. Target population of 73 where by a sample of 62 respondents was used. Questionnaire and interview were used to collect data for the study. Descriptive statistics and Pearson's correlation coefficient were used. The findings revealed a high influence of M&E on performance of Ministry of Mining and a strong positive relationship between M&E Framework and Performance of Ministry of Mining.

Ojok and Basheka (2016) study on effectiveness of the role of public sector monitoring and evaluation in promoting good governance revealed that M&E accountability, M&E management decision and M&E organisation learning had significant roles in promoting good governance in the Ministry of Local Government. The study employed a case study design in collecting quantitative and qualitative data, used descriptive and inferential statistics to analyse data. Naidoo (2011) examined the role of M&E in promoting good governance in a department of Gender in South Africa and established that whilst information has been generated through different forms of M&E, without effective follow-through by decision-makers, it generated transparency not accountability.

Al-Azzam (2015) studied the impact of service quality on customer satisfaction: a field study of Arab Bank in Irbid City, Jordan. The study used the model of service quality with five dimensions to evaluate its effect on the customer satisfaction. The results indicated that the higher the service quality, the more the customer's satisfaction. Rahhal (2015) evaluated the effects of service quality on customer satisfaction: an empirical investigation in Syrian Mobile Telecommunication Services. Convenience sampling was used to select 600 mobile phone service users and was distributed among the Damascus and Aleppo. Confirmatory factor analysis was used in the analysis. The findings of the study showed the direct significant impact of service quality on customer satisfaction.

2.4 Conceptual Model



Extraneous Variable

3.1 Methodology

The paper utilised a qualitative method which is grounded on conceptual analysis, theory building and literature reviews. The study considered the role of impact of monitoring and evaluation on service delivery in the water service projects as moderated by accountability. The paper will be significant to institutions in determining the importance of adopting the best practices that will create the enabling environment for improved service delivery and accountability.

4.1 Discussion and Conclusion

The discussion on service quality in public projects has been long overdue. Executives of service organizations are aware that superior quality would be led to better performance and have benefits like customer loyalty, responding to their needs, market share growth and productivity for enterprises. They use the quality of service as a lever to create competitive advantage. The highest aim of assessment of services quality is focused on physical conditions (facilities), interpersonal (among employee and customer and customer- customer) and basic services.

Finally, the Theory of Change provides a profound information on how the planned activities for specified target persons represents the expected social benefits. The theory will assist organizations establish funds utilizations plans thereby improving service delivery systems. The M & E practices are the basic inputs, which when utilised well, equates to the processing of the inputs and eventually give measurable output. Theory of Change explains the effects of influencing the input and processes to achieve better output, and yield good results.

The desire to offer services with quality plays a crucial role in service industries such as the water projects because service quality is vital for the survival and profitability of organizations. Another point to note is that, while accountability is not a silver bullet, it is a powerful driver of change and improved performance. To really improve service delivery, it needs to be accompanied by other elements (such as increased resources, improved infrastructure and equipment, better technical capacity and internal reforms), which all are complementary to building capacity for greater accountability.

In conclusion, there is a universal consensus that public service organizations should provide efficient services to the public. However, how do these organizations determine what works and what does not work in order to provide satisfactory services? This paper has attempted to illustrate the role of monitoring and evaluation in ensuring accountability in the service delivery. The discussion from the paper will enable organizations adopt best practices in improving the services delivery. From the paper, it is thus evident that the role of monitoring and evaluation through intervention of accountability is rapidly emerging as the prevailing international standard to evaluate policies and programs in public service organizations in order to enhance efficient delivery of services. This paper harmonizes with other empirical evidences that illustrate the significance and the role of accountability on monitoring and evaluation as a management tool for improving service delivery within organizations, particularly in the public sector.

The paper recommends the need for examining the roles or influences of monitoring practices that have not been covered in the study on sharing and transferring project management skills, cognitive skills, technical skills, human skills within or outside organizations projects.

REFERENCES

- Abdulkadir, H. S. (2014). Challenges of implementing internal control systems in Non-Governmental Organizations (NGO) in Kenya: A case of Faith-Based Organizations (FBO) in Coast Region. *Journal of Business and Management*, 16(3), 57-62.
- Abrahams, M. A. (2015). A review of the growth of monitoring and evaluation in South Africa: Monitoring and evaluation as a profession, an industry and a governance tool. *African evaluation journal*, *3*(1), 8.
- Al-Azzam, A. F. M. (2015). The impact of service quality dimensions on customer satisfaction: A field study of Arab bank in Irbid city, Jordan. *European Journal of Business and Management*, 7(15), 45-53.
- Aliata, V. L., Ojera, P. B., & Mise, J. K. (2016). Relationship between Service quality and customer satisfaction of commercial bank customers, Nairobi Kenya. *iJARS International Journal of Management & Corporate Affairs*, 2(5), 27-47.
- Bakewell, O., & Garbutt, A. (2005). The use and abuse of the logical framework approach Swedish international development cooperation agency. Stockholm: SIDA
- Bisits Bullen, P. A. (2011). The positive deviance/hearth approach to reducing child malnutrition: systematic review. *Tropical Medicine & International Health*, 16(11), 1354-1366.
- Boshoff, C., & Gray, B. (2004). The relationships between service quality, customer satisfaction and buying intentions in the private hospital industry. *South African journal of business management*, 35(4), 27-37.
- Brandsma, G. J., & Schillemans, T. (2013). The accountability cube: Measuring accountability. *Journal of Public Administration Research and Theory*, 23(4), 953-975.
- Busuioc, E. M., & Lodge, M. (2016). The reputational basis of public accountability. Governance, 29(2), 247-263.
- Chaplowe, S. G. (2008). Monitoring and evaluation planning. *American Red Cross/CRS M&E* Module Series, American Red Cross and Catholic Relief Services (CRS), Washington, DC and Baltimore, MD.
- Chawla, S., & Sharma, P. (2017). An assessment of service quality among general insurance policyholders in Punjab: An empirical study. *IUP Journal of Management Research*, *16*(1), 47.
- Chen, L., Li, Y. Q., & Liu, C. H. (2019). How airline service quality determines the quantity of repurchase intention-Mediate and moderate effects of brand quality and perceived value. *Journal of Air Transport Management*, *75*, 185-197.
- Cook, K. J. (2006). Doing difference and accountability in restorative justice conferences. *Theoretical Criminology*, *10*(1), 107-124.

- Dube, T. (2012). Emerging issues on the Sustainability of the Community Based Rural Water Resources Management Approach. International. Journal of Sustainable Development, 1(3), 46-64.
- Dubnick, M., & Frederickson, H. G. (2011). Public accountability: Performance measurement, the extended state, and the search for trust. *National Academy of Public Administration* & *The Kettering Foundation*. Available at SSRN: https://ssrn.com/abstract=1875024
- Fitzgerald, M., Posner, J., & Workman, A. (2009). Monitoring and Evaluation of NGO Capacity Building Interventions in Conflict Affected Settings.
- Giné, R., & Pérez-Foguet, A. (2008). Sustainability assessment of national rural water supply program in Tanzania. In *Natural Resources Forum*, 32 (4), 327-342.
- Gorgens, M., & Kusek, J. Z. (2009). *Making Monitoring and Evaluation Systems Work: A Capacity Development Toolkit*. Washington, DC: World Bank.
- Haque, M. A., & Khan, M. M. (2014). Good Governance Project in Nepal: In Search of a Demand-Side Good Governance Theory for Evaluation. *Dynamics of Public Administration*, 31(1), 30-46.
- Hood, C. (2010). Accountability and transparency: Siamese twins, matching parts, awkward couple?. *West European Politics*, *33*(5), 989-1009.
- Hunter, J. (2009). *Monitoring and Evaluation: Are We Making a Difference?*. Namibia Institute for Democracy.
- Ihuah, P. W., & Kakulu, I. I. (2014). Rural water supply projects and sustainable development in Nigeria. *Journal of Sustainable Development in Africa*, *16*(1), 56-68.
- Ika, L. A. (2012). Project management for development in Africa: Why projects are failing and what can be done about it. *Project management journal*, *43*(4), 27-41.
- Iqbal, Q., Ahmad, B., & Nasim, A. (2016). A Gender-Based Approach: Service Quality and Customer's Loyalty. *International Journal of Management, Accounting and Economics*, 3(12), 822-836.
- Ismail, A., & Yunan, Y. M. (2016). Service quality as a predictor of customer satisfaction and customer loyalty. *LogForum*, 12(4), 269-283.
- Jiang, Y., & Wang, C. L. (2006). The impact of affect on service quality and satisfaction: the moderation of service contexts. *Journal of Services Marketing*, 20 (4), 211-218
- Kang, G. D., & James, J. (2004). Service quality dimensions: an examination of Grönroos's service quality model. *Managing Service Quality: An International Journal*, 14 (4), 266-277.
- Kaushal, S. K. (2016). Service quality expectations and perceptions of patients towards health care services. *SCMS Journal of Indian Management*, *13*(4), 5-18.
- Khang, D. B., & Moe, T. L. (2008). Success criteria and factors for international development projects: A life-cycle-based framework. *Project management journal*, *39*(1), 72-84.

- Kimasi, M., Karimi, A., & Rastian Ardestani, H. (2014). Evaluation of service quality in routine diagnostic laboratories of Tehran using SERVIMPERF Model. *Journal of School of Public Health and Institute of Health Research*, 12(4), 29-42.
- Kouthouris, C., & Alexandris, K. (2005). Can service quality predict customer satisfaction and behavioral intentions in the sport tourism industry? An application of the SERVQUAL model in an outdoors setting. *Journal of Sport & Tourism*, *10*(2), 101-111.
- Kyalo, J. K., & Muturi, W. (2015). Factors Affecting Completion of Government Funded Projects, a Survey of Projects in the Ministry of Water and Environment. *Journal of Economics and Sustainable Development*, 6(8), 177184.
- Kyriakopoulos, G. L. (2011). Project management (PM) prosperity: A second half of the 20th century literature review. *Journal of Management and Sustainability*, 1(1), 64.
- Lodge, M., & Stirton, L. (2010). Accountability in the regulatory state. In *The Oxford* handbook of regulation. DOI: 10.1093/oxfordhb/9780199560219.003.0015
- Mackay, K. (2009). Building monitoring and evaluation systems to improve government performance. *Country-led monitoring and evaluation systems*, 169.
- Mackay, K. (2010). Conceptual Framework for Monitoring and Evaluation. PREM Notes and Special Series on the Nuts and Bolts of Government M&E Systems; No. 1. World Bank, Washington, DC. © World Bank.
- Mardini, I. A., Pramuka, B. A., & Putri, N. K. (2020). The Effect of Accountability, Transparency, And Service Quality Toward Loyalty of Zakat Payers. *Oikonomika: Jurnal Kajian Ekonomi dan Keuangan Syariah*, 1(2), 51-67.
- May, C. C. M. (2011). Development of a project management methodology for use in a university-industry collaborative research environment (Doctoral dissertation, Tesis Doktor Falsafah. University Nottigham).
- Meštrović, D. (2017). Service quality, students' satisfaction and behavioural intentions in stem and ic higher education institutions. *Interdisciplinary Description of Complex Systems: INDECS*, 15(1), 66-77.
- Mulgan, R. (2000). Accountability: An ever-expanding concept?. *Public administration*, 78(3), 555-573.
- Müller, R., & Turner, R. (2007). The influence of project managers on project success criteria and project success by type of project. *European management journal*, 25(4), 298-309.
- Naidoo, I. A. (2011). The role of monitoring and evaluation in promoting good governance in South Africa: A case study of the Department of Social Development. *Johannesburg: University of Witwatersrand*.
- Nejadjavad, M., & Gilaninia, S. (2016). The role of service quality in organizations. *Kuwait* Chapter of the Arabian Journal of Business and Management Review, 5(7), 19.

- Nimako, S. G., Gyamfi, N. K., & Wandaogou, A. M. M. (2013). Customer satisfaction with internet banking service quality in the Ghanaian banking industry. *International journal of scientific & technology research*, 2(7), 165-175.
- OECD (2015b). National Climate Change Adaptation: Emerging Practices in Monitoring and Evaluation, OECD Publishing, Paris. Retrieved from <u>https://www.oecd.org/env/cc/national-climate-change-adaptation-9789264229679-</u> <u>en.htm</u>
- Ojok, J., & Basheka, B. C. (2016). Measuring the effective role of public sector monitoring and evaluation in promoting good governance in Uganda: Implications from the Ministry of Local Government. *Africa's Public Service Delivery & Performance Review*, 4(3), 410-439.
- Olatokun, W. M., & Ojo, F. O. (2016). Influence of service quality on consumers' satisfaction with mobile telecommunication services in Nigeria. *Information Development*, *32*(3), 398-408.
- Pearce, J. A., Robinson, R. B., & Subramanian, R. (2000). *Strategic management: Formulation, implementation, and control.* Columbus, OH: Irwin/McGraw-Hill.
- Pheng, L. S., & Chuan, Q. T. (2006). Environmental factors and work performance of project managers in the construction industry. *International journal of project management*, 24(1), 24-37.
- Phiri, B. (2015). *Influence of monitoring and evaluation on project performance: A Case of African Virtual University, Kenya* (Doctoral dissertation, University of Nairobi).
- Ramothamo, S. S. (2013). Monitoring and evaluation of HIV/AIDS donor funded projects in Maseru: an analysis of six organisations (Doctoral dissertation, Stellenbosch: Stellenbosch University).
- Republic of Kenya. *Kenya Environmental Sanitation and Hygiene Policy 2016-2030, 2016.* Available on <u>https://www.wsp.org/sites/wsp/files/publications/Kenya%20Environmental%20Sanita</u> <u>tion%20and%20Hygiene%20Policy.pdf</u>
- Rezania, D., Baker, R., & Nixon, A. (2019). Exploring project managers' accountability. *International Journal of Managing Projects in Business*, *International Journal of Managing Projects in Business*, 12(2)
- Schillemans, T., & Bovens, M. (2011). The Challenge of Multiple Accountability. *Accountable* governance: Problems and promises, 3-21.
- Sofyani, H., & Dwirama, V. (2018). Determinants financial and-non-financial information disclosure in Indonesian local government. Yogyakarta: Universitas Muhammadiyah Yogyakarta, Indonesia.
- Sofyani, H., Riyadh, H. A., & Fahlevi, H. (2020). Improving service quality, accountability and transparency of local government: The intervening role of information technology governance. *Cogent Business & Management*, 7(1), 1735690.

- Stein, D., & Valters, C. (2012). Understanding theory of change in international development. Justice and Security Research Programme, International Development Department, London School of Economics and Political Science, London, UK.
- Tan, Q., Oriade, A., & Fallon, P. (2014). Service quality and customer satisfaction in Chinese fast food sector: A proposal for CFFRSERV. Advances in Hospitality and Tourism Research (AHTR), 2(1), 30-53.
- Taplin, D. H., Clark, H., Collins, E., & Colby, D. C. (2013). Theory of change. *Technical* papers: a series of papers to support development of theories of change based on practice in the field. Acknowledge, New York, NY, USA.
- Tuckermann, B. C. (2008). Challenges and key success factors to integrating learning and change in monitoring and evaluation of development projects. *Knowledge management for development journal*, 4(1), 21-30.
- Uddin, M. B., & Akhter, B. (2012). Customer satisfaction in mobile phone services in Bangladesh: A survey research. *Management & Marketing Journal*, 10(1).
- van Graan, J., & Ukpere, W. I. (2012). The role of impact evaluation on service delivery within the public sector organizations. *African Journal of Business Management*, 6(39), 10458-10463.
- Vogel, I. (2012). *Review of the Use of 'Theory of Change' in International Development*, 1–86. UK: Department for International Development (DFID).
- WHO/UNICEF Joint Water Supply, & Sanitation Monitoring Programme. (2015). *Progress* on sanitation and drinking water: 2015 update and MDG assessment. World Health Organization.
- Wilson, M. A., Bernard, O., & Wario, W. (2020). Effects of Monitoring and Evaluation Framework on Performance of Public Sector: A Case of Ministry of Mining in Tanzania. *The International Journal of Human Resource Management*, 3(8), 121-133