

**THE EFFECTS OF FINANCIAL MANAGEMENT PRACTICES ON
ACCOUNTABILITY IN PUBLIC SECTORS: A CASE OF SOROTI DISTRICT
LOCAL GOVERNMENT**

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DECLARATION

As per the university values of integrity and diligence, I have not received any unauthorized assistance while working on this paper. I hereby declare that the information in this research paper has been as a result of my effort, observation, practical experience and personal coverage and has never been presented for any award in any institution of higher learning.

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APPROVAL

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ABSTRACT

The study examined the effects of financial management practices in enhancing accountability within Soroti District Local Government. The study had three objectives; to examine the influence of financial control on accountability in Soroti District Local Government, to ascertain the effect of financial planning on accountability in Soroti District Local Government, to examine the effect of financial decisions on accountability of Soroti District Local Government. The study adopted a cross-sectional survey and employed both quantitative and qualitative approaches to research. The study targeted a population of 32 where a sample of 27 individuals was selected using Krejcie and Morgan table. Both interviews and questionnaires were used to collect data and thereafter the data was analyzed using SPSS.

The findings of the study showed that financial control has a significant effect on accountability of Soroti local government; that financial planning has a significant effect on accountability of Soroti local government and finally, financial planning has significant effect on accountability of Soroti local government. Financial planning was the most significant predictor of variance of accountability

Soroti local government should ensure financial planning execution is achieved, financial planning system is compliant with financial laws, financial planning and reporting system has a standard for recording assets, financial information is treated in accordance with international rules and guidelines, financial reporting system demonstrates quality, financial planning and reports are easily understood by users, financial information is presented in a less subjective manner, financial reporting systems has a standard for recording liabilities.

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CHAPTER ONE

INTRODUCTION

1.1 Introduction

The study was about financial management practices and accountability in public sector in Uganda. It is based on a case study of Soroti District Local Government. The study on the role of financial management on accountability in public sector was very important since accountability in public sector acts as the system by which resources are planned, directed and controlled to enable and influence the efficient and effective delivery of public service goals. And also, accountability is the prime objective for all public sectors due to the need to increase the efficacy, efficiency and transparency of the provision of public services and value for money (Kiyemba, 2018). Accountability in Uganda Local Governments is one of the consequences of the general policy of decentralization and its main purpose is to improve public service delivery through transferring powers closer to the people (Local Governments Accounting Manual, 2009).

1.2 Background to the Study

Historical back ground of financial management

Financial management has involved from a narrow focus on fundraising to a broad, strategic discipline, critical growth and value creation. In recent years, it has expanded to include Risk management, sustainability, corporate governance and technological integration.

Pandy I. M. (2021) defined financial management as concerned with the planning, organizing, directing, and controlling the financial activities such as procurement and utilization of funds of the enterprise. This definition reflects the core 1.2.1 objectives and scope of financial management modern business environment, it's still commonly used in academic and professional contexts

Brigham & Ehrhard (2017) Financial management: Theory & Practice; Emphasized that modern financial management aims at maximizing shareholders wealth not just managing funds, highlighting the importance of financial decision making under risk and uncertainty.

Brealey Myers & Allen (2019) presented financial management as strategic tool for value creation, emphasizing capital budgeting, risk return tradeoffs, and market behavior, linking financial management to capital markets and investor behavior.

Theoretical background

Eugene F. Brigham & Michael C. Ehrhardt (2021) defined financial management as a process of planning, acquiring, and utilizing funds to maximize the value of the firm. This definition is presented in their widely used text book financial management. Theories and practices, which balances theoretical concepts with practical applications, emphasizing value creation and strategic decision making in finance.

Buger & Woods, (2014) defined financial management as an area that focuses on the prioritization and use of scarce resources, on ensuring effective utilization of public resources, and on attaining value for money in meeting the objectives of the government and in particular delivering services to the citizens. Financial management is the collection of sufficient resources from the economy in an appropriate

manner along with allocating and use of these resources efficiently and effectively. It further includes resource generation, resource allocation, expenditure and resource utilization. There are several components of financial management and include financial planning and control, financial analysis, accounting information, management accounting, capital budgeting and financial management among others (Fung, 2012).

Allen, Hemming & Potter (2013); (Chartered institute of Public Finance and Accountancy) Core idea, Public Financial Management focused on planning, directing, and controlling public funds to ensure efficiency, transparency and accountability. National and Local Government use Financial Management frameworks to manage budgets, public procurement and auditing, in modern emphasizes; performance-based budgeting, accruals accounting, and fiscal sustainability.

Conceptual background

M.Y. Khan & P.K. John (2021) - defined financial management as an efficient resource allocation and utilization for socio economic development. Emphasized on accountability, transparency, and value for money rather than profit. Highlighting a need for public private partnerships and fiscal responsibility frameworks in modern governance.

I,M Pandey (2021) financial management is concerned with financial controls, financial planning, directing and controlling public funds to achieve government objectives, focuses on program based budgeting, performance auditing and outcome based financial strategies.

Contextual case study background

Soroti District local Government is found in the Teso sub region and its boarded by Amuria, Katakwi, Ngora, Serere, and Kaberemaido districts. Its administrative center is Soroti town, which also serves as commercial and municipal hub. The district origins trace back to 1904, when Semei Kakungulu, under orders from the district commissioner of Mbale, established administrative posts in areas including Soroti, chosen for its strategic location and access to water sources.

Soroti District Local Government has been the focus of various studies aimed at assessing the improving Governance and financial management practices. For instance, research has examined factors affecting the implementation of Auditor General's recommendations, identifying organizational and individual factors as well as nature of Audit findings as key influences. (auditor General report 2023)

Additionally, assessments have been conducted to evaluate the district performance in service delivery on financial management. This study aimed at enhance accountability, transparency and effective use of public resources within the district's administration.

As at 2018, Soroti District had an estimated population of approximately 322,000 people, predominantly from the Iteso and Kumam ethnic groups. The primary languages spoken include, Ateso, Kumam, Kiswahili. And English. Agriculture forms the backbone of the district's economy, with residence cultivating crops such as millet, cassava, beans, potatoes, maize, and cotton.

Accountability

Paolo Ricci (2023) said Accountability implies the study to act in responsible way and to be accountable to others for one's actions, in order to maintain effective and logical links between planning, deciding, action, and verification. This definition emphasized accountability as a process that ensures coherence between intentions and outcomes in governance and organizational contexts

Christen Brownlee (2023) defined accountability as a condition for a person to be held accountable. And proposes a way to think about accountability that differentiates it from the concept of responsibility. Brownlee's perspective highlighted the distinction between accountability and responsibility, focusing on the relational aspect where an individual provides an account to another party.

Okoh & Ohwoyibo (2015) opined that accountability reflects the need for the government and its agencies to serve the public effectively in accordance with the laws of the land. Appah (2016) pointed out that with the number and monetary value of public sector activities has increased substantially and this brings an increased demand for accountability of public officers who manage these activities of the public. Accountability is a performance-based public service requires being able to credibly demonstrate the extent to which the expected results are achieved, the contribution made by activities and outputs of the program to the outcomes; the learning and change that have resulted, the soundness and propriety of the means used (Bouckaert & Pollitt, 2013).

Achua (2016) argued that serious consideration is being given to the need to be more accountable for the often-vast amounts of investment in resources at the command of governments, which exercise administrative and political authority over the actions and affairs of political units of the citizens. Government spending is a

very big business and the public demands to know whether the huge outlays of money are being spent wisely for public interests. Accountability is a fundamental value for any political system. Citizens should have the right to know what actions have been taken in their name, and they should have the means to force corrective actions when public officers act in an illegal, immoral, or unjust manner

(Peters, 2013). emphasized that Financial Management in public sector is absolutely critical to improving the quality of public service outcomes. It affects how funding is used to address national and local priorities, the availability of resources for investment and the cost-effectiveness of public services. Also, it is more than likely that the general public will have greater trust in public sector organizations if there is strong financial stewardship, and accountability in the use of public funds **(Peters, 2013)**. It is important for governments to get it right because it effects on a broad range of areas including: aggregate financial management (fiscal sustainability, resource mobilization and allocation), operational management (performance, value-for money and budget management), governance (transparency and accountability) and fiduciary risk management (controls, compliance and oversight) **(Parry, 2015)**. In addition, effective financial management in public sector is important for decision making. Accurate financial information is often used as the mechanism to support decisions and ensure effective resource allocations.

In Uganda, financial accountability failures in local government areas continued to increase annually **(Auditor General Reports of 2018 and 2020)**, despite the various offices like Office of the Auditor General which is responsible for the audits of government bodies, Inspectorate of Government whose mission is to promote good governance, accountability and the rule of law in public offices. The police among oth-

er monitoring mechanisms put in place the Directorate of Public Prosecution, the judiciary has the Anti-corruption court, and Parliament amongst others are all intended to enhance accountability. Previous studies indicated that various explanations of variances in accountability of Local Government Areas (LGAs) for example external auditing (Mzenzi and Gasper, 2015), the audit trinity (Porter, 2009), systems of accounting (Nyamori, 2009), governance (Dunne, 2013). The more likely factors hindering financial management and accountability in public sector included; the high turnover rate of accounting officers, ineffective parliamentary committees such as the Standing Committee on Public Accounts (SCOPA) which has failed to detect victims of fraudulent public officers and a lack of political will. Although Uganda has suitable oversight bodies, policies procedures and Legal framework, the poor state of financial management in government departments is demonstrated by the low number of clean unqualified audits which show that the requirements of the Public Finance Management Act 2015, the legislative oversight bodies, and the wider legal framework governing public finances have been flouted which necessitated the holistic evaluation of financial accountability determinants which have not yet been identified in most district local governments Mutabwire, 2015).

In Uganda, financial accountability is not a matter of choice to those in charge of implementing public budgets, but one of the fundamental obligations they must be performed (Public Finance Management Act, 2015). Public Finance Management Act, 2015 clearly laid down procedures of accountability practices expected from anybody in charge of public budget spending. Contrary to this, many local government officials tend to deviate from legally prescribed practices and resort to their own practices such as creative accounting, failure to adapt International Public Accounting Standards (IPSASs). Those fraudulent practices have led to loss of public re-

sources a situation that has compromised quality and quantity of service delivered to the public. Public sector offices are part of the public body, which is partly or wholly financed by central government budget in form of conditional, unconditional and equalization grants. All these concerned with providing basic government services to the whole society (Ministry of Finance and Economic Development (2014). Local governments in Uganda are a subject of repeated controversy over the unending reported cases of poor accountability with emphasis on abuse of public authority and resources (see reports: Office of Auditor General 2020, Inspector General of Government, 2021). The compositions of the public sectors are important by their function and purposes, but in most cases, they are designed to influence economic growth and development.

1.3 Problem statement

In Soroti District Local Government Council, the status of financial accountability has been called into question in a number of cases involving financial irregularity and mismanagement. Soroti District Internal Audit Report (2022) revealed that a total amount of **UGX 75,636,694** and **UGX 96,940,637** remained unaccounted for during the financial year **2019/2020** and **2020/2021** respectively. The inefficient accountability from the officers concerned in the district indicated fraud. Thus, this necessitated this study to examine the effect of financial management on accountability in public sector with reference to Soroti District Local Government.

1.4 General objectives of the Study

To examine the effect of financial management on accountability in Soroti District Local Government, Uganda

1.5 Specific objectives

The specific objectives of this paper included

- To examine the influence of financial control on accountability in Soroti District Local Government
- To ascertain the effect of financial planning on accountability in Soroti District Local Government
- To examine the effect of financial decisions on accountability of Soroti District Local Government

1.6 Research Questions

The study was guided by the following objectives;

- What is the influence of financial control on expenditure in Soroti District Local Government?
- How does financial planning influence financial reporting in Soroti District Local Government?
- What is the effect of financial decision on accountability of Soroti District Local Government?

1.7 Scope of the Study

1.7.1 Content Scope

The study was focused on examining the effect of financial control on accountability, ascertain financial planning on accountability, examine financial management

decisions, and the effect of financial management on budgeting in Soroti District Local Government

1.7.2 Geographical Scope

This study was conducted from Soroti District Local Government in the Eastern Region of Uganda.

1.7.3 Time Scope

The study was focused on the information for the period from 2018 to 2021 and this was because, this period was within which accountability in Soroti District Local Government has been undesirable.

1.8 Significance of the study

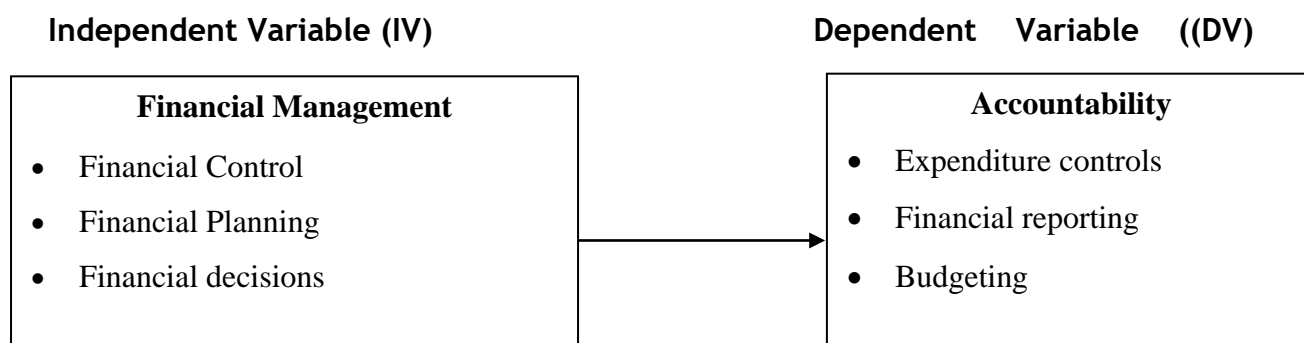
The findings of this study were significant to the following category of stakeholders:

Policy makers: The study finding was benefit able to the Government of Uganda on ways of implementing financial management in public institutions to ensure full accountability among public officials. The government may adopt some of proposed strategies to induce the financial accountability in public sector.

Practitioners: The findings of the study helped all practitioners to become aware of the ways to evaluate public officers on financial accountability matters.

Scholars: Scholars and researchers found this study useful to use as a basis for current and further research on the subject especially in the literature review.

1.9 Conceptual Framework



Source: Adopted from Khadar (2016) and modified by the Researcher

Figure 1: Conceptual Framework

From Figure 1, the conceptual framework depicts financial management dimension, the independent variable was hypothesized to influence accountability. The framework portrayed that financial control, financial planning, financial decisions, and monitoring of activities. On the other hand, accountability as dependent variable as depicted in Figure 1 above was measured in terms of expenditure controls, financial reporting and budgeting. However, there were other factors that may affect accountability of local government including political interference and Local Government Policy

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presented literature review on the effect of financial management on accountability in local governments, based on previous views of other scholars, articles, research reports, local government reports, and internet source in accordance with study objectives.

2.2 Financial Management

Charli Sitinjak et al (2023), defined financial management as a system of interrelated process aimed at optimizing an enterprise's finances through planning, budgeting, forecasting, and monitoring. Source: Financial Management, A system of regulations for optimizing enterprise finances - a review, published on research Gate.

Richard Ssempala (2023), ascertained that financial management involves raising, allocating, and controlling organizational financial resources to enhance service delivery, extending beyond traditional accounting to include financial analysis and decision-making. Source: Introduction to Financial Management, Makerere University School of Economics.

According to **Lindon Robison, Steven Hanson & J. Roy Black (2020)**, financial management involves understanding financial statements and present value models to aid in decision making in and organization. Source: Financial Management for Small Businesses: Financial Statements and Present Value Models, Michigan State University.

Manoj Singh (2020), explained that financial management is the planning, organizing, directing, and controlling of procurement and utilization of funds to achieve organizational objectives. Source: Investor Tonight article on financial management.

According to **Brigham & Ehrhardt (2017)**, they emphasized that financial management is concerned with the duties of the financial manager in the organization. The basic functions included planning for, acquiring, and utilizing funds in the way that achieves the organizational goals. Source: Financial Management Theory & Practice, 15th Edition.

Gitman & Zutter (2015), defined financial management as a process of planning, organizing, directing, and controlling the financial activities such as procurement, and utilization of funds of the enterprise. Source: Principle of managerial Finance, 14th Edition

Anyanwu (2015), argued that financial management link between the community's aspirations with resources, and the present with future. It lies at the very heart of the operations and fiscal policy of government. The stages of public financial management included: policy formulation as one of the most important stages in public financial management structure; budget formulation is that involves the allocation of resources before the submission to the legislature for review and final approval; budget structure which addressed the question of how the budget is or should be composed; payments system that involved the operational procedures for receiving monies for the public and for making payments to them. Governments make payments using a variety of procedures; government accounting and financial reporting which entails the recording, communicating, summarizing, analyzing and interpreting financial statement in aggregate and in details; audit which is the process car-

ried out by General Auditor during the accounting records; and legislative control that is expected to perform this very important task of controlling and regulating the revenue and expenditure estimates in any fiscal year (Ketter, 2010).

2.3 Accountability

According to Godwin Kwemarira et al. (2021), defined accountability as a mentor between deontological ethical orientations and public, particularly in the context Uganda public institutions. It ensures that ethical principles translate into actions that serve the public good.

Ellen Rock (2020), said that Accountability is a relational mechanism analyzed through the framework of who is accountable, to whom, for what, and how. It encompasses both mechanical aspects (procedures and structures) and normative ideals (value and ethics). Source: defining Accountability in measuring accountability in public Governance regimes, Cambridge university Press.

Jaseff Raziel Yauri-Miranda (2019), Accountability consists of restraining the power of an authority that gives an account of its actions. It involves the obligation of authorities to explain and justify their actions to the public.

Adegite (2010), defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans. It means doing things transparently in line with due process and the provision of feedback. This definition is cited in multiple academic discussions on public sector accountability, emphasizing its role in ensuring transparency and integrity in governance. Achua (2016) says that public accountability is an essential component

for the functioning of the government political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

2.4 Financial controls on accountability

Arinaitwe et al. (2021), in the context of Uganda local governments, financial accountability mechanisms include service delivery, financial reporting, expenditure control, and budgeting with service delivery being the most commonly used mechanism.

Mugendi (2017), ascertained that, financial controls on accountability is a significant role of local government, serving as a mechanism to enforce financial policies and ensure effective use of public financial resources. Financial control involved mechanisms to prevent un authorized, irregular, and wasteful expenditures in in local government ensuring adherence to approved budgets and legal frameworks. **Dzomira (2017)**.

Eton et al. (2018), defined financial controls as encompassing control activities, risk assessment, and monitoring, are crucial for supporting financial accountability in local governments.

Agbatogun (2019), defined financial accountability as a process of identifying, measuring, and communicating economic information to permit informed and rational decisions. Financial accountability involved ensuring that funds are spent as promised and in accordance with applicable rules and regulation, serving as a means of keeping stakeholders informed about a civil society's financial situations and performance.

2.5 Financial planning on accountability

Said, Alam, and Johari (2018), financial planning is described as a disciplined and strategic approach designed to manage one's financial resources and secure financial well-being. It involves assessing one's current financial status, establishing specific, measurable, achievable, relevant, and time-bound (SMART) goals, and developing a comprehensive plan that includes budgeting, investments, risk management, and retirement planning

Odoch (2019), urged that, in the context of local government, financial planning encompasses budgeting, forecasting, and internal controls. Effective financial planning is linked to enhanced financial accountability as it ensures that financial decisions align with organizational objectives and regulatory requirements. **Basuki,**

Setyowati, & Wahyunengseh (2019), explained that, financial planning in public sector is integral to accountability. It involved the systematic allocation of resources, adherence to budgets, and transparent financial reporting, which collectively ensure that public funds are managed responsibly and in line with community needs.

Premchand (2018), financial accountability is a dynamic concept that involved with societal expectations. It required public entities to provide information about financial activities to stakeholders, ensuring transparency and responsible management of public resources.

Integration of planning and accountability. Effective financial planning is closely linked to robust accountability mechanisms. By setting clear financial goals and adhering to structure plans, organizations and individuals will be ensured responsible

for financial management. In local government context, in Uganda, studies highlighted the importance of aligning budgets with community references and ensuring that expenditures reflect approved budgets to enhance financial accountability. Strong financial planning and controls were essential in averting unauthorized, irregular, and wasteful expenditures, thereby promoting transparency and accountability in the use of public resources.

2.6 Financial decisions on accountability

Davies (2024), In “the unaccountability machine” Dan Davies explored how large systems often make poor decisions due to accountability sinks, where decision making is deferred to rules rather than individual, leading to a lack of personal accountability. He argued that the phenomenon is driven by managerial revolution and enhanced by algorithmic decision making, contributing to systemic issues in modern economies. **Dalla Via et al. (2019)**, their research indicated that process accountability encouraged cognitive feedback and fosters information sharing and intense information processing behaviors. Individuals exert more information search effort under process accountability, leading to better decision-making outcomes.

Basuki, Setyowati, & Wahyunengseh (2019), their study analyzed Bovens accountability model framework, which included, authority, answerability, and enforceability in village financial management. They found that while procedural and normative aspects of accountability are fulfilled, public participation as accounted is still biased, indicating a need for improved horizontal accountability. **Greenberg & Hershfield (2019)**, in their view, they stated that financial decisions had lasting consequences for consumer welfare. They summarized coterporally literature in financial decision making, focused on behaviors that contributed to financial well-being,

psychosocial determinants, and situational factors. The authors highlighted the importance of understanding how consumers make financial choices and implication for their overall well-being. **Dzomira (2017)**, In the public sector, agents have the responsibility of being accountable for the exploitation of resources towards service delivery. The study emphasized that governance embraces engagement set to certify that anticipated outcomes for stakeholders are clear and realized.

Effective governance structures were essential in ensuring accountability in financial decisions, particularly in public sector. Engaging stakeholders in the decision-making process enhanced accountability and ensures that financial decisions align with organizational needs.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter consisted of research design, population of the study, sample size, sampling techniques, data collection methods and tools, data control, data analysis, ethical consideration and anticipated limitations of the study.

3.2 Research Design

The study adopted a cross-sectional survey to find out the opinion, attitudes, preferences and practices of a cross-section of the population about the subject under investigation (Amin, 2005). The triangulation approach was used because both methods supplement each other in that qualitative method provided the in-depth explanations while quantitative method provided the hard data needed to meet required objectives and test hypotheses. Further still, both methods were used to avoid such bias in that each method was used to check the other during the study under investigation. For example, the subjectivity associated with qualitative research was minimized by the objectivity of quantitative research. The findings were derived from one approach are validated by the other.

3.3 Population of Study

The study population was drawn from Soroti District Local Government where two different types of people were enlisted, technical officers (Chief Administrative Officer, Heads of Departments, Accountants, Internal Audit), and directedly District

elected councilors. Technical staff were people who understand and deal with implementation of government programmes daily, and from whom financial accountability is sought, by virtue of the delegated authority and public resources they hold. The elected representatives (councilors) these were people’s representatives at the community. This group carries out the direct mandate from the people through vote and assumes the final burden of giving satisfactory explanation to the public (people) on the accountability of Local Governments. In total, 32 respondents will be reached including: technical officers and councilors.

3.4 Sample Size

Out of the 32-targeted population, the sample of 27 individuals will be selected. The sample size was arrived at by the use of table for determining sample size for research activities by **Krejcie and Morgan (1970)**. The respondents were selected by purposive and convenience sample techniques because of their in-depth information and understanding of the basic themes of the study

Table 3.1: Population distribution and sample size

Category	Population	Sample Size	Sampling Technique
Chief Administrative officer	01	01	Purposive
Internal Audit	02	02	Purposive
Finance department	10	08	Purposive
Education department	02	02	Purposive
Procurement and disposal unit	02	02	Purposive

Local Chairperson 5 chairperson	01	01	Simple random
Vice Chairperson	01	01	Simple random
District elected Councilors,	15	10	Simple random
Total	32	27	

Source: Krejcie and Morgan (1970)

3.5 Sampling Techniques

The study applied simple random and purposive sampling techniques.

3.5.1 Simple Random Sampling

According to Lauren Thomas (2020), In his article on Scribbr, Thomas defined simple random technique as a randomly selected subset of population. In this sampling method, each member of the population had an exactly equal chance of being selected. The simple random sampling technique was used to select councilors, technical staff. The researcher used this sampling technique because each member in this population had an equal chance of being included in the sample.

3.5.2 Purposive Sampling

Eric Bullard (2024), In his article published by EBSCO Research Starters, Bullard defined purposive sampling as “a non-probability sampling technique where researchers intentionally select participants based on specific characteristics relevant to their study.” He noted that this method allows researchers to focus on particular demographics or traits critical to their research objectives, contrasting

it with random sampling which aims for broader representation. The researcher used personal judgment to select technical officers that helped to answer research questions to achieve the research objectives.

3.6 Sources of Data

3.6.1 Primary Sources

Library of Congress (2023), defined a primary source as a first-hand record of an event or topic created by a participant in or witness to that event or topic. Examples include, documents, letters, eyewitness accounts, diaries, articles, books, recordings, statistical data, manuscripts, or art objects. The researcher collected primary data using self-administered questionnaire and interview guide.

3.6.2 Secondary Sources

University of Southern California (2025), a secondary source of data is typically a scholarly book, journal article, or digital/print document created by someone who did not directly experience or participate in the events or conditions under investigation. These sources offer interpretation, analysis, or commentary derived from primary source materials and/or other secondary sources. Examples include bibliographies, biographical works, commentaries, criticisms, dictionaries, encyclopedias, history, textbooks, and several categories of documents from Soroti District Local Government, which facilitated the critical review of related literature for the study.

3.7 Data Collection Methods

3.7.1 Questionnaire

Abid Hassain (2022), defined questionnaire as a set of common questions laid out in a standard and logical form to record data from respondents. It served as a standard guide for interviewers who each need to ask the questions in exactly the same way. He emphasized that questionnaires can be administered in various formats, including paper-based and digital forms, and are integral to data collection methodologies. The use of the questionnaire survey method in this study was used because the respondents may be busy and the self-administered questionnaire with predetermined questions enable them to fill it in a short time, at their own convenience and this covered a wide scope of questions as per the study variables. Questionnaires were preferred because they were less expensive; and best for sensitive or personal questions and reduce interviewer bias.

3.7.2 Interviews

Cohen, Manion, and Marrison (2013), defined a research interview as a two-person conversation initiated by the interviewer for the specific purpose of obtaining research-relevant information and focused by him on content specified by research objectives of systematic description, prediction or explanation.

The choice of the method was that it is a flexible and easy way of finding out information. Interviewing method was applied to key informants with more in-depth information which may not be easily captured using a questionnaire. The information provided was very important as it used to analyze and building on data collected using the questionnaire.

3.8 Data Collection Instruments

3.8.1 Self-Administered Questionnaire

The study used a 5-point Likert Scaled closed-end questionnaire, with responses ranging from Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), and Strongly Agree (5). The questions were structured as follows; section A was demographic characteristics of the respondents (Councilors, technical staff like, Chief Administrative Officer, Heads of Departments, Accountants, Internal Audit). The proceeding sections provided questions on study variables as follows - section B provided questions on financial controls on accountability; section C provided questions on financial planning on accountability; section D provided questions on financial decision on accountability E contained questions on accountability in Soroti District Local Government. The researchers and their assistants physically delivered questionnaires to the selected respondents to generate information from the respondents

3.8.2 Interview Guide

Interview guide ought to contain issues that were explored to guide the researcher to ensure that all relevant issues are covered and to bridge the gap that a questionnaire did not fill by making it specific, précised and in-depth so that different respondents would interpret them similarly and give relevant answers. The researcher therefore used interview key informants to generate quick and in-depth responses regarding the topic of study. This category was chosen for this research because of their vast knowledge financial management and accountability in Soroti District Local Government.

3.9 Validity and Reliability of Instruments

3.9.1 Validity

According to Gail M. Sullivan (2011), Validity in research refers to how accurately a study answers the study question or the strength of the study conclusions. For outcomes measures such as surveys or tests, validity refers to accuracy of measurement. She emphasized that validity pertains not to the instrument itself but to the interpretation of its results within specific contexts. Validity of a research instrument is when a tool contains questions that were in line with both theoretical and conceptual aspects of the study's variables. Therefore, all research instruments of this current study used validated by experienced persons in leadership intelligence and employee performance whose input was considered before the instruments were administered to the study sample.

3.9.2 Reliability

Reliability of a research instrument as defined by Kothari (2016) as the extent to which research findings could be replicated if another study was undertaken using the same research tools. This involved piloting the questionnaires at Soroti District Local Government where data was collected from 10 respondents which data was analyzed using SPSS to test for Cronbach's reliability to determine the levels of reliability that ought to be equal or above threshold of 0.7 as suggested by Amin (2005) for administered of the instrument.

3.10 Data Analysis

Data was sorted using the Statistical Package for Social Scientists (SPSS). The analysis was relied on both descriptive and inferential statistics. The descriptive statistics

was included use of frequency tables, mean, and standard deviation. The inferential statistics was entailed the application of the Pearson correlation coefficient and regression analysis was used to analyze quantitative data. Pearson's correlation was used by the researcher to measure and describe the effect of independents on dependent variable. Regression analysis will also be used to test the strength of the effect that exists between financial management and accountability. The multiple regression model (ANOVA, Coefficients) was used to examine the causality (predict the levels) between independent and dependent variables.

Qualitative data was analyzed using both thematic analysis and content analysis. Content analysis was involved coding the data and later processing it. This is because the two approaches complement each other since the theme emerges from the researcher and the description summaries from the responses.

3.11 Ethical Consideration

Seeking participants' informed consent: The participants were allowed to ask questions for clarification. Was asked to fill a consent form, to affirm their acceptance to be part of study. Only consenting participants were involved in the study.

Anonymity: The researcher upheld all private data, details and opinions from respondents, anonymous. Information was kept under key and lock and will be used exclusively for academic purposes. Specific names of persons and areas that could hardly be ignored in the report was represented by pseudo names for this purpose

Confidentiality: This was related to the extent to which respondents' information is disclosed. The researcher kept the respondents' information with utmost confidentiality. Data was securely protected and only available to the University.

Privacy: The participants selected were treated with a high level of privacy. No participant was allowed to tick the questionnaire in groups or engage in group interviews. Each participant responded to the study tools separately.

3.12 Limitations of the Study

The unwillingness of the key respondents to give time for interview accurately and timely information hampered the study. This was dealt with by making timely appointments and speaking to such respondents explaining the purpose of the study and then keeping of information confidential.

Some respondent may not respond to the questionnaire for the fear being victimized for the information provided. However, it was solved by assuring the respondents that the information provided only be used for academic purposes and was used for any other purpose, and this will build respondent's confidence.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

This chapter presents the major findings of the study that have been presented according to the study objectives. The major themes have been developed from the study objective where findings have been presented and interpreted accordingly. Frequency tables with computed frequencies, percentages and graphical illustrations especially for the quantifiable findings have been developed.

4.1 Response Rate

The researcher aimed at finding out the response rate of the respondents and the results are indicated in the table below.

Table 4.1: Response rate

	Frequency	Percent (%)
Expected response	27	100
Actual response	25	93
Non response	2	7

Source: Field Data 2025

According to table 4.1 above, the study had a high response rate of 93% (n=25) while only 7% (n=2) never participated in the study. Therefore, the results of this study are representative of the sample size and consequently the study population.

4.2 Demographic Characteristics of Respondents

The background variables of interest to the study included: respondents' gender, age, religion, marital status, level of education, and length of service. Data on each of these background variables are summarized and discussed below;

4.2.1 Respondents' Gender

Table 4.2: Gender of respondent

	Frequency	Percent	Valid Percent	Cumulative Percent
Female	11	44.0	44.0	44.0
Valid Male	14	56.0	56.0	100.0
Total	25	100.0	100.0	

Source: Field Data 2025

The findings of the study showed that majority of respondents (56%) were male, whereas female were represented by 44%. This implies that men were more employed in the public sector as compared to women and that the findings of the study may depict more of masculine perspectives.

4.2.2 Respondents' Age

Table 4.3: Age of respondent

	Frequency	Percent	Valid Percent	Cumulative Percent
18-25	2	8.0	8.0	8.0
Valid 26-33	6	24.0	24.0	32.0
34-41	10	40.0	40.0	72.0

Above	7	28.0	28.0	100.0
42				
Total	25	100.0	100.0	

Source: Field Data 2025

The findings show that the largest number of the respondents, (40%) were aged between 34-41 years, followed by 28% that fell in the age range of 42 above years, then (24%) were aged between 26-33 years, with the least, (8%) that were aged 18-25 years. The above age distribution suggests that majority of the staff and political wing in Soroti District local government were youthful, hence energetic enough to carry out productive activities that can enable the local government achieve its goals.

4.2.3 Respondents' Marital Status

Table 4.4: Marital status of respondent

	Frequency	Percent	Valid Percent	Cumulative Percent
Single	5	20.0	20.0	20.0
Married	16	64.0	64.0	84.0
Valid Win-dowed	4	16.0	16.0	100.0
Total	25	100.0	100.0	

Source: Field Data 2025

According to the research findings, 64% of respondents were married, whereas 20% of respondents were single. 16% were windowed. This implies that majority of the staff and politicians at Soroti local government are married.

4.2.4 Respondents' Level of Education

Table 4.5: Level of Education of Respondent

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Certificate	3	12.0	12.0	12.0
Diploma	7	28.0	28.0	40.0

Bachelors	10	40.0	40.0	80.0
Masters	5	20.0	20.0	100.0
Total	25	100.0	100.0	

Source: Field Data 2025

The findings of the study indicate that 40% of respondents were attained bachelors' degree, whereas 28% attained diplomas. Those with masters accounted for 20% and the least were those with certificates. The above education level distribution suggests that majority of the staff and politicians at Soroti district local government are highly educated.

4.2.5 Respondents' Period of Work

Table 4.5: Period of work of respondent

	Frequency	Percent	Valid Percent	Cumulative Percent
1-4	8	32.0	32.0	32.0
5-9	4	16.0	16.0	48.0
10-15	6	24.0	24.0	72.0
Valid 16 and above	7	28.0	28.0	100.0
Total	25	100.0	100.0	

Source: Field Data 2025

The findings of the study indicate that 32% of respondents constituting the majority had worked for a period of 1-4 years, followed by 16 years above, thereafter 10-15 years and the least being 5-9 years. The above period of work level distribution suggests that majority of the staff and politicians at Soroti local government are highly experienced.

4.3 Accountability

The study sought to establish the status of accountability of Soroti local government and the findings were as follows.

Table 4.6: Accountability

	SA	A	N	D	SD	Mean	Std. D	Com- ment
Our accountability mechanisms affect service delivery	24%	44%	4%	16%	12%	3.52	1.35	High
Our strategies can be implemented to address and prevent the lack of accountability in decentralized government	12%	52%	24%	4%	8%	3.56	1.04	High
Our accountabilities are a true measure of council's effectiveness	8%	32%	24%	28%	8%	3.04	1.13	High
Our accountabilities is treated in accordance with international rules and guidelines	20%	60%	8%	8%	4%	3.84	0.98	High
Our effective accountabilities enable council to utilize resources economically	32%	28%	0%	40%	0%	3.52	1.32	High
Our council financial accountabilities are a demonstration of community preferences	8%	32%	8%	32%	20%	2.76	1.33	Low
Our financial accountability system is compliant with financial laws	28%	40%	8%	16%	8%	3.64	1.28	High
Our political interference plays in undermining accountability in government departments	60%	24%	4%	4%	8%	4.24	1.23	Very High
Our lack of transparency in financial reporting contributes to poor accountability in public officers	52%	32%	8%	4%	4%	4.24	1.05	Very High
Valid N (listwise)						3.60		High
Overall Mean								

Source: Field Data 2022

When asked whether accountability mechanisms affect service delivery, majority (68%) of the respondents were in agreement, while 28% of the respondents were in disagreement. 4% were not sure. With the opinion that strategies can be imple-

mented to address and prevent the lack of accountability in decentralized government, majority (64%) of the respondents were in agreement, while 12% were in disagreement with the statement. 24% were not sure. Whether accountabilities are a true measure of council's effectiveness, majority of the respondents (40%) were in agreement, with 36% that were in disagreement with the statement. 24% were not sure. Regarding whether accountabilities are treated in accordance with international rules and guidelines, majority of the respondents (80%) were in agreement, with 12% of the respondents disagreed with the statement. 8% were not sure. Responses on the idea that effective accountabilities enable council to utilize resources economically, majority of the respondents (60%) agreed, while 40% of the respondents' disagreed. Findings on whether council's financial accountabilities are a demonstration of community preferences, results show that majority of the respondents (52%) were disagreed, while a significant percentage (40%) were in agreement with the statement. 8% were in not sure. With the opinion that financial accountability system is compliant with financial laws, majority (68%) of the respondents were in agreement, while 24% were in disagreement with the statement. 8% were not sure. Findings on whether political interference plays in undermining accountability, results show that majority of the respondents (84%) were in agreement, while (12%) were in disagreement with the statement. 4% were in not sure. Responses on the idea that lack of transparency in financial reporting contributes to poor accountability in public officers, majority of the respondents (84%) agreed, while 8% of the respondents' disagreed. 8% were in not sure.

Generally, a high overall mean of 3.60 is an indicator that Soroti local government is performing well in terms of accountability.

4.4 Financial Control

The study sought for responses on the financial control, different statements were formulated in line with that and the following were the results.

Table 4.7: Financial Control

	SA	A	N	D	SD	Mean	Std. D	Comment
Our Resource Envelope is adequate to allow financial control	28%	24%	0%	28%	20%	3.12	1.58	High
Our overall budget execution is always in line with the official approved budget	28%	64%	0%	8%	0%	4.12	0.78	Very High
Our council is committed to spending within the budget	20%	44%	12%	12%	12%	3.48	1.29	High
Our financial reports always indicate a very small difference between the original and the executed budget	4%	68%	12%	4%	12%	3.48	1.08	High
The money council spends on development is lower than is approved in the budget	32%	36%	8%	12%	12%	3.64	1.38	High
Our council spends more on salaries and wages than is approved in the budget	44%	28%	8%	12%	8%	3.88	1.33	High
Valid N (listwise)								
Overall Mean						3.63		High

Source: Field Data 2022

When asked whether the resource envelope is adequate to allow financial control, majority (52%) of the respondents were in agreement, while 48% of the respondents were in disagreement. With the opinion that overall budget execution is always in line with the official approved budget, majority (92%) of the respondents were in agreement, while 8% were in disagreement with the statement. Whether the council is committed to spending within the budget, majority of the respondents (64%) were in agreement, with 24% that were in disagreement with the statement. 12% were not sure. Regarding whether the financial reports always indicate a very small dif-

ference between the original and the executed budget, majority of the respondents (72%) were in agreement, with 16% of the respondents disagreed with the statement. 12% were not sure. Responses on the idea that effective accountabilities enable council to utilize resources economically, majority of the respondents (60%) agreed, while 40% of the respondents' disagreed. Findings on whether The money council spends on development is lower than is approved in the budget, results show that majority of the respondents (68%) were disagreed, while a significant percentage (24%) were in agreement with the statement. 8% were in not sure. With the opinion that the council spends more on salaries and wages than is approved in the budget, majority (72%) of the respondents were in agreement, while 20% were in disagreement with the statement. 8% were not sure.

Generally, a high overall mean of 3.63 is an indicator that Soroti local government is performing well in terms of financial control.

Regression Model Summary on the influence of financial control on accountability in Soroti District Local Government

Table 4.8: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.200 ^a	.040	-.002	.45269	.040	.962	1	23	.337

a. Predictors: (Constant), Financial Control

Source: Field Data 2022

Regression analysis was undertaken to establish the influence of financial control on accountability in Soroti District Local Government. The results revealed that the correlation between financial controls and accountability was 20% at $p = 0.337$. This implies that a unit increase in financial controls will significantly improve accounta-

bility by 20%. In terms of effect, financial control significantly improves accountability by 4% at $p=0.337$. This implies that financial controls are significant determinant of accountability of Soroti District Local Government.

4.5 Financial Planning

The study sought for responses on the financial planning, different statements were formulated in line with that and the following were the results.

Table 4.9: Financial Planning

	SA	A	N	D	SD	Mean	Std. D	Comment
The overall level of financial planning execution is achieved	4%	44%	16%	36%	0%	3.16	0.98	High
Our financial planning system is compliant with financial laws	36%	52%	4%	4%	4%	4.12	0.97	Very High
Our financial planning and reporting system has a standard for recording assets	20%	64%	12%	4%	0%	4.00	0.70	Very High
Our financial information is treated in accordance with international rules and guidelines	24%	52%	12%	8%	4%	3.84	1.02	High
Our financial reporting systems demonstrates quality	32%	48%	16%	4%	0%	3.96	1.01	High
Our financial planning and reports are easily understood by users	4%	40%	20%	32%	4%	3.08	1.03	High
Our financial information is presented in a less subjective manner	0%	48%	16%	28%	8%	3.04	1.05	High
Our financial reporting systems has a standard for recording liabilities	20%	36%	20%	16%	8%	3.44	1.22	High
Valid N (listwise)								
Overall Mean						3.58		High

Source: Field Data 2022

When asked whether the overall level of financial planning execution is achieved, majority (48%) of the respondents were in agreement, while 36% of the respondents were in disagreement. 16% were not sure. With the opinion that financial planning system is compliant with financial laws, majority (88%) of the respondents were in agreement, while 8% were in disagreement with the statement. 4% were not sure. Whether the financial planning and reporting system has a standard for recording assets, majority of the respondents (84%) were in agreement, with 4% that were in disagreement with the statement. 12% were not sure. Regarding whether the financial information is treated in accordance with international rules and guidelines, majority of the respondents (76%) were in agreement, with 12% of the respondents disagreed with the statement. 12% were not sure. Responses on the idea that financial reporting system demonstrates quality, majority of the respondents (80%) agreed, while 4% of the respondents' disagreed. 16% were not sure. Findings on whether financial planning and reports are easily understood by users, results show that majority of the respondents (44%) agreed, while a significant percentage (36%) were in disagreement with the statement. 20% were in not sure. With the opinion that financial information is presented in a less subjective manner, majority (48%) of the respondents were in agreement, while 36% were in disagreement with the statement. 16% were not sure. Regarding whether the financial reporting systems has a standard for recording liabilities, majority of the respondents (56%) were in agreement, with 24% of the respondents disagreed with the statement. 20% were not sure.

Generally, a high overall mean of 3.58 is an indicator that Soroti local government is performing well in terms of financial planning.

**Regression Model Summary on the effect of Financial Planning on accountability
of Soroti District Local Government**

Table 4.10: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.421 ^a	.177	.141	.41914	.177	4.952	1	23	.036

a. Predictors: (Constant), Financial Planning

Source: Field Data 2022

Regression analysis was undertaken to establish the effect of Financial Planning on accountability of Soroti District Local Government. The results revealed that the correlation between financial planning and accountability was 42.1% at $p = 0.036$. This implies that a unit increase in financial planning will significantly improve accountability by 42.1%. In terms of effect, financial control significantly improves accountability by 17.7% at $p=0.036$. This implies that financial control is a significant determinant of accountability at Soroti local government.

4.6 Financial Decision

The study sought for responses on the financial decision, different statements were formulated in line with that and the following were the results.

Table 4.11: Financial Decision

	SA	A	N	D	SD	Mean	Std. D	Comment

Our organization has a well-documented and clearly communicated credit control policy	59.6 %	19.1 %	14.9 %	4.3%	2.1%	4.29	1.01 4	Very High
Credit limits for customers are established based on the formal credit assessments	41.5 %	30.9 %	10.8 %	16.8 %	0%	4.00	1.05 7	Very High
We regularly evaluate the credit worthiness of customers before granting credit	46.6 %	28.7 %	12.8 %	3.2%	8.5%	4.02	1.22 6	Very High
There is a specialized team in place responsible for enforcing credit control policies	39.4 %	54.3 %	1.2%	5.1%	0%	4.29	0.68 5	Very High
Payment terms are clearly defined and communicated to all customers	37.2 %	35.1 %	13.8 %	3.2%	10.6 %	3.85	1.26 1	High
Customer payments are typically received within the agreed payment terms	8.5%	39.4 %	28.7 %	13.8 %	9.6%	3.23	1.10 1	High
Delays in customer payments have caused cash flow challenges for the Institution	31.9 %	37.2 %	22.3 %	6.4%	2.1%	3.90	0.99 5	High
Overall Mean						3.94	1.048	High

Source: Field Data 2022

When asked whether the organization has a well-documented and clearly communicated credit control policy, majority (78.7%) of the respondents were in agreement, while 6.4% of the respondents were in disagreement. 14.9% were not sure. With the opinion that Credit limits for customers are established based on the formal credit assessments, majority (72.4%) of the respondents were in agreement, while 16.8% were in disagreement with the statement. 10.8% were not sure. Whether Soroti local government regularly evaluates the credit worthiness of customers before granting

credit, majority of the respondents (75.3%) were in agreement, with 11.7% that were in disagreement with the statement. 12.8% were not sure. Regarding whether there is a specialized team in place responsible for enforcing credit control policies, majority of the respondents (93.7%) were in agreement, with 5.1% of the respondents disagreed with the statement. 1.2% were not sure. Responses on the idea that Payment terms are clearly defined and communicated to all customers, majority of the respondents (72.3%) agreed, while 13.8% of the respondents' disagreed. 13.8% were not sure. Findings on whether Customer payments are typically received within the agreed payment terms, results show that majority of the respondents (47.9%) agreed, while a significant percentage (23.4%) were in disagreement with the statement. 28.7% were in not sure. With the opinion that financial information is presented in a less subjective manner, majority (48%) of the respondents were in agreement, while 36% were in disagreement with the statement. 16% were not sure. Regarding whether delays in customer payments have caused cash flow challenges for the Institution, majority of the respondents (69.1%) were in agreement, with 8.5% of the respondents disagreed with the statement. 22.3% were not sure. Generally, a high overall mean of 3.94 is an indicator that Soroti local government is performing well in terms of financial decision.

Regression Model Summary on the effect of Financial Decision on Accountability of Soroti District Local Government

Table 4.12: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.265 _a	.070	.030	.44561	.070	1.731	1	23	.201

a. Predictors: (Constant), Financial Decision

Source: Field Data 2022

Regression analysis was undertaken to establish the effect of Financial Decision on accountability at Soroti District Local Government. The results revealed that the correlation between financial decision and accountability was 26.5% at $p = 0.201$. This implies that a unit increase in financial decision will significantly improve accountability by 26.5%. In terms of effect, financial decision significantly improves accountability by 7% at $p=0.201$. This implies that financial decision is a significant determinant of accountability of Soroti District Local Government.

4.7.1. Multiple Regression Analysis

Table 4.13: Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.465	.917		1.598	.125
1 Financial Decision	.135	.208	.132	.647	.525
Financial Control	.158	.153	.197	1.031	.314
Financial Planning	.315	.171	.375	1.844	.079

a. Dependent Variable: Accountability

Source: Field Data 2022

Regression coefficient results above reveal that financial control has a significant effect on accountability of Soroti local government; that financial planning has a significant effect on accountability of Soroti local government and finally, financial planning has significant effect on accountability of Soroti local government. The model shows that financial planning was the most significant predictor of variance of accountability ($\beta=.375$; $t=1.844$; $Sig=.079$) suggesting that accountability of Soroti local government largely depends on financial planning and other support services that support financial management.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 Introduction

This chapter presents the summary of findings, conclusions according to the findings that have been arranged according to the study objectives and recommendations as well as suggestions for further research.

5.1 Summary of the findings

5.1.1 Influence of financial control on accountability in Soroti District Local Government

Objective one of the study was to examine the influence of financial control on accountability in Soroti District Local Government. The findings revealed that the correlation between financial controls and accountability was 20% at $p = 0.337$. This implies that a unit increase in financial controls will significantly improve accountability by 20%. In terms of effect, financial control significantly improves accountability by 4% at $p=0.337$. This implies that financial controls are significant determinant of accountability of Soroti District Local Government.

5.1.2 Financial planning and accountability in Soroti District Local Government

Objective two of the study was to ascertain the effect of financial planning on accountability in Soroti District Local Government. The findings indicated that the correlation between financial planning and accountability was 42.1% at $p = 0.036$. This implies that a unit increase in financial planning will significantly improve accountability by 42.1%. In terms of effect, financial control significantly improves accountability by 17.7% at $p=0.036$. This implies that financial control is a significant determinant of accountability at Soroti local government.

5.1.3 Financial decisions and Accountability of Soroti District Local Government

Objective three of the study was to examine the effect of financial decisions on accountability of Soroti District Local Government. The results revealed that the cor-

relation between financial decision and accountability was 26.5% at $p = 0.201$, implying that a unit increase in financial decision will significantly improve accountability by 26.5%. In terms of effect, financial decision significantly improves accountability by 7% at $p=0.201$. This implies that financial decision is a significant determinant of accountability of Soroti District Local Government.

5.2 Conclusions

The magnitude and effect of the various variables of the study can be observed as follows: financial control has a significant effect on accountability of Soroti District local government; that financial planning has a significant effect on accountability of Soroti local government and finally, financial planning has significant effect on accountability of Soroti district local government. Financial planning was the most significant predictor of variance of accountability ($\beta=.375$; $t=1.844$; $\text{Sig}=.079$) suggesting that accountability of Soroti local government largely depends on financial planning and other support services that support financial management.

Soroti district local government should ensure financial planning execution is achieved, financial planning system is compliant with financial laws, financial planning and reporting system has a standard for recording assets, financial information is treated in accordance with international rules and guidelines, financial reporting system demonstrates quality, financial planning and reports are easily understood by users, financial information is presented in a less subjective manner, financial reporting systems has a standard for recording liabilities.

5.3 RECOMMENDATIONS

Recommendations write-up based on the topic: “Effects of Financial Management on Accountability in Local Governments,” with focus on the independent variables: **financial controls, financial planning, and financial decisions.**

Based on the findings of the study on the effects of financial management on accountability in local governments, this chapter presents actionable recommendations aligned with the key independent variables: financial controls, financial planning, and financial decisions. These recommendations are aimed at improving accountability mechanisms and enhancing the efficiency of financial resource management in local governments.

Strengthen Internal Control Mechanisms. Local governments should establish and enforce strong internal control systems. These should include clear financial policies, segregation of duties, regular financial reconciliations, and risk management frameworks. Strengthening these controls will minimize financial mismanagement, fraud, and irregularities, thereby promoting greater accountability.

Conduct Regular and Independent Audits. It is recommended that both internal and external audits be conducted on a regular basis. Audit reports should be shared with stakeholders and follow-up actions taken on the findings. This will enhance financial discipline and ensure that funds are used for their intended purposes, and also Automate Financial Control Systems, this should be done through adoption of computerized financial management systems (e.g., IFMIS) should be prioritized to improve the accuracy and traceability of transactions. Automation reduces human errors, enhances transparency, and allows real-time monitoring of financial activities.

Promote Participatory Financial Planning. Local governments should encourage participation from citizens, civil society organizations, and other stakeholders during the budgeting and planning processes. Inclusive planning enhances transparency, builds trust, and ensures that resource allocation reflects community priorities.

Encourage Evidence-Based Financial Decisions. Local government officials should base financial decisions on accurate data and performance indicators. This requires the use of up-to-date financial reports, feasibility studies, and cost-benefit analyses before approving expenditures or projects.

General Recommendation

There is a need for continuous capacity-building of local government staff in financial management practices. Training in budgeting, control systems, accounting standards, and ethical financial conduct will improve their competence and accountability. Additionally, enforcing compliance with the Public Finance Management Act and other financial regulations is essential for sustainable accountability improvements.

5.4 Areas of Further Research

Some the **other research areas** closely related to financial management and accountability in **local governments** or the **public sector**, offering strong potential for academic and policy-relevant insights:

Effectiveness of Internal Auditing in Promoting Transparency. This Focuses Role of internal audit units in identifying misuse of public funds. Why, Internal audits are a key accountability tool often underutilized.

Impact of Budget Implementation on Service Delivery in Local Governments. This Focuses on Examining how budget execution affects delivery of health, education, or infrastructure services, this because, a well-planned budget can still fail if poorly implemented.

Role of ICT in Enhancing Financial Accountability in Local Government. The focus of this is to Study the adoption of e-governance tools like IFMIS, digital payment systems, or mobile money, because Digital systems improve tracking, reduce leakage, and enhance transparency.

Challenges of Revenue Collection and Its Impact on Local Government Performance. The Focus here is to Explore inefficiencies in local tax collection and their effect on development, this is because Limited revenues constrain service delivery and accountability.

The Influence of Procurement Practices on Financial Accountability. This Focuses on Investigate how procurement procedures affect transparency and fairness, and reason being, Procurement is a common area for financial mismanagement.

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APPENDICES

APPENDIX I: QUESTIONNAIRE

Dear Respondent,

I am a student at Uganda Christian University Mbale University College pursuing a Bachelors' degree in Business Administration. I am currently carrying out research entitled "*The effect of financial management on accountability in Soroti District Local Government, Uganda*". For the purpose of my study, I request that you participate in my study in order for me to obtain data for the research. Participation in this research is voluntary and participants are free to withdraw from the study at any time without reprehension. Participants are also assured that all information is confidential and anonymity is guaranteed. Participants will not be bothered in any way throughout the research process.

SECTION A: Demographic profile of respondents (Tick) to the right option

1. Gender

(a) Female (b) Male

2. Age

(a) 18 - 25 (b) 26 - 33 (c) 34 - 41 (d) Above 42

3. Marital status

(a) Single (b) Married (c) Widowed (d) Divorced

4. Level of Education

- (a) Certificate (b) Diploma (c) Bachelors (d) Masters
 (e) PhD (f) Others (Specify)

5. Period of Work

- (a) 1 - 4 (b) 5-9 (c) 10-15 (d) 16 and above

SECTION B: Financial control

Please indicate the extent to which you agree or disagree with the following statements by using the scale of 1-5 where 1 for Strongly Disagree (SD), 2 Disagree (D), 3 Not sure (NS), 4 Agree (A) and 5 Strongly Agree (SA).

No.		SD	D	NS	A	SA
		1	2	3	4	5
1	Our resource envelope is adequate to allow financial controls					
2	Our overall budget execution is always in line with the official approved budget					
3	Our council is committed to spending within the budget					
4	Our financial reports always indicate a very small difference between the original and the executed budget					

5	The money council spends on development is lower than is approved in the budget					
6	Our council spends more on salaries and wages than is approved in the budget					

SECTION C: Financial Planning

Please indicate the extent to which you agree or disagree with the following statements by using the scale of 1-5 where 1 for Strongly Disagree (SD), 2 Disagree (D), 3 Not sure (NS), 4 Agree (A) and 5 Strongly Agree (SA).

No.		SD	D	NS	A	SA
		1	2	3	4	5
1	The overall level of financial planning execution is achieved					
2	Our financial planning system is compliant with financial laws					
3	Our financial planning and reporting system has a standard for recording assets					
4	Our financial information is treated in accordance with international rules and guidelines					
5	Our financial reporting systems demonstrates quality					
6	Our financial planning reports are easily understood by users					

- 7 Our financial information is presented in a less subjective manner
- 8 Our financial reporting system has a standard for recording liabilities

SECTION D: Financial decisions

Please indicate the extent to which you agree or disagree with the following statements by using the scale of 1-5 where 1 for Strongly Disagree (SD), 2 Disagree (D), 3 Not sure (NS), 4 Agree (A) and 5 Strongly Agree (SA).

No.	SD	D	NS	A	SA
	1	2	3	4	5
1 Our council financial decisions are a demonstration of political preference					
2 Our financial decisions demonstrate the sound financial system					
3 Our financial decisions are a true measure of council's effectiveness					
4 Our financial decisions are a true measure of council's efficiency					
5 Our financial decisions enable council to utilize re-					

sources economically

- 6 Our council financial decisions are a demonstration of community preferences
- 7 Our financial decisions enable council to attend to priorities in the local area

SECTION E: Accountability

Please indicate the extent to which you agree or disagree with the following statements by using the scale of 1-5 where 1 for Strongly Disagree (SD), 2 Disagree (D), 3 Not sure (NS), 4 Agree (A) and 5 Strongly Agree (SA).

No.	SD	D	NS	A	SA
	1	2	3	4	5
1					
2					
3					

- 4 Our Accountability is treated in accordance with international rules and guidelines
- 5 Our Effective Accountabilities enable council to utilize resources economically
- 6 Our council Financial Accountabilities are a demonstration of community preferences
- 7 Our financial Accountability system is compliant with financial laws
- 8 Our political interference plays in undermining accountability in government departments
- 9 Our lack of transparency in financial reporting contributes to poor accountability in public officers

Thank you for your valuable time and cooperation

APPENDIX II: INTERVIEW GUIDE


Dear Respondent,

I am a student at Uganda Christian University Mbale University College, pursuing a Bachelor's degree in Business Administration. I am currently carrying out research entitled "*The effects of financial management on accountability in Soroti District Local Government, Uganda*". For the purpose of my study, I request that you participate in my interview in order for me to obtain data for the research. You have been chosen as a respondent because the information you will provide is very vital for this study. The information provided will be treated with utmost confidentiality, and will be used exclusively for academic research purposes. Thank you for your time and cooperation.

Interview questions

1. What position do you hold in this local government?
2. How does this local government apply financial management?
3. What is the influence of financial controls on accountability in Soroti District Local Government?
4. How does financial planning influence accountability in Soroti District Local Government?
5. What is the effect of financial decisions on accountability in Soroti District Local Government?

APPENDIX : INTRODUCTORY LETTER

 UGANDA CHRISTIAN UNIVERSITY
A Centre of Excellence in the Heart of Africa
MBALE UNIVERSITY COLLEGE.

Office of Academic Registrar

To CAO
Soroti District L.G.

Dear Sir/Madam,

Re: Academic Research

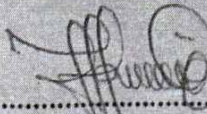
Christian greetings!

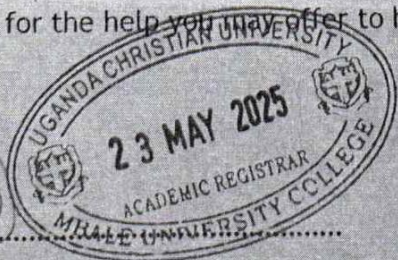
We are honored to introduce to you Mr. Mrs./Miss Amolo Martin
Of Registration Number; 523/MUC/BRAP086 pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree
Bachelor's Degree (BBA)


He/ she is required to carry out an academic research on the topic
Effects of financial Management practice on Accountability

and thereafter produce a well bound hard cover research report (MAROON) in color for undergraduate and three (BLACK) copies for Postgraduate students as a University requirement for the award of degree/diploma in the academic discipline that he / she is pursuing.

We shall be grateful for the help you may offer to him or her accordingly.
Thank you.
Yours faithfully,


Timothy Akampurira
Academic Registrar





Permit granted to collect 29th of 2025

APPENDIX : FINANCIAL STATEMENT

STUDENT'S FINANCIAL STATEMENT

VALID FOR PERIOD 01/01/2025 to 25/06/2025

Access No : MBA7431

Name : AMOLO MARTIN

Reg. No: S23/MUC/BBA/086

Course: Bachelor of Business Admin

Nationality :

Sponsorship :

SELF

Date	Reference	Description	Debit	Credit	Balance
01/09/2023	IN280132571	A/R Invoices - MBA7431	1,462,500		1,462,500
29/09/2023	RC280151138	MBA7431-AMOLO MARTIN		680,000	782,500
22/11/2023	IN280134734	A/R Invoices - MBA7431	25,000		807,500
22/11/2023	RC280154163	AMOLO MARTIN		780,000	27,500
02/12/2023	RC280155462	MBA7431 Amolo Martin UGANDA CHRISTIAN UNIVERSITY		25,000	2,500
04/12/2023	RC280154417	AMOLO MARTIN		4,000	-1,500
08/01/2024	IN280141003	A/R Invoices - MBA7431	300,000		298,500
10/01/2024	IN280135401	A/R Invoices - MBA7431	1,442,500		1,741,000
27/01/2024	RC280155878	Amolo MartinUGANDA CHRISTIAN UNIVERSITYBBA820000		820,000	921,000
11/03/2024	IN280136469	A/R Invoices - MBA7431	25,000		946,000
03/04/2024	RC280157689	Amolo MartinUGANDA CHRISTIAN UNIVERSITYBBA675000		675,000	271,000
10/05/2024	IN280137804	A/R Invoices - MBA7431	1,442,500		1,713,500
01/06/2024	IN280139718	A/R Invoices - MBA7431	10,000		1,723,500
07/06/2024	RC280158940	Amolo MartinUGANDA CHRISTIAN UNIVERSITYBBA220000		22,000	1,701,500
07/06/2024	RC280158939	Amolo MartinUGANDA CHRISTIAN UNIVERSITYBBA600000		600,000	1,101,500
02/07/2024	RC280160095	MBA7431 Amolo Martin UGANDA CHRISTIAN UNIVERSITY		792,000	309,500
27/11/2024	RC280165453	1006618898,Amolo Martin,UGANDA CHRISTIAN UNIVERSIT		311,000	-1,500
10/01/2025	IN280145024	EASTER 25A/R Invoices - MBA7431	1,442,500		1,441,000
10/01/2025	IN280145339	aEASTER 2025 & LATE PAYMENT AR Invoices - MBA7431	1,492,500		2,933,500
10/01/2025	IN280145342	A/R Invoice - Cancellation - MBA7431		1,492,500	1,441,000
10/02/2025	RC280166841	1006618898,Amolo Martin,UGANDA CHRISTIAN UNIVERSIT		550,000	891,000
18/03/2025	RC280167552	1006618898,Amolo Martin,UGANDA CHRISTIAN UNIVERSIT		891,000	0
10/05/2025	IN280145837	RESEARCHA/R Invoices - MBA7431	50,000		50,000
24/06/2025	RC280169354	1006618898,Amolo Martin,UGANDA CHRISTIAN UNIVERSIT		50,000	0



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