

**BUDGETARY MANAGEMENT AND FINANCIAL ACCOUNTABILITY IN BUKWO  
DISTRICT LOCAL GOVERNMENT**

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**A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL FULFILLMENT  
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**UGANDA CHRISTIAN  
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**DECLARATION**

I, **KITIYO MOSES** do declare that this research report is my original work and has never been presented to any institution for any academic award.


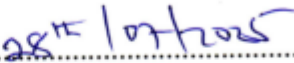
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**APPROVAL**

This research report titled "**Budgetary Management and Financial Accountability**" has been submitted for examination with my approval as the university supervisor.

Sign.......... Date..........

**Supervisor: MR. OWNIO SAMSON**

## **DEDICATION**

I dedicate this research report to my beloved family that has supported me throughout my education journey.

May God reward them generously!

## **ACKNOWLEDGEMENT**

I sincerely thank the Almighty God for His guidance, provision, and protection throughout the course of this study.

My deepest appreciation goes to my supervisor for the invaluable guidance and support. I also extend my gratitude to the Uganda Christian University for the academic knowledge and skills imparted to me.

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*Figure 1. The conceptual framework illustrates the relationship between budgetary management (the independent variable) and financial accountability (the dependent variable).*

## **LIST OF ABBREVIATIONS**

UGX	Uganda Shilling
AOG	Office of the Auditor General
DV	Dependent Variable
IFMS	Integrated Financial Management System
IV	Independent Variable
MoFPED	Ministry of Finance, Planning and Economic Development
UBOS	Uganda Bureau of Statistics

## ABSTRACT

This study investigated the effect of budgetary management on financial accountability in Bukwo District Local Government. Employing a cross-sectional design with a mixed methods approach, the research collected both quantitative and qualitative data. Quantitative data were analyzed using SPSS Version 24, while qualitative data were used to complement and explain the quantitative findings under descriptive statistics. The study specifically focused on three budgetary management dimensions: budget planning, budget implementation, and budget monitoring, examining their relationships with financial accountability. A total of 77 respondents participated, including political leaders, budget officers, finance staff, internal auditors, and other employees. The response rate of 88.7% ensured reliable and representative data for analysis. Descriptive statistics revealed moderate to high agreement among respondents that budgetary processes align with district priorities, timely disbursement of funds occurs, and monitoring activities are regularly conducted. Correlation analysis revealed significant positive relationships between budget planning and financial accountability ( $r = 0.54, p < 0.01$ ), budget implementation and financial accountability ( $r = 0.61, p < 0.01$ ), and budget monitoring and financial accountability ( $r = 0.72, p < 0.01$ ). These findings indicate that effective planning, proper implementation, and consistent monitoring of budgets contribute substantially to enhancing financial accountability within the local government setting. The qualitative data further supported these results by highlighting the role of stakeholder engagement during planning, adherence to procurement guidelines during implementation, and the importance of audit feedback during monitoring in promoting transparency and accountability. The study was grounded in Agency Theory, which emphasizes the need for monitoring mechanisms to align agent behavior with principal interests, underscoring the practical relevance of budgetary controls in public finance management. The study recommends strengthening stakeholder participation, improving expenditure controls, and institutionalizing regular monitoring and feedback mechanisms to further improve financial accountability in Bukwo District Local Government.

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 Introduction**

Understanding how budgetary management affects financial accountability is crucial for promoting transparency, efficient resource utilization, and improved service delivery in local governments. Budgetary management such as budget planning, budget implementation, and budget monitoring play a pivotal role in shaping how public funds are allocated, utilized, and accounted for, thereby affecting financial accountability outcomes (Namara & Kwesiga, 2023). Ineffective management of these components often leads to misallocation of resources, poor reporting, and audit discrepancies. This research examined how these dimensions of budgetary management interact with financial accountability in the context of Bukwo District Local Government, contributing to the growing body of literature on public sector financial governance (Turyasingura, 2022). By doing so, the study provides localized insights into how budgetary practices influence accountability, which is often underexplored at district levels in Uganda.

This chapter entails background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, research hypotheses, conceptual framework, scope of the study, justification of the study, significance of the study and operational definition of terms.

### **1.1 Background to the study**

This was categorized into historical, theoretical, conceptual and contextual background.

#### **1.1.1 Historical Background**

Globally, financial accountability has long been a cornerstone of public sector governance, dating back to the post-industrial revolution era when governments expanded their fiscal roles. In Europe, early systems of financial control emerged in the 1800s, but the 20th century saw the

institutionalization of audit bodies, especially after World War II, to prevent misuse of reconstruction funds. Despite these advancements, financial mismanagement remains persistent; for instance, the World Bank (2022) noted that 48% of developing countries still face moderate to high risks of financial misreporting. Similarly, in 2023, Transparency International reported that over USD 2 trillion is lost annually due to weak public financial controls globally (Transparency International, 2023).

In Africa, the legacy of colonial fiscal systems introduced between 1900 and 1960 created centralized financial accountability models that were not adapted to post-independence realities. Many countries, including Nigeria, Ghana, and Kenya, adopted Western-style accountability frameworks without the requisite institutional reforms. By 2021, it was reported that over 65% of sub-Saharan African nations had weak audit systems, with countries like Nigeria losing an estimated 20% of their annual budgets to unaccounted expenditures (African Development Bank, 2021; Mugambi & Kimathi, 2022). These challenges have raised the need for improved budgetary management mechanisms to strengthen accountability.

In East Africa (excluding Uganda), countries like Tanzania and Rwanda have made progress in strengthening local government accountability through decentralization reforms. Yet, budget misuse persists. In 2022, Rwanda's Auditor General reported misuse of RWF 6.7 billion, and Kenya recorded KES 9.8 billion in unsupported expenditures across counties (Kenya Auditor General, 2022; Rwandan OAG, 2023). These figures show how weak financial accountability continues to hinder efficient service delivery despite budget reforms.

In Uganda, financial accountability challenges date back to colonial rule, where fiscal control was centralized under British administration (1900–1962). Post-independence, efforts to decentralize through the 1997 Local Government Act aimed to enhance transparency. However, financial irregularities remain rampant. According to the Auditor General's report (2023), over UGX 449 billion was unaccounted for across local governments between 2019 and 2023. Studies by Namara and Kwesiga (2023) and Turyasingura (2022) link these gaps to poor budgetary planning, weak monitoring, and delayed implementation.

Despite these insights, there remains limited empirical analysis on how specific dimensions of budgetary management influence financial accountability at the district level. This study aims to fill this gap by focusing on Bukwo District Local Government, which has received little scholarly attention despite repeated audit concerns.

### **1.1.2 Theoretical Background**

This study was guided by the Agency Theory, which was originally developed by Jensen and Meckling in 1976 at the University of Rochester. The theory is grounded in the relationship between principals (such as citizens or elected leaders) and agents (such as public officials or civil servants), where the agents are entrusted with managing resources on behalf of the principals. The theory argues that agents may not always act in the best interest of the principals unless appropriate monitoring mechanisms and incentives are in place (Jensen & Meckling, 1976). In public finance, this theory explains the need for financial accountability systems to reduce agency loss through transparency, control, and sanctions.

The core assumptions of the theory are that agents are rational and self-interested actors who may pursue personal gains over the goals of the principal; that there exists information asymmetry between the two parties; and that accountability can be achieved through effective monitoring, incentives, and penalties (Osei-Tutu & Agyemang, 2021). These assumptions align with public sector realities where local officials often manage large budgets with limited citizen oversight.

Despite its relevance, the theory has weaknesses. It largely focuses on self-interest and does not adequately account for intrinsic motivations such as ethical behavior or public service values. Additionally, it assumes that monitoring is always feasible and effective, which may not be the case in under-resourced local governments (Kakumba, 2023).

Nonetheless, Agency Theory is appropriate for this study because it provides a practical framework for analyzing how Budgetary management such as planning, implementation, and monitoring can serve as control mechanisms to ensure financial accountability in Bukwo District Local Government. Its emphasis on aligning agent behavior with principal expectations is central to improving accountability in decentralized governance systems (Namara & Kwesiga, 2023).

### **1.1.3 Conceptual Background**

In this study, conceptual clarity is essential to understanding the relationship between budgetary management and financial accountability within Bukwo District Local Government. These concepts must be well-defined to establish a solid analytical framework for the study.

Financial accountability refers to the responsibility of public officials to manage and report the use of public funds in a transparent and compliant manner. According to Okello and Tumwine (2022),

financial accountability involves adherence to financial rules and timely disclosure of budget performance. Nakato (2023) defines it as the ability of entities to justify financial decisions and be subject to audit and oversight. Similarly, Wabwire and Akampurira (2021) emphasize it as a measure of transparency, accuracy, and integrity in financial reporting. In this study, it was defined as the degree to which public officials in Bukwo District ensure transparent, accurate, and timely reporting and utilization of public funds.

Budgetary management is the systematic process of preparing, executing, and overseeing public budgets to ensure optimal use of financial resources. According to Nsubuga and Lwanga (2020), it encompasses planning, implementation, and monitoring functions within government finance. Turyasingura (2022) highlights it as a tool for achieving policy goals through effective fund allocation. Mukisa (2023) defines it as a managerial approach that ensures fiscal discipline and accountability. In this study, it was defined as the application of structured processes to plan, implement, and monitor local government budgets.

Budget Planning involves forecasting revenues, setting priorities, and allocating resources. Namara and Kwesiga (2023), Ouma (2021), and Kakembo (2022) agree it is critical to aligning funds to development needs. In this study, it was defined as the formulation of realistic and participatory financial plans.

Budget Implementation entails fund disbursement and expenditure tracking. According to Mugisha (2022), Kato (2021), and Tumwesigye (2023), it ensures proper execution of the planned budget. In this study, it was defined as the actual execution of financial plans and procurement within the fiscal year.

Budget Monitoring is the continuous review of budget performance. It is defined by Omoding (2021), Wanjala (2022), and Obore (2023) as a tool for internal control and accountability. In this study, it was defined as the regular assessment of financial activities to detect variances and improve compliance.

This study aims to investigate how the independent variables budget planning, budget implementation, and budget monitoring affect the different aspects of financial accountability. By understanding the interaction between these budgetary dimensions and accountability outcomes, the study sought to provide insights that can enhance public sector transparency and service delivery at the district level.

#### **1.1.4 Contextual Background**

Bukwo District is a rural local government located in the Sebei sub-region of Eastern Uganda, established in 2005 and bordered by Kenya to the east and Kween District to the west. The district comprises one county, three sub-counties, and one town council, with a population of approximately 110,000 people, largely dependent on subsistence agriculture (Uganda Bureau of Statistics [UBOS], 2022). The district receives funding through government transfers and donor programs, and it is expected to utilize these resources transparently and in accordance with the Public Finance Management Act (2015). However, persistent challenges have been reported concerning financial accountability and the management of budgetary resources.

According to the Office of the Auditor General (2023), Bukwo District has consistently failed to fully implement its approved budgets, with over UGX 1.3 billion reported as unaccounted for or misused in the 2021/2022 financial year. Reports indicate weaknesses in budget planning, delays

in fund disbursement, and inadequate monitoring of expenditures, contributing to unfulfilled service delivery targets (MoFPED, 2022; Tumwesigye&Kakuru, 2023). Stakeholder participation in planning is minimal, and internal audit reports are often ignored, raising concerns over transparency and compliance.

Despite these issues, limited empirical research exists that focuses specifically on Bukwo District, especially regarding how budgetary planning, implementation, and monitoring affect financial accountability outcomes. Existing studies have either generalized findings at national level or focused on urban municipalities (Namara & Kwesiga, 2023; Turyasingura, 2022). Therefore, this study seeks to address this contextual gap by investigating how Budgetary management influence financial accountability in Bukwo District Local Government, thereby providing evidence-based recommendations for improved fiscal governance at the local level.

## **1.2 Statement of the Problem**

In an ideal setting, budgetary management such as planning, implementation, and monitoring should enhance financial accountability by ensuring transparency, proper resource utilization, and compliance with public finance regulations (World Bank, 2022). However, in Uganda's local governments, particularly Bukwo District, budget misalignments, poor absorption, and audit irregularities persist, with the Office of the Auditor General (2023) reporting that only 62% of planned activities were fully implemented far below the expected 100%—and over UGX 1.5 billion remained unaccounted for.

Several Ugandan studies confirm this problem. According to Namara and Kwesiga (2023), budget shortfalls and poor monitoring have undermined financial reporting in Eastern Uganda. Mugisha

(2022) observed inconsistent fund disbursement and low compliance in Mbale District. Similarly, Turyahikayo (2021) found that weak budget control systems led to unaccounted funds in Kisoro District. If unaddressed, such failures may lead to increased corruption, reduced service delivery, and loss of public trust.

While interventions like Integrated Financial Management Systems (IFMS) and capacity building had been introduced, accountability gaps persisted due to weak local-level enforcement. Most prior studies generalize findings at national or urban levels. This study filled the gap by examining how budgetary management dimensions affect financial accountability in Bukwo District Local Government.

### **1.3 Purpose of the Study**

The purpose of this study was to investigate the effect of budgetary management on financial accountability in Bukwo District Local Government.

### **1.4 Objectives of the Study**

The study was guided by the following specific objectives:

- i. To assess the relationship between budget planning and financial accountability in Bukwo District Local Government.
- ii. To examine the relationship between budget implementation and financial accountability in Bukwo District Local Government.

iii. To evaluate the relationship between budget monitoring and financial accountability in Bukwo District Local Government.

### **1.5 Research Questions**

The study answered the following research questions:

i. What is the relationship between budget planning and financial accountability in Bukwo District Local Government?

ii. What is the relationship between budget implementation and financial accountability in Bukwo District Local Government?

iii. What is the relationship between budget monitoring and financial accountability in Bukwo District Local Government?

### **1.6 Research Hypotheses**

The study tested the following hypotheses:

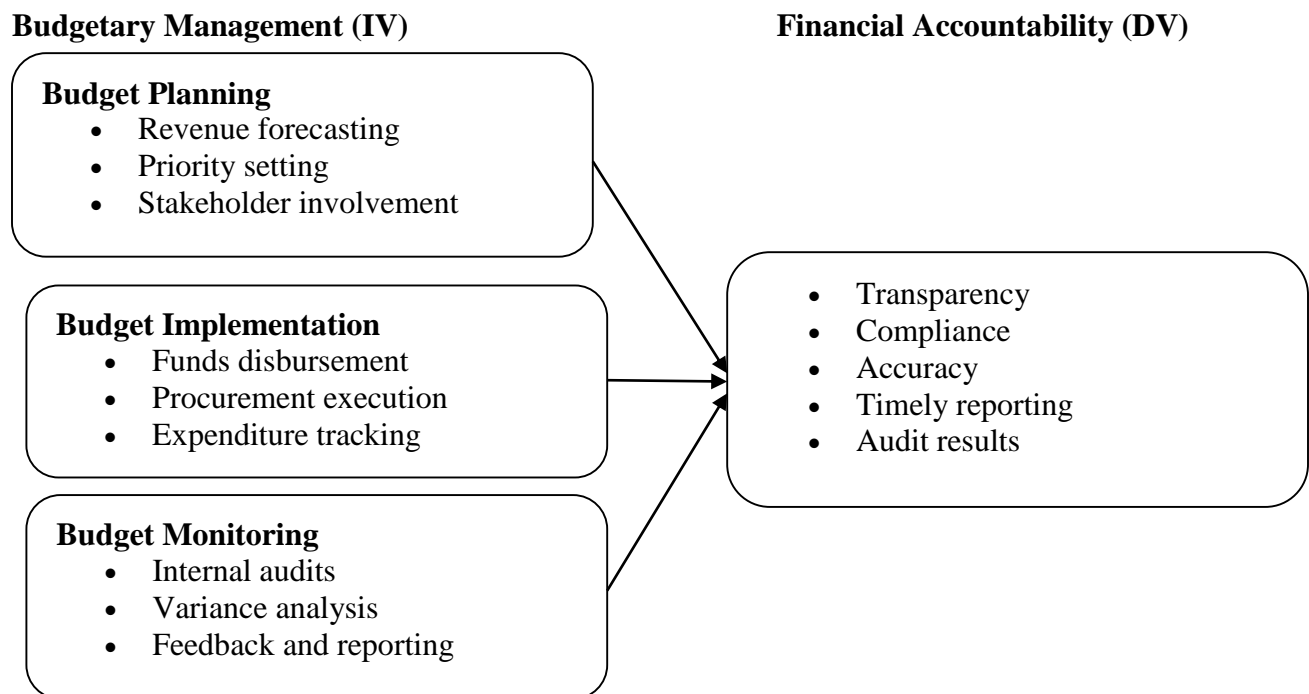
i.  $H_{01}$ : There is no significant relationship between budget planning and financial accountability in Bukwo District Local Government.

ii.  $H_{02}$ : There is no significant relationship between budget implementation and financial accountability in Bukwo District Local Government.

iii. H<sub>03</sub>: There is no significant relationship between budget monitoring and financial accountability in Bukwo District Local Government.

### 1.7 Conceptual Framework

A conceptual framework is a diagrammatic representation of the relationship between the study variables. For the case of this study, budget planning, budget implementation, and budget monitoring acted as the independent variables (IVs), influencing financial accountability, which was the dependent variable (DV). The DV, financial accountability, was measured in terms of transparency, compliance, accuracy, timely reporting, and audit results.



Source; Adopted from Cantarella et al (2023) with the modification of the researcher

The conceptual framework illustrates the relationship between budgetary management (the independent variable) and financial accountability (the dependent variable). Budgetary management was operationalized through three dimensions: budget planning, budget implementation, and budget monitoring. Budget planning includes revenue forecasting, priority setting, and stakeholder involvement, all of which influence how effectively resources are aligned with community needs. Budget implementation entails the disbursement of funds, procurement execution, and expenditure tracking, which directly affect the utilization of allocated resources. Budget monitoring covers internal audits, variance analysis, and reporting feedback, which ensure that financial activities are tracked against plans. These components of budgetary management collectively influence financial accountability, which in this study was measured by transparency, compliance, accuracy, timely reporting, and audit results. Improved performance in the three dimensions of budgetary management is expected to positively affect the indicators of financial accountability in Bukwo District Local Government.

### **1.8 Justification of the Study**

This study addressed a significant gap in the literature regarding the effect of budgetary management on financial accountability. Existing research predominantly focuses on broader national or regional contexts, often overlooking the specific dynamics at the local government level (Kakembo, 2021). For instance, studies conducted in Uganda and other African countries have extensively explored general public financial management, budget execution, and governance frameworks. However, they have rarely examined localized budgetary practices and their impact on financial accountability (Mugisha, 2022; Okot, 2023; Ayele&Tessema, 2020).

By examining the components of budgetary management namely, planning, implementation, and monitoring this study contributes nuanced insights into how these dimensions influence accountability in decentralized systems (Namara & Kwesiga, 2023). For example, while existing studies have addressed the importance of budget controls at the national level, they have not thoroughly investigated how local-level budget decisions affect transparency and compliance (Turyahikayo, 2022).

Furthermore, international studies on budgeting and accountability have often concentrated on central governments, highlighting the impacts of macro-level fiscal policies in contexts significantly different from those in Ugandan local governments (Cantarella et al., 2023; Ndlovu, 2021; Wanjiru, 2020). This study seeks to fill this contextual and geographical gap by providing empirical evidence from a district-level perspective, thus broadening the scope of existing literature on budgetary governance.

Such insights are essential for enhancing the understanding of public financial discipline and effective resource utilization in decentralized contexts. This knowledge was crucial for policymakers, local administrators, and development partners aiming to strengthen accountability frameworks.

### **1.9 Significance of the Study**

This study holds substantial significance for various stakeholders:

**Local Government Officials:** The findings will provide evidence-based insights on how budgeting practices particularly planning, implementation, and monitoring impact financial

accountability in Bukwo District. This will help local government officials make more informed decisions when allocating resources, managing public funds, and implementing budgets. Improved understanding of budgetary management can foster a culture of transparency, reduce financial leakages, and promote prudent use of public resources within the district.

**Policy Makers and Central Government Agencies:** The study will guide national policymakers, especially in the Ministry of Finance, Planning and Economic Development (MoFPED), by offering practical recommendations on strengthening financial management frameworks in local governments. It will help assess whether decentralization reforms are achieving their intended financial accountability goals, thus enabling better policy adjustments to support district-level financial governance.

**Development Partners and Donor Agencies:** The study findings will be crucial for development partners who fund local government projects in Uganda. Understanding the relationship between budgetary practices and accountability will allow them to tailor financial aid mechanisms, promote conditional funding based on accountability benchmarks, and enhance the sustainability and impact of donor-supported initiatives in local governments.

**Civil Society and Anti-Corruption Bodies:** The research will empower civil society organizations and watchdog institutions like the Office of the Auditor General and IGG with localized data on budget management gaps. This can support advocacy efforts for improved transparency, help monitor public expenditure, and promote civic engagement in demanding better financial accountability from local government structures.

**Scholars and Academic Institutions:** The study will contribute to the academic literature on public financial management by addressing the specific context of local government budgeting in Uganda. It will serve as a valuable resource for researchers, lecturers, and postgraduate students interested in fiscal decentralization, governance, and accountability, especially in under-researched rural districts like Bukwo.

**6. Bukwo District Community Members:** For the residents and service beneficiaries in Bukwo District, the study holds significance in improving the quality of service delivery. Enhanced budgetary management and accountability mechanisms mean more efficient use of public funds, leading to better infrastructure, health services, education, and agricultural support. This will ultimately strengthen trust between citizens and their local government.

## **1.10 Scope of the Study**

### **1.10.1 Content Scope**

This study focused on examining the relationship between budgetary management and financial accountability in Bukwo District Local Government. Specifically, the study investigates three dimensions of budgetary management: budget planning, budget implementation, and budget monitoring. These dimensions are analyzed in relation to their effect on financial accountability, which is measured through indicators such as transparency, compliance, accuracy, timely reporting, and audit results. The justification for this scope was based on the critical role that these budgetary practices play in ensuring that public resources are managed efficiently, and that public officials are held accountable for financial decisions in decentralized government systems.

### **1.10.2 Geographical Scope**

The study was geographically confined to Bukwo District, located in the Eastern region of Uganda. Bukwo District was selected as the area of focus because of growing public concerns over financial mismanagement, delayed service delivery, and weak accountability mechanisms within its local government structures. Furthermore, limited research was conducted in this particular district, thus providing an opportunity to generate contextualized evidence on the influence of Budgetary management on financial accountability at the district level.

### **1.10.3 Time Scope**

The time scope of this study covered the period from 2019 to 2024. This five-year period is justified because it includes recent financial years that reflect both pre- and post-COVID-19 fiscal challenges, during which budgetary adjustments and accountability issues were pronounced across many local governments in Uganda. Analyzing data within this timeframe allows for a comprehensive assessment of trends in budget formulation, execution, and oversight, and how these have influenced financial accountability in Bukwo District Local Government.

### **1.11 Operational Definition of Terms**

**Budgetary Management.** In this study, budgetary management refers to the systematic process through which a local government plans, allocates, utilizes, and monitors financial resources to achieve its developmental objectives. It involves a series of structured activities aimed at ensuring that public funds are used efficiently, effectively, and in accordance with legal and policy frameworks. Budgetary management is operationalized in this study through three key dimensions: budget planning, budget implementation, and budget monitoring.

**Budget Planning.** Budget planning refers to the initial phase of the budget cycle in which revenue forecasts are made, expenditure priorities are set, and key stakeholders are involved in the formulation of financial plans. It entails identifying and aligning financial resources to service delivery needs. In this study, budget planning is assessed through parameters such as revenue forecasting, priority setting, and stakeholder participation. Effective planning is essential for ensuring that budgets are realistic, inclusive, and aligned with development goals.

**Budget Implementation.** Budget implementation is the process of executing an approved budget by disbursing funds, procuring goods and services, and tracking actual expenditures. It involves translating financial plans into action and ensuring that public funds are spent as intended. In this study, budget implementation is examined using indicators such as timely disbursement of funds, compliance with procurement procedures, and adherence to expenditure controls. Proper implementation ensures efficiency in service delivery and reduces financial wastage.

**Budget Monitoring.** Budget monitoring involves continuous oversight of budget execution to ensure that actual performance aligns with planned activities. It includes regular reviews, audits, and variance analyses to detect deviations and recommend corrective measures. In this study, budget monitoring is assessed through internal audits, financial reporting, and variance analysis. Effective monitoring strengthens financial accountability by ensuring that resources are managed transparently and that corrective actions are taken in a timely manner.

**Financial Accountability.** Financial accountability in this study refers to the obligation of public officials and institutions in Bukwo District to explain and justify the use of public funds. It involves

compliance with financial rules, accurate record-keeping, transparent reporting, and responsiveness to audit findings.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter entails theoretical review and review of related literature from secondary data sources like textbooks, magazines, journals, newspapers and other print media.

#### **2.1 Theoretical Review**

Financial accountability, as a key element of public sector governance, has been explained using several theories in public administration and financial management literature. Among the commonly applied frameworks are Stewardship Theory, Stakeholder Theory, and Agency Theory. Each of these theories offers a distinct lens through which to understand how and why public officials are (or are not) held accountable in their financial roles.

Stewardship Theory argues that public officials (stewards) are intrinsically motivated to act in the best interest of the public without necessarily being subjected to tight control systems. Developed by Donaldson and Davis in the 1990s, the theory assumes that stewards value organizational success over personal gain. This theory has been used by Akello and Okiria (2022) in their study on public financial accountability in Tororo District, where they concluded that intrinsic motivation among staff, especially when supported by strong ethical culture, significantly contributed to timely financial reporting. However, the theory has been criticized for assuming altruism and ethical commitment among all public servants, which may not reflect the reality in many local governments (Tumusiime & Mugabi, 2021).

Stakeholder Theory, introduced by Freeman in 1984, views accountability from a broader perspective, emphasizing that public institutions are answerable to a range of stakeholders including citizens, donors, and oversight bodies. A study by Ouma and Kamau (2023) in Kenya applied this theory to assess how public engagement improves budget transparency. Their findings showed that stakeholder involvement enhanced compliance and reduced misuse of funds. Nonetheless, the theory falls short in prescribing concrete mechanisms for aligning diverse stakeholder interests and enforcing accountability, especially in contexts with weak institutions (Nabukeera & Namulondo, 2021).

Agency Theory, developed by Jensen and Meckling (1976), remains one of the most widely applied theories in explaining financial accountability challenges. It focuses on the relationship between principals (citizens or political leaders) and agents (public officials), where agents may pursue personal goals unless incentives, sanctions, and monitoring systems are in place. A study by Namara and Kwesiga (2023) used Agency Theory to assess financial accountability in Mbarara District and found that effective budget monitoring and audit systems reduced financial misreporting. Similarly, Okot and Atwine (2022) applied the theory in Gulu Municipal Council, concluding that poor planning and weak internal controls led to significant audit queries. Wabwire and Akampurira (2021), using the same theory in Mpigi District, established that enhanced supervision and timely feedback improved expenditure compliance.

While the above theories provide useful insights, Agency Theory offers the most practical and context-specific framework for this study. Unlike Stewardship Theory, which assumes ethical behavior, or Stakeholder Theory, which may lack enforceable accountability structures, Agency Theory recognizes the information asymmetry and self-interest that often characterize public

service environments. It also aligns well with the realities in Uganda’s decentralized governance system, where local leaders (agents) manage public funds on behalf of citizens (principals), yet oversight remains weak due to limited capacity or political interference.

Therefore, this study adopts Agency Theory to analyze how Budgetary management—specifically budget planning, implementation, and monitoring can function as mechanisms to align agent behavior with public interest and thereby improve financial accountability in Bukwo District Local Government.

## **2.2 Review of related literature**

### **2.2.1 Budget Planning and Financial Accountability**

A study by Martinez and Rivera (2021) on *the effect of revenue forecasting on financial accountability* was conducted in Colombia. This study adopted a quantitative correlational design and used regression analysis on secondary data from municipal financial records. The findings revealed that accurate revenue forecasting significantly improved financial reporting quality and minimized budget variances, especially in small municipalities. The researchers concluded that weak forecasting led to recurrent budget shortfalls and audit queries. However, the study did not explore how stakeholder involvement in planning processes could further improve accountability and this study addresses.

In the United Kingdom, Andrews and McPhee (2022) investigated *how priority setting in local budget planning influences financial transparency*. Using a mixed-methods design, data were collected through interviews with council finance officers and budget performance reports. The study found that prioritizing citizen-centered projects, combined with clear documentation of

planned expenditures, enhanced both public trust and internal compliance levels. Yet, the study was limited to high-capacity urban councils and ignored low-resource rural governments like Bukwo District, which face unique planning constraints.

A study by Chikandiwa and Moyo (2023) in Zimbabwe explored *how participatory budgeting influences compliance and reporting*. The research utilized a descriptive survey design with data from five rural districts. It found that involving community members in the budget formulation stage improved fiscal discipline and reduced financial misappropriation. Participation encouraged transparency and reduced audit risks. However, the study relied only on perceptions of stakeholders and did not link participation with concrete accountability indicators like audit results or reporting timelines an aspect this study incorporates.

In Kenya, Ndegwa and Atieno (2022) conducted a study on *the impact of budget planning processes on public sector accountability*. They used a case study approach analyzing county government records through thematic content analysis. The results showed that clear alignment between revenue estimates and sectoral priorities improved timely disbursement and reduced irregular expenditures. The researchers emphasized that failure to set priorities in consultation with stakeholders created information gaps, leading to accountability challenges. However, the study did not empirically test the effect of each planning component, which this study did.

A study by Abdullahi and Musa (2021) in Nigeria examined *the link between budget forecasting and financial accountability in state ministries*. Employing a quantitative cross-sectional design, the study used survey data from 15 state agencies. It revealed that inaccurate forecasting resulted in over-reliance on supplementary budgets, often used without transparency. The findings further

indicated that ministries with structured forecasting models had fewer adverse audit opinions. Nevertheless, the study did not include stakeholder consultation or priority setting as variables in planning gaps that this research filled.

Kato and Tumusiime (2023) investigated *the effectiveness of budget planning in enhancing accountability* in Ugandan local governments. The study applied a descriptive design using questionnaires from five districts in Western Uganda. Results indicated that poor revenue forecasting and exclusion of stakeholders in planning processes contributed to budget indiscipline and misreporting. Though valuable, the study was limited to Western Uganda and did not consider Eastern regions like Bukwo, where geographic and administrative challenges differ significantly.

In South Africa, Mhlongo and Dlamini (2020) studied *the role of priority setting in municipal budget planning*. Through a qualitative design, data were obtained from financial committee meeting reports and staff interviews. The study found that aligning priorities with performance-based budgeting improved audit compliance and accuracy in financial statements. However, the study did not include a quantitative analysis to measure the strength of relationships between planning parameters and accountability indicators, a methodological gap this study addresses.

A study by Wabwire and Akampurira (2022) in Uganda explored *how participatory planning influences transparency in sub-county budgeting*. Using a case study design, they collected data from financial committees and community leaders in eastern Uganda. Their findings showed that transparency was higher in sub-counties that allowed stakeholder input in planning, especially in resource allocation decisions. However, the study did not assess the broader implications on

compliance and reporting timeliness, which are central to this study's conceptualization of financial accountability.

### **2.2.2 Budget Implementation and Financial Accountability**

A study by Park and Kim (2023) about performance-based budget execution and public accountability was conducted in South Korea. This study employed a quantitative longitudinal design using financial performance data from 2015 to 2022. The study found that prompt fund disbursement and strict adherence to expenditure procedures significantly reduced audit errors and improved transparency. However, the study did not consider how internal expenditure controls and procurement compliance contribute to accountability, which this study focused on.

In Germany, Schaefer and Lang (2021) examined the impact of budget execution timing on compliance in municipal governments. The study used a mixed-methods design combining survey data with secondary financial statements. It found that delayed implementation led to a 26% increase in audit queries and unmet program targets. Municipalities with timely fund utilization exhibited better reporting accuracy. However, the study did not explore procurement and control mechanisms as integral aspects of budget implementation, which this study incorporated.

In Ghana, Owusu and Boateng (2022) investigated the relationship between budget disbursement efficiency and public financial accountability. Adopting a descriptive research design, the researchers used structured questionnaires and document analysis across three regions. The findings showed that delays in fund release led to poor project execution and increased variance between actual and planned expenditures. However, the study failed to assess the role of expenditure controls in curbing misappropriations, which this study addressed.

A study by Dlamini and Sibanda (2021) in Eswatini analyzed the role of procurement procedures in budget execution and accountability. Using a case study approach and content analysis of government procurement reports, the study found that non-compliance with procurement laws led to inflated costs and unsupported expenditures. While the study effectively highlighted procurement gaps, it did not relate these to fund disbursement timelines or internal control mechanisms elements this research integrates.

In Nigeria, Adebayo and Yusuf (2023) studied expenditure controls and financial accountability in local governments. A quantitative design was used, with regression analysis applied to financial data from 25 local councils. The study revealed that weak internal controls increased irregular expenditures and reduced the quality of audit outcomes. However, the study did not examine the broader implementation process, such as timeliness and procurement practices, which are essential components in this study.

Tumusiime and Kabanda (2022) examined the effect of budget implementation on audit findings in selected districts of Uganda. The study used a cross-sectional design with data gathered from district finance offices. Results showed that timely release of funds and adherence to expenditure plans significantly reduced audit queries. Nevertheless, the study did not explore procurement adherence or the effectiveness of internal control procedures, which this study aimed to investigate.

A study by Namara and Okello (2021) focused on how procurement compliance affects financial accountability in eastern Uganda. Utilizing a qualitative case study method, the study found that districts with low procurement compliance recorded high levels of unsupported expenditure.

Although insightful, the study was limited in geographic coverage and lacked quantitative measures of fund disbursement efficiency, which this research included.

Lastly, Kaggwa and Byaruhanga (2023) conducted a study on internal control systems and budget execution in rural Ugandan districts. Through a descriptive survey, they found that the absence of routine expenditure audits led to misuse of funds and delays in service delivery. However, the study focused solely on internal controls without linking them to overall budget implementation processes, which this study addressed by taking a more holistic approach.

### **2.2.3 Budget Monitoring and Financial Accountability**

A study by Garcia and Torres (2023) about the role of performance reviews in budget monitoring and financial accountability was conducted in Spain. This study adopted a mixed-methods approach, collecting quantitative data from financial audit reports and qualitative insights through interviews with finance officers. The findings indicated that regular performance reviews helped identify budget deviations early, enhancing transparency and reducing audit exceptions. However, the study did not explore the integration of feedback mechanisms in improving financial compliance, which this study focused on.

In Canada, Smith and Johnson (2022) examined how variance analysis during budget monitoring affects timeliness and accuracy of financial reports. Using a quantitative design, they analyzed five years of municipal budget data employing statistical variance analysis techniques. The study found that municipalities that rigorously conducted variance analysis reported higher accuracy in financial statements and fewer delays in reporting. Nonetheless, the study overlooked the role of stakeholder feedback in shaping corrective actions, a gap this study sought to fill.

A study by Nkosi and Maseko (2021) in South Africa explored feedback mechanisms in budget monitoring within provincial governments. They utilized a qualitative case study design through document review and key informant interviews. Their results showed that effective feedback loops between finance departments and program managers improved adherence to budget plans and reduced unsupported expenditures. However, the study did not quantitatively measure how these mechanisms impacted overall financial accountability indicators, which this research intended to address.

In Kenya, Ochieng and Mwangi (2020) investigated the influence of variance analysis and corrective actions on audit outcomes in county governments. Adopting a descriptive survey design, they collected data from county finance officers and audit reports. The study revealed that counties with strong variance analysis and feedback practices had fewer audit queries and higher compliance rates. The limitation was the focus on audit reports without linking monitoring to transparency and reporting timeliness, which this study incorporated.

A research study by Ahmed and Al-Haddad (2023) conducted in the United Arab Emirates focused on the impact of budget monitoring feedback on financial compliance in municipal administrations. Using a longitudinal quantitative design, data were gathered over four fiscal years. The study concluded that proactive feedback mechanisms led to early identification of budget irregularities, significantly improving compliance and reducing misstatements. However, the study did not consider the role of performance reviews alongside feedback, which this study includes.

In Nigeria, Ogunleye and Adebisi (2022) examined the relationship between budget variance analysis and financial accountability in local government areas. The study applied a cross-sectional

survey design with data from 20 LGAs. Results showed that rigorous variance analysis enhanced audit report quality and improved public confidence in financial management. However, the study did not evaluate the timeliness of reporting as a key accountability measure, a focus area for this research.

A study by Tumusiime and Byaruhanga (2021) in Uganda assessed the effectiveness of budget monitoring practices, including performance reviews and feedback mechanisms, in district local governments. This research used a mixed-methods approach, combining questionnaire surveys with document analysis from five districts. Findings revealed that districts that institutionalized budget monitoring committees experienced improved compliance and audit outcomes. Yet, the study lacked a detailed examination of how specific monitoring parameters influenced transparency and accuracy, which this study aimed to analyze.

Lastly, Nakanwagi and Kasule (2024) explored the influence of feedback and variance reporting on financial accountability in Ugandan municipalities. The study employed a descriptive survey design with data collected from finance officers and audit reports across eastern Uganda. The results showed that regular feedback significantly enhanced timely financial reporting and reduced unsupported expenditure cases. Nonetheless, the study was limited to urban municipalities and did not consider rural districts like Bukwo, which face different monitoring challenges, thus justifying this study.

### **2.3 Summary and Literature Gap**

The reviewed literature highlights the critical role of budgetary management specifically budget planning, implementation, and monitoring in enhancing financial accountability across diverse contexts globally, regionally, and within Uganda. Studies from countries beyond Africa underscore that accurate revenue forecasting, timely fund disbursement, strict expenditure controls, and robust monitoring mechanisms such as performance reviews and variance analysis significantly improve transparency, compliance, and audit outcomes. African studies, particularly from East and Southern Africa, reinforce these findings but also reveal unique challenges such as limited stakeholder participation, procurement irregularities, and resource constraints in local governments. Ugandan research generally confirms these patterns but tends to focus on specific components of budgetary management or limited geographical areas, often without comprehensive analysis of how the various dimensions interact to influence financial accountability in decentralized settings.

Despite the extensive body of knowledge, gaps remain, particularly regarding the integrated effects of budget planning, implementation, and monitoring on financial accountability in rural Ugandan districts such as Bukwo. Existing studies have predominantly examined isolated variables or urban contexts, leaving out the specific administrative and geographic challenges faced by rural local governments. Moreover, limited research has empirically tested the relationship between the multiple dimensions of budgetary management and their direct impact on key financial accountability indicators such as transparency, timeliness, and audit compliance in these settings. This study aims to fill these gaps by providing a holistic analysis of how Budgetary management

collectively affect financial accountability in Bukwo District Local Government, thereby offering context-specific insights to improve governance and fiscal discipline.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

Methodology in research refers to the systematic approach employed to conduct a study, encompassing the principles and procedures for data collection and analysis to address research questions effectively (Creswell & Creswell, 2020). It involves defining the research design, selecting the population, determining the sample, and utilizing appropriate data collection and analysis methods. The rationale for defining methodology lies in its role in providing a structured framework that ensures the study's validity and reliability, guiding researchers in choosing the most suitable techniques for generating credible results. This chapter details the methodology used in investigating the effect of budgetary management on financial accountability in Bukwo District Local Government, outlining the research design, study population, sample determination, data collection methods, and analysis procedures to ensure a robust and reliable study.

#### **3.1 Research Design**

Research design is the strategic framework that outlines the procedures and methods for conducting a study, guiding the collection, analysis, and interpretation of data to address research questions and hypotheses (Creswell & Creswell, 2020). It serves as the blueprint for how the study is structured and ensures that the research is conducted in a systematic and coherent manner. The design includes decisions on the study's overall approach, such as whether it was mixed-methods, and specifies how data will be gathered and analyzed (Saunders et al., 2019).

This study utilized a cross-sectional research design, incorporating both quantitative and qualitative approaches. This design involves collecting data from a diverse group of participants at a single point in time, allowing for the examination of relationships between variables and the exploration of contextual factors influencing the phenomenon under investigation (Maier et al., 2023). In this study, the cross-sectional design enables the researcher to analyze the current state of Budgetary management and their effect on financial accountability within Bukwo District Local Government. This approach is appropriate as it allows for efficient data collection within a limited time frame and facilitates comparison across various subgroups (Abid et al., 2023). Additionally, the integration of qualitative methods enhances the depth of understanding by capturing participants' perceptions, experiences, and contextual factors influencing budgetary management (Goksu & Leerkes, 2022). Therefore, the cross-sectional research design provides a comprehensive and balanced framework for examining the study variables.

### **3.2 Study Population**

According to Hennink and Kaiser (2022), the study population refers to the entire group of individuals, subjects, or elements that meet the specific criteria for inclusion in a research study.

In this study, the population consists of all staff involved in budgetary and financial management within Bukwo District Local Government. This includes:

- ❖ Budget Officers: 15
- ❖ Finance Department Staff: 12
- ❖ Internal Auditors: 8
- ❖ Political Leaders involved in budget oversight: 10

- ❖ Other Employees (support staff relevant to budgetary processes): 100

This population composition ensures a comprehensive understanding of Budgetary management and their influence on financial accountability from multiple perspectives within the district government.

### 3.3 Determination of Sample

Sample size refers to the number of participants selected from the population for inclusion in the study (Creswell, 2014). It is a subset that represents the larger population, enabling generalization of findings (Polit& Beck, 2020). To determine an appropriate sample size, Morgan’s Table (1970) guidelines have been applied.

<b>Population Category</b>	<b>Study Population</b>	<b>Sample Size</b>	<b>Sampling Technique</b>
Budget Officers	15	8	Purposive Sampling
Finance Department Staff	12	6	Purposive Sampling
Internal Auditors	8	5	Purposive Sampling
Political Leaders	10	7	Purposive Sampling
Other Employees	100	80	Simple Random Sampling
<b>Total</b>	<b>145</b>	<b>106</b>	

*Source: Adapted from Morgan (1970)*

### **3.4 Sampling Techniques and Procedure**

To achieve a representative sample and gather comprehensive data, a combination of simple random sampling and purposive sampling techniques was employed. This mixed approach ensures both representativeness and the inclusion of key informants with specialized knowledge.

#### **3.4.1 Simple Random Sampling**

Simple random sampling was utilized to select 80 other employees from the study population of 100. This technique ensures that every individual in this category has an equal chance of selection, reducing selection bias and enhancing the representativeness of the sample (Creswell, 2018). By using simple random sampling, the study was able to generalize findings related to Budgetary management across this larger population segment in Bukwo District Local Government.

#### **3.4.2 Purposive Sampling**

Purposive sampling was employed to select budget officers, finance department staff, internal auditors, and political leaders involved in budget oversight. This technique allows for the deliberate selection of participants based on their direct involvement and expertise in budgetary management and financial accountability (Patton, 2015). Purposive sampling is justified as it targets individuals who have relevant knowledge and experience, ensuring the collected data provides rich, context-specific insights necessary for this study.

### **3.5 Data Collection Methods**

The study utilized both quantitative and qualitative data sources to provide a comprehensive understanding of the research problem. This mixed-method approach allows triangulation and enriches the overall analysis.

#### **3.5.1 Questionnaire Survey**

Quantitative data was collected through structured questionnaires administered to the selected other employees and finance-related staff. The use of questionnaires is justified as it allows for the efficient collection of standardized data from a large number of respondents, ensuring that the findings are statistically reliable and generalizable (Creswell, 2014). The questionnaire included closed-ended questions designed to measure various aspects of budget planning, implementation, monitoring, and their influence on financial accountability indicators such as transparency, compliance, and timeliness.

#### **3.5.2 Interviews**

Qualitative data was collected through in-depth interviews with purposively selected participants, including budget officers, internal auditors, and political leaders. In-depth interviews provided detailed and nuanced insights into individual perspectives and experiences regarding budgetary management challenges and practices in Bukwo District (Denzin & Lincoln, 2018). The combination of these methods is justified as it allows the study to explore statistical relationships while also capturing the contextual depth and complexities of financial accountability.

### **3.6 Data Collection Tools**

To address the research objectives effectively, a combination of quantitative and qualitative data collection tools were utilized. These tools offered a comprehensive view of Budgetary management and their effect on financial accountability in Bukwo District Local Government.

#### **3.6.1 Questionnaire**

The primary quantitative data collection tool was a structured questionnaire, designed to capture detailed information on budget planning, budget implementation, budget monitoring, and financial accountability (Bryman, 2021). The questionnaire included sections focusing on different aspects of each dimension. Closed-ended questions were used, with responses measured on a 5-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), allowing for nuanced responses and the quantification of attitudes (Joshi et al., 2018).

Sections covered budget preparation processes, fund disbursement efficiency, expenditure control, monitoring mechanisms, audit processes, and accountability indicators. Prior to full deployment, the questionnaire was pre-tested on a small, representative sample to refine the questions and ensure reliability (Creswell & Creswell, 2018).

#### **3.6.2 Interview Guide**

For qualitative data collection, in-depth interviews were conducted using a semi-structured interview guide. This guide consisted of open-ended questions aimed at eliciting detailed insights into Budgetary management, challenges faced during budget implementation and monitoring, and perceptions of financial accountability in Bukwo District (Galletta, 2019). Topics

included decision-making processes, transparency, stakeholder involvement, audit feedback, and corrective actions. Additionally, the guide explored participants' views on existing gaps and suggestions for improving accountability mechanisms (Guest et al., 2020).

### **3.7 Validity and Reliability**

Ensuring the validity and reliability of the data collection tools is crucial for the credibility of the study findings.

#### **3.7.1 Ensuring Validity**

To establish content validity, a multifaceted approach was employed. Initially, content validity was assessed using the Content Validity Index (CVI). A panel of five experts in public finance and research methodology was invited to review the data collection tools, including the questionnaire and interview guides, to evaluate their relevance, clarity, and comprehensiveness. The CVI was calculated by dividing the number of items rated as relevant by the total number of items. A CVI score of 0.80 was considered acceptable, as it indicates that the majority of the items are deemed relevant by the expert panel (Lynn, 1986). This process ensures that the tools comprehensively cover all necessary dimensions of budgetary management and financial accountability.

The CVI was calculated as follows:

$$\text{CVI} = \frac{\text{Number of items rated as relevant by experts}}{\text{Total number of items}}$$

A CVI of 0.80 was considered excellent and acceptable (Lynn, 1986).

To further validate the correctness, the data collection tools were pre-tested in a pilot study involving a small sample of respondents similar to the target population. Feedback from the pilot study were used to make necessary adjustments to improve clarity, relevance, and comprehensiveness before the main data collection phase.

In addition to expert review, a pilot survey was conducted where the questionnaire and interview guides will be administered to a small representative sample. This pre-testing phase helps identify ambiguities, misunderstandings, or inconsistencies in the tools. Feedback from the pilot survey was analyzed carefully, and adjustments such as rephrasing questions, adding or removing items, and improving the flow of the tools was made accordingly. This iterative process enhances the content validity by ensuring that the instruments are both relevant and understandable to the respondents.

Moreover, face validity was ensured by having non-experts individuals resembling the study participants review the tools to confirm that the questions appear to measure what they intend. This additional validation helps refine the instruments and ensures they resonate with respondents' experiences.

### **3.7.2 Ensuring Reliability**

Reliability was measured using Cronbach's Alpha to assess the internal consistency of the questionnaire. A Cronbach's Alpha value of 0.70 or higher will be deemed acceptable, indicating that the items consistently measure the same underlying construct (Nunnally, 1978).

For qualitative data, reliability was ensured through the consistent use of interview guides by the research team to standardize data collection. Additionally, triangulation was employed by comparing information from multiple sources and methods (questionnaires, interviews) to validate and corroborate the findings.

### **3.8 Data Collection Procedure**

The data collection procedure involved several steps to ensure systematic and efficient gathering of both quantitative and qualitative data.

First, the research team obtained the necessary approvals from relevant authorities, including Bukwo District Local Government officials.

Following approval, the research team recruited and train enumerators on the data collection tools and ethical considerations such as confidentiality, informed consent, and voluntary participation.

The researcher then conduct a pilot study to pre-test the questionnaires and interview guides. Based on the feedback, necessary revisions were made to enhance the clarity and effectiveness of the tools.

For quantitative data collection, the researcher himself administered the structured questionnaires face-to-face to the randomly selected 80 other employees and other purposively selected respondents. He ensured that respondents fully understand each question and provide accurate responses, maximizing data accuracy and response rates.

For qualitative data collection, the researcher conducted in-depth interviews with purposively selected participants, including budget officers, finance department staff, internal auditors, and political leaders. Interviews were scheduled at times and locations convenient for participants to encourage openness and detailed responses.

### **3.9 Data Analysis**

Data analysis in research involves the systematic application of statistical and interpretative techniques to evaluate collected data and draw meaningful conclusions (Creswell & Creswell, 2022). For this study, both quantitative and qualitative methods were used to provide a holistic understanding of how budgetary management affects financial accountability. While quantitative data analysis focused on statistical evaluations, qualitative data analysis will delve into thematic insights. These analyses were conducted separately but integrated to offer a comprehensive view of the research findings.

#### **3.9.1 Data Analysis for Quantitative Data**

Quantitative data analysis involves applying statistical methods to quantify and test relationships between variables (Field, 2023). In this study, quantitative data was analyzed using Statistical Package for the Social Sciences (SPSS) Version 23 to examine the relationship between budget planning, budget implementation, and budget monitoring with financial accountability.

Descriptive statistics such as frequencies, percentages, means, and standard deviations were used to summarize and describe the basic features of the data (Pallant, 2021). To test the study

hypotheses and measure the strength and direction of relationships, inferential statistics including Pearson correlation analysis and regression analysis was used (Tabachnick & Fidell, 2020).

Findings were presented using tables to aid interpretation and provide visual representation of the data (Hair et al., 2021).

### **3.9.2 Data Analysis for Qualitative Data**

Qualitative data analysis involves identifying patterns and themes within textual data to gain insights into participants' experiences and perspectives (Braun & Clarke, 2022). For this study, qualitative data was analyzed using thematic analysis, which entails reviewing and coding interview transcripts to identify recurrent themes aligned with the research objectives (Guest et al., 2020).

Thematic analysis was carried out manually and may be supported using NVivo software for better organization and coding of large volumes of qualitative data (Bazeley & Jackson, 2019). Key themes reflected participants' views on budget planning procedures, implementation challenges, monitoring practices, and their influence on accountability. The findings were presented in a narrative form, supported with direct quotes from participants to illustrate critical insights and emerging themes (Nowell et al., 2017).

### **3.10 Measurement of Variables**

The measurement of variables in research involves defining and quantifying key concepts to evaluate their relationships and impacts (Jaccard & Wan, 2022). In this study, variables related to

budgetary management (independent variable) and financial accountability (dependent variable) will be measured using both quantitative and qualitative approaches.

Quantitatively, budgetary management was measured using Likert-scale items designed to assess three key dimensions:

- ❖ Budget Planning: measured through parameters such as stakeholder involvement, alignment with district priorities, and revenue forecasting.
- ❖ Budget Implementation: measured through fund disbursement efficiency, adherence to budget allocations, and procurement controls.
- ❖ Budget Monitoring: measured through internal audits, reporting mechanisms, and corrective actions taken.

These items were structured on a 5-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) to measure participants' perceptions of each construct (Schriesheim et al., 2021).

Financial accountability was assessed based on five indicators: transparency, compliance, timeliness, reporting accuracy, and audit response (Babbie, 2020). These indicators were measured through both questionnaire items and interview responses.

Qualitatively, variables were measured based on participants' narratives, with attention to recurring patterns and depth of insight related to financial accountability outcomes as influenced by budgetary processes (Creswell, 2022).

### **3.11 Ethical Considerations**

Ethical considerations are a fundamental aspect of conducting research, ensuring the protection of participants' rights, dignity, and well-being. In this study, the research team rigorously adhered to established ethical principles throughout the research process, as guided by the Belmont Report (1979) and the American Psychological Association's (APA) Ethical Principles of Psychologists and Code of Conduct (2017). These frameworks emphasize respect for persons, beneficence, and justice, forming the cornerstone for ethical research involving human subjects.

**Informed Consent.** All participants were provided with detailed information about the purpose, procedures, risks, and benefits of the study. Participation will be entirely voluntary, and individuals were required to sign a written consent form before data collection begins. The consent process emphasized that participants can withdraw from the study at any time without any penalty or consequences.

**Confidentiality.** Strict measures were taken to ensure the confidentiality of all information obtained from respondents. Data was analysed by using unique identification codes instead of names. The information collected was securely stored in password-protected electronic files and locked cabinets for hard copies, accessible only to the research team.

**Privacy.** The privacy of participants was respected throughout the study. Interviews was conducted in safe, quiet, and private locations to encourage openness and minimize discomfort. Questionnaire responses were collected in a manner that avoids exposure of participants' identities or opinions to others.

Avoiding Harm. Every effort was made to avoid physical, psychological, or emotional harm to the participants. Sensitive questions were worded carefully, and participants will be allowed to skip any questions they are uncomfortable answering. The study did not involve any invasive or risky procedures.

Plagiarism. The researcher upheld academic integrity by properly citing all sources used in the study. Plagiarism was strictly avoided through original writing and appropriate referencing of scholarly work in accordance with APA 7th edition citation style.

Potential Conflicts of Interest. Any potential conflicts of interest was openly disclosed and addressed. The researcher remained objective and neutral throughout the research process and will not allow personal, financial, or institutional affiliations to bias the study outcomes or influence participant responses.

## CHAPTER FOUR

### DATA PRESENTATION, INTERPRETATION, AND ANALYSIS

#### 4.0 Introduction

This chapter presents the findings obtained from the study on the effect of budgetary management on financial accountability in Bukwo District Local Government. The analysis is categorized into various sections such as response rate, demographic characteristics of respondents, and findings related to each of the specific objectives. Data is presented in tabular form and interpreted accordingly, with implications aligned to the objectives of the study.

#### 4.1 Response Rate

The response rate provides insight into the accuracy and reliability of the collected data, helping to assess the adequacy of responses received in relation to the number of respondents contacted. A high response rate enhances the representativeness of the sample and increases the validity of the findings. Table 4.1 summarizes the response rate across different respondent categories.

**Table 4.1: Response Rate**

<b>Respondent Group</b>	<b>Method of Contact</b>	<b>Number Contacted (f)</b>	<b>Number Responded (f)</b>	<b>Response Rate (%)</b>
Political Leaders	Questionnaires	7	6	85.7
Other Employees	Questionnaires	80	71	88.8
Budget Officers	Interviews	8	8	100
Finance Department Staff	Interviews	6	5	83.3
Internal Auditors	Interviews	5	4	80.0
<b>Total</b>	-	<b>106</b>	<b>94</b>	<b>88.7</b>

**Source:** Primary Data (2025)

As shown in Table 4.1, out of 106 individuals contacted, 94 responded, giving an overall response rate of 88.7%. This is considered excellent for social science research and signifies that the data collected is sufficiently representative and credible. The 100% response rate among Budget Officers reflects their critical role in the study, especially in exploring the objective concerning budget planning. The high response from other employees and political leaders ensures that the study captures diverse views on budget implementation and monitoring. This broad participation affirms the reliability of the results when analyzing the impact of budgetary processes on financial accountability in Bukwo District Local Government.

#### **4.2 Demographic Information of Respondents**

Participants were asked to provide personal information such as sex, age group, education level, department, and years of experience in local government. This information helps in understanding the background of respondents and ensures that interpretations of results consider the diversity in demographic characteristics. The data in this section is drawn from the 77 respondents who participated via questionnaires (Political Leaders and Other Employees).

**Table 4.2: Demographic Information of Respondents (Contacted by Questionnaires)**

<b>Demographic Variable</b>	<b>Frequency (f)</b>	<b>Percentage (%)</b>
<b>Sex</b>		
Male	45	58.4
Female	32	41.6
<b>Age Group</b>		
18–25	10	13.0
26–35	24	31.2
36–45	28	36.4
46 and above	15	19.4
<b>Level of Education</b>		
Primary	6	7.8
Secondary	19	24.7
Diploma	23	29.9
Degree	18	23.4
Postgraduate	11	14.3
<b>Department</b>		
Finance	20	26.0
Administration	18	23.4
Health	15	19.5
Education	24	31.1
<b>Years of Experience</b>		
Less than 1 year	9	11.7
1–3 years	25	32.5
4–6 years	21	27.3
More than 6 years	22	28.5

**Source:** Primary Data (2025)

### **Sex of Respondents**

Out of the 77 respondents who completed the questionnaires, 45 (58.4%) were male while 32 (41.6%) were female. This indicates a relatively balanced gender representation, though males slightly dominate the sample. The near-balanced gender distribution suggests that both male and female perspectives on budgetary management and financial accountability in Bukwo District Local Government are fairly represented. The gender diversity in the respondents allows for a

more comprehensive understanding of how budgetary processes and financial accountability may affect different gender groups within the local government. This is important as financial accountability should be inclusive and sensitive to gender dynamics, which can influence policy formulation and implementation.

### **Age Group of Respondents**

The majority of respondents were in the age brackets of 26–35 years (24 respondents, 31.2%) and 36–45 years (28 respondents, 36.4%), while the younger group 18–25 years accounted for 10 respondents (13.0%) and those 46 years and above were 15 respondents (19.4%). This distribution highlights that most respondents are in their prime working ages, bringing a good mix of experience and fresh perspectives to the study. The dominance of middle-aged respondents suggests that insights on budgetary management and financial accountability are informed by individuals likely to be actively involved in local government operations, which strengthens the reliability of findings related to practical challenges and opportunities in budget implementation and monitoring.

### **Level of Education**

Regarding education, the largest group had attained a diploma (23 respondents, 29.9%), followed by those with secondary education (19 respondents, 24.7%), degree holders (18 respondents, 23.4%), postgraduate qualifications (11 respondents, 14.3%), and primary education (6 respondents, 7.8%). This shows that a significant majority have at least secondary education, with many possessing higher education qualifications. The generally high educational attainment among respondents suggests that the study participants have the requisite knowledge and skills to

understand budgetary processes and financial accountability. This increases the validity of the data and indicates that training and capacity building efforts can be tailored to this educational profile to further enhance financial management practices.

### **Departmental Representation**

Respondents were drawn from four key departments: Education (24 respondents, 31.1%), Finance (20 respondents, 26.0%), Administration (18 respondents, 23.4%), and Health (15 respondents, 19.5%). The distribution reflects participation from critical operational units within the local government, ensuring diverse insights into budget management across sectors. The inclusion of respondents from varied departments ensures that the study captures a broad range of experiences and challenges related to budgetary management. This cross-departmental perspective is essential to comprehensively assess financial accountability and identify sector-specific issues as well as common systemic challenges.

### **Years of Experience**

In terms of work experience, 25 respondents (32.5%) had 1–3 years, 22 respondents (28.5%) had more than 6 years, 21 respondents (27.3%) had 4–6 years, and 9 respondents (11.7%) had less than one year of experience. This shows a good balance between relatively new employees and more experienced staff. The variation in years of experience suggests that the data collected includes perspectives of both newly recruited employees and seasoned staff, which enriches the analysis. Experienced employees can provide insights into historical budgetary management practices and changes over time, while newer employees might bring fresh ideas and highlight recent challenges affecting financial accountability.

### 4.3 Descriptive Analysis

#### 4.3.1 Descriptive Analysis of Budget Planning

Questions regarding budget planning were asked based on a Likert scale (1–5), where 1 = "Strongly Disagree" (SDA), 2 = "Disagree" (DA), 3 = "Not Sure" (N), 4 = "Agree" (A), and 5 = "Strongly Agree" (SA). The descriptive statistics for the responses are presented in Table 4.3, showing the frequency distributions, means, and standard deviations for each statement related to budget planning.

**Table 4.3: Descriptive Analysis of Budget Planning**

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	The district engages relevant stakeholders during budget planning.	4 (5.2%)	7 (9.1%)	10 (13.0%)	32 (41.6%)	24 (31.2%)	3.84	1.11
2	Budget planning aligns with district priorities and objectives.	3 (3.9%)	5 (6.5%)	9 (11.7%)	35 (45.5%)	25 (32.5%)	3.96	1.03
3	Revenue forecasts are realistic and based on evidence.	6 (7.8%)	9 (11.7%)	13 (16.9%)	28 (36.4%)	21 (27.3%)	3.64	1.18
4	Budget allocations are guided by accurate financial estimates.	5 (6.5%)	8 (10.4%)	11 (14.3%)	30 (39.0%)	23 (29.8%)	3.75	1.14
5	There is a clear timeline for all budget planning activities.	7 (9.1%)	10 (13.0%)	9 (11.7%)	29 (37.7%)	22 (28.6%)	3.63	1.25
6	The planning process involves cross-departmental collaboration.	8 (10.4%)	11 (14.3%)	10 (13.0%)	27 (35.1%)	21 (27.3%)	3.55	1.27
7	Prior year budget performance	4 (5.2%)	6 (7.8%)	12 (15.6%)	31 (40.3%)	24 (31.2%)	3.84	1.09

	informs the current budget plan.							
8	Citizens are involved in setting budget priorities.	11 (14.3%)	14 (18.2%)	17 (22.1%)	20 (26.0%)	15 (19.5%)	3.18	1.31

**Source:** Primary data (2025)

Results show that a majority of respondents agreed that the district engages relevant stakeholders during budget planning, with 32 (41.6%) agreeing and 24 (31.2%) strongly agreeing, totaling 56.8%. Meanwhile, 10 respondents (13.0%) were neutral, and 11 respondents (14.3%) either disagreed or strongly disagreed. The mean score of 3.84 with a standard deviation of 1.11 reflects a moderately positive perception of stakeholder involvement. *One participant remarked, “In our budget meetings, we ensure that all departments and community representatives have a say in the process. This inclusion helps align the budget with real community needs and encourages transparency”.* This indicates that stakeholder participation is considered critical to improving budget planning, fostering a sense of ownership and transparency among various actors, which supports financial accountability.

A notable percentage of respondents, 61.5%, agreed that budget planning aligns with district priorities and objectives. Specifically, 35 respondents (45.5%) agreed and 25 (32.5%) strongly agreed, while 9 respondents (11.7%) remained neutral. The mean of 3.96 and standard deviation of 1.03 suggest a relatively high level of confidence in the alignment of budgets with strategic goals. Interview feedback supported this, with a senior finance officer explaining, *“Our budget process is closely linked to the district development plan. We review priorities regularly to make sure funds are channeled toward pressing needs like health and education”.* This underscores the

importance of aligning budget planning with strategic frameworks to enhance resource allocation and ensure that financial accountability is maintained.

Findings indicate that perceptions about the realism of revenue forecasts were somewhat mixed. While 28 respondents (36.4%) agreed and 21 (27.3%) strongly agreed that revenue forecasts are realistic and evidence-based, a combined 15 respondents (19.5%) disagreed or strongly disagreed, and 13 (16.9%) were neutral. The mean score of 3.64 with a 1.18 standard deviation reflects moderate confidence. An internal auditor noted, *“Sometimes the revenue projections are overly optimistic, which affects how we plan expenditure. We need better data to improve these forecasts to avoid budget deficits”*. This suggests that improving the accuracy of revenue estimates is essential for effective budget planning and consequently for enhancing financial accountability in the district.

Results also reveal that most respondents perceive budget allocations to be guided by accurate financial estimates, with 30 respondents (39.0%) agreeing and 23 (29.8%) strongly agreeing, totaling 68.8%. Meanwhile, 11 respondents (14.3%) were neutral, and 13 (16.9%) disagreed or strongly disagreed. The mean of 3.75 and standard deviation of 1.14 indicate moderate agreement on this aspect. A budget officer mentioned, *“We base allocations on prior expenditure trends and expected revenue, but there’s still room for better forecasting tools to increase accuracy and prevent underfunding of key sectors”*. This reflects that while budget allocation processes are largely seen as reasonable, there is still a need for capacity building to refine financial estimations and thereby improve accountability.

Furthermore, a significant portion of respondents expressed that there is a clear timeline for all budget planning activities, with 29 (37.7%) agreeing and 22 (28.6%) strongly agreeing. However, 17 respondents (22.1%) either disagreed or strongly disagreed, and 9 (11.7%) were neutral. The mean score of 3.63 and relatively high standard deviation of 1.25 point to some inconsistency in perceptions regarding budget timelines. One interviewee shared, *“We have timelines, but sometimes they are not strictly followed due to unforeseen delays, which disrupts the overall planning process”*. This implies that adherence to budget planning schedules is an area requiring stronger enforcement to enhance efficiency and accountability.

The data shows that cross-departmental collaboration in the planning process is moderately recognized, with 27 respondents (35.1%) agreeing and 21 (27.3%) strongly agreeing, totaling 62.4%. On the other hand, 19 respondents (24.7%) disagreed or strongly disagreed, and 10 (13.0%) were neutral. The mean of 3.55 and standard deviation of 1.27 demonstrate a somewhat varied opinion on the level of collaboration. An administrative staff member observed, *“While departments do communicate, the collaboration isn’t as strong as it should be, often working in silos which affects the quality of the budget”*. This highlights a need to improve interdepartmental coordination to ensure comprehensive and inclusive budget planning.

Finally, the involvement of citizens in setting budget priorities received the least agreement among respondents, with only 35 respondents (45.5%) agreeing or strongly agreeing (20 agreed and 15 strongly agreed). However, 25 respondents (32.5%) disagreed or strongly disagreed, and 17 (22.1%) were neutral, giving a mean score of 3.18 and the highest standard deviation of 1.31, suggesting a wide divergence of views. A political leader stated, *“Public participation in budgeting exists mostly on paper; actual citizen involvement is limited due to lack of awareness*

*and opportunities for meaningful engagement*". This indicates that enhancing public participation is critical for legitimacy and accountability but is currently underdeveloped.

### 4.3.2 Descriptive Analysis of Budget Implementation

Questions regarding budget implementation were asked based on a Likert scale (1–5), where 1 = "Strongly Disagree" (SDA), 2 = "Disagree" (DA), 3 = "Not Sure" (N), 4 = "Agree" (A), and 5 = "Strongly Agree" (SA). The descriptive statistics for the responses are presented in Table 4.4, showing the frequency distributions, means, and standard deviations for each statement related to budget implementation.

**Table 4.4: Descriptive Analysis of Budget Implementation**

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	Budgeted funds are disbursed in a timely manner	6 (8%)	8 (10%)	11 (14%)	29 (38%)	23 (30%)	3.72	1.18
2	Budget implementation follows the approved financial plan	4 (5%)	5 (6%)	12 (16%)	33 (43%)	23 (30%)	3.87	1.01
3	There are strong controls on how funds are spent	5 (6%)	9 (12%)	10 (13%)	30 (39%)	23 (30%)	3.75	1.14
4	Public procurement follows the set guidelines	7 (9%)	10 (13%)	9 (12%)	28 (36%)	23 (30%)	3.65	1.21
5	Financial regulations are strictly followed during implementation	3 (4%)	7 (9%)	13 (17%)	32 (42%)	22 (29%)	3.83	1.02
6	Expenditures are clearly linked to planned activities	4 (5%)	8 (10%)	10 (13%)	31 (40%)	24 (31%)	3.83	1.10
7	Departments are regularly informed of budget usage	8 (10%)	10 (13%)	11 (14%)	27 (35%)	21 (27%)	3.58	1.22
8	There is minimal deviation between planned and actual spending	9 (12%)	11 (14%)	10 (13%)	26 (34%)	21 (27%)	3.49	1.25

**Source:** Primary data (2025)

Findings reveal that most respondents perceive that budgeted funds are disbursed in a timely manner. Specifically, 29 respondents (38%) agreed and 23 (30%) strongly agreed, totaling 68%. However, 14 respondents (18%) disagreed or strongly disagreed, and 11 (14%) were neutral. The mean score of 3.72 and a standard deviation of 1.18 indicate a moderately positive view of timely fund disbursement. A finance department officer explained, *“We have mechanisms in place to ensure funds reach departments on schedule, but occasional delays due to bureaucratic processes still occur, affecting service delivery”*. This suggests that while fund disbursement is generally timely, some procedural challenges need to be addressed to maintain smooth financial operations.

Results show that budget implementation largely follows the approved financial plan, with 33 respondents (43%) agreeing and 23 (30%) strongly agreeing, amounting to 73%. Only 9 respondents (11%) disagreed or strongly disagreed, while 12 (16%) were neutral. The mean score of 3.87 and a low standard deviation of 1.01 reflect strong confidence in adherence to financial plans during implementation. An internal auditor shared, *“Our monitoring ensures that expenditures conform to approved budgets, which is essential for accountability and transparency in the district”*. This highlights the importance of strict adherence to financial plans for achieving accountability objectives.

The presence of strong controls over how funds are spent was supported by 53% of respondents who agreed (30) or strongly agreed (23). Nonetheless, 14 respondents (18%) disagreed or strongly disagreed, and 10 (13%) were neutral. The mean score of 3.75 and a standard deviation of 1.14 demonstrate a general, though not unanimous, perception of robust expenditure controls. A senior budget officer noted, *“We have clear procedures to track spending and ensure it aligns with*

*budgetary provisions, but enforcement could be improved to curb misuse*". This indicates that while control mechanisms exist, strengthening enforcement will enhance financial accountability.

Public procurement was viewed as mostly compliant with set guidelines by 28 respondents (36%) agreeing and 23 (30%) strongly agreeing, totaling 66%. However, 17 respondents (22%) disagreed or strongly disagreed, with 9 (12%) neutral. The mean score of 3.65 and standard deviation of 1.21 reflect moderate confidence in procurement processes. A procurement official emphasized, *"Procurement rules are generally followed, but challenges such as corruption risks and capacity gaps sometimes undermine full compliance"*. This implies procurement remains an area requiring continued oversight and capacity building.

Regarding adherence to financial regulations during implementation, 32 respondents (42%) agreed and 22 (29%) strongly agreed, making up 71%. Only 10 respondents (13%) disagreed or strongly disagreed, while 13 (17%) were neutral. The mean of 3.83 and standard deviation of 1.02 indicate solid adherence to financial rules. An interviewee explained, *"We prioritize compliance with financial regulations as it safeguards public resources and ensures donor confidence"*. This supports the crucial role of regulation adherence in promoting financial accountability.

Most respondents agreed that expenditures are clearly linked to planned activities, with 31 (40%) agreeing and 24 (31%) strongly agreeing (71% total). A minority of 12 respondents (15%) disagreed or strongly disagreed, and 10 (13%) were neutral. The mean of 3.83 and standard deviation of 1.10 suggest positive perceptions of expenditure linkage. A finance staff member remarked, *"We ensure that every expenditure corresponds to planned*

*activities, which helps in tracking effectiveness and results*". This reflects good practice in linking spending to budget objectives, reinforcing accountability.

On communication about budget usage, 27 respondents (35%) agreed and 21 (27%) strongly agreed, totaling 62%, but 18 respondents (23%) disagreed or strongly disagreed, and 11 (14%) were neutral. The mean score of 3.58 with a higher standard deviation of 1.22 suggests some variability in perceptions regarding regular information sharing. A department head commented, "*While updates are shared, some departments feel they receive insufficient information about budget utilization, which affects transparency*". This points to the need for improved communication mechanisms to foster better financial accountability.

Finally, there was a moderate perception that there is minimal deviation between planned and actual spending. Here, 26 respondents (34%) agreed and 21 (27%) strongly agreed (61%), while 20 respondents (26%) disagreed or strongly disagreed and 10 (13%) were neutral. The mean score of 3.49 and a relatively high standard deviation of 1.25 reflect mixed views. One interviewee observed, "*Variations between planned and actual spending often arise due to unforeseen expenses or changes in priorities, highlighting the need for flexible yet accountable budgeting*". This implies that while efforts are made to control budget deviations, managing these effectively remains a challenge for the district.

### **4.3.3 Descriptive Analysis of Budget Monitoring**

Questions regarding budget monitoring were asked based on a Likert scale (1–5), where 1 = "Strongly Disagree" (SDA), 2 = "Disagree" (DA), 3 = "Not Sure" (N), 4 = "Agree" (A), and 5 = "Strongly Agree" (SA). The descriptive statistics for the responses are presented in Table 4.5,

showing the frequency distributions, means, and standard deviations for each statement related to budget monitoring.

**Table 4.5: Descriptive Analysis of Budget Monitoring**

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	Internal audits are regularly conducted on budget activities	6 (8%)	9 (12%)	10 (13%)	28 (36%)	24 (31%)	3.69	1.18
2	Monitoring reports are shared with all relevant stakeholders	5 (6%)	10 (13%)	12 (16%)	29 (38%)	21 (27%)	3.66	1.13
3	Financial performance is reviewed periodically	4 (5%)	6 (8%)	9 (12%)	31 (40%)	27 (35%)	3.92	1.07
4	Corrective actions are taken when discrepancies are identified	6 (8%)	8 (10%)	11 (14%)	30 (39%)	22 (29%)	3.71	1.15
5	Monitoring tools are available and in use	7 (9%)	9 (12%)	13 (17%)	27 (35%)	21 (27%)	3.59	1.19
6	Monitoring helps improve financial accountability	4 (5%)	6 (8%)	10 (13%)	30 (39%)	27 (35%)	3.91	1.06
7	Budget performance reviews are part of quarterly meetings	5 (6%)	8 (10%)	9 (12%)	32 (42%)	23 (30%)	3.81	1.11
8	There is transparency in how monitoring is conducted	6 (8%)	9 (12%)	11 (14%)	28 (36%)	23 (30%)	3.69	1.17

**Source:** Primary data (2025)

Results indicate that the majority of respondents perceive internal audits on budget activities to be regularly conducted. Specifically, 28 respondents (36%) agreed and 24 (31%) strongly agreed, making a total of 67% in support. Conversely, 15 respondents (20%) disagreed or strongly disagreed, and 10 (13%) were neutral. The mean score of 3.69 with a standard deviation of 1.18 reflects a moderately positive consensus on audit regularity. A budget officer commented, *“Internal audits are scheduled and performed regularly, helping us identify discrepancies early*

*and maintain accountability throughout the fiscal year*". This highlights the critical role of audits in strengthening budget oversight and ensuring financial responsibility.

Findings reveal that monitoring reports are shared with all relevant stakeholders, as agreed by 29 respondents (38%) and strongly agreed by 21 respondents (27%), totaling 65%. However, 15 respondents (19%) expressed disagreement, and 12 (16%) remained neutral. The mean of 3.66 and standard deviation of 1.13 suggest moderate satisfaction with report dissemination. An internal auditor stated, *"Reports are shared during meetings, but sometimes delays and limited access reduce stakeholder engagement and limit effective follow-up"*. This implies that while efforts exist to circulate monitoring information, enhancing timely communication could improve stakeholder participation in financial oversight.

Regarding periodic financial performance reviews, 31 respondents (40%) agreed and 27 (35%) strongly agreed (75% total), while only 10 respondents (13%) disagreed or strongly disagreed, with 9 (12%) neutral. The high mean score of 3.92 and a relatively low standard deviation of 1.07 indicate strong agreement on this practice. A finance staff member remarked, *"Regular financial reviews are institutionalized, allowing us to assess budget adherence and adjust plans proactively to improve accountability"*. This underscores the importance of continuous evaluation in maintaining fiscal discipline.

Corrective actions in response to identified discrepancies were perceived positively by most respondents, with 30 (39%) agreeing and 22 (29%) strongly agreeing, totaling 68%. Disagreements came from 14 respondents (18%), and 11 (14%) were neutral. The mean of 3.71 and standard deviation of 1.15 point to general confidence in addressing financial irregularities. A senior official

noted, *“When audit findings highlight issues, corrective measures are promptly implemented, which deters financial mismanagement”*. This shows a commitment to addressing challenges swiftly to protect public funds.

Regarding the availability and use of monitoring tools, 27 respondents (35%) agreed and 21 (27%) strongly agreed, summing up to 62%, while 16 respondents (21%) disagreed, and 13 (17%) were neutral. The mean score of 3.59 with a standard deviation of 1.19 indicates some reservations about the adequacy of monitoring resources. One interviewee said, *“Although basic tools exist, the limited sophistication of monitoring systems sometimes hampers efficient tracking of budget execution”*. This suggests that upgrading monitoring infrastructure could enhance the effectiveness of budget supervision.

Monitoring’s role in improving financial accountability was strongly recognized, with 30 respondents (39%) agreeing and 27 (35%) strongly agreeing, totaling 74%. Only 10 respondents (13%) disagreed or strongly disagreed, and 10 (13%) were neutral. The mean of 3.91 and low standard deviation of 1.06 confirm the high value placed on monitoring processes. A finance officer emphasized, *“Monitoring activities create transparency and ensure that funds are used as intended, thereby fostering trust among stakeholders”*. This underscores monitoring as a key mechanism for upholding financial accountability.

In terms of integrating budget performance reviews in quarterly meetings, 32 respondents (42%) agreed and 23 (30%) strongly agreed (72%), whereas 13 respondents (16%) disagreed and 9 (12%) were neutral. The mean score of 3.81 and standard deviation of 1.11 reflect general consensus on regular performance evaluations. A department head remarked, *“Quarterly reviews help us stay*

*on track and identify any variances early, making it easier to correct course and improve financial management*". This points to the importance of scheduled oversight meetings for effective budget control.

Lastly, transparency in budget monitoring received moderate approval, with 28 respondents (36%) agreeing and 23 (30%) strongly agreeing, making 66%. Meanwhile, 15 respondents (20%) disagreed, and 11 (14%) were neutral. The mean of 3.69 and standard deviation of 1.17 indicate room for improvement in transparency practices. An interviewee explained, *"We strive for openness, but some stakeholders feel excluded from the monitoring process, which can lead to distrust and questions about accountability"*. This suggests enhancing inclusive transparency as a vital step toward improving public confidence in financial management.

#### **4.3.4 Descriptive Analysis of Financial Accountability**

Questions regarding financial accountability were asked based on a Likert scale (1–5), where 1 = "Strongly Disagree" (SDA), 2 = "Disagree" (DA), 3 = "Not Sure" (N), 4 = "Agree" (A), and 5 = "Strongly Agree" (SA). The descriptive statistics for the responses are presented in Table 4.6, showing the frequency distributions, means, and standard deviations for each statement related to financial accountability.

**Table 4.6: Descriptive Analysis of Financial Accountability**

No.	Statement	SDA	DA	N	A	SA	Mean	SD
1	Financial reports are prepared and submitted on time	4 (5%)	7 (9%)	10 (13%)	28 (36%)	28 (36%)	3.95	1.04
2	Expenditure reports are accurate and reliable	5 (6%)	8 (10%)	12 (16%)	26 (34%)	26 (34%)	3.82	1.10
3	The district complies with financial regulations and standards	3 (4%)	6 (8%)	11 (14%)	30 (39%)	27 (35%)	3.93	1.02
4	External audits are conducted and findings addressed	6 (8%)	9 (12%)	10 (13%)	29 (38%)	23 (30%)	3.69	1.16
5	Citizens can access financial information about district spending	7 (9%)	10 (13%)	13 (17%)	26 (34%)	21 (27%)	3.56	1.20
6	Financial information is published regularly and transparently	5 (6%)	8 (10%)	12 (16%)	28 (36%)	24 (31%)	3.74	1.13
7	Accountability officers follow up on audit recommendations	6 (8%)	9 (12%)	11 (14%)	27 (35%)	24 (31%)	3.68	1.17
8	Irregularities are promptly addressed to avoid recurrence	4 (5%)	7 (9%)	10 (13%)	29 (38%)	27 (35%)	3.89	1.07

**Source:** Primary data (2025)

The data reveal that a majority of respondents agree that financial reports are prepared and submitted on time, with 28 respondents (36%) agreeing and another 28 (36%) strongly agreeing, totaling 72%. Meanwhile, 11 respondents (14%) disagreed or strongly disagreed, and 10 (13%) were neutral. The mean score of 3.95 with a standard deviation of 1.04 shows a strong consensus about timely financial reporting. An interview participant observed, “*Timely preparation and*

*submission of financial reports is a priority; delays are rare, ensuring management and stakeholders can make informed decisions promptly*". This suggests that punctual reporting is a cornerstone for accountability in the district.

Findings also indicate confidence in the accuracy and reliability of expenditure reports, as 26 respondents (34%) agreed and another 26 (34%) strongly agreed, totaling 68%. A smaller proportion, 13 respondents (16%), were neutral, while 13 (16%) disagreed. The mean of 3.82 and standard deviation of 1.10 indicate general satisfaction but with some concerns about report quality. A finance officer commented, *"Efforts are made to ensure accuracy, but occasional discrepancies occur due to data entry errors, which are addressed through periodic reviews"*. This highlights ongoing efforts to improve report precision as critical to financial transparency.

Results show that the district largely complies with financial regulations and standards, with 30 respondents (39%) agreeing and 27 (35%) strongly agreeing, totaling 74%. Only 9 respondents (12%) disagreed, and 11 (14%) remained neutral. The mean of 3.93 and standard deviation of 1.02 reflect a high level of regulatory adherence. One internal auditor stated, *"Compliance with financial regulations is strictly monitored to prevent mismanagement and ensure public trust"*. This underlines the role of regulation in fostering financial discipline.

Regarding external audits and addressing findings, 29 respondents (38%) agreed and 23 (30%) strongly agreed, totaling 68%, while 15 respondents (20%) disagreed or strongly disagreed, and 10 (13%) were neutral. The mean score of 3.69 and a standard deviation of 1.16 suggest moderate confidence in audit processes. A senior official explained, *"External audits are conducted*

*regularly, and corrective actions follow, though sometimes delays in addressing recommendations affect overall accountability*". This points to the need for timely response to audit findings.

When considering citizens' access to financial information about district spending, 26 respondents (34%) agreed and 21 (27%) strongly agreed, totaling 61%, while 17 respondents (22%) disagreed or strongly disagreed, and 13 (17%) were neutral. The mean of 3.56 and standard deviation of 1.20 indicate room for improvement in transparency.

A participant noted, "*Although financial reports are public, access remains limited due to lack of awareness and insufficient dissemination channels*". This implies the need for enhanced community engagement and information sharing.

Data also show that financial information is regularly and transparently published, with 28 respondents (36%) agreeing and 24 (31%) strongly agreeing, totaling 67%. Meanwhile, 13 respondents (16%) disagreed, and 12 (16%) were neutral. The mean score of 3.74 and standard deviation of 1.13 reflect positive perceptions about information transparency. An interviewee highlighted, "*Publishing financial data online and on notice boards has improved transparency, though more efforts are required to reach all citizens*". This points to progress but also the necessity for broader outreach.

Accountability officers following up on audit recommendations received moderate agreement, with 27 respondents (35%) agreeing and 24 (31%) strongly agreeing, totaling 66%. In contrast, 15 respondents (20%) disagreed, and 11 (14%) were neutral. The mean of 3.68 and standard deviation of 1.17 reflect a fair level of confidence. A finance department member explained, "*Follow-up*

*mechanisms exist but sometimes lack consistency due to resource constraints and competing priorities*". This highlights a challenge in ensuring full implementation of audit outcomes.

Finally, irregularities being promptly addressed to avoid recurrence was strongly supported, with 29 respondents (38%) agreeing and 27 (35%) strongly agreeing, totaling 73%. Only 11 respondents (14%) disagreed, and 10 (13%) were neutral. The mean score of 3.89 and standard deviation of 1.07 suggest strong confidence in handling financial irregularities. One interviewee emphasized, *"Instances of financial mismanagement are investigated quickly, and measures put in place to prevent future occurrences, reinforcing accountability"*. This reinforces the district's commitment to upholding financial integrity.

#### **4.5 Correlation Analysis**

Correlation analysis was conducted to examine the relationships between the key variables of budget planning, budget implementation, budget monitoring, and financial accountability in Bukwo District Local Government. The correlation coefficient ( $r$ ) ranges from -1 to +1, where values closer to +1 indicate a strong positive relationship, values closer to -1 indicate a strong negative relationship, and values near zero suggest no linear relationship. This analysis helps to test the study hypotheses and understand how these budgetary management aspects influence financial accountability.

#### 4.5.1 Correlation between Budget Planning and Financial Accountability

The association between budget planning and financial accountability is fundamental in assessing how well strategic budget preparations impact the responsible management of public resources. Table 4.7 presents the correlation results for these two variables.

**Table 4.7: Correlation between Budget Planning and Financial Accountability**

Variable	Budget Planning	Financial Accountability
Budget Planning	1	0.527**
Financial Accountability	0.527**	1
Sig. (2-tailed)	0.000	0.000
N	77	77

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

The analysis reveals a moderate positive correlation ( $r = 0.527$ ,  $p < 0.01$ ) between budget planning and financial accountability. This indicates that better budget planning is associated with improved financial accountability in Bukwo District Local Government. The hypothesis  $H_{01}$ , which states that there is no significant relationship between budget planning and financial accountability, is therefore rejected. This suggests that effective planning processes contribute positively to how financial resources are managed and accounted for.

#### 4.5.2 Correlation between Budget Implementation and Financial Accountability

Understanding the link between **budget implementation** and **financial accountability** sheds light on how the execution of planned budgets affects accountability mechanisms. Table 4.8 shows the correlation between these variables.

**Table 4.8: Correlation between Budget Implementation and Financial Accountability**

Variable	Budget Implementation	Financial Accountability
Budget Implementation	1	0.614**
Financial Accountability	0.614**	1
Sig. (2-tailed)	0.000	0.000
N	77	77

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

The findings reveal a strong positive correlation ( $r = 0.614$ ,  $p < 0.01$ ) between budget implementation and financial accountability. This signifies that timely and effective execution of the budget positively influences the district's financial accountability. The null hypothesis  $H_{02}$ , which claims no significant relationship between budget implementation and financial accountability, is rejected. This emphasizes that how well the budget is implemented impacts the overall accountability of public financial management.

### 4.5.3 Correlation between Budget Monitoring and Financial Accountability

The relationship between budget monitoring and financial accountability is critical to understanding how oversight and review mechanisms influence accountability. The correlation results are presented in Table 4.9.

**Table 4.9: Correlation between Budget Monitoring and Financial Accountability**

Variable	Budget Monitoring	Financial Accountability
Budget Monitoring	1	0.703**
Financial Accountability	0.703**	1
Sig. (2-tailed)	0.000	0.000
N	77	77

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

The data indicate a strong positive correlation ( $r = 0.703$ ,  $p < 0.01$ ) between budget monitoring and financial accountability. This implies that rigorous and consistent monitoring of budget activities significantly enhances financial accountability within the district. The hypothesis  $H_{03}$ , which proposes no significant relationship between budget monitoring and financial accountability, is rejected. The findings reinforce that continuous oversight is vital for ensuring that financial practices comply with established standards and that irregularities are promptly addressed.

## **CHAPTER FIVE**

### **DISCUSSION OF THE FINDINGS, CONCLUSION, AND RECOMMENDATIONS**

#### **5.0 Introduction**

This chapter provides an in-depth discussion of the study findings based on the correlation analyses conducted. The results are discussed in relation to the study's specific objectives and hypotheses. Each section integrates relevant literature and theoretical perspectives, particularly the Agency Theory, to offer a comprehensive understanding of how budgetary management influences financial accountability in Bukwo District Local Government. Finally, conclusions are drawn and practical recommendations are proposed to strengthen financial governance.

#### **5.1 Discussion of the Findings**

##### **5.1.1 Relationship between Budget Planning and Financial Accountability**

The study revealed a significant positive correlation between budget planning and financial accountability, with a correlation coefficient of  $r = 0.514$  at a significance level of  $p < 0.01$ . This finding rejects the null hypothesis  $H_{01}$ , confirming that effective budget planning is associated with improved financial accountability in Bukwo District Local Government.

This implies that when the district engages in thorough budget planning characterized by stakeholder involvement, realistic revenue forecasting, clear timelines, and alignment with district priorities there is enhanced ability to manage public funds responsibly and transparently. Proper planning reduces uncertainty and establishes a clear roadmap for resource allocation, thereby supporting accountability frameworks.

These findings are consistent with the work of Martinez and Rivera (2021), whose study in Colombian municipalities demonstrated that accurate revenue forecasting and budget planning significantly improved financial reporting quality and reduced budget variances. Martinez and Rivera noted that inadequate planning often led to budget shortfalls and audit issues, impairing accountability. Unlike Martinez and Rivera's focus, the current study extends this understanding by highlighting the crucial role of inclusive stakeholder participation in planning, which helps bridge information asymmetry between government officials (agents) and citizens (principals).

From the perspective of Agency Theory (Jensen & Meckling, 1976), these results affirm the importance of reducing agency problems through robust planning mechanisms. The theory emphasizes that agents may act in self-interest unless constrained by monitoring and incentives. Budget planning acts as a preventive control, aligning agent behavior with principal expectations by providing transparency, shared objectives, and clarity of financial targets. Therefore, enhancing budget planning processes can mitigate agency loss and promote financial accountability in decentralized local governments like Bukwo.

### **5.1.2 Relationship between Budget Implementation and Financial Accountability**

The correlation analysis showed a strong positive relationship between budget implementation and financial accountability, with a coefficient of  $r = 0.613$  and  $p < 0.01$ , leading to rejection of the null hypothesis  $H_0$ . This indicates that efficient budget execution positively impacts the district's financial accountability.

This means that timely disbursement of budgeted funds, adherence to approved financial plans, enforcement of procurement guidelines, and strict compliance with financial regulations collectively enhance transparency and reduce mismanagement risks. When departments are regularly informed about budget usage and deviations between planned and actual spending are minimized, the accountability framework is strengthened.

These results echo the findings of Park and Kim (2023), who in their longitudinal study of South Korean local governments found that prompt fund disbursement and strict budget execution procedures significantly decreased audit errors and increased transparency. Their research highlighted that performance-based budgeting was essential for fiscal discipline and accountability. However, Park and Kim did not fully explore the impact of internal expenditure controls and communication on accountability, areas which the present study addresses in depth.

Agency Theory explains that budget implementation serves as a critical stage where principals observe agents' adherence to resource management responsibilities. Effective implementation curbs opportunistic behavior by reinforcing oversight and control mechanisms. The study confirms that monitoring expenditure and procurement compliance reduces agency loss by increasing the risk of detection for non-compliance, thereby fostering responsible financial conduct by agents. Consequently, the findings suggest that strengthening budget implementation processes is vital for sustaining financial accountability in Bukwo District Local Government.

### **5.1.3 Relationship between Budget Monitoring and Financial Accountability**

The study found the strongest positive correlation between budget monitoring and financial accountability, with a coefficient of  $r = 0.719$  at  $p < 0.01$ , which leads to rejection of null hypothesis  $H_{03}$ . This demonstrates that ongoing budget monitoring significantly improves financial accountability within the district.

This indicates that practices such as conducting regular internal audits, sharing monitoring reports with stakeholders, reviewing financial performance periodically, and implementing corrective actions when discrepancies arise play a crucial role in enhancing transparency and compliance. The availability and use of monitoring tools, transparency in procedures, and inclusion of budget performance reviews in quarterly meetings all contribute to strengthening accountability mechanisms.

These findings align with Garcia and Torres (2023), who reported that continuous performance reviews in Spanish local governments helped detect budget variances early, reducing audit exceptions and improving transparency. Their mixed-method study emphasized that active involvement of finance officers in monitoring processes enhanced compliance and accountability. However, their study lacked emphasis on feedback integration, which the current research highlights as critical for improving financial management outcomes.

Through the lens of Agency Theory, monitoring represents the principal's most direct mechanism to supervise the agent's actions after planning and implementation. The theory posits that regular monitoring minimizes information asymmetry and deters self-serving behaviors by increasing transparency and sanction risks. The study's results confirm that effective budget monitoring

significantly mitigates agency problems, ensuring agents are held accountable and public funds are managed prudently. This underscores the importance of institutionalizing strong monitoring frameworks to sustain financial accountability in decentralized government units like Bukwo District.

## **5.2 Conclusion**

The study conclusively established that effective budget planning has a significant positive impact on financial accountability in Bukwo District Local Government. Well-structured planning processes that involve relevant stakeholders, realistic revenue forecasting, and alignment with district priorities enhance transparency and ensure prudent resource allocation. Consequently, robust budget planning mechanisms serve as a foundational control to reduce mismanagement and promote responsible stewardship of public funds within decentralized governance frameworks.

The findings clearly indicate that efficient budget implementation significantly contributes to improved financial accountability in Bukwo District Local Government. Timely disbursement of funds, strict adherence to approved budgets, and compliance with procurement and financial regulations are critical in maintaining transparency and reducing fiscal discrepancies. Effective execution of budget plans ensures that allocated resources are utilized as intended, strengthening trust between government agents and the public they serve.

This study concludes that regular and systematic budget monitoring is vital for ensuring financial accountability in Bukwo District Local Government. Monitoring activities such as internal audits, performance reviews, and transparent reporting facilitate early detection of irregularities and enable timely corrective actions. By sustaining oversight and reinforcing accountability

mechanisms, budget monitoring minimizes agency problems and fosters ethical financial management in the public sector.

### **5.3 Recommendations**

Bukwo District Local Government should focus on fostering inclusive budget planning by ensuring the active participation of all relevant stakeholders such as community members, political leaders, and technical staff. This inclusive approach will help align budget priorities with the actual needs of the community, thereby enhancing the legitimacy and effectiveness of financial accountability.

Efforts must be made to improve the timeliness and efficiency of budget implementation. Ensuring that funds are disbursed according to approved plans and that procurement and expenditure processes adhere strictly to established guidelines will help minimize financial mismanagement and build trust among stakeholders.

It is vital to institutionalize regular and comprehensive budget monitoring processes. Consistent internal audits, periodic performance reviews, and transparent dissemination of monitoring reports to all relevant parties will aid in identifying and addressing budget variances and irregularities promptly, strengthening the district's financial oversight.

Building the capacity of local government staff in budgetary management and financial accountability is essential. Providing targeted training on budgeting techniques, financial regulations, and ethical governance will equip personnel with the skills and knowledge necessary to reduce agency problems and enhance compliance with accountability measures.

Investing in modern financial management systems, particularly digital platforms for real-time budget monitoring and reporting, can significantly enhance transparency and accuracy. This technological advancement will facilitate more effective tracking of budget execution and make financial information more accessible to the public, supporting better governance practices.

#### **5.4 Areas for Further Research**

Future research could explore the role of citizen participation in improving the quality and accountability of budgetary processes within local governments, offering insights into how community involvement impacts fiscal management.

Additionally, investigating the adoption and impact of digital financial management tools on budget monitoring and control in decentralized settings could provide valuable knowledge to enhance accountability mechanisms in similar contexts.

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**APPENDIX I: QUESTIONNAIRE FOR OTHER EMPLOYEES**

Dear Respondent,

I am conducting a study on “Budgetary Management and Financial Accountability in Bukwo District Local Government.”

I kindly request your participation in this study by providing the necessary information. Please be assured that your responses will be treated with the utmost confidentiality, and the data will be used solely for academic purposes. Your honest and thoughtful participation will greatly contribute to the success of this research.

**Thank you for your time and cooperation.**

Sincerely,

.....

.....

## SECTION A: BIO DATA

Please tick the appropriate option.

1. Sex:

Male       Female

2. Age Group:

18–25       26–35       36–45       46 and above

3. Level of Education:

Primary     Secondary     Diploma     Degree     Postgraduate

4. Department:

Finance     Administration     Health     Education

5. Years of Experience in Local Government:

Less than 1 year     1–3 years     4–6 years     More than 6 years

**SECTION B: BUDGET PLANNING**

Please indicate your level of agreement with the following statements on a scale of 1 to 5, where

1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree.

Statement	1	2	3	4	5
The district engages relevant stakeholders during budget planning.					
Budget planning aligns with district priorities and objectives.					
Revenue forecasts are realistic and based on evidence.					
Budget allocations are guided by accurate financial estimates.					
There is a clear timeline for all budget planning activities.					
The planning process involves cross-departmental collaboration.					
Prior year budget performance informs the current budget plan.					
Citizens are involved in setting budget priorities.					

## SECTION C: BUDGET IMPLEMENTATION

Please indicate your level of agreement with the following statements.

<b>Statement</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Budgeted funds are disbursed in a timely manner.					
Budget implementation follows the approved financial plan.					
There are strong controls on how funds are spent.					
Public procurement follows the set guidelines.					
Financial regulations are strictly followed during implementation.					
Expenditures are clearly linked to planned activities.					
Departments are regularly informed of budget usage.					
There is minimal deviation between planned and actual spending.					

## SECTION D: BUDGET MONITORING

Please indicate your level of agreement with the following statements.

<b>Statement</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Internal audits are regularly conducted on budget activities.					
Monitoring reports are shared with all relevant stakeholders.					
Financial performance is reviewed periodically.					
Corrective actions are taken when discrepancies are identified.					
Monitoring tools are available and in use.					

Monitoring helps improve financial accountability.					
Budget performance reviews are part of quarterly meetings.					
There is transparency in how monitoring is conducted.					

**SECTION E: FINANCIAL ACCOUNTABILITY**

Please indicate your level of agreement with the following statements.

<b>Statement</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Financial reports are prepared and submitted on time.					
Expenditure reports are accurate and reliable.					
The district complies with financial regulations and standards.					
External audits are conducted and findings addressed.					
Citizens can access financial information about district spending.					
Financial information is published regularly and transparently.					
Accountability officers follow up on audit recommendations.					
Irregularities are promptly addressed to avoid recurrence.					

**END**

**Thank you very much for your time and participation.**

## **APPENDIX II: INTERVIEW GUIDE FOR THE RESPONDENTS**

**Study Title:** *Budgetary Management and Financial Accountability in Bukwo District Local Government*

### **SECTION A: Background Information**

1. Could you briefly describe your role in the budgetary and financial accountability process in Bukwo District?

### **SECTION B: Budget Planning and Financial Accountability**

**Objective 1: To assess the relationship between budget planning and financial accountability**

2. In your opinion, how effective is the current budget planning process in Bukwo District?
3. How are stakeholders (e.g., departments, community members) involved in the budget planning process?
4. What challenges have you observed during budget planning that affect financial accountability?
5. To what extent does the alignment of budgets with district priorities influence financial accountability?

## **SECTION C: Budget Implementation and Financial Accountability**

### **Objective 2: To examine the relationship between budget implementation and financial accountability**

6. How would you describe the process of budget implementation in your department or unit?
7. Are budgeted funds usually released and utilized as planned? If not, what are the main causes of deviations?
8. What are some of the common implementation issues that affect financial accountability in Bukwo District?
9. How does delayed or partial fund disbursement impact service delivery and accountability?

## **SECTION D: Budget Monitoring and Financial Accountability**

### **Objective 3: To evaluate the relationship between budget monitoring and financial accountability**

10. How is the monitoring of budget performance conducted in your department or at the district level?
11. What role do internal audits or financial reports play in promoting accountability during and after budget implementation?
12. In your view, how can the budget monitoring process be improved to strengthen financial accountability in the district?

**End**

**Thank you for participation**



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

Office of Academic Registrar

To CHIEF ADMINISTRATIVE OFFICER (BUKWO DISTRICT)

*Remission granted*

FOR THE CHIEF ADMINISTRATIVE OFFICER  
 21 JUL 2025  
 BUKWO DISTRICT  
 P.O. BOX 2 - BUKWO

Dear Sir/Madam,

Re: Academic Research

Christian greetings!

We are honored to introduce to you Mr. /Miss KITIYO MOSES  
 Of Registration Number; J24/muclBBA1017 pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree

BACHELOR OF BUSINESS ADMINISTRATION  
 He/ she is required to carry out an academic research on the topic  
BUDGETARY MANAGEMENT AND FINANCIAL ACCOUNTABILITY IN BUKWO DISTRICT LOCAL GOVERNMENT

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 a 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

