RECORD KEEPING EFFECTIVENESS AND FINANCIAL ACCOUNTABILITY IN MUKONO DISTRICT LOCAL GOVERNMENT

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S23B05/080

A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A DEGREE OF BACHELOR OF BUSINESS ADMINISTRATION OF UGANDA CHRISTIAN UNIVERSITY

May, 2026

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DECLARATION

I Safi Birungi Vivine declare that this research dissertation is my original work and has never been presented elsewhere for any academic award. Where other people's work has been used, this has been duly acknowledged.

Signature.. Date....8/05/2026...

APPROVAL

This research dissertation entitled Record Keeping Effectiveness and Financial Accountability in Mukono District Local Government has been submitted for examination with my approval as a university supervisor.

Signature..

Date...

Supervisor's name: Dr. David Nyamuyonjo

DEDICATION

To my loving Dad and Mum, for their unwavering guidance, love, and support throughout my life and academic journey. This achievement is as much yours as it is mine, and will forever be cherished.

ACKNOWLEDGEMENT

I acknowledge my Heavenly Father and give thanks to Him for this opportunity and for the countless blessings He has bestowed upon me throughout my academic journey. He has been my constant supporter and source of strength throughout my years of study.

I would like to give special thanks to my family for their unfailing moral and financial support. I use this chance to express my sincere appreciation to Mr. David Namuyonjo, who is my university supervisor, for the guidance he provided during the dissertation-writing process. His feedback and supervision have played a crucial role in determining the quality of this study.

My thanks also go out to the managers and staff members of Mukono District Local Government who helped me by participating in this study. Without their help, the study could not have been carried out.

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LIST OF ABBREVIATIONS AND ACRONYMS

CAO	Chief Administrative Officer
CFO	Chief Finance Officer
DPAC	District Public Accounts Committee
GOU	Government of Uganda
IFMS	Integrated Financial Management System
IPSAS	International Public Sector Accounting Standards
LGA	Local Government Authority
LGFAR	Local Governments Financial and Accounting Regulations
MoFPED	Ministry of Finance, Planning and Economic Development
PFMA	Public Finance Management Act
SPSS	Statistical Package for Social Sciences
UCU	Uganda Christian University

ABSTRACT

The research focused on studying the link between effective record keeping and financial accountability in Mukono District Local Government of Uganda. The research was prompted by the observation of ineffective record-keeping practices and their effects in terms of financial accountability issues, which were reported in various Auditor General Reports of the same district. The main objectives were to (i) analyze record-keeping practices in Mukono District Local Government; (ii) evaluate the financial accountability levels in Mukono District Local Government; and (iii) study the relationship between record-keeping effectiveness and financial accountability in Mukono District Local Government.

For this research design, a cross-sectional correlational approach to the research methodology utilizing both quantitative and qualitative approaches was applied. Using a formula for Slovin, stratified random sampling of the selected respondents was done out of the entire sample population, which consisted of 180 respondents involved in accounting and finance management and accountability system practices. The instruments used in collecting the data in this research are: structured questionnaire, unstructured interview, and document analysis. Data analysis involves the use of SPSS version 26.0 for descriptive statistics, correlation, and linear regression.

From the results, it can be concluded that record-keeping activities in Mukono District were moderately to highly performed, with a composite mean score of 3.42. However, there were some major shortcomings in record storage and protection, with a mean score of 3.19 and timeliness in record maintenance with a mean score of 3.28. Financial accountability was also moderately observed, with a composite mean score of 3.38. The poorest indicators in terms of financial accountability were audit performance, which had a mean score of 3.02, and budget discipline, which had a mean score of 3.21. According to Pearson's correlation analysis, there existed a highly positive relationship between record-keeping effectiveness and financial accountability, with $r = 0.712$ and $p < 0.001$. Also, regression analysis indicated that record-keeping effectiveness was a good predictor of financial accountability, with $\beta = 0.684$ and $p < 0.001$.

The research established that improving the effectiveness of record keeping was an important factor for increasing financial accountability in the Mukono District Local Government. Some recommendations from the research included the adoption of electronic record keeping processes, capacity building through training of employees, improvement of internal audit processes, and adherence to financial policies and regulations. This would help minimize any financial irregularities.

Key words: Record keeping, Financial accountability, Local government, Mukono District, Uganda

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

District local government authorities are the key link between the central government and the people in terms of delivery of essential services in areas such as education, health, agriculture, and roads in a decentralized system of governance that exists in Uganda. The efficient running of these bodies requires effective financial management skills, whereby one of the fundamental components of financial management is effective record-keeping. Record-keeping can be described as the process of creating, organizing, maintaining, and retaining financial information. Such records form the evidence base upon which financial accountability rests (Mwebesa et al., 2018).

Financial accountability can be defined as the duty of public servants and government institutions to provide an accounting of what happens with public finances, provide reasons behind certain choices, and take responsibility for actions and omissions with regard to management of finances in the public sphere. For Uganda, the issue of financial accountability is governed by the Constitution of the Republic of Uganda, Public Finance Management Act, Local Governments Act, and Local Governments Financial and Accounting Regulations, among other laws.

The governance framework has established that district local governments form the main point of contact bet

Despite such provisions in law, evidence from the Auditor General's reports and studies undertaken by scholars in universities shows that there are numerous problems associated with record keeping in district local governments in Uganda. Such lapses are characterized by the lack of payment vouchers, lack of explanations in relation to expenditures, lack of accounting records in the books of accounts, failure to reconcile bank accounts, and poor record keeping of financial documents (Eton et al., 2022).

Record-keeping has proved to be highly essential for good governance within the public sector across countries. There is consistent evidence from empirical studies conducted in developed countries like Europe and America, showing that detailed records are capable of promoting transparency, improving audit mechanisms both internally and externally, and ensuring minimum incidences of corrupt practices and financial fraud (Haustein & Lorson, 2022). In the context of developing countries like Sub-Saharan African nations, such relationships have been confirmed but are exacerbated due to poor institutional capabilities, lack of IT support systems, and insufficient professional training amongst public financial management workers (Antwi et al., 2025).

In Uganda particularly, some research carried out in different districts has revealed a positive and significant association between record keeping or internal control system and financial accountability. For example, one such study carried out in Kabale district local government found that financial accountability was significantly associated with financial documentation and internal controls (Arinaitwe et al., 2020; Eton et al., 2020). Another study carried out in Lira District revealed that internal control systems explained 55.4% of differences in financial accountability (Eton et al., 2022). In Bushenyi District, Juma et al. (2025) established that there is a significant positive relationship between financial reporting and financial accountability ($r = 0.557$, $p < 0.001$).

Mukono District Local Government is an administrative entity situated in the heartland of Uganda, about 24 kilometers east of the capital city of Kampala, and is among the most prominent districts in the nation, receiving sizable budgets from the national government towards the provision of services to over 700,000 people. Nonetheless, Mukono District has consistently been noted in the Auditor General's report for irregularities relating to inadequate record keeping, unapproved transactions, and poor financial accountability. It is crucial to examine the implications of the effectiveness of record keeping in terms of financial accountability due to its strategic significance.

It was against this background that the current study aimed to explore the link between record keeping effectiveness and financial accountability within the context of the Mukono District Local Government.

1.2 Statement of the Problem

Even though there are tools like the Public Finance Management Act, 2015 and Local Government Financial and Accounting Regulations, financial accountability in the districts of Uganda continues to be consistently problematic. The annual Auditor General report for the district of Mukono, for example, has always pointed out inadequate record-keeping as one of the reasons for the issuance of unqualified audit opinions. The issues raised have been inadequate payment voucher documents, unreconciled bank statements, poor cash book maintenance, inadequate filing, and inadequate security of financial records.

Although some research carried out in the districts like Kabale, Bushenyi, and Lira indicates positive relationships between effective record management, internal control practices, and accountability, a notable research gap has emerged when it comes to Mukono District. Currently, there is no empirical evidence in the literature to prove that the existing weak record keeping has an effect on financial accountability results in Mukono District. As a result, designing relevant measures has become a challenge for the local authorities in order to enhance financial governance in the district.

This research, therefore, aimed at filling this gap through an empirical investigation of the record keeping process in the Mukono District Local Government and establishing the extent to which the effectiveness of record keeping determines financial accountability.

1.3 Purpose of the Study

This study aimed at investigating the association between record-keeping effectiveness and financial accountability in the District Local Government of Mukono.

1.4 Specific Objectives

Objectives of the Study

i. To investigate the record-keeping methods used in the District Local Government of Mukono.

ii. To establish the extent of financial accountability in the District Local Government of Mukono.

iii. To investigate the relationship between record-keeping effectiveness and financial accountability in the District Local Government of Mukono.

1.5 Research Questions

The study aimed at addressing the following research questions:

i. What kind of accounting system exists in Mukono District Local Government?

ii. What is the degree of accountability for finance in Mukono District Local Government?

iii. What is the link between effectiveness in accounting and accountability for finance in Mukono District Local Government?

1.6 Research Hypotheses

Ho: There is no relationship between effective record keeping and financial accountability in Mukono District Local Government.

H1: There is a relationship between effective record keeping and financial accountability in Mukono District Local Government.

1.7 Scope of the Study

1.7.1 Content Scope

The independent variable in the study was record-keeping efficiency, which is defined using four constructs: (i) completeness and accuracy of records; (ii) timeliness of record keeping; (iii) access and retrieval systems; and (iv) storage and security of records. On the other hand, the dependent variable was financial accountability, measured using four constructs: (i) adherence to financial regulations; (ii) accuracy of financial statements; (iii) budget management; and (iv) audit results.

1.7.2 Geographical Scope

The research was done at the headquarters of the Mukono District Local Government in the town of Mukono, located in the central part of Uganda. The choice of Mukono District is based on its importance as one of the largest districts in Uganda and has been involved in public financial management issues, and also has a history of inquiries by the Auditor General.

1.7.3 Time Scope

The research was conducted from 2020 up to 2025. The selection of this timeframe is due to the fact that it reflects certain post-reform trends after the enhancement of the Public Finance Management Act, as well as recent remarks made by the Auditor General regarding record-keeping problems.

1.8 Significance of the Study

The results of this study are relevant to a number of parties. The district local government officers and administrators will benefit from the results of this research since it provides them with the factual basis of how well records are kept in the district and the effect that this has on the accounting system. This information can be used in formulating policies and managerial strategies. The Ministry of Finance, Planning, and Economic Development and the Ministry of Local Government will find it beneficial in designing training programs.

The Office of the Auditor General benefits from this research as it helps to gain further insight into some of the systemic problems of record-keeping that make it possible for audit malpractices to occur in Mukono District. The findings will allow for more concentrated efforts by the auditor general's office. For academic scholars and researchers specializing in public financial management in Uganda, the research will be useful for adding to the existing body of literature dealing with the problem of record-keeping in Ugandan local governments. For the purpose of development aid, the study can be used to target the most needy areas in Uganda.

1.9 Conceptual Framework

The following conceptual model highlights the hypothesized link between the independent variable (record-keeping effectiveness) and the dependent variable (financial accountability) within the framework of Mukono District Local Government. The basis of the conceptual framework is the stewardship theory and the agency theory.

The agency theory states that in every principal-agent setting, asymmetric distribution of information gives agents (public servants) the opportunity to engage in behaviors in their best interests rather than the interests of their principals (citizens and the national government). Record-keeping acts as the means for monitoring and controlling agents' activities through provision of verifiable evidence of financial transactions and hence limits chances of poor management of financial resources (Jensen & Meckling, 1976). On the contrary, under the stewardship theory, public servants are seen as stewards of public resources driven by intrinsic motivation to promote public good. In such a theory, effective record-keeping is critical in helping stewards meet their accountability requirements through proper financial accounting.

The hypothesis asserts that any improvement in the four components of effective records management such as completeness, timeliness, accessibility, and security of records will translate to better financial accountability, especially in terms of compliance with financial regulations, accuracy of financial reports, budget adherence, and good audits. There are intervening variables, including competence of personnel, use of IFMS, political influence, and capacity building, through which the association can take place between the two variables. A positive correlation is assumed to exist between the two variables, which is examined in this research.

1.10 Definition of Key Terms

Record Keeping: The process of developing, organizing, maintaining, storing, and preserving financial and non-financial records produced or acquired by an entity in the conduct of its business activities.

Record Keeping Efficiency: The extent to which record keeping processes fulfill their desired objectives of being complete, accurate, timely, accessible, and secure.

Financial Accountability: The obligation imposed on public officials and institutions to account for the receipt, custody, and expenditure of public resources, to explain their financial decisions, and to accept responsibility for financial outcomes in accordance with applicable laws and regulations.

Local Government: In this study, local government refers specifically to Mukono District Local Government, being a decentralized administrative and service delivery unit established under the Local Governments Act, 1997 of Uganda.

Audit Outcome: The conclusion or opinion issued by the Auditor General following an examination of the financial statements and financial management practices of Mukono District Local Government, which may be unqualified (clean), qualified, adverse, or a disclaimer of opinion.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter critically reviews existing scholarship on record-keeping, financial accountability, and their interplay within local government contexts. It draws on both international and Ugandan-specific studies to establish a theoretical and empirical foundation for this research. The review is organized to cover: theoretical frameworks underpinning the study, the nature and determinants of record-keeping effectiveness, financial accountability in local government contexts, the relationship between record-keeping and financial accountability, and the identification of research gaps that this study seeks to address. The review particularly focuses on the determinants of effective record-keeping practices and their measurable impact on the financial performance and accountability of governmental entities (Damascene & Kasozi, 2025; Okpala, 2019).

2.2 Theoretical Review

2.2.1 Agency Theory

Agency theory, developed by Jensen and Meckling (1976), provides a foundational theoretical lens for understanding the relationship between public officials (agents) and citizens and central government (principals) in the management of public resources. The theory argues that in any principal-agent situation, agents are employed by the principals to work on their behalf, but due to information asymmetry, there is always a risk that the agents may act in their own interests contrary to those of their principals. In the public sector setting, the citizens or the oversight agencies are the principals who employ public servants or officials as agents to manage the financial resources entrusted to them.

In this study, agency theory is especially significant since record-keeping practices act as instruments of control and monitoring which help to minimize information asymmetry between principals and agents. This means that when public officials keep proper records of the financial dealings made by them, the principal will be provided with information that will enable him/her to verify whether the agents are managing public resources in a satisfactory manner or not. On the other hand, inadequate record-keeping will make the information asymmetric which can lead to fraudulent practices as experienced in some district local governments in Uganda (Eton et al., 2022; Gordon et al., 2023).

2.2.2 Stewardship Theory

The stewardship theory provides an alternative approach to the agency theory. Where the agency theory presumes the self-interested agent, the stewardship theory sees public officials as responsible stewards who have intrinsic motivation to work towards the benefit of the organization and its members. Stewards take pride in performing their duties diligently and being known as efficient stewards of public resources.

In the light of stewardship theory, the management of records is not just an instrument of control that the unwilling agent is forced to adopt. Rather, it is a means by which the committed steward can achieve greater efficiency in meeting his responsibility of accountability. Good stewards keep accurate financial records since such records contain the information required to make wise decisions regarding resource management and the efficient use of public resources.

The theory becomes very important especially when dealing with behavior of public servants within the district of Mukono, where the public servants may have the will to ensure accountability but are limited by poor record keeping systems.

2.2.3 Contingency Theory

According to Otley (1980), contingency theory postulates that the existence of a single way of doing things in financial management and record keeping is wrong. There is no single best way but different ways that will work under various circumstances. Therefore, the most efficient ways of managing money should be ones that take into consideration organisational conditions, which include environment, technology, size, and strategy. Contingency theory is applicable to this study since it implies that for record-keeping practices to increase financial accountability, other contextual elements have to be considered. These may include the level of competence of the personnel, availability of appropriate record management technology like Integrated Financial Management System, organisational culture, and the level of political involvement in financial management processes.

Contingency theory, therefore, discourages a one-size-fits-all approach to improve record-keeping and financial accountability practices in Mukono district. Rather, it encourages a thorough analysis of obstacles to effective record-keeping taking into account the moderators of record-keeping practices and their efficiency in achieving financial accountability objectives.

2.3 Record Keeping Effectiveness

2.3.1 Concept and Dimensions of Record Keeping

Record keeping in the public sector entails the process through which records that arise from governmental activities are systematically created, captured, organized, maintained, preserved, and disposed of. ISO 15489-1 (2016), an international standard for record management practice, stipulates that in order for a system of record keeping to be effective, the records need to be authentic (being what they claim to be), reliable (reflecting full and true representation of the transactions carried out), integral (in complete form), and usable (can be accessed or retrieved at will). All four attributes mentioned above are very similar to those used in this study.

It can be argued that completeness and accuracy of records constitute the most fundamental aspect of efficiency in record-keeping. Within the public sector context, it entails verifying whether payment vouchers have been appropriately signed and supported with requisite documents, ensuring accurate entries in cash books and journals, preparation of full statements for bank reconciliation purposes, and the availability of procurement records. The failure to ensure completeness and accuracy of records renders it impossible to compile financial statements and conduct audits, thus impacting negatively on financial accountability (Okpala, 2019; Mwebesa et al., 2018).

Timely record-keeping refers to the efficiency in entering transactions into the system and compiling relevant accounting reports. Late recording of transactions can lead to manipulation and prevents proper reconciliation with the bank since differences increase. Within the Ugandan Local Government environment, Treasury Instructions specify that monthly statements of reconciliation should be generated and submitted to the Chief Finance Officer at designated intervals. The most common shortcoming highlighted by the Auditor-General's reports in Ugandan districts is late reconciliation (Eton et al., 2022; Juma et al., 2025).

Record accessibility and availability are related to the ease with which authorised personnel can find and retrieve financial records as required, especially when auditing or reviewing financial management processes. Accessibility is closely linked to how good the filing and indexing procedures are that the district uses. The lack of record accessibility results in audit delays, audit queries being unanswered and management failing to make use of financial data. Research conducted in different African countries reveals that unavailability and disorganisation of records are significant reasons for audit failure in public sector organisations (Moroeng et al., 2024; LUGOE, 2024).

Storage and security of records is another critical dimension for determining record keeping effectiveness. If records are stored properly, then they will be protected from getting damaged through natural disasters such as fires and floods, from being stolen and accessed by those who should not see them. There are major issues with storing records properly in some districts in Uganda in relation to not having enough physical storage space, storage that does not offer fireproofing and electronic storage that lacks backup. When records are lost or destroyed, they cannot be used to prove accountability as they show proof of financial transactions (Malowa, 2021).

2.3.2 Determinants of Record Keeping Effectiveness

A number of scholars have explored various measures that may be used to evaluate the efficiency of record-keeping in the public sector organizations. One of the measures suggested by them includes the capacity of the personnel charged with the responsibility of maintaining records. For example, Setyowati et al. (2023) argue that a lack of adequate knowledge among the personnel responsible for maintaining books of account hinders the effectiveness of the accountability procedures in local government units. This challenge could also exist in Mukono District due to high staff turnover in the district.

The adoption of computer-based accounting systems like the Integrated Financial Management Information System (IFMIS) has proven very effective in improving record-keeping efficiency (Juma et al., 2025; Lino et al., 2021). In Uganda, the IFMS system, referred to as the Integrated Financial Management System (IFMS), has been implemented in the district local governments. It is expected to improve record-keeping practices in the Ugandan context. However, some researchers have pointed out that for IFMS to be successful in record-keeping, proper user training, adequate internet access, and effective change management measures are required (Malowa, 2021).

also vital in determining the success of record-keeping practices. Atukunda et al. (2024) found budgetary control and managerial abilities to be strong predictors of local government efficiency, indicating that effective management of financial controls and record maintenance are among the enabling factors. Political intervention in the financial management process has been found to be among the key barriers to successful record-keeping by local governments in Uganda (Adhikari et al., 2023).

Finally, regulations and compliance are key determinants of effective record-keeping. Existence of financial regulations, such as PFMA 2015, Treasury Instructions, and LGFAR 2007, provides an environment in which record-keeping standards are set. However, simply having regulatory instruments is not enough; their implementation via internal and external auditing, sanctions on violations, and consistent monitoring is essential for ensuring that record-keeping standards are upheld in practice (Eton et al., 2022; Nakabago & Hofisi, 2024).

2.4 Financial Accountability in Local Government

2.4.1 Concept and Framework of Financial Accountability

The concept of financial accountability in the public sector encompasses diverse aspects that have been defined and measured through varied means within the academic circles. In essence, financial accountability entails the obligation of public entities to provide trustworthy details concerning the inflow and use of public funds and also account for their inability to achieve the stipulated standards (Veronica et al., 2017; Makanga et al., 2024). For the case of financial accountability in the local government of Uganda, it includes the observation of pertinent financial regulations, the preparation of financial statements, the adoption of budgets, and achieving satisfactory audit results.

Financial regulation adherence comes out as the first element of financial accountability in this study. This is due to the financial regulation adherence in relation to the Public Finance Management Act 2015, Local Government Act 1997, treasury instructions, and any other financial regulations. Failure to adhere to financial regulations is a clear indication of lack of financial accountability, resulting in poor financial management and misuse. Non-adherence to financial regulations has been established in numerous studies carried out in Ugandan and other African cities as one of the most recurring findings of the Auditor General.

The second dimension of financial accountability revolves around the accuracy of financial reporting. Financial reporting encompasses annual financial statements, budget performance reports, and project financial reports, which are considered the main mediums of accountability of local government authorities towards their principals with regard to the management of public finances. Accuracy of the financial report is determined by the nature of financial accounting records used in preparing such reports. Inaccuracies in financial reporting usually arise out of bad record keeping and compromise the element of financial accountability as they create an untrue representation of the financial state of the district (Juma et al., 2025; Nakabago & Hofisi, 2024).

Budget discipline—the third dimension—is concerned with the ability of actual expenditure to stay within budget allocations and any variances to be adequately accounted for and authorised. Financial accountability depends greatly on budget discipline in that it captures the level at which the promises made during the preparation of the approved budget are respected. The approved budget is the legal agreement reached by the district and the national government (and eventually, citizens) regarding the use of available public resources. Unauthorized spending, over-spending of budget lines, and unexplained variances are some of the most common areas of weakness in Ugandan local government financial accountability processes (Atukunda et al., 2024; Kalembe et al., 2026).

Audit findings—the fourth dimension—are perhaps the most visible and authorative indicator of financial accountability. Audit results in the form of the annual opinion from the Auditor General (unqualified/clean, qualified, adverse, or disclaimer) provide an independent evaluation of the fairness and accuracy of the financial statements of the district. Clean audit opinions are usually seen as an indication of sound financial accountability, whereas qualifications and adverse opinions point to material weaknesses in financial management practices in the entity (LUGOE, 2024; Moroeng et al., 2024).

2.4.2 Financial Accountability Mechanisms in Ugandan Local Governments

The framework for financial accountability in Uganda's local government system is inclusive of both internal and external measures. In terms of internal measures, the involvement of the Finance Department, the Internal Audit Unit, and the District Contracts Committee is critical to ensuring financial accountability. The internal auditor has been entrusted with the responsibility of conducting periodic audits of the district's finances and reporting back to the CAO and DPAC. However, various studies indicate that internal auditing operations in the majority of districts within Uganda are poorly funded and understaffed (Eton et al., 2022; Malowa, 2021).

In terms of external mechanisms, the Office of the Auditor General (OAG) serves as the main vehicle, undertaking annual financial and value-for-money audits on all government institutions, including the district local governments. The District Public Accounts Committee (DPAC), which is an organ of the District Council, is tasked with reviewing the reports of the Auditor General and putting questions to the district administration concerning the audits. Nevertheless, the efficacy of such mechanisms has been put into question, especially considering the lack of financial management skills among certain DPAC members and the political environment surrounding their review of financial management processes (Arinaitwe et al., 2020; Nakabago & Hofisi, 2024).

IFMS is among the systems introduced in the Ugandan government to address the issues of financial accountability in local government bodies. It involves automation in the process of payments, budget execution, and reporting, and it is expected to minimize incidences of financial misconduct and provide accurate financial reporting. Most research findings indicate that there have been positive impacts on the results of financial accountability after implementing IFMS, provided that there is proper user training, availability of electricity, and effective change management (Juma et al., 2025; Lino et al., 2021).

2.5 Relationship Between Record Keeping and Financial Accountability

The correlation between effective record keeping and financial accountability has been well documented theoretically and empirically. Effectively maintained records form the basis of all elements of financial accountability: regulatory compliance necessitates documentation to prove transactions; proper accounting needs a comprehensive record of financial activities; budgeting involves proper record keeping of financial expenditures; and positive audit results depend on documentation of all financial transactions (Mwebesa et al., 2018; Arinaitwe et al., 2020).

Empirical evidence shows that record-keeping practices have been shown to be positively related to financial accountability in a number of Ugandan district studies. For example, Juma et al. (2025) showed a positive significant association between internal controls (record-keeping included) and financial accountability in Bushenyi District Local Government ($r = 0.485$, $p < 0.001$). On the same note, Eton et al. (2022) demonstrated that internal control systems explained 55.4% variations in financial accountability in Lira District Local Government; moreover, control environment and monitoring controls were among those demonstrating highly pronounced relationships with financial accountability. Lastly, Arinaitwe et al. (2020) showed a strong connection between financial accountability practices and the service delivery process in Kabale District.

Similar trends have been witnessed internationally as well. For instance, according to Malowa (2021), internal control system, together with record-keeping system, was a crucial determinant in the functioning of financial management in the governance of cities in Uganda. According to

Nakabago & Hofisi (2024), budgeting and financial reporting, both of which rely on record-keeping, were major determinants of financial accountability within primary education programs in Uganda. In a related study by Veronica et al. (2017), internal control systems and managerial capabilities emerged as predictors of accountability.

Equally, the findings from cross-country comparative researches speak volumes. In a study conducted by Rooi and Kamotho (2024), it was established that IPSAS adoption, which entails adopting comprehensive record-keeping standards, had a positive association with financial accountability in local government administration. In another research carried out by Mukhamedyarova et al. (2025), it was discovered that robust public audit institutions, which rely heavily on reliable financial records, led to improved local budget governance. In addition, Nakpodia et al. (2024) observed that accounting processes and public financial management contributed significantly towards achieving human development and environmental sustainability goals. This implies that there are broad implications of maintaining accurate record-keeping systems.

Nonetheless, there are several critical issues worth noting regarding the relationship between record-keeping and financial accountability. First, this relationship cannot be deterministic since it is possible for districts with reasonable record-keeping systems to face accountability challenges due to various reasons including political manipulation, poor oversight, weak regulatory compliance, and rampant corruption (Eton et al., 2022; Simon & Kanyunyuzi, 2025). Contingency theory posits that the strength of the relationship between record-keeping and financial accountability will be influenced by different variables, an issue addressed in Chapter Four.

2.6 Research Gap

The literature review shows that whereas the positive link between effective record-keeping and financial accountability is strongly theoretically founded and empirically established for other Ugandan districts and even across international frontiers, this cannot be said of the case of Mukono District Local Government. Most research works done so far in regard to record-keeping effectiveness of Ugandan local government entities have been carried out in districts like Kabale, Bushenyi, Lira, and Wakiso; and very few studies have ever touched on Mukono District despite the strategic nature of the district and the repeated complaints by the office of the Auditor General regarding its weak financial management.

In addition, the majority of existing studies have investigated either record-keeping effectiveness in relation to internal controls (without focusing on the four dimensions of record-keeping effectiveness being used in this study) or financial accountability in isolation without relating the concept to record-keeping practices. This research fills both gaps by analyzing record-keeping effectiveness (by its four dimensions) as well as its relation to financial accountability in the particular setting of Mukono District Local Government, where a sample of 180 staff members will be involved.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter provides an overview of the methodology that was used in analyzing the link between the effectiveness of record keeping and financial accountability in the Mukono District Local Government. The chapter describes the research design, the research population, sample size and sampling techniques, data collection tools and procedures, validation and reliability techniques, data analysis techniques, and the ethics employed during the research process. The methodologies utilized in this chapter are based on the research objectives and research questions posed in chapter one.

3.2 Research Design

The cross-sectional correlational research methodology was used in this research. A cross-sectional design was utilized due to the fact that data collection occurred once in time involving several respondents in various departments of Mukono District Local Government (Bryman, 2016). The use of correlation design was necessary since the main aim of the research was to establish the relationship between the two variables in question without altering any of them (Kothari, 2004). This research took a quantitative research methodology while incorporating qualitative methods using semi-structured interviews.

3.3 Study Population

The study sample was made up of all the staff in the Mukono District Local Government whose job roles involve finance management, documentation, and accountability. The number of people constituting the target population was approximately 180 people based on the Mukono District Human Resources Office (2024). From this office, the study participants were selected from four different departments: the Finance Department, the Internal Audit Department, the Planning Department, and the different budgeting departments at the district headquarters. This is because these people deal with financial documentation and reporting, which are the variables of study.

3.4 Sample Size and Sampling Procedure

3.4.1 Sample Size Determination

Sample size computation was done by Slovin's formula: $n = N/(1+Ne^2)$, where N = 180 (total population) and e = 0.05 (margin of error is 5%). Thus, n = 180 / (1 + 180 × 0.0025) = 180 / 1.45 = 124. Therefore, a sample of 124 respondents was aimed to be covered in the study. However, when the non-response bias was considered, there were finally 123 respondents available to analyze.

3.4.2 Sampling Procedure

In order to identify the respondents for the survey, stratified random sampling technique was adopted whereby all the relevant strata of the staff were proportionally represented in the process of identification of sample respondents. There were five key informants who were identified for the purpose of conducting the interviews and included the following:

Table 3.1: Sample Size Distribution by Stratum

Category / Stratum	Population	Sample
Finance Department	50	34
Internal Audit Unit	20	14
Planning & Budget Unit	18	12
Heads of Department	30	21
Procurement Officers	27	19
Oversight Committee Members	20	14
Sub-County Admin Staff	15	9
TOTAL	180	123

Source: Mukono District Human Resources Records (2024) and Researcher's Computation

3.5 Data Collection Methods

The main instrument used for data collection was a self-administered structured questionnaire that consisted of 40 Likert-scale questions, whereby 20 questions assessed record-keeping efficiency, while another set of 20 questions evaluated financial accountability on a rating scale ranging from one (Strongly Disagree) to five (Strongly Agree). The semi-structured interview method involved interviewing five key informants, which lasted between 45 and 60 minutes.

3.6 Validity and Reliability

Content Validity was confirmed using an expert judgment approach by the research supervisor and two experts in public financial management, with the CVI of ≥ 0.80. Reliability was confirmed using a pilot study that involved 10 respondents from the Wakiso District Local Government. Cronbach's Alpha coefficients were: Record-Keeping Effectiveness scale (α = 0.83), Financial Accountability scale (α = 0.81), and overall instrument (α = 0.84), all exceeding the acceptable threshold of 0.70 (Nunnally, 1978).

3.7 Data Analysis

Quantitative data were analysed using SPSS Version 26.0, employing descriptive statistics (frequencies, percentages, means, standard deviations) and inferential statistics (Pearson's correlation coefficient and simple linear regression). Mean scores were interpreted using a five-point scale: 1.00–1.80 (Very Low), 1.81–2.60 (Low), 2.61–3.40 (Moderate), 3.41–4.20 (High), and 4.21–5.00 (Very High). Statistical significance was tested at $p < 0.05$. Qualitative data from interviews were analysed using thematic analysis (Braun & Clarke, 2006).

3.8 Ethical Considerations

The study observed all required ethical standards, including obtaining informed consent from all participants, ensuring anonymity and confidentiality of responses, obtaining institutional research clearance from Uganda Christian University and operational permission from the Mukono District Chief Administrative Officer's office, avoiding any form of harm to participants, and maintaining integrity in data collection, analysis, and reporting.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF FINDINGS

4.1 Introduction

This chapter presents the findings of the study based on data collected from 123 respondents through questionnaires, five key informants through semi-structured interviews, and documentary sources. The presentation is organized in accordance with the three specific objectives of the study: (i) examining record-keeping practices in Mukono District Local Government; (ii) assessing the level of financial accountability in the district; and (iii) determining the relationship between record-keeping effectiveness and financial accountability. The chapter begins with a presentation of the response rate and the demographic characteristics of the respondents, followed by the descriptive and inferential statistical findings.

4.2 Response Rate

A total of 124 questionnaires were distributed to the sampled respondents. Of these, 123 were returned completed and usable, representing a response rate of 99.2%. One questionnaire was excluded because it was returned blank. This response rate is considered excellent for social science research and is attributable to the personal administration of questionnaires by the researcher and trained research assistants, which facilitated on-the-spot clarification of unclear items and motivated respondents to participate.

Table 4.1: Questionnaire Response Rate

Category	Distributed	Returned & Usable	Response Rate (%)
Finance Department	34	34	100.0
Internal Audit Unit	14	14	100.0
Planning & Budget Unit	12	12	100.0
Heads of Department	21	21	100.0
Procurement Officers	19	19	100.0
Oversight Committee Members	14	14	100.0
Sub-County Admin Staff	9	8	88.9
TOTAL	123	123	99.2

Source: Primary Data (2024)

4.3 Demographic Characteristics of Respondents

4.3.1 Gender Distribution

Respondents were asked to indicate their gender. Table 4.2 presents the gender distribution of the sample.

Table 4.2: Gender Distribution of Respondents

Gender	Frequency	Percentage (%)
Male	73	59.3
Female	50	40.7
Total	123	100.0

Source: Primary Data (2024)

From the findings, it can be observed that the largest number (59.3%) of respondents was made up of males, whereas 40.7% were females. The above results show that there is an imbalance in terms of the gender composition, whereby males are still dominant in the field of finance management in the public service sector in Uganda. However, the result (40.7%) shows that there has been improvement regarding the involvement of women in Mukono District Local Government's finance management practices. Gender bias will not affect the validity of the results since both genders participate equally in the process.

4.3.2 Age Distribution

Table 4.3: Age Distribution of Respondents

Age Group	Frequency	Percentage (%)
20 – 30 years	18	14.6
31 – 40 years	48	39.0
41 – 50 years	39	31.7
51 years and above	18	14.6
Total	123	100.0

Source: Primary Data (2024)

According to the results, the highest number of people who participated in the survey were in the age bracket of 31–40 years (39.0%) followed by the age group of 41-50 years (31.7%). People within the age brackets of 20-30 years and those 51 years old and above represented 14.6% each. The fact that most of the respondents fell within the age group of 31–50 years (70.7%) means that the workforce involved in handling financial duties in the Mukono District Local Government was experienced and professionally mature.

4.3.3 Level of Education

Table 4.4: Level of Education of Respondents

Level of Education	Frequency	Percentage (%)
Certificate	9	7.3
Diploma	22	17.9
Bachelor's Degree	61	49.6
Postgraduate Diploma	17	13.8
Master's Degree	14	11.4
Total	123	100.0

Source: Primary Data (2024)

According to Table 4.4, the greatest number of people (49.6%) had bachelor's degree while others who got postgraduate diplomas and master's degrees were 13.8% and 11.4% respectively. Certificate holders constituted only 7.3%. The high proportion of highly educated respondents in the district (75% had either bachelor's degree or higher) means that these respondents can effectively comprehend and respond to questionnaire questions relating to record-keeping and financial accountability. Also, having postgraduate qualification holders (25.2%) in the respondents' group is another indication that there was a body of financially competent managers in the district. On the other hand, having certificate holders in the respondents' group (7.3%) indicated that there were some managers with inadequate formal knowledge on financial matters.

4.3.4 Department / Work Unit

Table 4.5: Department / Work Unit of Respondents

Department / Work Unit	Frequency	Percentage (%)
Finance Department	34	27.6
Internal Audit Unit	14	11.4
Planning & Budget Unit	12	9.8
Heads of Department	21	17.1
Procurement Unit	19	15.4
Oversight Committee Members	14	11.4
Sub-County Administration	8	6.5
Other	1	0.8
Total	123	100.0

Source: Primary Data (2024)

4.3.5 Years of Service

Table 4.6: Years of Service of Respondents

Years of Service	Frequency	Percentage (%)
Less than 2 years	11	8.9
2 – 5 years	27	22.0
6 – 10 years	39	31.7
11 – 15 years	28	22.8
Over 15 years	18	14.6
Total	123	100.0

Source: Primary Data (2024)

From Table 4.6, it is clear that the largest percentage of people interviewed had worked in the Mukono District Local Government for six to ten years (31.7%), while others worked for eleven to fifteen years (22.8%) and two to five years (22.0%). This means that 69.1% had worked in the district for five years or more, which forms a good foundation for the answers provided on record keeping and finance issues.

4.4 Record Keeping Practices in Mukono District Local Government

Objective one of the research entailed assessment of the record keeping practices of the Mukono District Local Government. The success in the record keeping exercise was determined from four distinct dimensions, where each dimension had five Likert-scale questions rated from 1 (Strongly Disagree) to 5 (Strongly Agree).

4.4.1 Completeness and Accuracy of Records

Table 4.7: Completeness and Accuracy of Records

Item	Mean	SD	Interpretation
Payment vouchers are always fully completed and supported by relevant documentation	3.58	0.91	High
Cash books are accurately posted and properly balanced regularly	3.61	0.87	High
Bank reconciliation statements are prepared and correctly reconciled	3.45	0.94	High
Ledger entries are complete and accurately reflect all financial transactions	3.52	0.89	High
Supporting documents are properly attached and cross-referenced in the accounting files	3.41	0.97	High
Dimension Mean	3.51	0.92	High

Source: Primary Data (2024)

The average score for completeness and accuracy of records dimension was 3.51 (SD=0.92) on the scale, implying the existence of high record completeness and accuracy in Mukono District Local Government. All the five variables measured by the scale had high scores. Specifically, the most highly ranked variable under the completeness and accuracy of records dimension was the accurate posting and balancing of cash books (mean=3.61). This was followed by posting of financial transactions in the ledgers (mean=3.52). On the other hand, the least highly ranked variable under the completeness and accuracy of records dimension was attaching and cross-referencing of supporting documents (mean=3.41).

The results obtained were further affirmed by the results from the key informant interviews. For example, the CFO stated: "In relation to the completion of vouchers before processing a transaction, we have achieved considerable improvement. There are instances, however, in which there are instances of missing documents especially in case of documents that pertain to transactions that occurred some time back." This result is in agreement with the moderate-to-high mean values that characterize this dimension. These results are comparable to those reported by Juma et al. (2025) in the study conducted in Bushenyi District Local Government.

4.4.2 Timeliness of Record Maintenance

Table 4.8: Timeliness of Record Maintenance

Item	Mean	SD	Interpretation
Financial transactions are recorded promptly upon occurrence	3.37	0.98	Moderate
Bank reconciliation statements are completed within required timeframes	3.21	1.04	Moderate
Monthly financial reports are prepared and submitted on schedule	3.31	1.01	Moderate
End-of-year financial statements are submitted within the statutory deadline	3.26	1.06	Moderate
Procurement records and reports are updated and submitted on time	3.25	0.99	Moderate
Dimension Mean	3.28	1.01	Moderate

Source: Primary Data (2024)

The dimension of timeliness of record maintenance had the lowest mean score out of the four dimensions measured. This dimension was characterized by a composite mean score of 3.28 (SD=1.01), showing a medium timeliness score. All the five factors measured were scored at the 'moderate' level. However, timely recording of accounting transactions (mean=3.37) was the highest factor, while timely preparation of bank reconciliation statement within the stipulated timeframe (mean=3.21) had the least score. This study reveals that timeliness of record maintenance is a major issue in the Mukono District Local Government.

This observation has been confirmed through the key informants' interviews conducted during the study. According to the Head of Internal Audit: "Bank reconciliations are always late. Many a time we realize that reconciliations are three to four months late, thus making it extremely challenging to detect and remedy any discrepancies in good time." In addition, the District Planner found that quarterly budget performance reports were often presented late when compared to the prescribed deadline, hence limiting the district's chances to make timely adjustments. The qualitative evidence is in agreement with the quantitative evidence and is corroborated by findings from the reports of the Auditor General in the district.

4.4.3 Accessibility and Retrieval Systems

Table 4.9: Accessibility and Retrieval Systems

Item	Mean	SD	Interpretation
Financial records are organised and filed in a manner that facilitates easy retrieval	3.48	0.93	High
An effective indexing and classification system exists for financial records	3.39	0.97	Moderate
Authorised personnel can quickly access records needed for audits and decisions	3.52	0.91	High
Records requested by the Auditor General are availed promptly without delays	3.43	0.96	High
Digital records are accessible through the IFMS and other systems	3.44	1.02	High
Dimension Mean	3.45	0.96	High

Source: Primary Data (2024)

In the area of accessibility and retrieval systems, there was an average rating of 3.45 (SD=0.96), reflecting high accessibility of the company’s financial record books. In this area, the highest score was given for ease with which authorised individuals could access these records when making auditing decisions (average rating = 3.52), followed by the organization and filing of records (average rating = 3.48). The lowest rating was given for the existence of indexing/classification system (average rating = 3.39), implying that although records were easily accessible, there was room for improvement of indexing systems.

The result concerning the accessibility of IFMS (Mean = 3.44) stands out. It should be mentioned that the results from the key informant interviews were mixed concerning the effectiveness of IFMS as an accessibility tool. According to the Senior Accountant, "IFMS has made a great contribution towards making the budget execution documents and payments very accessible. Unfortunately, not all documentation is stored within the IFMS; some documents prior to IFMS are kept in paper format and may be hard to track down." This implies that even though there has been an improvement in terms of accessing current information, historical information is still missing, just like it was found in other Ugandan districts (Malowa, 2021).

4.4.4 Storage and Security of Records

Table 4.10: Storage and Security of Records

Item	Mean	SD	Interpretation
The district has adequate and secure physical storage for financial records	3.12	1.08	Moderate
Financial records are protected from fire, flood, and other physical damage	3.07	1.11	Moderate
Access to financial records is restricted to authorised personnel only	3.29	1.03	Moderate
Electronic/digital backup systems exist for financial records	3.21	1.07	Moderate
Records are retained for the legally required period before disposal	3.28	1.04	Moderate
Dimension Mean	3.19	1.07	Moderate

Source: Primary Data (2024)

Record Storage and Security Dimension attained the least mean score among all dimensions recorded, registering a composite mean of 3.19 (SD = 1.07) which reflects moderate storage and security. All five items on this dimension achieved a "Moderate" score, and the item recording the least score was protection of records against physical harm (Mean = 3.07). This is especially worrying since physical damage to or loss of financial records affects the ability to conduct audit trails and ensure financial accountability.

These concerns were further highlighted through key informant interviews. The Head of Internal Audit said: "Our records storage room is not fireproof, and in the past, we have seen records destroyed due to flooding during the rainy season. We have made this issue known but we have yet to get any upgrades to our record storage room." Similarly, the Chief Finance Officer expressed worry about the lack of any off-site back-up facility for digital records that might lead to a loss of vital financial records should there be any problem with the existing system. This corroborates previous findings on record storage issues within Ugandan Local Governments (Malowa, 2021; LUGOE, 2024).

4.4.5 Summary of Record Keeping Effectiveness

Table 4.11: Summary of Record Keeping Effectiveness by Dimension

Dimension	Mean	SD	Rank	Interpretation
Completeness and Accuracy of Records	3.51	0.92	1	High
Accessibility and Retrieval Systems	3.45	0.96	2	High
Timeliness of Record Maintenance	3.28	1.01	3	Moderate
Storage and Security of Records	3.19	1.07	4	Moderate
COMPOSITE MEAN	3.36	0.99		Moderate

Source: Primary Data (2024)

Table 4.11 provides a general overview of the effectiveness of record keeping on all the four dimensions. The overall mean of record keeping effectiveness was found to be 3.36 (SD = 0.99), which lies within the "Moderate" category (2.61 – 3.40) of the interpretation scale. The most effective dimension was the completeness and accuracy of records (mean = 3.51), whereas the least effective dimension was the storage and security of records (mean = 3.19). It can be concluded that, despite the fact that the Mukono District is making progress toward maintaining accurate and complete financial records, there are still many problems in this area.

This is because the discovery that there is a moderate degree of record-keeping efficiency is also supported by the fact that the questions on record keeping raised in Auditor General's reports for Mukono District are consistently there from the year 2020 to 2024. This implies that while the system is in place, it does not run efficiently.

4.5 Level of Financial Accountability in Mukono District Local Government

The second specific objective was to analyze the degree of financial accountability at Mukono District Local Government. This was analyzed based on four dimensions, where each dimension was assessed using five statements on the Likert scale. The results from the four dimensions are shown below.

4.5.1 Compliance with Financial Regulations

Table 4.12: Compliance with Financial Regulations

Item	Mean	SD	Interpretation
Staff consistently comply with Treasury Instructions in all financial transactions	3.49	0.93	High
Procurement regulations are strictly followed in all procurement processes	3.52	0.91	High
Authorisation limits for expenditure are always observed	3.44	0.96	High
Financial reports are prepared in accordance with applicable accounting standards	3.47	0.94	High
Disciplinary action is taken against staff who violate financial regulations	3.38	1.01	Moderate
Dimension Mean	3.46	0.95	High

Source: Primary Data (2024)

Dimension on Compliance With Financial Regulations yielded an average composite score of 3.46 (SD = 0.95), signifying high compliance. Except for the variable relating to disciplinary action against violators which had an average score of 3.38, all other variables fell into the "High" category. It can be inferred from the relatively low score for the item relating to disciplinary action against violators that while there are established norms concerning compliance, disciplinary action against violators may not always be consistent and clear. This is not far-fetched in view of the fact that research findings suggest that compliance is not automatic just because there are regulations; rather it depends on effective enforcement of consequences (Eton et al., 2022).

4.5.2 Accuracy of Financial Reports

Table 4.13: Accuracy of Financial Reports

Item	Mean	SD	Interpretation
Financial reports produced by this district are accurate and free from material errors	3.42	0.96	High
Annual financial statements present a true and fair view of the district's financial position	3.39	0.99	Moderate
Variances between budget and actual expenditures are promptly identified and explained	3.35	1.03	Moderate
Financial information used for decision-making is reliable and up-to-date	3.48	0.92	High
Financial statements are prepared based on complete and accurate underlying records	3.44	0.97	High
Dimension Mean	3.42	0.97	High

Source: Primary Data (2024)

The accuracy of financial report was measured on a scale of 3.42 (SD = 0.97), signifying that the reports are accurate. The reliability and timeliness of financial data for decision making were rated highest (mean = 3.48) by the respondents, whereas the timeliness of explanation of budget differences was found to be the lowest-rated parameter (mean = 3.35). The qualitative data offered valuable insights into the issue; for example, the CFO mentioned that "although our financial statements are accurate, we sometimes encounter mistakes due to poor quality of data at the bottom-level expenditure units."

4.5.3 Budget Discipline

Table 4.14: Budget Discipline

Item	Mean	SD	Interpretation
Expenditures consistently remain within approved budget allocations	3.28	1.04	Moderate
Virements and budget reallocations are done in accordance with established procedures	3.32	1.01	Moderate
Over-expenditure of budget lines is rare and properly authorized when it occurs	3.14	1.08	Moderate
Unexplained variances between budgeted and actual figures are minimal	3.19	1.06	Moderate
Budget execution reports are produced regularly and used to guide spending decisions	3.37	0.99	Moderate
Dimension Mean	3.26	1.04	Moderate

Source: Primary Data (2024)

The strength of budget discipline was evaluated at a moderate rate with an average rating of 3.26 (SD=1.04). The aspect that received the lowest score was the rare occurrence of over-expenditure with a mean of 3.14, a worrying phenomenon where there is an instance of spending more than what is allocated in the budget for some departments. In a bid to verify this fact, key-informant interviews gave the following response from the District Planner, who said that "some departments tend to exceed their budget allocation, especially at the close of the financial year." The somewhat high rating of regular production and preparation of budget implementation statements with a mean of 3.37 shows that systems are in place to prevent such problems.

4.5.4 Audit Outcomes

Table 4.15: Audit Outcomes

Item	Mean	SD	Interpretation
This district has received unqualified (clean) audit opinions in recent years	2.94	1.14	Moderate
Prior audit queries are resolved promptly and satisfactorily	3.07	1.11	Moderate
Management implements recommendations from the Auditor General's reports	3.11	1.08	Moderate
The number of audit findings has decreased over the past five years	2.98	1.12	Moderate
DPAC meetings are regularly held to address audit findings	3.06	1.09	Moderate
Dimension Mean	3.03	1.11	Moderate

Source: Primary Data (2024)

Audit results had the lowest composite mean score among all four financial accountability dimensions, with a mean score of 3.03 (SD = 1.11), indicating an average performance level. Specifically, the statement about receiving unqualified audit opinions over the past few years had the lowest mean score (mean = 2.94), corresponding to the documented trend of Mukono District regularly receiving qualified audit opinions from the Auditor General over several consecutive years due to persistent issues with record-keeping and unsupported transactions. Additionally, the statement on the reduction in audit results over the past five years had one of the lowest mean scores (mean = 2.98), implying that little progress has been achieved in the matter.

The above observations coincide with the results obtained from the documentary analysis, as Audit Reports by the Auditor General for Mukono District for the period of 2020-2024 consistently highlighted problems associated with missing vouchers, lack of reconciliation in bank statements, variance in expenditures, and unsupported transactions. In this regard, a member of the DPAC stated, "The same concerns have been raised by us for years in DPAC meetings, but follow-ups on the actions by the management are inadequate. They provide action plans but rarely implement them."

4.5.5 Summary of Financial Accountability

Table 4.16: Summary of Financial Accountability by Dimension

Dimension	Mean	SD	Rank	Interpretation
Compliance with Financial Regulations	3.46	0.95	1	High
Accuracy of Financial Reports	3.42	0.97	2	High
Budget Discipline	3.26	1.04	3	Moderate
Audit Outcomes	3.03	1.11	4	Moderate
COMPOSITE MEAN	3.29	1.02		Moderate

Source: Primary Data (2024)

Table 4.16 below shows a consolidated summary of financial accountability in relation to the four dimensions. The composite mean of financial accountability was 3.29 (SD = 1.02), which placed it in the "Moderate" category of the interpretation scale. Compliance with financial regulations had the highest mean score (3.46), followed by reporting (3.28). On the other hand, the lowest score was recorded in the dimension of audit outcomes (3.03). This moderate financial accountability implies that basic accountability mechanisms exist in Mukono District Local Government but are not being implemented in a manner that ensures clean audit opinions and strict budget discipline.

This observation of moderate financial accountability can be attributed to the performance of Mukono District Local Government regarding audit outcomes during the study period (2020 – 2024). This conclusion was drawn from the evaluation of the annual Audit General Reports used in the review of documentary evidence during this study.

4.6 Relationship between Record Keeping Effectiveness and Financial Accountability

The third particular objective of this research study was to establish the relationship between record-keeping efficiency and financial accountability at Mukono District Local Government. This objective was achieved through Pearson correlation analysis and linear regression analysis. The null hypothesis tested was: H_0: There is no significant relationship between record-keeping efficiency and financial accountability at Mukono District Local Government.

4.6.1 Pearson's Correlation Analysis

Table 4.17: Pearson's Correlation Analysis: Record Keeping Effectiveness and Financial Accountability

Variable	Record Keeping (RKE)	Financial Accountability (FA)
Record Keeping Effectiveness (RKE)	1.000	0.712**
Financial Accountability (FA)	0.712**	1.000
Sig. (2-tailed)	.000	.000
N	123	123

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

Source: Primary Data (2024)

Results for Pearson's correlation analysis are displayed in Table 4.17. From the findings, there exists a statistically significant and strong positive relationship between record keeping effectiveness and financial accountability ($r = 0.712$, $p < 0.001$). It means that the stronger the record-keeping effectiveness, the more improved the financial accountability becomes significantly. The strength of correlation (0.712) is classified under "strong relationship" ($r = 0.50$-1.00) on the criteria put forward by Cohen (1988). Therefore, not only does it exist statistically, but it also has practical meaning.

Since the correlation has statistical significance ($p < 0.001$), it implies that there is an almost zero likelihood of obtaining such a strong positive relationship through mere chance when there exists no such relationship between record keeping effectiveness and financial accountability in the population from which the sample was obtained. Based on this result, the null hypothesis (H_0) is rejected in favor of the alternative hypothesis (H_1): There exists a significant relationship between record-keeping effectiveness and financial accountability in Mukono District Local Government.

A similar correlation analysis was conducted for each dimension of effectiveness in record keeping with regard to financial accountability as presented below. Correlation coefficients varied from $r = 0.621$ for the storage and security of records dimension to $r = 0.689$ for the completeness and accuracy of records dimension, all being statistically significant ($p < 0.001$). Thus, all dimensions of effectiveness in record keeping have been proven to be significantly related to financial accountability. In particular, the completeness and accuracy of records dimension demonstrated the highest correlation with financial accountability.

4.6.2 Simple Linear Regression Analysis

In order to further explore the predictive connection between record keeping effectiveness and financial accountability, a simple linear regression was run. The regression equation used is as follows: $FA = \beta_0 + \beta_1(RKE) + \varepsilon$. In the above equation, FA stands for financial accountability while RKE is record keeping effectiveness.

Table 4.18: Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.712	0.507	0.503	0.421

a. Predictors: (Constant), Record Keeping Effectiveness

Source: Primary Data (2024)

Table 4.18 indicates that R = 0.712, supporting the high positive relationship between the two variables as noted by Pearson's analysis. However, more importantly, the R Square (R^2) = 0.507, suggesting that the effectiveness of record keeping accounts for 50.7% of the variability in financial accountability within the local government of Mukono District. It is a huge portion of variance accounted for, implying that the effectiveness of record-keeping is an important determinant of financial accountability. The Adjusted R^2 = 0.503, which is almost similar to R^2, shows that the model is stable and no overfitting is involved. The rest of the variance (49.3%) can be attributed to factors other than the effectiveness of record-keeping, including staff competencies, political commitment, IFMS adoption, and other organizational aspects.

Table 4.19: ANOVA for Regression Model

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	22.147	1	22.147	124.82	$.000^{b}$
Residual	21.508	121	0.178		
Total	43.655	122			

a. Dependent Variable: Financial Accountability

b. Predictors: (Constant), Record Keeping Effectiveness

Source: Primary Data (2024)

Table 4.19 shows the results from the ANOVA test on the regression analysis. With an F-ratio of 124.82, the results are highly significant ($p < 0.001$), indicating that the regression equation is statistically significant, which is an indication that record-keeping efficiency is a significant determinant of financial accountability. With a high value of F-ratio, this implies that the model accounts for a much higher share of the variance of financial accountability than can be explained by mere coincidence.

Table 4.20: Regression Coefficients

Model	Unstandardized B	Std. Error	Standardized Beta (β)	t	Sig.
(Constant)	0.612	0.189		3.238	.002
Record Keeping Effectiveness	0.803	0.072	0.712	11.172	.000

a. Dependent Variable: Financial Accountability

Source: Primary Data (2024)

The values of regression coefficients are presented in Table 4.20. The value of unstandardized regression coefficient B for record-keeping effectiveness is 0.803 ($p<0.001$). This means that for every one-unit change in record-keeping effectiveness in measurement units, there will be an increase in financial accountability by 0.803 units while keeping other variables constant. It should be noted that the standardized beta coefficient $\beta=0.712$ is equal to Pearson's correlation coefficient. The regression equation can thus be written as:

Financial Accountability = 0.612 + 0.803 (Record Keeping Effectiveness)

The regression equation above shows that irrespective of the effectiveness of record-keeping in enhancing financial accountability, there will still be a baseline level of financial accountability (0.612) from other sources such as supervision, political accountability, and social pressure. Each increase of one unit in the effectiveness of record-keeping leads to an improvement of 0.803 units in financial accountability.

The t-value for record-keeping effectiveness is 11.172 ($P<0.001$), which proves that the regression coefficient is highly significant statistically. The null hypothesis (H_0) is therefore rejected based on the regression results. It is clear that there exists a strong positive and significant association between record-keeping effectiveness and financial accountability in Mukono District Local Government. Record-keeping effectiveness is significantly related to financial accountability and explains 50.7% of the variability in the outcome variable.

4.6.3 Qualitative Findings on the Relationship

Findings from interviews with key informants were consistent with the quantitative analysis in several respects. Specifically, all five key informants confirmed the relationship between good record-keeping and the achievement of financial accountability in the district. As noted by the Chief Finance Officer: "It is quite clear that, where records are properly kept, other things follow – the audits become easier, the reports are proper, and we can show how the money was accounted for. Where records are poorly kept, we spend an incredible amount of time trying to piece things together, and the Auditor General picks on us."

Internal Auditor reported: "In my experience, those departments that receive the most audit issues always have the poorest records. Missing vouchers, un-reconciled bank accounts,

disorganized files are usually responsible for the issuance of qualified audit opinions." According to the District Planner, improvements in budget discipline have been experienced partly because of improvements in the budget monitoring systems, where there was an availability of financial information based on good record keeping of transactions.

The above findings are supported by a lot of contextual data that is relevant in the statistical results found earlier, and which are consistent with the theoretical perspectives of agency theory and stewardship theory presented in Chapter Two. The above findings also highlight how good record keeping can lead to greater accountability, and this information is relevant in developing appropriate interventions as will be seen in Chapter Five.

CHAPTER FIVE

DISCUSSION, CONCLUSIONS, AND RECOMMENDATIONS

5.1 Introduction

The discussion section in this chapter entails discussing the findings of this research study within the framework of the available literature and making conclusions from the findings made. Recommendations will be offered based on the information presented in the discussion part of the chapter. The discussion will be done in accordance with the three objectives of this research project.

5.2 Discussion of Findings

5.2.1 Record Keeping Practices in Mukono District Local Government

However, the effectiveness of record-keeping in the Mukono District Local Government was found to be moderate (composite mean = 3.36). In this respect, the dimensions of the completeness and accuracy of records (mean = 3.51) were found to be the strongest whereas the dimension of storage and security of records (mean = 3.19) was the weakest. Thus, it may be concluded that despite the presence and effectiveness of record-keeping systems in Mukono District, these systems work less effectively than required, with special attention to timeliness and security problems.

The conclusion that the completeness and accuracy of records was the strongest dimension corresponds to the fact that the pre-payment verification system in Ugandan local governments had been improved due to the new version of the PFMA in 2015 and more effective control on behalf of the Auditor General. Thus, the necessity of filling out all fields of payment vouchers prior to payment seems to have fostered the compliance with documentation in Mukono District.

Nevertheless, the moderate marks in timeliness (average = 3.28) and storage and security (average = 3.19) demonstrate existing systemic issues that conform to previous research findings about development issues in Uganda. In particular, Mwebesa et al. (2018) identified the timely accounting of financial transactions as a core issue in development organizations in Western Uganda. Malowa (2021) noted the chronic problem of the inadequacy of physical storage facilities and the lack of backup systems in urban governance in Uganda. The finding regarding late bank reconciliations in Mukono district is of particular importance because, with the delay of the bank reconciliation process, it becomes difficult to detect any financial misbehavior promptly.

The problem of inadequate storage and security of records is extremely important both from the point of view of accountability mechanisms and the risk management practices of governance institutions. The physical records kept under unfavorable conditions become easily destroyed and therefore unavailable for audit. The lack of backups makes digital information vulnerable to loss or destruction. It means that there is a great need to invest in infrastructure for the storage of records and the establishment of offsite backups for digital data at the level of the Mukono District Local Government.

Contextual issues revealed from the key informants' interviews such as understaffing within the Finance Department, inability to access IFMS training, political influence in some financial decisions, and resource limitation on record keeping infrastructure explain the medium effectiveness in record keeping recorded. This is aligned with the contingency theory perspective adopted by the research that expects to see contextual issues moderate record keeping effectiveness.

5.2.2 Level of Financial Accountability in Mukono District Local Government

It is evident from the research findings that the degree of financial accountability in the local government of Mukono district is at the average level (mean composite score = 3.29), where compliance with financial rules ranks the highest (mean = 3.46), while audit results rank the lowest (mean = 3.03). The results are generally in line with the documented financial management performance of the Mukono district.

The fairly good score for regulatory compliance (mean = 3.46) could be attributed to the efficiency of the regulatory system itself. The PFMA 2015, Treasury Instructions, and Local Government Financial and Accounting Regulations offer clear and comprehensive requirements for financial management practices. It seems that the presence of compliance systems such as those of pre-payment authorization, procurement approval, and budget warrants might have accounted for better regulatory compliance scores. This is similar to the findings by Eton et al. (2022) that revealed control activities, which included compliance activities, to be some of the better-developed financial management activities in Ugandan local governments.

Low average scores on budget indiscipline (mean = 3.26) are a result of the recognized problem of budget overspend and discrepancies in expenditures in Ugandan LGA budgets. This is due, at least in part, to the poor planning process leading to impractical budget estimates, the political pressure to spend money outside of the budget allocation, and the lack of monitoring of the budget implementation throughout the year. The slightly higher average score of 3.37 for regularly producing and reviewing budget implementation reports indicates the existence of monitoring, even if it has not been entirely effective.

The lowest mean score on audit results (mean score = 3.03) is indicative of the reported trend regarding issuance of qualified audit opinions by Mukono District in the period 2020–2024. The low scoring sub-scales, specifically receipt of unqualified audit opinion (mean score = 2.94) and reduced audit findings after five years (mean score = 2.98), imply that there have been no improvements in the quality of audits undertaken over the years, which is a worrying development. The findings are supported by the studies by Moroeng et al. (2024) in that municipalities with poor performance management systems have recurrent and persisting audit findings.

Mukono District is placed at a moderate degree of financial accountability which is comparable with other Ugandan districts reported in the literature. Studies conducted by Eton et al. (2020) showed that there was a moderate degree of financial accountability in Kabale District Local Government. In the same vein, moderate financial accountability was established in Bushenyi District according to the study by Juma et al. (2025). These results are consistent across different districts in Uganda, pointing to some systemic issues within the financial management systems in the country's local governments.

5.2.3 Relationship Between Record Keeping and Financial Accountability

The most important result obtained from this research is that there exists a strong, significant, and positive correlation between the effectiveness of record-keeping and financial accountability ($r = 0.712$, $p < 0.001$), where record-keeping effectiveness accounts for 50.7% of the variance in financial accountability ($R^2 = 0.507$). This discovery has several theoretical, policy-oriented, and practical implications.

From the theoretical viewpoint, the discovered results strongly support agency theory and stewardship theory in the context of public financial management. According to agency theory, mechanisms that minimize the information asymmetry between agents (public officials) and principals (citizens and control agencies) are supposed to lead to higher accountability levels. In terms of this study, effective record-keeping is one of the mechanisms that help reduce information asymmetry because it allows providing more accurate documentation of financial transactions. Moreover, the results obtained can be explained by the assumptions made by stewardship theory, as good stewards are those who have comprehensive, updated, and safe records of all financial transactions they perform.

Empirically, the result is in line with and expands the existing literature from Ugandan and international studies about the positive correlation between quality of record-keeping and financial accountability. Specifically, it complements the results of Juma et al.'s (2025) study from Bushenyi ($r = 0.485$), Eton et al. (2022) from Lira (internal control explaining 55.4% of variance in accountability), and Mwebesa et al. (2018) from Western Uganda. At the same time, the magnitude of the correlation established in the present research ($r = 0.712$) is higher compared to similar results reported by other authors who studied Ugandan settings, which could be explained either by the uniqueness of the institutional setting under investigation or the broad definition used to measure both variables.

In any case, even though the percentage of explained variance was relatively high (50.7%), this finding appropriately recognizes the existence of other factors contributing to accountability outcomes, such as competence of employees, leadership commitment to the implementation of the project, willingness of government bodies to cooperate, effectiveness of IFMS, organisational culture, and many others. This result can be viewed from the contingency perspective, according to which the nature of the relationship between record-keeping and financial accountability depends on numerous factors.

The regression coefficient ($B = 0.803$) has practical significance in demonstrating that even slight gains in the efficiency of the record keeping will result in substantial gains in financial accountability. There are several policy implications from this finding, as it suggests that efforts to improve the record keeping process, whether through employee education, technological upgrades, building upgrades, or process efficiencies, have a very high likelihood of resulting in proportional financial accountability gains.

5.3 Conclusions

The findings from this study have led to the following conclusions:

Firstly, the record keeping activities in Mukono District Local Government are moderately effective (composite mean = 3.36). Although completeness and accuracy of record keeping is high, there is a major problem with the timeliness and storage of record keeping. The inadequacies in the record keeping system create a loophole in the financial accountability system that is causing the audit results found in the Auditor General Reports.

Secondly, the degree of financial accountability in Mukono District Local Government is moderately good (composite mean = 3.29). Financial accountability in terms of compliance to financial regulations is the best aspect in financial accountability. Audit results have always been poor in the district with a number of qualifications in the audited statements. There is major budgeting misconduct in the district with cases of overspending.

In addition to the above findings, there exists an even stronger, positive, and statistically significant association between record keeping effectiveness and financial accountability in the Mukono District Local Government ($r = 0.712$, $p < 0.001$). Record-keeping effectiveness accounts for 50.7% of the variance in financial accountability and is a significant determinant of financial accountability in the Mukono District Local Government ($\beta = 0.712$, $p < 0.001$). The null hypothesis is rejected in favor of the alternative hypothesis, which posits a significant, positive association between record keeping effectiveness and financial accountability in Mukono District Local Government.

From all of the findings presented above, it can be concluded that improving record-keeping effectiveness has been established to be a very important strategy to enhance financial accountability in Mukono District Local Government.

5.4 Recommendations

5.4.1 Recommendations for Mukono District Local Government

Improve Storage Facilities: The District Administration must urgently improve the infrastructure used for storing physical records, such as installing fireproof cabinets and filing systems, as well as building a specialized room for record keeping. It is recommended that this facility improvement be included in the capital budgeting of the district due to the fact that storage security directly impacts the audit process.

Ensure Prompt Bank Reconciliations: The Chief Finance Officer must ensure that the bank reconciliations are always done within 15 days after the date on the bank statements. The Internal Audit Unit should consider this activity as a key area for review every quarter when conducting its quarterly internal audits.

Install Back Up Solutions for Data and Financial Records Digitally: The district ought to ensure installation of back up solutions digitally where all information regarding financial records kept through IFMS is stored in off-site solutions. There is need to ensure that a disaster recovery plan is established in the district and undergoes annual testing. The ministry of finance, planning and economic development ought to be involved.

Develop a Training Program for Financial Record Keeping: There is need for training of staff members of the district on how to keep financial records using the Treasury instructions and LGFAR and also ensure that there is use of IFMS by all those who have financial transactions. The training ought to target all staff members especially procurement officers, sub county accountants and head of departments.

5.4.2 Recommendations for the Ministry of Finance, Planning and Economic Development

Boost IFMS Scope and Training: It is important for the Ministry to move fast with the complete implementation and optimization of the IFMS within all expenditure units in Mukono district to capture all the financial transactions in real time on the system. There should also be training programmes in place aimed at equipping users of the IFMS with appropriate knowledge and skills, as well as an IFMS help desk.

Set Up National Minimum Standards for Financial Records Management in District Local Governments: The Ministry, working together with the Ministry of Local Government, needs to put in place national minimum standards for financial records management within district local governments, with regard to storage, filing, backing up, and preservation of records. The compliance with these standards needs to be included in the annual evaluation of districts' performance within the Ugandan Intergovernmental Fiscal Transfers Programme

5.4.3 Recommendations for the Office of the Auditor General

Perform Targeted Record Management Audits: The Office of the Auditor General may wish to conduct performance audits focusing on record management in Mukono district and other districts that exhibit consistent problems in record keeping. This will supplement the current financial audits, which will give more insight into the problems with record keeping and allow for a better solution.

5.4.4 Recommendations for Researchers

Carry Out Longitudinal Research Studies: Future research should carry out longitudinal research studies, which will allow researchers to monitor the trends in record-keeping efficiency and financial accountability over time, making it possible for them to establish causal relationships that cannot be achieved through cross-sectional research studies.

Go to the Sub-County Level: Future research should broaden the scope of research to encompass the records and employees at the sub-county level, who may have an even higher likelihood of being exposed to inefficiencies in record-keeping than the district headquarters' workers. It is imperative to evaluate the level of record-keeping efficiency at the sub-county level because this is where the implementation of services takes place.

5.5 Areas for Further Research

Although this study has made a significant contribution towards the existing body of knowledge on record keeping and financial accountability in local government in Uganda, there are some aspects which could benefit from future research. Firstly, comparative studies conducted in various Ugandan districts could contribute towards the identification of moderating variables influencing the relationship between record keeping effectiveness and financial accountability and the formulation of policies that take into account such variables. Secondly, research studies focusing on the effects of IFMS adoption on record keeping effectiveness and financial accountability in the case of Mukono district will be instrumental in developing policies regarding digital transformation. Lastly, research studies involving the views of citizens and civil society organizations on financial accountability in Mukono district can contribute to demand side accountability in relation to supply side accountability studied in this paper.

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