

**Determinants of financial accountability in Local Government in Uganda: A case study of
Wakiso District Local Council**

BY

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ABSTRACT

The purpose of the study was to examine the determinants of financial accountability in Wakiso district local government. This was driven by the fact that Wakiso District Local Government has faced many financial accountability challenges in the past years as quoted from the Auditor General's Report 2016. However, the district used to disclose effective accountability like its neighbors the Kampala Capital City Authority, thus requires turnaround ways to promote effective financial accountability, so as to induce economic growth and development.

The study was guided by three research objectives which included; to identify the determinants of financial accountability in Wakiso District Local Government, to identify the challenges of financial accountability faced by Wakiso District Local Government and to identify strategies that can be employed so as to improve financial accountability in Wakiso District Local Government. The research employed a qualitative cross-sectional survey approach to describe the phenomena in terms of words instead of numbers in a shorter time. Primary data was collected from purposively sampled 28 interviewees using an interview guide.

Results revealed that; following approved medium term and annual budgets, disclosure of financial information in accordance to IPSASs, adoption of local government framework, engagement of the community in planning, budgeting and implementation, strong internal controls and frequent preparation of financial reports were the dominant determinants of financial accountability at Wakiso District Local Government. However, challenges were; ineffective budgetary controls, high turnover rate of accounting officers, fraud and corruption, prioritizing individual interest, inadequate funding and uncondusive salary scale which do not match with the cost of leaving. Strategies to induce effective financial accountability included; effective budgetary controls, strengthening the internal controls system, following legal systems like presentation and disclosure with IPSASs, improve personnel management systems, prioritizing community demands, improved funding and administrative justice can all induce financial accountability in the Wakiso District Local Government.

The study recommends that the local government should engage all its departments, recruit skilled staff, isolate politics from service delivery and adopt the provided legal financial reporting framework through the use of IPSASs to induce financial accountability in the district.