

## **The Determinants Of Financial accountability in Local Governments In Uganda: A case study Of Bundibugyo District Local Council**

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**Keywords:** *Financial Accountability, local government*

### **Introduction**

The study was about examining the determinants of financial accountability in Bundibugyo district local government.

### **Objectives**

The study was guided by specific objectives which included;

1. to identify the determinants of financial accountability at Bundibugyo District Local Government,
2. to assess the challenges of financial accountability faced by Bundibugyo District Local Government, and
3. to analyze strategies that can be employed to improve financial accountability at Bundibugyo District Local Government.

### **Methodology**

The study employed a qualitative cross-sectional survey design. A sample of 28 respondents was contacted and availed data for this study, through qualitative and quantitative approaches. Questionnaires and an interview guide were used as the

data collection tools. Quantitative data were analyzed using frequency counts, means, and percentages while qualitative data were analyzed by tallying the numbers of similar responses.

### **Key Findings**

The study discovered that the 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 Bundibugyo District Local Government.

The study also found that challenges were; ineffective budgetary controls, a high turnover rate of accounting officers, fraud and corruption, prioritizing individual interest, inadequate funding, and an unattractive salary scale that does not match with the cost of leaving.

The study further found that the strategies to induce effective financial accountability included; effective budgetary controls, strengthening the internal controls system, following legal systems like presentation and disclosure with IPSASs, improvement of personnel management systems, prioritizing community demands, enhancing funding, and administrative justice.

### **Key recommendations**

The study recommended that District Local Governments should recruit talented employees to fully adopt IPSASs to influence financial accountability; that there should be strict laws heavier punishments for public officers convicted of fraud, misuse, and misallocation of resources.

### Key references

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