FUNDING, MONITORING, EVALUATION AND FINANCIAL ACCOUNTABILITY IN NON GOVERNMENTAL ORGANISATIONS IN UGANDA

BY

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DECLARATION

I Namuyaba Maria do here by declare that this research work is my own and all the contents presented are original except where stated by the references and that the same work has not been submitted for award of a degree at this or any other University or institution of higher learning.

Signed .......................... Date..........................
APPROVAL

This is to certify that this dissertation has been submitted for examination with the approval of the following supervisors:

Signed………………………………………………… Date ………………………

Dr. Nixon A. Kamukama

Signed………………………………………………… Date ………………………

Mr. Natamba Bazinzi
DEDICATION

This dissertation is dedicated to my dear husband, Walakira Paul, my children Mark, Mary Frances and Michael.
ACKNOWLEDGEMENT

I am highly indebted to the management and staff of NGOs in Kampala that were able to offer their kind assistance to me at the stage of data collection. Special thanks are further extended to Dr. Kamukama Nixon and Mr. Bazinzi Natamba, my supervisors, for their sincere commitment and guidance during the research work and writing up of the dissertation.
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ACRONYMS

NGOs: Non-Government Organizations
M&E: Monitoring and Evaluation
LDCs: Less Developed Countries
CBOs: Community Based Organisations
RFPs: Requests for proposals
ABSTRACT

The purpose of this research was to determine whether funding, monitoring and evaluation have an effect on financial accountability in Non-Government organizations in Uganda. The research was conducted on NGOs in Kampala.

The study was a cross-sectional research design. Correlation analysis was conducted to establish the level of association between the variables under the study. Regression analysis was also employed to determine the variance between the variables.

The results indicated a positive and significant relationship between funding, monitoring and evaluation and financial accountability. The components of funding which are source of funding and purpose plus those of monitoring and evaluation that is follow-ups and review were positively related to transparency, timely disclosures and accuracy.

Regression tests indicated that the variable in question explain 79% of variation in financial accountability in NGOs.

Findings indicated that majority of staff in NGOs know the source and purpose of the funds, and that activities are followed up on a daily basis, projects are followed up from project onset, projects are monitored and followed up as required by their monitoring and evaluation criteria. The activities are reviewed to find out whether the objectives are met, all activities were reviewed depending on agreed schedules by staff, the reviewed findings were used for improving performance, procedures were in place to protect staff reviewing project activities, they used mid-term and end-term project reviews and they periodically forecasted year end revenue and expenses to assist in making management decision during the year.
Timely disclosure of financial records, transparency and accuracy exists in most of the NGOs,