ABSTRACT

There still exists poor accountability of funds despite various interventions to address the problem for example strengthening the Directorate of internal audit and instituting an effective internal control environment. If this scenario continues to exist in KCCA, it will fail to support its staff, most of the projects will come to a standstill and this will also attract anti-corruption agencies like the IGG for further investigation into mismanagement. This study thus provided an analyze into the factors affecting accountability of funds at KCCA.

The findings after using a descriptive research study in which questionnaires were self-administered to 70 staff of KCCA found that 65% of the respondents agreed that KCCA has policies that facilitate easy audit trail, 76% agreed that funds are spent according to the budget, 78% agreed that internal auditing is conducted, 64% agreed that KCCA activities meet intended goals and standards, 60% agreed that there is no PAC to enforce accountability in KCCA, 84% of the staff are able to account for resources on which they have control and authority and 75% agreed that those responsible were not able to plan for financial resources of the organization. On the effects of accountability, 84% agreed that poor accountability is the cause of forgeries, is the cause of lack of transparency (54%), 75% agreed that poor accountability may affect employee productivity, KCCA employees do not respond quickly and creatively to public requests and problems. The study similarly found out practical possible solution to the factors affecting accountability of funds. 70% agreed that instituting effective internal control systems enhance accountability, 75% agreed that effective budgeting processes enhance accountability, instituting Public accounts Committee will help oversee accountability of funds and 65% agreed that proper record keeping facilitate easy audit trail hence improving accountability of funds.

The study concluded that accountability of funds in KCCA is good though with no Public Accounts Committee. The study also concluded that there are various effects of poor accountability which include forgeries and lack of transparency. It also concluded that there are practical possible solutions to poor accountability of funds which include instituting the PAC, Establishment of effective processes and instituting effective internal control systems.

Based on the results, the research recommended that KCCA should employ more trained staff to provide services to the public, ensure stricter adherence to accounting controls and procedures and should also introduce more policies aimed at promoting effective accountability of funds for example policy on annual preparation of the budget.