



**MAKERERE UNIVERSITY**

**COLLEGE OF BUSINESS AND MANAGEMENT SCIENCES**

**SCHOOL OF BUSINESS**

**MASTER OF BUSINESS ADMINISTRATION**

**ANALYSIS OF FINANCIAL ACCOUNTABILITY IN LOCAL GOVERNMENTS: A  
CASE OF WAKISO DISTRICT LOCAL GOVERNMENT**

**BY**

**ROBERT MULOWOOZA**

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## **ABSTRACT**

The purpose of this study was to analyze financial accountability in Local Governments, particularly Wakiso District with objectives of assessing the financial accountability practices, establishing the challenges regarding financial accountability and designing the strategies for improving financial accountability within Wakiso District Local Government. The study adopted a cross-sectional research design and applied both quantitative and qualitative approaches to come up with data that was used to analyze data. Using a population of 169 lower level local governments, 118 Lower Local Government Councils were sampled. The methods used in selecting these samples were simple random sampling, stratified sampling and purposive sampling and the data was collected using a questionnaire and interview guide and later analyzed using SPSS (v20).

The findings revealed low practices of financial accountability. Most disclosures were inaccurate, understandability was low and transactions did not have supporting documents. Timeliness was also low and reports were only limited to a few people within the authority. Skills and expertise as well as unethical conduct by local authority personnel were identified as major challenges that impeded financial accountability practices. Therefore the study recommended that local government activities be executed in a transparent and timely manner ensuring that; no transaction is incurred without a source document, increase accessibility to financial information, deal with challenges of inadequate skills and expertise, unethical behavior among local leaders, and erect mechanisms directed towards ensuring increased training, community sensitization about financial accountability, taking legal action against offenders, timely presentations of financial reports, carrying out surprise audits increase in stakeholder participation as well as setting stringent rules and regulations are effected in order to improve financial accountability within the council authorities.