

RELATIONSHIP BETWEEN FINANCIAL CONTROL AND SERVICE DELIVERY IN KALAKI DISTRICT LOCAL GOVERNMENT. A CROSS-SECTIONAL SURVEY.

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Abstract

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Background

This study aims to determine the relationship between financial control and service delivery in Kalaki District local government

Methodology

The study adopted a case study research design, where quantitative and qualitative approaches were employed. Data was collected using questionnaires, an interview guide, and a documentary checklist and analyzed using linear regression.

Results

The study established that 88.3% of the respondents agree that monitoring projects affect service delivery in Kalaki District. The results further revealed that 86.3% of the respondents agree that Financial auditing in Kalaki District has been strengthened as Internal control to reduce corruption and improve transparency and accountability The researcher wanted to know if funds were released for activities as accountable advances 67.6% of the respondents agree that funds were released to civil servants/implementers of activities as accountable advance in addition, 43.7% of the respondents reported that whereas funds were released for activities as accountable advances, advancers were not accounted for within one month (31 days) after activities as required by Local Government Financial and accounting regulations.

Conclusion

The finding that 3.9% of the variation in service delivery is explained by financial control, implies that efficient financial control influenced the level of service delivery in this district. The positive relationship meant that a directional change in the financial control led to a similar positive directional change in the level of service delivery in this district. Revenue collected should be controlled especially through monitoring, auditing, LGPAC, service, and delivery.

Recommendation

The Chief Administrative Officer (CAO) should ensure that advances for activities are accounted for immediately after implementation or within 30 days unaccounted advances are recoverable thereafter and advances for activities are not given to employees that have unaccountable advances to avoid doubtful expenditure and query by audit at the end of the financial year.

keywords: Financial Control, Service Delivery, Local Government.

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Background of the study

Accountability has been defined as the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions, and events which are financial and interpreting the results (Benon, 2021). Therefore, accountability has been identified by scholars, as one of the measures of performance in organizations. (Shim, 2022) describes accounting as how we measure and describe the results of economic activities. He contends that governments use accounting as a basis for controlling their resources and measuring their accomplishments. This view is backed that accounting is the most important mechanism for communicating and coordinating the accounts and ensuring accountabilities.

Mir and Sutiyono (2013) concur that accounting provides a basis for managers in decision-making in the utilization of scarce resources. The researcher agrees with the authors because it is applicable in local governments where the head of the finance department (CFO) is supposed to present monthly financial reports/statements to the standing committee of finance, planning, and administration (LGFAR, 2007). Administrative advances to council employees authorized by the chief executive to implement council activities such as for the purchase of works, goods, and services are accounted for within a month and cannot authorize any advance to a council employee who has not accounted for any advance of the previous advance (LGFAR, 2007). Accounting leads to

improved service delivery by local governments so that finances are used as budgeted and evidence that the activities are implemented as planned.

Government of Uganda (The Local Government Act, 1997) section 27 (d) and (j) empowers the executive committee of the local government to monitor the implementation of policies, programs, and projects and take action where necessary. Section 27 (f) of the Act empowers the Executive Committee to evaluate the performance of the Council against approved work plans and programs Government of Uganda (2007) states that monitoring is a continuous function that involves the collection and analysis of data about project implementation that will lead to timely decision making, ensuring accountability and quality services. However, the Local Government lacks an appropriate mechanism for monitoring, and monitoring plans are not available in the Local Government whereas monitoring of projects is carried out monitoring reports are not produced on time or are not implemented hence leading to shoddy work by contractors and these contractors are never black listed and payment are made to such contractors leading financial lost to the district and poor service delivery, however, monitoring should be responsibility of every stakeholder.

The quality of a report reflects the quality of work about which a report is written, advocates that one cannot do a bad job and then write a good report about it and vice versa. However, he also observes that no one will know or remember how well the job was done if there is no other permanent record of the work. In other words, a written report is a form of accounting for one’s actions. Reports provide an account of an investigation and information, which is required for decision-making. This study aims to

determine the relationship between financial control and service delivery in Kalaki District local government.

Methodology

Research Design

A cross-sectional survey design was used in this study. This is a type of observational study that involves the analysis of data collected from a population or a representative subset, at one specific point in time. It enabled collection of data from a large number of respondents and it is essential in getting data from a sample of a population.

Study Population

The study population comprised the technical staff of Kalaki district local government, members of the public accounts committee, the Resident District Commissioner, and politicians, as shown in Table 1 below. According to the Chief Administrative Officer, the district has 85 technical staff, 29 councilors, 1 LCV chairperson, 1 Resident District Commissioner, and Chairperson public accounts committee, Sub-County Chairpersons, Members of PDC and Development Partners. Hence the study population was 140.

Sample Size and Selection

Respondents were sampled according to the categories specified in the below table to get a fair representation of the study. The sample size comprised of 140 respondents. The sample size was derived using Krejcie and Morgan’s (1970) table to determine the sample population. The breakdown is as presented in Table 1:

Table 1: Category of Respondents

No	Category of Respondents	Population Size	Sample size	Sampling techniques
1	District Councilors	16	10	Convenient sampling
2	Technical staff	70	68	Simple random sampling
3	Sub-County Chairpersons	10	10	Convenient sampling
4	Member of Parish Development Committee PDC	39	10	Simple random sampling
5	RDC	01	01	Purposive sampling
6	CAO	01	01	Purposive sampling
7	C/M LCV	01	01	Purposive sampling
8	C/M Public Accounts Committee	01	01	Purposive sampling
	Total	140	102	

Sampling methods and procedure

Purposive, convenient, and simple random sampling techniques were used. Purposive sampling was applied in selecting the CAO, C/M LCV, C/M public accounts committee, and RDC. Convenient sampling was used to select councilors to participate in the study since they have no permanent offices and are rare to find. Simple random sampling was applied to select the technical staff to

participate in the study. The method was used to avoid bias in the study findings.

Data sources

The researcher collected data for the study using both primary and secondary sources of data. Primary data was collected using a self-administered questionnaire and documentary review method.

Data Collection Instruments

The data collection instruments are tools that the researcher uses to collect data from the respondents. Combinations of instruments were used as appropriate to make use of their different strengths because none of the techniques can exclusively collect sufficient data. Questionnaires and documentary review checklists were used as data collection tools.

Questionnaire

A questionnaire is a carefully designed instrument for collecting data by the specifications of the research questions and hypotheses. It consists of questions to which the subject responds in writing (Amin 2005). Questionnaires were administered to each of the selected respondents with closed-ended questions on a Likert scale to ensure accuracy and homogenous answers and were picked after two weeks from the date of issue.

Documentary review Checklist

A documentary review checklist was produced to review Local Government reports for instance the Internal and External Audit reports, LGPAC reports, monitoring reports, Auditor General reports, budget, work plans, and District and Sub-County Development plans and Council minutes related to Finance.

Quality control

The research instruments were pre-tested to minimize random error and increase the reliability of the data collected.

Validity

Validity refers to the ability of the instrument to measure what it is expected to measure. The study used face and content validity to ensure the validity of the instruments. To ensure greater chances of data validity, the questionnaires were reviewed with the research supervisor for expert input. A content validity index (CVI) will be determined by dividing the relevant questions by the total questions ($CVI = n/N$). The researcher continued with the questionnaire if the CVI was greater than 0.7. This is because it is considered a good measure of validity.

Reliability

This refers to the consistency of the instrument. An instrument is reliable if it produces the same results whenever it is repeatedly used to measure a trait or concept from the same respondents even by other researchers. A test-retest method was used to test the reliability of the questionnaire. The researcher conducted pretests of the interview questions on a few respondents before administering them to the entire sample size. The obtained answers were compared to the responses of the second test (retest) to ensure accuracy and ensure reliability.

The procedure of data collection

- i) The researcher was able to seek permission from the school of research and graduate studies and obtain an introductory letter to go within the field.
- ii) The researcher sought the consent of the respondents to participate in the study and feel free to provide relevant information for the study. Further, the researcher informed the respondents about the purpose of the research project and the expected outcome of the study.
- iii) The researcher also assured the respondents that the information provided was to be treated with maximum confidentiality and would be used for academic purposes only.
- iv) Further, the researcher credited and extended gratitude to all previous researchers whose literature has contributed to this study and did not allow taking their work as his.
- v) The researcher used a simple random sampling technique to avoid bias in the research findings.

Data Analysis

Before data was analyzed, it was carefully classified, edited, and coded based on clarity, completeness, accuracy, and consistency to ensure reliability. This was done using Microsoft Excel. Data was then exported to SPSS version 23 for analysis. The researcher used Pearson's coefficient to examine the relationship between the study variables. Multiple regression models were used for the analysis of the relationship between financial management and service delivery in local governments. The researcher used multiple regression models because the dependent variable is numeric while the independent is categorical.

Measurement of variables

The questionnaire was measured on a five-interval Likert Scale which is a scale of 1- 5. Ranging from strongly agree to strongly disagree to help the researcher measure the extent to which the research objectives are achieved whereby: 1= strongly agree, 2= agree, 3= undecided, 4= disagree, and 5= strongly disagree. Ordinal scale and interval scale (with different intervals) were used to capture the personal data of the respondents. The choice of the instrument was that each point on the scale covers a score and it's the most frequently used summated scale in the study of social attitude.

Results

Response Rate

The researcher targeted 140 study populations and realized an active response of 102 and the response rate is presented in Table 2.

Table 2: Target sampled and response rate

No	Category of Respondents	Target sample	Actual	The response rate in %
1	District Councilors	16	10	62.5
2	Technical staff	70	68	97.1
3	Sub-County Chairpersons	10	10	100
4	Member of Parish Development Committee	29	10	100
5	RDC	01	01	100
6	CAO	01	01	100
7	C/M LCV	01	01	100
8	C/M Public Accounts Committee	01	01	100
	Total	140	102	91.8

The researcher targeted 140 study population, however, due to various reasons the number of respondents who participated in this study were as follows: district councilors 20 out of 21, all the top management at the district participated in the study gave a response rate of 100%, civil servants (DTPC) 20 out of 25, one member LGPAC members participated in the study, out of the 98 questionnaires given out, 79 were returned filled which gave a response rate of 80.6% and the overall response rate was 86.2% According to Amin the response rate of

70% is sufficient for research. Key informants were interviewed and documents were reviewed.

Background Characteristics

The researcher collected data on the background characteristics of respondents. This was intended to authenticate the source of research data shown in Table 3 is a summary of data on the respondent's characteristics.

Table 3: Respondents' data

Biodata	Frequency	Percentage
Sex		
Male	56	54.9%
Female	46	45.1%
Marital status		
Married	79	77.5%
Single	18	17.6%
Separated	3	2.9%
Widowed	2	2%
Age group		
20-30 years	14	13.7%
31-40 years	31	30.3%
41-50 years	66	64.7%
Above 51 years	5	4.9%
Education		
Primary	1	1%
Secondary	30	29.4%
Tertiary	24	23.5%
University	46	45.1%
Others	1	1%
Employment		
Civil servant	68	66.7%
Counselors/ local leaders	26	25.5%
Community leader	2	1.9%
Development partner	6	5.9%
Period of service		
Less than 2 years	4	5.8%
2-5 years	18	26.5%
6-10 years	26	38.2%
Over 10 years	20	29.5%

The data presented in Table 3 are also presented in the form of figures.

Figure 1 Respondents distribution by sex

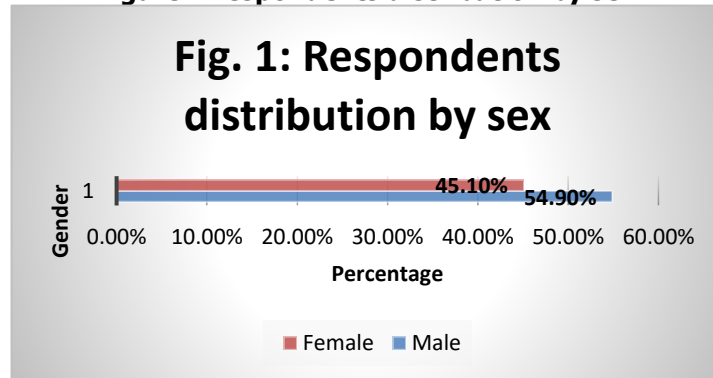


Fig. 1 Respondent Distribution by Sex

Table 3 and Figure 1 show the distribution of respondents by sex. The result revealed that 54.9% of the respondents were males and 45.1% were females. More Males participated in the study because there are more male employees than their female counterparts in the social

services institutions in Uganda because of their better levels of education compared to females. Males were also considered to contest for most council positions as directly elected councilors while females fear to compete for directly elected offices but only participate as women representatives this implies that service delivery may not address gender issues.

Figure 2 Respondents' marital status

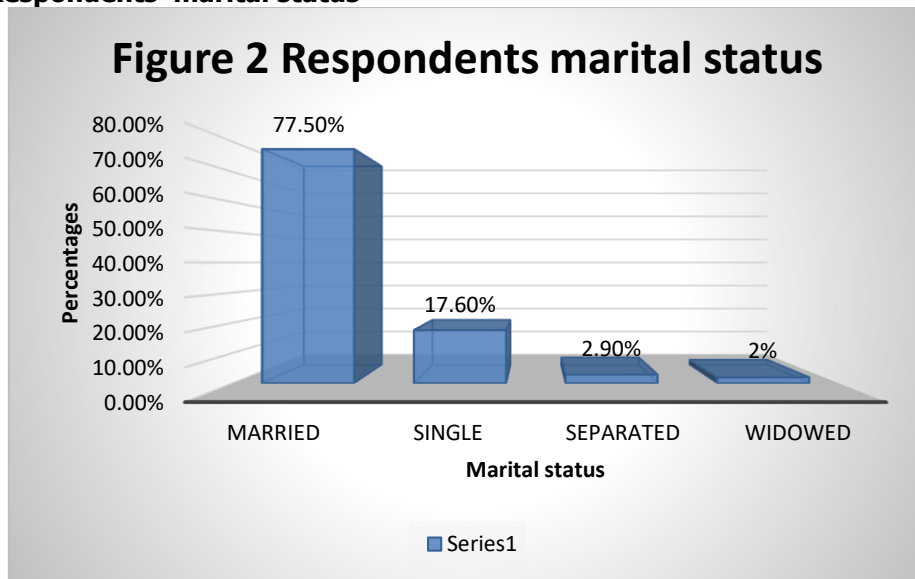


Fig.2 Respondents Distribution by Marital

Table 3 and Figure 2 show the distribution of the respondents by marital status. The majority of the respondents 77.5% were married 17.6% were single 2.9% were separated and

2 % widowed. The study needed to capture the marital status of respondents as it directly relates to their commitment to service delivery. Married couples were engaged in service delivery to get paid for raising their families. This may affect service delivery.

Figure 3 Respondents' age categories

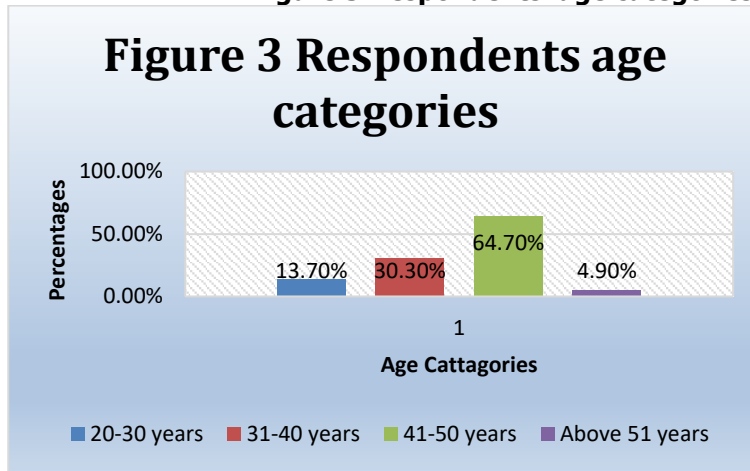


Fig.3 Respondents distribution by Age group

Table 3 and Figure 3 show the distribution of the respondents by age. 12.7 % aged between 20-30 years,

30.3 % aged between 31-40 years, and 64.7 % aged between 41-50 years. This constitutes the active part of the population and so provides services to the community, and 4.9 % are aged above 51 years.

Figure 4 Distribution of respondents by field of employment

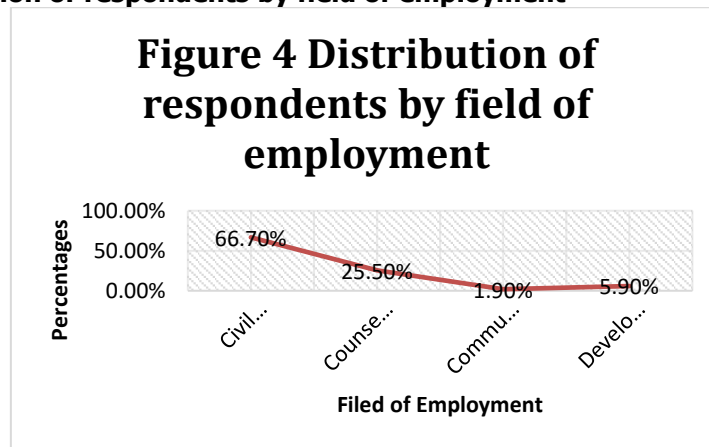


Fig. 4Field of employment

Table 3 and Figure 4 show the distribution of the respondents by field of employment. The study further revealed that of the respondents, 66.7 % were in the

position of implementing local government activities (civil servants), 25.5% (Councilors) Policy makers, 1.9 % community leaders, and 5.9 % were development partners.

Figure 5 Respondents Education Levels

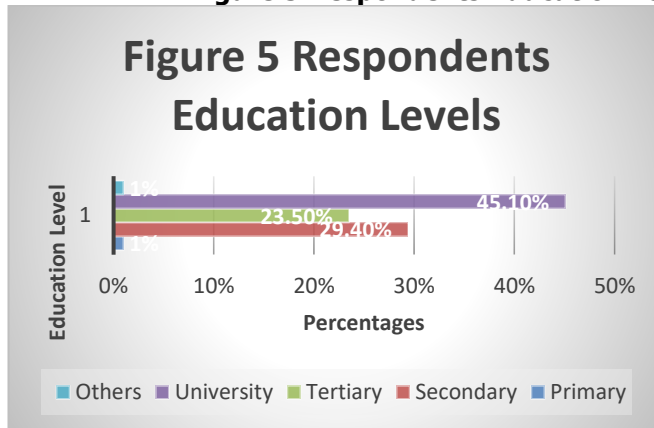


Fig 5 Respondent distribution by level of Education

Table 3 and Figure 5 show the distribution of the respondents by level of education. The level of Education of the respondents was found to be good, 45.1% of the respondents had completed University, 29.4 % had

completed Secondary Education levels, 23.5 completed Tertiary institutions 1% completed primary level education, and 1% others. Therefore the literacy rate among the target population was good and thus understood the operation of local government and financial Management to a reasonable extent.

Figure 6 Respondents' distribution by period of service

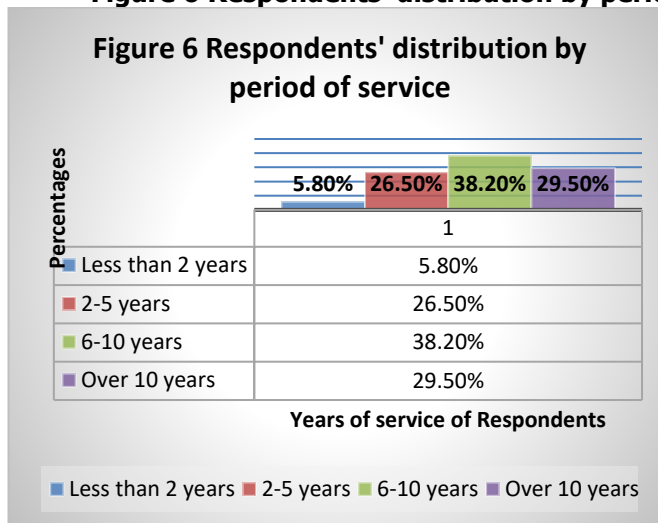


Fig 6 Respondent's distribution by period of service

Fig. 6 and Table 3 above show the distributions of the respondents' period of service, 5.8 % had less than 2 years, and 26.5 % had worked with the local Government for at least 2-5 years. 38.2 % over 6-10 years and 29.5 % over 10 years. Thus, since the majority of the respondents had work experience of 5 years and above. They were experienced and knowledgeable to provide information

relating to the objectives of the study from which the findings, generalizations, conclusions, and recommendations were made.

Financial control and service delivery

Respondents were requested to provide their opinions on items related to financial control and service delivery. This was done using 5 Likert scales ranging from strongly agree to strongly disagree.

Table 5 Financial control and Service delivery

Variable	Strongly agree	Agree	No comment	Disagree	Strongly disagree
Funds are released for activities in advance.	(5.8%)	(61.8%)	(14.7%)	(13.7%)	(4.0%)
Advances are accounted for within one month (31 days) after activities.	(5.9%)	(37.8%)	(1.0%)	(12.7%)	(1.0%)
Accountability contributes to service delivery	(27.5%)	(57.8%)	(1.0%)	(12.7%)	(1.0%)
The district/ sub-county executive Committee monitored the implementation of the council budget	(30.4%)	(50.0%)	(5.9%)	(12.7%)	(1.0%)
Standing committees regularly monitored projects in their sectors.	(5.9%)	(54.9%)	(5.9%)	(33.3%)	(00.0%)
Monitoring projects affects service delivery	(34.3%)	(54.0%)	(8.8%)	(4.9%)	(00.0%)
Internal controls have been strengthened in Kalaki District Local Government and sub-county due to the auditing of accounts	(32.3%)	(54.0%)	(8.8%)	(4.9%)	(00.0%)
Investigation of financial loss has improved in Kalaki District Local Government as a result of LGPAC	(29.4%)	(54.0%)	(11.7%)	(4.9%)	(00.0%)

Source: Primary Data

Respondents were requested to provide their opinions on items related to financial control and service delivery in Kalaki District. This was done using a 5 Likert Scale ranging from strongly agree to strongly disagree. For the description of the results in the table above, the researcher decided to combine A + SA = Agree, SD + D = Disagree, and no comment.

The table above shows respondent’s views on the relationship between financial control and service delivery in Kalaki District Local Government, the study established that 88.3% of the respondents agree that monitoring of projects affects service delivery in Kalaki District. The results further revealed that 86.3% of the respondents agree that Financial auditing in Kalaki District has been strengthened as Internal control to reduce corruption and improve transparency and accountability The researcher wanted to know if funds were released for activities as accountable advances 67.6% of the respondents agree that funds were released to civil servants/implementers of activities as accountable advance in addition, 43.7% of the respondents reported that whereas funds were released for activities as accountable advances, advancers were not accounted for within one month (31 days) after activities as required by Local Government Financial and accounting regulations. The findings also show that 85.3 % of the respondents agree that accountability contributes towards service delivery because leaders are held responsible both politically and administratively for their actions. Further

findings revealed that 83.4 % of the respondent agree that the investigation of Financial loss has improved in Kalaki district as a result of the Local Government Public Accounts Committee through examining Internal Audit and Auditor General reports on the Accounts of Kalaki District Local Government, and 80.4 % of the respondents agree that the Executive Committee (District and Sub-counties) monitored the implementation of Council Projects/budget while 33.3 % of the respondents disagree that standing committees regularly monitored projects in their sectors

Poor financial control has constrained the LG service delivery systems Since there is inadequate financial reporting in Kalaki District LG, Government funds are diverted for personal projects and there is a lack of transparency in public financial management (the sub-county chairperson Kalaki sub-county). Although audit and LGPAC reports are available the district council and sub-county council do not discuss audit and LGPAC recommendations so that it’s implemented however, this practice blocks any attempt to improve financial management in Kalaki district (The chairperson LGPAC).

Discussion

The findings that 3.9% of the variation in service delivery is explained by financial control, is supported by the system theory which states that organizations are pictured as input transformation output systems that compete for resources and the resources are to be controlled to achieve

output. Managers have to review and control funds and it involves a lot of paperwork and time like supervision of cash receipts and payments and safeguarding of cash balances, custody, and insurance policies, record keeping, and reporting, and control is important for the utilization of scarce resources. Researchers stated that finances have to be controlled for efficient and effective service provision. The researcher agrees with the authors because it's applicable in local governments where the head of the finance department (CFO) is supposed to present monthly financial reports/statements to the standing committee of finance, planning, and administration (LGFAR 2007). Administrative advances to council employees authorized by the chief executive to implement council activities such as for the purchase of works, goods, and services are accounted for within a month and cannot authorize any advance to a council employee who has not accounted for any advance of the previous advance (LGFAR, 2007). However, at the close of the financial year (2009/10) over 82,000,000 (eighty-two million shillings) remained unaccounted for by different council employees (Auditor General Reports 2010) this implies that activities were not implemented and led to doubtful expenditure. Accounting leads to improved service delivery by local governments so that finances are used as budgeted and evidence that the activities are implemented as planned.

Government of Uganda (The Local Government Act, 1997) section 27 (d) and (j) empowers the executive committee of the local government to monitor the implementation of policies, programs, and projects and take action where necessary. Section 27 (f) of the Act empowers the Executive Committee to evaluate the performance of the Council against approved work plans and programs, The Government of Uganda (2007) states that monitoring is a continuous function that involves the collection and analysis of data about project implementation that will lead to timely decision-making, ensuring accountability and quality services. However, the Local Government lacks an appropriate mechanism for monitoring, and monitoring plans are not available in the Local Government whereas monitoring of projects is carried out monitoring reports are not produced on time or are not implemented hence leading to shoddy work by contractors and these contractors are never black listed and payment are made to such contractors leading financial lost to the district and poor service delivery, however, monitoring should be responsibility of every stakeholder. The Local Government Act CAP 243 (2006) also emphasizes quarterly reporting by statutory bodies (DSC, LGPAC, Land Board & Contract Committees) to the District Council. The factors that hinder reporting as: -Lack of knowledge as to what constitutes best practices reporting and understanding of the Financial and Economic indicators. The Resident District Commissioner noted that if good reports must be provided to managers they should be on a timely basis to improve service delivery, they should be accurate and complete to enable managers to get a clear picture of results and take

necessary actions. And that good reporting reduces the need for speculation and guesswork about actions and this promotes trust, confidence, and improved service delivery in the organization.

Internal Audit helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes (The Local Government Internal Audit Manual, 2007). Internal Auditors should produce reports at the end of each audit exercise. The objectives of reporting are to notify the management of the councils of the results of the audit and to make recommendations, where appropriate, and submit them to the Council giving a copy to the Local Government Public Accounts Committee. Members of LGPAC accepted that quarterly audit reports were always given to members to review and make recommendations however recommendations are usually not implemented. Internal Audit offers a continuous internal evaluation and advisory service to all council's charged establishments and Departments. It is specifically charged with reviewing, appraising, and reporting on The effectiveness and adequacy of internal controls, the reliability of Financial and other management information, the effectiveness and the accounting procedures, the extent to which the council's assets are safeguarded from losses, arising from fraud, waste, extravagance and maladministration, poor value for money and other causes, the optimal use of council's resources, compliance with the Local Governments Act and the Local Governments' Financial and Accounting Regulations and The Local Governments' Internal Audit Manual, 2007. The Auditor General may carry out surprise audits, investigations, or any other audit considered necessary on the Local Government. The Government of Uganda (2007), The Local Government Act CAP. 243.

Local Governments are mandated to appoint members of the Local Government Public Accounts Committees that shall examine the reports of the Auditor General, Chief Internal Auditor, and any reports of Commissions of inquiry and can require the attendance of any Councilor or Officer to explain matters arising from the reports. LGPAC investigation in Local Government is important to avoid bias by the Internal and External Auditors and give a fair hearing from the management/public officers before actions are taken. However, it should be noted that funds are given as advance and the officer at times does not use the fund for intended purposes as approved by the council hence it is difficult to control such funds since paper accountability is clean and at times contractors are paid without evidence that the requirements for the implementation have been met and first payment are not usually made after value for money is realized.

Limitations of the study

Limited Access to Information. Due to the lockdown, collecting information from certain stakeholders and offices has been limited hence a limitation to the study,

the researcher had to facilitate individual-level meetings with the study sample to obtain the information required. There is also limited literature about credit modeling especially using Kaplan Meir hence a limitation to the study, this prompted the researcher to engage in online libraries and private and Public libraries for information.

Conclusion

Concerning the third hypothesis the null hypothesis was accepted and the alternative was rejected. The finding that 3.9% of the variation in service delivery is explained by financial control, implies that efficient financial control influenced the level of service delivery in this district. The positive relationship meant that a directional change in the financial control led to a similar positive directional change in the level of service delivery in this district. Revenue collected should be controlled especially through monitoring, auditing, LGPAC, and reporting to reduce corrupt tendencies and improve service delivery.

Recommendation

District Council should have ensured value for money and complied with the accounting system in place should facilitate the audit department. The district council and sub-county council should ensure that there is regular monitoring of approved projects to avoid shoddy work and ensure value for money. The local government public accounts committee (LGPAC) should increase the number of sitting to examine audit reports and another report of the commission of inquiry.

The Chief Administrative Officer (CAO) should ensure that advances for activities are accounted for immediately after implementation or within 30 days unaccounted advances are recoverable thereafter and advances for activities are not given to employees that have unaccountable advances to avoid doubtful expenditure and query by audit at the end of the financial year.

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List of Abbreviations

ANOVA Analysis of Variance
MOPPED Ministry of Finance and Economic Development

LGA Local Government Act
LGFAR Local Government Financial and Accounting Regulation
CAO Chief Administration Officer
CBOs Community-Based Organizations
RDC Resident District Commissioner
SPSS Statistical Package for Social Scientists
KDLG Kalaki District Local Government

Source of funding

The study was not funded.

Conflict of interest

The author had no conflict of interest.

Author Biography

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