

**AN ANALYSIS INTO THE EFFECTIVENESS OF FINANCIAL CONTROLS
UNDER DECENTRALIZATION IN SIRONKO DISTRICT, UGANDA**

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ABSTRACT

This study was carried out after the realisation of the fact that in spite of all the regulations and institutions put in place to manage and control resources, many complaints arise and reports of impropriety are evidently made. The study was therefore conceived and carried out along objectives such as: establishing the financial resources that are available to local governments, analysing the appropriateness of the financial controls in terms of their functions, establishing the level of compliance to financial controls, analysing the weaknesses in financial controls and improvements for better control.

Using a cross sectional descriptive survey design, with a triangulation of data collection methods, and from a sample of 100 participants, data was collected. It was then organised presented and analysed through simple descriptive statistics, especially frequencies and percentages.

It was found out that substantial financial resources are controlled at local governments. These include: local revenue, fines and charges, Plan for Modernization of Agriculture (PMA) funds, Local Government Development Program (LGDP) funds and others. LGDP funds, local revenue and PMA funds were found to be more commonly known and dominant, with percentages of 64 %, 58% and 52% frequencies respectively. It was also established and concluded that the existing controls were not appropriately adhered to and were insufficient in controlling financial resources, and that although there was some level of compliance to the set regulations, there existed weaknesses with 79% of respondents assenting to the same.

The recommendations made ranged from mass mobilisation and sensitisation, encouragement of the private and civil society to know and support ethical financial practices, to reduction and streamlining of procedural complexities and channels respectively to reduce corruption tendencies.