

## **An analysis into the effectiveness of financial control under decentralization in Sironko district, Uganda**

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### **ABSTRACT:**

The study was carried out after the realization 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. This study was therefore conceived and carried out along objectives such as: establishing the financial resources that are available to local governments analyzing the appropriateness of the financial controls, analyzing the weakness 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 organized presented and analyzed 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 programme (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 ranges from mass mobilization and sensitization, 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.