

Budget control and financial accountability among local governments in Buhweju District. A cross-sectional study.

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ABSTRACT

Background:

The study aimed to evaluate the relationship between budget control and financial accountability among local governments in Buhweju District.

Methodology:

The study adopted a cross-sectional quantitative survey design targeting 83 local governments in Buhweju District. 68 local governments were sampled, with 95 respondents selected through stratified, simple random, and purposive sampling. Primary data were gathered through a self-administered questionnaire using five-point Likert scales. Instrument validity was established through expert assessment (CVI=0.857), and reliability was confirmed using Cronbach's alpha. Data were entered, cleaned, and analysed in SPSS version 26 using Pearson correlation and regression. Ethical approval and confidentiality were maintained.

Results:

The study obtained 81 completed questionnaires from 95 administered, representing an 85.0% response rate, while 55 of 68 targeted local governments responded (80.9%). Regarding education, 51.9% (n=42) of respondents held degrees, 25.9% (n=21) held postgraduate qualifications, and 22.2% (n=18) held diplomas. Of the local governments, 78.2% (n=43) had operated for 5–10 years, while 21.8% (n=12) had operated for less than 5 years. Pearson correlation analysis revealed significant positive relationships between independence and competence ($r=.730$, $p<.01$), workload ($r=.553$, $p<.01$), budget control ($r=.783$, $p<.01$), and financial accountability ($r=.616$, $p<.01$). Competence was significantly associated with workload ($r=.472$, $p<.01$), budget control ($r=.655$, $p<.01$), and financial accountability ($r=.692$, $p<.01$). Budget control significantly correlated with financial accountability ($r=.697$, $p<.01$), while budget formulation ($r=.546$, $p<.01$), coordination ($r=.664$, $p<.01$), and implementation ($r=.678$, $p<.01$).

Conclusion:

Budget control is a significant predictor of financial accountability among local governments in Buhweju District.

Recommendation:

The district should strengthen mechanisms for communicating audit findings to management and council and ensure timely implementation of audit recommendations.

Keywords: Budget formulation, Budget coordination, Budget implementation, Public resource management, Financial transparency, Expenditure monitoring.

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BACKGROUND OF THE STUDY

Budget controls are important mechanisms for ensuring that public resources are planned, allocated, utilized, and monitored in accordance with approved financial plans. They include budget formulation, coordination, implementation, and monitoring processes that promote financial discipline and accountability in local governments (Eton, Fabian, & Benard, 2022; Güngör

Göksu, 2023). Internal control systems, which form an important component of budget controls, help ensure that public resources are efficiently allocated and used while preventing misuse and ensuring that expenditures remain consistent with financial objectives (Leoni et al., 2021; Baron, 2007).

Effective budget controls also promote financial transparency by enabling local governments to monitor

financial performance and identify differences between planned and actual expenditures (Meyer et al., 2014). Transparent financial reporting provides citizens and oversight institutions with information about government financial activities, allowing public officials' financial decisions to be reviewed (Bovens et al., 2008; Nyamori, 2009). Strong budget controls therefore help local governments demonstrate that public resources are appropriately allocated and used, thereby strengthening public confidence and financial accountability.

Budget controls are also essential for preventing financial mismanagement. They can help identify overspending, unauthorized expenditure, diversion of funds, and discrepancies between projected and actual expenditure (Li & Guo, 2022). Regular monitoring provides an early warning mechanism through which financial irregularities can be identified and addressed before they undermine public trust. In addition, effective budget controls can improve resource allocation during periods of financial pressure or crisis by enabling governments to adjust financial plans and direct resources toward essential services (Bedford, Speklé, & Widener, 2022).

The relationship between budget controls and financial accountability can further be strengthened through performance-based budgeting. Linking budget allocations to measurable outcomes enables local governments to assess whether financial resources have been used effectively and whether they have produced intended benefits for communities (Kristiyanti, 2021). Similarly, aligning budget controls with service delivery objectives ensures that public funds are directed toward projects and services that benefit the community (Priantono & Vidiyastutik, 2022). Clear financial guidelines, regular monitoring, and transparent reporting can also promote responsible behaviour among local government employees and strengthen adherence to financial regulations (Atukunda et al., 2024).

The study aimed to evaluate the relationship between budget control and financial accountability among local governments in Buhweju District.

METHODOLOGY

Research design

A cross-sectional design was used to answer the research questions. A survey design comprising a quantitative data collection approach was also adopted. This is because Surveys allowed the collection of large amounts of data from a sizable population in a highly economical way. It allowed one to collect quantitative data, which was analysed quantitatively using inferential statistics.

Study population

The target population is the population to which a researcher wanted to generalise the results of the study. The study focused on 83 local governments in Buhweju District. The 83 local governments comprised the district headquarters, four town councils, ten sub-counties, and sixty-eight parishes/wards that operate within Buhweju District Local Government. The unit of analysis was the local government unit itself (i.e., the district headquarters, town councils, sub-counties, and parishes/wards), while the unit of inquiry was the individual key stakeholder within each unit charged with auditing, budgeting, or financial management responsibilities, namely the Chief Administrative Officer, LCV Chairperson, Resident District Commissioner, Heads of Department, Town Clerks, Mayors, Town Treasurers, Senior Assistant Secretary(SAS), Senior Accounts Assistants (SAA), and Parish Chiefs/Town Agents. Data obtained from these individual respondents were aggregated at the local government unit level for analysis.

Sample size determination

Using the sample size determination table by Krejcie and Morgan (1970), a sample size of 68 local governments was used.

Table 1: Sample size

LGs	LLGs	Proportionate percentage	Sample size	Number of respondents	Respondents	Sampling technique
District	1	1.2	1	14	CAO, LCV, RDC Heads of Department	Purposive

Town Council	4	4.8	3	9	Town Clerk, Mayor, Town Treasurer	Purposive
Sub-county	10	12	8	16	SAS, SAA	Purposive
Parishes/wards	68	82	56	56	Parish chiefs/Town Agents	Purposive
Total	83	100	68	95		

Sampling technique

The study employed a stratified sampling technique since the population had different characteristics. In addition, simple random sampling was also applied to each category to ensure that each local government had an equal chance to participate in the study. Finally, purposive sampling was employed to select the respondents since they were knowledgeable about the study subject.

Data sources and collection methods.

The data sources were primary. Primary data were collected from the field mainly using a self-administered questionnaire. The questionnaire was developed using items developed and tested by previous scholars. Those items were closed-ended and anchored on a 5 likert scale. Moreover, the Likert scale has scales that assist in converting the qualitative responses into quantitative values. The first part of the instrument aims at examining the demographic characteristics of the respondents. Other parts of the questionnaire consisted of the independent variable (auditing quality and budget control) and the dependent variable (financial accountability).

Validity and Reliability of the Instruments

Validity

Content validity was established using expert judgment. Three specialists independently rated each questionnaire item as “relevant” or “irrelevant” to the intended construct. The Content Validity Index (CVI) was computed as the proportion of items rated relevant by all experts. Of the 63 items, 54 were unanimously deemed relevant, yielding a CVI of 0.857. This exceeds the recommended threshold of 0.7, confirming that the instrument had acceptable content validity.

Reliability

Internal consistency was assessed using Cronbach’s Alpha. Based on the main study sample, the overall audit quality scale (17 items) achieved $\alpha = 0.862$; budget control (15 items) $\alpha = 0.894$; and financial accountability (7 items) $\alpha = 0.877$. Sub-dimension alphas ranged from 0.648 (independence, acceptable) to 0.923 (competence, excellent). All values met or exceeded the 0.7 benchmark, demonstrating that the instrument was reliable for measuring the study variable.

Table 2: Validity and Reliability Results

Variable	CVI	Cronbach’s alpha coefficient
Audit quality	0.857	0.862
Budget control	0.857	0.894
Financial accountability	0.857	0.877

Data Processing and Analysis

Data from the field were encoded, entered into SPSS version 26, edited, cleaned, and aggregated using Local government as a breaking variable. The cleaning process involved missing-value analysis, outlier testing, and normality checks. Missing values were first identified

using SPSS frequency and pattern analyses; questionnaires with more than 10% missing responses were excluded, and remaining isolated missing values on continuous items were replaced using series mean imputation for values considered material to the analysis, while missing categorical responses were retained as system-missing so

as not to distort category distributions. Univariate outliers were screened using standardized z-scores (± 3.29) and, where identified, were verified against the original questionnaires and retained only when the values were legitimate rather than data-entry errors. Normality was examined through skewness and kurtosis, which fell within the acceptable range of ± 2 , and multicollinearity between the two predictor variables was screened using variance inflation factors (VIF), all of which were below the conventional threshold of 10. Reliability of the composite scales was confirmed using Cronbach's alpha (see Table 3.3), and no scale required item deletion. This was necessary given the nature of the research objectives. Data analysis techniques adopted included Pearson's correlation to test the associations between the study variables and regression analysis to determine the predictive power of the variables. At the bivariate level, audit quality and budget control as the independent variables were correlated with financial accountability as the dependent variable using Pearson's Correlation Coefficient.

Ethical Considerations

The researcher ensured that the privacy and confidentiality of the subjects' information were protected. Specifically, to ensure privacy, the subjects were informed upfront that their names were not required. To ensure confidentiality,

the subjects were informed upfront that the information they gave was solely used for academic purposes and that data obtained on private matters would be treated in confidence. Furthermore, the researcher obtained an ethical approval letter from the BSU-REC.

RESULTS

Response Rate

Out of the 68 local governments that were targeted, 55 local governments responded, making a response rate of 80.9%. Out of the 95 questionnaires administered, 81 were successfully completed and returned, representing a response rate of 85%. This response rate was considered adequate for statistical analysis because it exceeded the minimum acceptable threshold for survey-based research.

Background Characteristics of Respondents

This section presents the socio-demographic profile of the 81 respondents who participated in the study, including their distribution across the local government tiers, gender, age, level of education, and length of service within Buhweju District Local Government (BDLG). These characteristics provide contextual information that aids in interpreting the study findings.

Demographic Characteristics of Respondents

Table 3: Demographic Characteristics of the Respondents

Category	Item	Frequency	Percent
Gender	Male	49	60.5
	Female	32	39.5
	Total	81	100.0
Age	26 – 30 years	12	14.8
	31 – 35 years	19	23.5
	36 – 40 years	21	25.9
	40 years and above	29	35.8
	Total	81	100.0
Level of education	Diploma	18	22.2
	Degree	42	51.9
	Postgraduate (Master's & above)	21	25.9
	Total	81	100.0
Length of service	1 – 3 years	17	21.0
	3 – 5 years	24	29.6

Category	Item	Frequency	Percent
	Above 5 years	40	49.4
	Total	81	100.0

Source: Primary data (2026)

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As presented in Table 3, male respondents constituted 60.5% (n = 49), while female respondents accounted for 39.5% (n = 32). This gender disparity reflects the broader pattern of male dominance in local government administrative and technical positions in Uganda.

With regard to age, Table 3 shows that 35.8% (n = 29) of the respondents were aged 40 years and above, 25.9% (n = 21) were aged 36–40 years, 23.5% (n = 19) were aged 31–35 years, and 14.8% (n = 12) were aged 26–30 years. This distribution implies that the workforce in Buhweju District Local Government is predominantly mature and experienced, which is consistent with the nature of local government employment, where seniority and experience are prerequisites for substantive roles. The predominance of experienced public servants strengthens the findings, as these respondents have direct knowledge of the financial management practices in the district.

In terms of education, the findings show that 51.9% (n = 42) of the respondents held a first degree, 25.9% (n = 21) held postgraduate qualifications (Master's degree and above), and 22.2% (n = 18) held a diploma. This educational profile is encouraging, as it indicates that the

respondents were sufficiently equipped to understand the concepts of auditing quality, budget control, and financial accountability, and to provide informed responses. The relatively high educational level of local government staff also increases the credibility and reliability of the data collected.

With respect to length of service, 49.4% (n = 40) of the respondents had served for more than five years in Buhweju District Local Government, 29.6% (n = 24) had served for 3–5 years, and 21.0% (n = 17) had served for 1–3 years. The dominance of long-serving staff is significant, as it implies that the respondents had adequate exposure to the district's financial management systems, audit practices, and budgetary processes. Their institutional memory strengthens the validity of the responses, particularly regarding long-term observations about financial accountability trends.

Age of the local government

The age of local governments was distributed as indicated in Table 5

Table 4: Age of the local government

Item	Number of LGs	Percentage
Age of local government	Less than 5 years	21.8
	5 – 10 years	78.2
	Total	100

Table 4 shows the age of the local governments that formed the unit of analysis. Most of them, 78.2% (n = 43), had been in operation for 5–10 years, while 21.8% (n = 12) had operated for less than 5 years. This means that the majority of the local governments studied were fairly well established. The implication is that these local

governments had operated long enough to put in place auditing and budgeting systems, so the responses on financial accountability reflect units with reasonably settled financial management practices rather than newly created ones.

Table 5: Pearson Correlation Matrix for Study Variables

Variables	1	2	3	4	5	6	7	8	9
Independence-1	1								
Competence-2	.730**	1							
Work load-3	.553**	.472**	1						
Budget Control-8	.783**	.655**	.591**	.786**	.510**	.474**	.694**	1	

Financial Accountability-9	.616**	.692**	.489**	.709**	.546**	.664**	.678**	.697**	1
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** . Correlation is significant at the 0.01 level (2-tailed).

The results in Table 5 indicate a positive and statistically significant relationship between budget control and financial accountability among local governments in Buhweju District ($r = 0.697$, $p < 0.01$). This indicates that improvements in budget control are associated with improvements in financial accountability. The dimensions of budget control, namely budget formulation ($r = 0.546$, $p < 0.01$), budget coordination ($r = 0.664$, $p < 0.01$), and budget implementation ($r = 0.678$, $p < 0.01$), all had positive and statistically significant relationships with financial accountability.

DISCUSSION

From the findings presented in Table 5, it was established that there is a positive and significant relationship between budget control and financial accountability among local governments in Buhweju District. This implies that any positive change in budget control is associated with a positive change in financial accountability among local governments in Buhweju District. In other words, improvements in budget formulation, budget coordination, and budget implementation result in improvements in financial accountability. The results further indicate that all the measures of budget control, namely formulation, coordination, and implementation, have a positive and significant relationship with financial accountability, and that all the dimensions of financial accountability have a positive and significant relationship with budget control. It can further be noted that a positive change in budget formulation results in better financial accountability. This means that when budgets are realistic, clearly aligned to local government priorities, and developed through sound planning processes, public resources are allocated more efficiently and expenditures align more closely with the financial goals of the district, thereby improving financial accountability. Furthermore, a positive change in budget coordination, reflected in the alignment of financial management activities across departments and the integration of budgets with transparent financial reporting, results in better financial accountability among local governments in Buhweju District. It can also be concluded that a positive change in budget implementation, reflected in expenditure tracking, real-time monitoring, the timely identification of deviations between projected and actual expenditures, and the prompt correction of irregularities, improves financial accountability among local governments in Buhweju District.

These findings are in line with Eton, Fabian, and Benard (2022), who established that budget controls comprising formulation, coordination, and implementation processes ensure financial discipline and accountability and promote good governance by ensuring that public resources are allocated equitably. The findings also agree with Li and Guo (2022), who observed that budget management prevents overspending and the diversion of funds by identifying discrepancies between projected and actual expenditures and enabling the early detection of irregularities. The results further corroborate Kristiyanti (2021), who demonstrated that integrating budget controls with performance management frameworks through performance-based budgeting ensures that funds are not only allocated efficiently but also spent effectively, holding officials accountable for the results of their financial decisions. The findings are equally consistent with Atukunda et al. (2024), who found that clear guidelines, regular monitoring, and transparent reporting mechanisms create a culture of accountability in which staff are more likely to follow financial regulations and avoid corruption, and with Bedford, Speklé, and Widener (2022), who showed that strong budgetary controls enable governments to direct resources efficiently and to remain accountable even in times of crisis. The findings also concur with Priantono and Vidiyastutik (2022), who established that aligning budget controls with service delivery goals ensures that public funds are used efficiently and that local governments can demonstrate accountability through tangible improvements in public services.

Conclusion

Budget control is a significant predictor of financial accountability among local governments in Buhweju District. This implies that any positive change in budget control in terms of budget formulation, budget coordination, and budget implementation will result in better financial accountability among local governments in Buhweju District.

Recommendation

Buhweju District Local Government should strengthen its budget formulation processes by ensuring that annual budgets are realistic, evidence-based, and aligned with available financial resources and identified service-delivery priorities.

The District should institutionalise regular and systematic monitoring of expenditure against approved budgets at both departmental and Lower Local Government levels.

The District should strengthen coordination among departments and Lower Local Governments responsible for planning, budgeting, financial management and programme implementation.

The District should establish stronger mechanisms for monitoring the implementation of contracts and projects to ensure compliance with approved budgets, contractual obligations, implementation schedules and expected outputs.

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List of abbreviations

BSU – Bishop Stuart University
BSU-REC – Bishop Stuart University Research Ethics Committee
CAO – Chief Administrative Officer
CVI – Content Validity Index
LGs – Local Governments
LLGs – Lower Local Governments
LCV – Local Council V
RDC – Resident District Commissioner
SAA – Senior Accounts Assistant
SAS – Senior Assistant Secretary
SPSS – Statistical Package for the Social Sciences
VIF – Variance Inflation Factor

Source of funding

The study received no external funding.

Conflict of interest

The authors declare no conflict of interest

Data availability

Data are available upon request from the authors

Author contributions

JM: conceptualization, methodology, investigation, writing original draft.

BM: data curation, validation, supervision.

OA: supervision, validation

Informed consent

Written informed consent was obtained from all participants prior to their inclusion in the study. Participants were informed about the purpose of the study, procedures involved, potential risks and benefits, and their right to withdraw at any time without penalty.

Author biography

Justus Musimenta, a student pursuing a Master's degree in Business Administration at Bishop Stuart University

Benjamin Musiita: research supervisor at Bishop Stuart University.

Ogaba Ariyo: research supervisor at Bishop Stuart University.

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