

**RECORD KEEPING AND ACCOUNTABILITY IN PUBLIC INSTITUTIONS IN
IGANGA DISTRICT, UGANDA**

Thesis

Presented to the College of Higher
Degrees and Research
Kampala International University
Kampala, Uganda

In Partial Fulfillment of the Requirements for the
Master of Business Administration,
Finance Accounting

By:

BALONDEMU KEITH GABULA
REG NO: MBA/31467/102/DU

July, 2012



DECLARATION A

"This thesis is my original work and has not been presented for a Degree or any other academic award in any University or Institution of Learning".

Kulmelem.

Kulmelem Keith Gashu

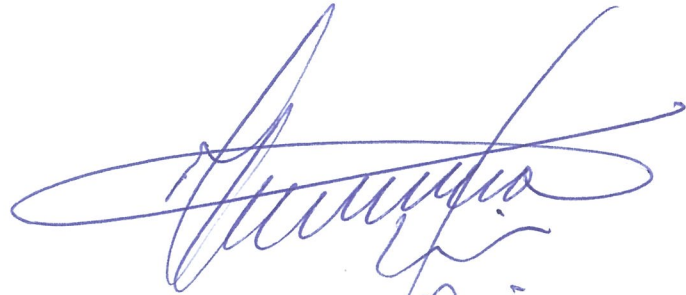
Name and Signature of Candidate

6/10/2012

Date

DECLARATION B

"I confirm that the work reported in this thesis was carried out by the candidate under my supervision".



Dr Jones Oumerense

Name and Signature of Supervisor

6 - 10 - 2012

Date

DEDICATION

I dedicated this thesis to my lovely mum Mutesi Mary Balondemu, my brothers Balondemu Godfrey, Balondemu Gilbert and Gyagenda Davis, my sisters Nakyangaba Dinah and Nekesa Dorothy, my friends Tibyonzu Josephine, Kamaga Edward, Mambukenge Harriet, and Ewugu Douglas, who have tirelessly supported me with patience and understanding which cannot be measured.

ACKNOWLEDGEMENTS

In the name of Christ our lord, the Most Merciful and Most Gracious, the researcher thanks Christ the way He guided and gave the ability, the knowledge and the wealth to write the thesis. Nevertheless this thesis was written with the help and the contribution of many people and I wish to put across my sincere appreciation to them for their magnificent help.

The researcher would like to give thanks to the DVC CHDR Dr. NOVEMBRIETA R. SUMIL for her intellectual pieces of advise and members of the panel, Dr. KABIR HARUNA DANJA, Dr. IBRAHIM YAHAYA, AND DR. SSENDAGI MUHAMAD for their worthwhile contribution. In high spirit I would like to thank my supervisor, DR. JONES DRUMWENSE with his efforts and guidance that enabled me to successfully complete his thesis.

The researcher also would like to thank his lovely mum Mutesi Mary Balondemu, for her moral and financial support, his fiancé Namukenge Harriet for her moral support and endless words of encouragement, and his brothers and sisters Balondemu Godfrey, Balondemu Gilbert, Gyagenda Davis, Nekesa Dorothy, Nakyagaba Dinah, for their moral support and encouragement.

Great thanks to those who helped me to collect data and carry out this study specially the staffs and administrators of Iganga District Local Government, Uganda with their effort and the time they sacrificed to the study and also appreciation for the friends, colleagues who shared to complete this graduation thesis.

TABLE OF CONTENTS

DECLARATION A	i
DECLARATION B	ii
DEDICATION	iii
ACKNOWLEDGEMENTS	iv
TABLE OF CONTENTS	v
LIST OF TABLES	vii
ABSTRACT	viii

Chapter	Page
One: THE PROBLEM AND ITS SCOPE	1
Background of the study	1
Statement of the problem	3
Purpose of the study	3
General objective	4
Specific objectives	4
Research Questions	4
Null Hypothesis	5
Scope of the study	5
Significance of the study	5
Operational Definition of Key terms.	7
Two: REVIEW OF RELATED STUDIES	8
Concepts, Opinions, Ideas from Authors / Experts	8
Theoretical Perspective	9
Related Studies	35
Three: METHODOLOGY	37
Research design:	37

Target population.	37
Sample size	37
Sampling procedure	38
Research instruments	39
Validity and Reliability of the Instruments	39
Data Gathering Procedures	39
Data analysis	40
Ethical Considerations	41
Limitations of the Study	41

Four: PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA 43

Demographic Information of the Respondents	43
--	----

Five: SUMMARY, CONCLUSION, AND RECOMENDATIONS 53

Introduction	53
Summary of the findings	53
Conclusion	54
Recommendations	54
Areas for further research	55

REFERENCES 56

APPENDICES 57

APPENDIX I: QUESTIONNAIRE	57
---------------------------	----

CURRICULUM VITAE	63
------------------	----

LIST OF TABLES

Table 1: Respondents of the Study	38
Table 2: Demographic characteristics.....	43
Table 3: Level of Record Keeping	47
Table 4: Pearson's linear correlation coefficient test results for the level of record keeping and level of accountability institutions in Iganga District...	51
Table 5: Regression Analysis between Record Keeping and accountability	51

ABSTRACT

This study was conducted to correlate Recordkeeping's impact to Accountability in Public Institutions in Iganga District Local Government, Uganda.

The study was conducted through descriptive survey and correlation research design, quantitative approach with a questionnaire and includes 100 respondents derived from a target population of 134 from the different heads of departments, their subordinates, and politicians from the selected sub counties in Iganga District Local Government, Uganda.

The research found out that Recordkeeping and Effective Accountability in Public Institutions in Iganga District Local Government significantly correlated.

Iganga District Local Government should separate responsibilities of receiving revenue and any other material, recording payments or issuing out any other material, requisitioning of different materials needed at the different work stations. This should apply to both the working staff and the politicians and to all the selected sub counties. Also, Iganga District Local Government is advised to capitalize on the policies they adopt which were rated as satisfactory or very satisfactory.

CHAPTER ONE

THE PROBLEM AND ITS SCOPE

Background of the study

Record keeping is defined as the making and maintaining of complete, accurate and reliable evidence of business transactions in the form of recorded information. (The state records Act 2000) Wikipedia assert that it is synonymous with records management which is a process of ensuring the proper creation, maintenance use and disposal of records to achieve efficient transparent and accountable governance. Sound records management implies that records are managed in terms of an organizational records management policy.

In the developed world, public institutions have modern ways of record keeping. It is seen through the aspect that people don't line up to access data. But use technology of computers, money transfer machines. So this knowledge has made it possible for institutions to handle banking services like Bank requests and statement among others.

It is possible for institutions to co-ordinate using internet connections so that management is effective.

In this situation record keeping is by use of technology which is fast, reliable and effective. This has enabled the developed world to trade, negotiate business and handle bulky and small businesses through proper record keeping and co-ordination. Institution like the banks public, private and health organization have effectively operated efficient services provision and interactions due to proper record keeping.

Contrary to the above most developing countries lack proper accounting systems and record keeping facilities in such an era of advanced technology where people don't expect mismanagement of information which leads to great losses in development.

Examples in such situations include failure of banking institutions, administrative department and closure of most industries.

Countries which utilize this have made it possible even to buy all items like fuel, commodities from super markets using proper record keeping. For example countries like United Kingdom, United States of America, Italy, Sweden and others in that category.

Contrary in Uganda most institutions lack proper record keeping and competent staff to handle records making data difficult to compile and assess. This is very clearly demonstrated from data of Uganda's past history of most enterprise, government enterprise and parastatals which later end up bankrupt, indebted and failed to take any record that would enable planners to assess, adjust and follow-up the operations of the activities as designed.

It is of no wonder therefore to put it to our attention that this may have caused the collapse of institutions and parastatals like Uganda co-operative Bank, commercial bank, transport services and railway added to Uganda factories like the copper, textile industry and other related organizations. No one could be rendered a culprit of the mismanagement of accounts or records because even the records were not well kept or entered.

This has led to most managers to fail to handle proper managerial responsibilities due to lack of records. Seen from the view that this led to the collapse of institutions like busoga growers and Banks like co-operative bank, Green land bank and commercial bank other institutions like schools and districts or local governments have untrained resource persons in charge of data entry. This makes the work of record keeping tedious, hence leading to failure of proper record keeping and management of public institutions.

This triggers the researcher into finding out why?

Conclusively therefore, one wonders why in Uganda like most developing countries' parastatals collapsed and nobody could reverse their closure destination because records regarding their operation were not available added to the fact that Bankruptcy led to closure of most of them like Banks, transport agencies like roads, rail and air. The researcher therefore is puzzled with such anomalies in most of Uganda's systems hence he is instigated to find out why public institutions and organization's fail yet comparatively in developed countries the reverse is the truth.

Statement of the problem

Sound financial and human resource management is crucial to the survival and well being of both large public institutions and small business managers who use information from their record systems to make informed decisions for their business operations. Many public institutions and businesses fail because managers do not keep adequate records and could not make timely and important management decisions. Research findings at international level reveal that the clearest and most starting distinctions between successful and discontinued public institutions and business lie in the approach to the use which can be made of accounting information. Currently, there are wide spread out cries from both public institutions and private business of management crisis due to increased inefficiency in accountability and records management. The report among others has provoked the researcher to undertake a research study into studying the relationships between record keeping and effective accountability in public institutions and its impacts on management in Iganga municipal council, Iganga district.

Purpose of the study

The following are the reasons why the study was proposed: to test hypothesis of no significant relationship between book keeping and accountability. To bridge gaps identified from related literature and related studies, to generate new knowledge and to validate the theory on which the study is anchored.

General objective

The general objective was to investigate the relationship between record keeping and accountability.

Specific objectives

This study aimed at achieving the following objectives;

1. To determine the profile of the respondents in terms of
 - a) Gender
 - b) Age
 - c) Marital status
 - d) Level of education
 - e) Category of employment
 - f) Length of service
 - g) Department
2. To determine the level of record keeping in public institutions in Iganga district.
3. To determine the level of accountability in public institutions in Iganga district.
4. To determine whether there is a significant relationship between the level of record keeping and accountability in public institutions in Iganga district.

Research Questions

1. What is the profile of the respondents in terms of;
 - h) Gender?
 - i) Age?
 - j) Marital status?
 - k) Level of education?
 - l) Category of employment?
 - m) Length of service?
 - n) Department?

2. What is the level of record keeping in public institutions in Iganga district?
3. What is the level of accountability in public institutions in Iganga district?
4. Is there is a significant relationship between the level of record keeping and accountability in public institutions in Iganga district?

Null Hypothesis

There is no significant relationship between record keeping and accountability in public institutions.

Scope of the study

Geographical Scope

The study was carried out in Iganga municipal council and district administration which are government institutions.

Time Scope

This research was conducted from July 2011 to January 2012 and the researcher targeted the Education department, community, Health, water and works, and Finance.

Theoretical Scope

The accountability theory by Mulgan (2000) will be proven or disproved in this study.

Content Scope

The study intends to examine the levels of record keeping and effective accountability, and to correlate if there is a significant relationship. It will be conducted on officials in public institutions in Iganga district, Uganda in 2011-2012.

Significance of the study

The findings of the study are expected to benefit the following:

- To managers of public institutions; this study is to demonstrate how good record system and record information is used in business analysis and in making informed business management decisions.
- To provide a platform on which stakeholders (Education, planners and civil society) can give their views on the implication of public institutions.
- To contribute to the knowledge on this subject and arouse the interest of many stakeholders in improving the welfare of teachers and students for better performance by students and school development.
- Future researchers will get knowledge from the findings of the study which then will apply in other related studies.
- To government and other financing partners; it will sensitize them on the impact of good records management and especially those on the impact of good records management and especially on proper and efficient accountability to check on computation tendencies among public servants.
- To NGOs, it will formulate guidelines that foster active collaboration and encouragement to systematically provide their material and technical support.
- To local government and civil society stakeholders will be provoked and encouraged to bear a share of responsibility and obligations in advocacy, mobilizing and participating in efficient records management.
- It will enhance the researcher with research ability and experience.
- It will enable the researcher fulfill the requirement of writing a research report as a requirement for the award of MBA F/A of Kampala International University.

Operational Definition of Key terms.

Accountability:

Accountability refers to the obligation of power, holders to account for or take responsibilities for their actors and resources at their disposal through the establishment of an effective and efficient organization.

Demographic characteristics refers to attributes looked for in this study in terms of gender, age, educational level, position in the university and number of qualified staff.

Recordkeeping refers to the making and maintaining of complete, accurate and reliable evidence of business transactions in the form of recorded information.

CHAPTER TWO

REVIEW OF RELATED STUDIES

Concepts, Opinions, Ideas from Authors / Experts

Accountability

Carmen, et al., (2004) defines accountability as the obligation of power (resources) holders to account for or take responsibility for their actions and the resources at their disposal through the establishment of an effective and efficient organization.

According to Arroyo (2005), accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another's oversight, direction or request that they provide information or justification for their actions. Therefore, the concept of accountability involves two distinct stages: answerability and enforcement. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight. Enforcement suggests that the public or the institution responsible for accountability can sanction the offending party or remedy the contravening behavior. As such, different institutions of accountability might be responsible for either or both of these stages.

Accountability is defined as demonstrating the worth and use of public resources. Higher education in most countries has been faced with greater demands to demonstrate its worth and to account for its use of public resources, partly as a result of fierce competition for tightened state funds and partly as a result of other restructuring taking place throughout the public sector, (Lewis, et al., 2001).

Accountability is defined as the degree to which provincial governments ensure that universities and colleges are in fact accountable to the public, and not to corporations

or individual sponsors or clients. In addition, it means that universities and colleges, and their functions of teaching, research and community service remain in the public domain and are not privatized. This is determined largely by the amount of public funding dedicated to post-secondary education budgets, as compared to funding from private donations or student fees, which download the cost of education to individuals, (Doherty-Delorme and Shaker, 2001).

Accountability systems for higher education are the systematic collection of input, process, and outcome data, their analysis and information dissemination, contributing to internal and external decision making by policy makers, educational leaders, and other stakeholders in the higher education enterprise, (David, 2005).

Accountability is central to many activities and arrangements in government and business, including, for example, elections, work-place hierarchies, delegation of authority, and fiduciary responsibility, (Mashaw, 2005).

Trant and Keohane (2005), their Study accountability in the interaction of nation states; they defined it as the "right of some actors to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of these standards, and to impose sanctions if they determine that these responsibilities have not been met."

The SIAGA (1999) framework of control, links the significance of Internal Control systems to the achievement of the organization, management and accountability objectives since reference, is always made to the Internal Control System when management decisions go wrong.

Theoretical Perspective

According to Mulgan (2000) theory, Accountability involves two parts: a principal - accountee - and an agent - accountant. The principal has the right to call upon the agent

to give account of his/her actions; the accountant has the duty to act in the accountee's interest, to present account of his/her execution, and to give him/her the required information to be rewarded or sanctioned. Accountability is needed wherever there are hierarchical relationships, or where delegation of duties or responsibilities takes place." The establishment of any accountability relationship hence presupposes a delegation of tasks and duties between an accountant and accountee or the existence of an already established hierarchical framework, which is also based on prior entrustment of certain tasks and authorities. In accountability relationships the internal control system can be seen as a tool available to the principal to reduce the negative effects of information asymmetries and to reward or punish the agent's behaviour. The essence of accountability is answerability; being accountable means having the obligation to answer questions regarding decisions and/or actions".

Potential Characteristics

During the analysis phase aimed at describing the characteristics of records the transcribed material was read and all possible potential characteristics were noted, then grouped with similar characteristics on different levels. Some were seen as potential characteristics of records, some were seen as values of characteristics. There were also examples of characteristics with sub characteristics. Therefore it is important to give details about all values identified in this phase of the research. The potential International Journal of Public Information Systems, vol 2006:1 www.ijpis.net characteristics, sub characteristics, and their values are listed below in alphabetical order. In the following subsections all potential characteristics and their sub characteristics are presented. In the following subsections we answer the second research question: what are the characteristics of the records that organizations defined as records?

In this research different reasons for why records are preserved have been identified. This is sometimes explicit but often implicit. The identified causes are not mutually exclusive and they are:

Legislation, Business needs and Cultural and historical needs.

First all records preserved in public organizations are preserved because of legal demands. As mentioned above, citizens in Sweden have the right to access public records. We also found records which are preserved because of other legislation, for example legislation for finance management, and the environment . Records have also been found to be preserved because of their business value.

Both the municipal and the multinational enterprise have examples of records which they think are unnecessary because they are never searched for again after their operational use has ended. Those records are saved because of legislation but obviously have low or no business value. In the municipality there were records about employees (Lists of employees), which record how many hours each employee has worked per month. The multinational enterprise declared that almost all long term preserved records were never used. For example, invoices were preserved due to legislation but some of the staff had difficulty seeing the usefulness of those records, when there was a copy of the invoice in the financial information system.

This raises the issue of identifying and keeping the original as the archival record, but that is out of the scope for this paper. Even if evidence is one main cause for recordkeeping in archival and recordkeeping theory [e.g. Reed, 2005], this was not a stated reason within the organizations in this research.

Context arises from the connection and coherence between the record and its creation, as well as connecting transaction to other related records. Context can be described with metadata.

The maturity of metadata use differs between the research sites. There were examples of no use of metadata, to fully automatic labeling of metadata. Every record contains of metadata. For example when filling in a formula every description of each field is metadata, i.e. data about the data (information) you are filling in. This leads to the conclusion that 'no use of metadata' is really no use of 'additional metadata'.

The 'context' and its sub characteristics can also be found as metadata elements in metadata standards e.g. VERS [Public Record Office Victoria, 2003], which also includes many other metadata elements, for example language, preservation history, and coverage.

The 'administrative process' includes registration number, actions and case numbers. The idea of the transaction is in recordkeeping and archival theory [International Council on Archives, 2000; McKemmish, 2002; McKemmish et al., 2005; Thomassen, 2001] almost a requirement for records. In this research both examples of a clear connection to transaction and almost no connection whatsoever have been found. For example, in police records, connections to transactions are visible, due to demands from the legal system. Both at the public company and at the multinational enterprise records were found with no connection to specific transactions. The sub characteristic 'general' indicates the extent of metadata implementation. 'General' can take the values between the extremes 'no metadata use' to 'fully automated metadata use'. The name 'general' was chosen when metadata has been used as a tool to preserve the content at a general level. The sub characteristic 'when' is related to time and had also been used for purposes other than recording when some action happened. There are examples of records including many 'when' values, for example when the record was created, when a person is born, when a specific situation occurred, etc. The subcharacteristic 'where' has a spatial value, and 'what' often contains descriptions of content. For example in the police, many records are based on standardized forms, where fields can be filled in or marked to tell the reader what the record is about. The 'what' characteristics can be used in some automated identification of the record's type.

type of content

This potential characteristic is about the type of the content in records. The records that were found in this research had a variety of content types. In this research three values

of 'type of content' have been found: 'Original' is when the information is saved as it appeared when it was created.

Examples are test results from an analysis of chemicals or a hearing. In some cases the organization has 'ordered' the information for example an alphabetically ordered list of employees. There were examples of 'analyzed' information such as statistical analysis presented as tables and graphs but with no connection to the original data. In the cases where the records are in raw form the connection to a transaction often is clear. A record with 'original' content is a record that is derived from a business transaction and the information has not been refined in any way. When information is 'ordered' or 'analyzed' there has been some kind of refinement involved. Those records are often composed from many information/data sources and in some case also several records. Those records have not always a clear connection to their main sources. For example the multinational enterprise can decide to either preserve the data from specimens taken, or to preserve the analysis. There is also an option to preserve both the raw data and the analysis of the data. If there has been an action of refinement there should also be a description of how, why, and by whom it has been done. As a potential characteristic, type of content is about differences in the origin of the contents, something that might not be specifically remarkable but can be important when, for example, the need for connection to the original source is needed.

Frequency of use

This potential characteristic consists of the following values:

All the studied organizations had separated their preservation of records physically. For example, in many organizations it was more or less a standard procedure that paper records created during the current year are kept within easy access. This construct was also used in the electronic system, where for example financial records follow the account period.

Records that are not used so often can be separated from one information system and kept in another information system (for example an e-archive). There was always be example of records that won't be used again. When looking at similar types of records their usage may also differ. For example, not all environment analyses may be used again, but a few might. This depends on the situation and it is impossible to know exactly which record was be used again on that level. But this research shows examples of groups of records that are never used again, an example being the lists of employees in the municipality. The use discussed above is a record's primary use, i.e. to support some business activity. Whether or not a record can be used by future researchers (secondary use) have not been taken into account here. A relevant question here is why organizations keep records that are never used, and in some cases when no person knows why they are preserved. In some cases it is because of legal regulations, and by regulations from the Swedish National Archives, which look after future researchers' needs. When people in organizations are unaware of why records are preserved it highlights a lack of understanding of the archival value of the records by the employees concerned. In the multinational enterprise they reported that they feel insecure about whether or not they have a future need for those records, which results in more records than necessary being kept, which makes it harder to find records that they want to find.

Organizing

The organizing (i.e. intellectual control) of records has been a central concept for archival science. Here, 'organizing' is how records are organized in preservation both in the short term, middle term, and long term. The reason for this is that organizing has been the key to accessibility. In Sweden the use of the general archival register plan is widespread [e.g. Nilsson, 1983]. Examples from the plan are that minutes of meetings are labeled with A, and economics labeled with G. Two problems that can often be detected in category F (documents ordered after business tasks) are that this category can be extensive and that it could include records from other categories. This category covers all records that are organized by case. All the organizations in the study have

examples of records organized as case files. For example, in the municipality a case consisting of an official report regarding a school playground could include financial records, minutes of meetings, maps etc. In designing information systems it would be possible to organize the records in different ways depending on the situation. By using different interfaces the same record could be accessed both by content and by case.

The research has shown that organizations use different variants of organizational criteria for managing their archives. The Swedish National Archives' register plan is not mandatory for public organizations, it is only a recommendation. The differences in organizing are found both within the archives and in middle term preservation outside physical archives. The reasons for the choices sometimes seem to be random.

In some divisions in the multinational enterprise there were individuals that kept and organized records on their own personal hard drives or in systems that are not formally part of the recordkeeping systems of the organization. This is seen as a problem by the organization because it limits access to records. Organizing has the following sub characteristics:

This potential characteristic is dependent on computer-based information systems, either as an indexing system for paper based records, or as the system managing the electronic records.

There were no records found with unlimited search criteria as in a Google-search.

Google perspective influences expectation of search ability. In several cases the only possibility to access a record was by its unique key, which gives low search ability. In Sweden, for example, every organization has a unique id for their organization, and every citizen has an id-number which uniquely identifies every person. The experience of search ability is dependent on the users' experiences of search tools and archives. The recordkeeping staff may know exactly how to find a specific record but an external user may have serious trouble. In several of the studied archives search ability is direct, which means that the end user has no access to archival records without help

from archival staff. The values added to the characteristic have nothing to do whether full text search ability or search by controlled vocabulary is preferable. This debate is not within the content and aim of this paper.

Records are usually organized in groups. An example is that all minutes of meetings from a certain year are grouped together, sometimes with no possibility to search for a specific minutes of meetings.

International Journal of Public Information Systems, vol 2006:1

www.ijpis.net Page 66

Structure

Within this characteristic two extreme values have been found:

- Full flexibility;
- Standardized structure.

Structure can be seen as the level of formalization, and is about the structure of the records themselves, not of the system managing the records. For example the information system within the police service the system managing police reports compels the user to write different types of information in different fields, for example the system does not accept a string of text in a field which should contain a telephone number. This makes all records of this type (police reports) in the system conform to this highly formalized structure. Within the police systems these constraints also existed when police reports were written on paper. The other value can be found in the municipality, which has no mandate to influence how received records are structured. For example, a citizen can handwrite a complaint about some matter as well as use some formalized templates. Both these types of records structures have to be dealt with, even in an electronic information system.

In this research those extremes were also found in electronic records. But the majority of the electronic records had a more or less standardized structure. In the organizations

within this research the majority of electronic records were in the form of electronic documents and formula.

Version and copy

Some records are copied and are in that case labeled with a clear indication of this.

Copies of records were for example found when one record served as the basis for decision. Added to the newly created record about the decision taken, a copy was laid, to increase the understanding of the decision. Normally this is a conscious action, e.g. when the organization wants to distribute multiple copies of a record. Creation of multiple copies is not necessary when the record is electronic. It is possible to access the original record from many places, and limitations are only dependent on the information system. But if the system is to meet recordkeeping requirements, the system design must ensure that contextual connections are clearly maintained.

Regarding version control, the present study has identified three different values in the research sites:

Complete traceability includes all versions of records, even if there are records that are not correct. For example, if the minutes of a meeting fail to correspond to what was decided in the meeting, both the original and the revised versions of the record are reserved. In the organizations where no traceability was found, only the valid and latest version of the record was preserved. Other three, 'search ability', 'frequency of use', and 'cause' were not possible to define as characteristics. 'Search ability' and 'frequency of use' are both affected by how well the above five listed characteristics are implemented. 'Search ability' for example is both dependent on how records are organized, to what diploma metadata is used and how structured a record is. 'Frequency of use' is dependent on the content and users' interest in using the record, and can hardly be defined as a characteristic.

'Cause' is possible both to interpret as embedded within the characteristic 'context', but can be interpreted as implicit metadata.

As mentioned earlier, one of the tasks for a record is to serve as evidence about means of actions or transactions. The evidential value of a record is a function or effect of the presented characteristics. Evidentiality can be better described as a Meta characteristic of records. Evidence is a product of good recordkeeping.

Analysis Corruption and waste of government funds can be particularly detrimental to the effective provision of public service hence affecting public accountability by civil servants. Funding is not properly spent. Access to information about budgets and expenditure is not put into consideration and it's a key mechanism for ensuring accountability of funds. Despite increased expenditure on education in Uganda in 1990's an expenditure tracking survey revealed that during a five year period 87% of all funds meant for primary schools in Uganda went into pockets of bureaucrats while enrolment remained less than 50%.

Stonished by these findings, the national government giving details about monthly transfers of grants to districts through newspapers and the radio in abide to curb the phoning of funds. At the other end primary schools were required to post public notice on receipt of all funds. Parents therefore had access to this information and were in position to monitor the educational grant programme and demand accountability at the local government level. In five years the diversion of funds dropped phenomenally from 80% to 20% and enrolment more than doubled from 3.6 million to 6.9 million children. Transparency international's annual corruption perceptions index surveys the diploma of corruption in public accounts is too high in the developing countries as perceived by business people and risk analysts.

Lack of disclosure of budget information is one of the factor that affect public accountability by the civil servants and it's a key area where transparency should be a priority. Any ministry for development should also of course be targeted while ministries which are implementing specific development programmes or projects should also be

under an obligation to proactively publish information about project initiation design, tender, implementation and evaluation.

Such information is not sensitive and there is no justification for secrecy. Yet often as hang over from colonial days when government reigned supreme and were not answerable to their populace, government forget that the public has the right to know what is being done in their name and for their benefit.

Proactively providing information to target communities was enable them to more effectively work with implementers and there by ensure better accountability.

Macquie (1992) belief that failure to disclose drafts is common habit in public institutions which undermines the effectiveness of record keeping. Although policies are increasingly broadening out the types of documents they was allow to be released, nonetheless, there continues to be a reluctance to require the disclosure to meaningfully promote public participation that documents are disclosed prior to being finalized so that the public can usefully input their ideas and make suggestions for amendments.

As one activist from India observed "unless a public is fully empowered with all the relevant and required knowledge within a relevant time frame its participation in a given situation is cosmetic at best. Scott et al (1968:59) unfortunately though policies are generally geared towards informing people of decisions that have already been made, rather than giving people the information that they need to participate in decision making.

There are notable exceptions to this rule but in general the international monetary and the multilateral development banks fail to share detailed information early in the deliberative process and are more comfortable distributing outcomes of decisions rather than rolling drafts.

According to Cheryl J.S (1982) the best time to set up a record system for a small business is before you start the business. Experience clearly indicates that the use of an adequate record keeping systems increases the chances of business survival.

The last stage of the budgetary cycle, accountability and audit, is also dependent upon effective records management. Public office carries with it responsibility to apply resources to achieve the purpose for which the resources were provided. Through accounting information, for example, the public has the chance of assessing whether the government has been equal to its assignment or has fallen short on ability, achievement or even honesty.

Public records, if well managed, have the potential to provide a meaningful resource by which both the executive and civil service machinery can present themselves as honest, well-meaning and accountable.

As the management of public funds represents a trust, the concept of audit has become inherent in public finance administration. Audit is a major participation in financial coordination and control. To the conventional audit role of inspector is added the role of adviser and consultant on public financial administration. The extent to which national audit institutions assume such an advisory role in addition to their original "watchdog" function is an indication of their commitment to strengthening good government and the earning of a favorable public image. Correspondingly, should audit allow the interpretation of its role to be restricted, its support for the governance process becomes at best marginalized. The audit process is fundamentally concerned with a review of records and, until electronic records are 28 Government of Ghana. *Report of the Auditor General*. 1993, p.135.10 recognized as legal evidence, this means paper records. If these records are not managed, auditors simply cannot fulfill their responsibilities. As the Auditor General of The Gambia noted recently, "There can be no accountability, there can be no transparency until we can audit the records". Auditors

are, therefore, among the greatest supporters of effective records management and there is tremendous scope for collaboration between the two professions.

The researcher aimed at finding out the underlying factors determining record keeping and accountability in Iganga municipality

Schneider Andreas. (1999) argues that there is no right or wrong system. At the end of the year you will need an income statement and related information to complete your tax report" How you organize your book keeping providing this information is up to you. If the method you start with gets too cumbersome, find away to simplify it. Standardized book keeping systems are available for business or stationary stores.

A note book can be used to record income and expenses. Remember that the numbers alone may not be helpful. An explanation of who paid for what item or to whom you paid for an item etc and the date or check number are needed.

You should keep a separate business bank account. Your bank can help you with these records. Balancing your books with your bank statement can ensure accuracy.

Now computer record keeping systems are available for small businesses. If you enjoy working with a computer this may be asset to you. These systems however, have a tendency to be more involved than needed by most beginning small businesses select a system that will work for your business size and your computer abilities.

For most small businesses the business cheque book is an important part of the business records. Deposits of income from all sources and payment of bills by cheque can provide you an audit trail and a cheque on your own records. Keep records in one place.

Develop a regular schedule for recording information daily, weekly or monthly depending on business volume. If two or more people are working together decide who will take the responsibility of keeping the books. Ordinarily the statute of limitations for

tax records expires three years after the year of filing. However this three year period is minimal for many businesses.

Many people suggest that basic records such as income tax returns be kept for seven years or longer. Unless your background includes book keeping or accounting, you may want to seek outside help in setting up a record system. An accountant can help you determine what records and recording techniques are most useful for your management and for reporting tax information. After the initial consultation you may need the accountant only when filling taxes or for specific questions.

Storage Media

The limited life of magnetic and optical media pose a significant problem, although this is not the primary limiting factor for digital preservation. Recent research on the longevity of magnetic media indicate a useful life span of 10 to 30 years if they are handled and stored properly. Some optical disk technologies promise life spans of up to 100 years. Most authorities argue that enhanced media longevity is of little value because current media outlast the software and devices needed to retrieve recorded information.

Nevertheless, improvements in the stability, capacity, and longevity of the base storage media are needed to drastically reduce the vulnerability of digital materials to loss and deterioration and to lower storage costs. Ample research and experience provide evidence of what can go wrong with magnetic media as a result of binder degradation, magnetic particle instabilities, and substrate deformation (Van Bogart). Optical media are susceptible to damage from high humidity, rapid and extreme temperature fluctuations, and contamination from airborne particulate matter (U.S. National Archives and Records Administration). To prevent these problems, it is imperative to store magnetic and optical media under strict environmental controls that are not always available, affordable, or convenient. Even modest improvements which produce storage media with larger per unit storage capacities and greater tolerance to variations in

temperature and humidity will lower preservation costs by lessening the need for strict environmental controls, reducing the frequency with which digital media must be "refreshed" through recopying, and decreasing the number of storage units that must be handled.

This raises the question, however, of whether research on incremental improvements in current storage technologies will benefit preservation in the long run or whether we should seek alternative approaches to digital storage that more adequately meet archival requirements. As a frame of reference it is worth remembering that microfilm, which is considered the only acceptable archival storage medium, lasts at least 300 years with minimal maintenance if stored properly. Last June, the Los Alamos National Laboratory announced the invention of a High-Density Read-Only Memory (HD-ROM) technology that uses an ion beam to inscribe information on pins of stainless steel, titanium, or other materials. The HD-ROM is capable of storing 180 times more information than current CD-ROM technology at roughly one-half percent of CD-ROM costs. According to the release about this technology, the HD-ROM is impervious to material degradation and it requires no bit stream interpreter because the technology can describe in human-readable form all of the instructions needed to interpret the data (LANL Ion Beam Storage). Such an approach illustrates the potential for solutions built on entirely new storage technologies.

Migration

Better methods for migration of digital materials to new generations of hardware and software are much needed for digital preservation regardless of breakthroughs in mass storage technologies. Planning for migration is difficult because there is limited experience with the types of migrations needed to maintain access to complex digital objects over extended periods of time. When a custodian assumes responsibility for preserving a digital object it may be difficult to predict when migration will be necessary, how much reformatting will be needed, and how much migration will cost. There are no reliable or comprehensive data on costs associated with migrations, either

for specific technologies and formats or for particular collections, and little research underway on methodologies that would reduce the costs and burdens of migration.

The preservation community as a whole would benefit tremendously from the development of backward compatibility paths that would be included as a standard feature of all software. Backward compatibility or migration paths would enable a new generation of software to "read" data from older systems without substantial reformatting and without loss of retrieval, display and computational capabilities. Although backward compatibility is increasingly common within software product lines, migration paths are not commonly provided between competing software products or products that fail in the marketplace.

Stewards of digital material have a range of options for preserving digital information. One might preserve an exact replica of a digital record with complete display, retrieval, and computational functionality, or a representation of the record with only partial computation capabilities, or a surrogate for the record such as an abstract, summary, or aggregation. Detail or background noise might be dropped out intentionally through successive generations of migration, and custodians might change the format or storage media. Enhancements are technologically possible through clean-up, mark-up, and linkage, or by adding indexing and other features. These technological possibilities in turn impose serious new responsibilities to present digital materials to users in a way that allows them to determine the authenticity of the information and its relationship to the original record. Methods to document changes in digital objects during their life span need to be incorporated as an integral part of improved migration methods.

There are few well developed methods for preserving and migrating software so that it might be used to recreate digital documents that have the "look and feel" of the original sources. Maintaining repositories of obsolete hardware and software has been discussed periodically, but usually dismissed out of hand as too expensive and not demonstrably feasible. This approach deserves more serious consideration as a strategy for maintaining continuing access to certain types of digital materials. Feasibility studies

and cost/benefit analyses should be conducted to determine the technological, economic, and commercial feasibility of maintaining selected legacy software systems and performing specialized migrations or, alternatively, of building and maintaining software emulators. Such an approach would support replay of original sources and contribute to the preservation of software as a significant cultural and intellectual resource in its own right.

Conversion

Faster, cheaper and higher resolution conversion technologies are another critical element needed to make digital preservation feasible on a large scale. Most archivists and librarians accept the fact that we live in a hybrid environment where paper, microfilm, video, and magnetic and optical media need to interoperate in a more integrated and transparent manner. The vast majority of primary sources today still reside on paper and/or microfilm with little chance that we will see the mass conversion of existing archival and library holdings to digital formats. Research and planning for digital preservation must recognize that we will be dealing with conversion for a long time and that investments in improving capture rates, accuracy, resolution, and verification will have long-term benefits. Moreover, improvements in conversion technologies may support hybrid solutions to preservation and access problems by permitting repositories to store certain formats of digital material on stable media, such as microfilm, with on demand conversion to digital form for analysis and reuse. Efforts to capture and store descriptive mark-up on film for subsequent conversion are hampered by unacceptable error rates in OCR technology and cumbersome conversion processes (Giguere).

Management Tools

Fourth area for research is in the development of management tools for digital libraries and archives that integrate descriptive control and maintenance with storage technologies. Dynamic digital objects, such as those found in hypertext systems, pose special management problems for both current and future retrieval and reuse. The

boundaries of hypertext sources, like those found on the World Wide Web today, are difficult to ascertain because no single party or institution controls changes in the nodes and links that make hypertext objects live and highly responsive information resources. A high degree of volatility accompanies these objects because the contents of nodes change, the sites where information resources are stored change, and the links between nodes change, move, and vanish. Some recent tools, such as the MOMspider (Multi-Owner Maintenance Spider) and Web:Lookout are capable of traversing a portion of the Web and noting maintenance problems such as broken links, moved documents, modified documents, and objects that have exceeded their expiration dates (Ackerman and Fielding). While tools such as these are useful for current maintenance, they do not address long-term preservation concerns. If further developed to address preservation problems, tools such as these have the potential to serve as filters, identify similar or identical objects, and monitor for maintenance problems.

Research and development of tools that would imbue more intelligence about the preservation status of digital material into the objects themselves would make monitoring and maintenance of large digital collections more automatic. Current methods for monitoring the physical status of digital materials are labor intensive, unreliable, and potentially damaging to the materials themselves. Recommended procedures for monitoring physical deterioration of magnetic tape, for example, involve reading a small sample of tapes periodically to determine whether any data losses have occurred (Eaton). The potential exists to build monitoring and reporting mechanisms into digital objects, storage systems, and network architectures that could support self-reporting of physical status and initiate automatic maintenance procedures.

Despite differences, some lessons from traditional preservation are transferable to the digital environment. In order to avoid commitments that far exceed available resources and costly rescue and restoration efforts, preservation must become an integral part of the planning, design, and resource allocation for digital libraries and archives. Integration of preservation requirements and methods with access and maintenance

systems is essential to fully and efficiently support the processes of migration, regeneration, and documentation of the life of digital objects. Planning for preservation must become an integral part of the design and management of digital libraries and archives. If left as an afterthought, there is little reason to believe that long-term preservation of digital information will be any more affordable than preservation of conventional formats has been.

There is need to mention three issues that I discussed only in passing. One concern is the question of scale and scalability. The preservation community has at its disposal a variety of tactics for digital preservation that appear to work effectively for certain types of materials in certain restricted environments, but we have not yet developed solutions that are scalable to the general problem of digital preservation. This is not to suggest that there is or should be a single solution to digital preservation. The methods used will vary depending upon the complexity of the original data objects, the extent to which the functionality for computation, display, indexing, and authentication must be maintained, and the requirements of current or anticipated users. But any solution must be scalable from the laboratory, prototype, or pilot project to the wide range of individuals and institutions who have a need to make digital materials last longer than the current generation of technology permits.

Another closely related issue is the question of affordability. Regardless of how the responsibility for digital preservation is distributed, societies only allocate a small and finite amount of resources to preserving scholarly and cultural resources. And in the digital environment it seems likely that more preservation responsibilities will be distributed to individual creators, rights holders, distributors, small institutions, and other players in the production and dissemination process. Therefore, it seems imperative that digital preservation technologies become affordable and accessible to the wide range of individuals and institutions that will attempt to preserve digital materials.

Finally, it would be beneficial to both the preservation community and to those conducting research on issues of longevity, migration, and conversion if there were more venues for exchange of ideas, requirements, and recent developments. Without a continuing dialogue between humanists, preservationists, and the scientific community it is difficult to include preservation requirements in scientific research endeavors, and it is challenging for those of us outside the scientific community to keep up with and evaluate new products. I hope that the discussion we are beginning at this conference will lead to more regular and formal processes for linking the needs of scholars and preservationists with the research agendas and projects of scientists.

The researcher was interested in discovering the role of new scientific discoveries in the departments of record keeping of Iganga district

Effective public accountability requires the persons in the accounts section to justify their actions. For example the district accountants are expected to show that the resources provided to the districts are put to proper use. "Proper use" means that support the district to achieve its economic or development objectives . Effective accountability that the accountants give evidence that shows that the right people are putting the resources to good use (Baton A, 1993).

There can be no effective accounting process unless Governments and donors prioritize and provide the needed resources. It should be known therefore that financial resources may continue to be planned for (budgeted), and laws may be passed by governments, but this was not necessarily produce effective results(accountability and transparency) if the control process (accounting) is defective or malfunctioning. It was argued that Governments should document the public financial control system, put in place a system to review its elements and components on an annual basis (especially accounting processes), realign them and make them complete to match the environmental changes. During its on-line sessions, the Ad Hoc Group discussed the need to develop and share a model of an effective financial management control

system. It was agreed that the United Nations was well suited to coordinate a regional study which could then be used as a model or yardstick by developing countries both to assess the strength of their own systems and to propose appropriate solutions for the weaknesses identified.

While it was noted that every public entity or country has a financial management system to control its financial resources, entities and Governments differ in the individual elements and ingredients as well as processes followed to ensure that financial resources are used in the most efficient and effective way. A number of experts expressed interest in participating in a regional study to identify and analyze individual elements and ingredients of a "complete" and "standard" public financial management system (PFMS). In studying and describing a model PFMS system, attention would be given to three aspects: budgeting, accounting, and establishing control structures for the full range of financial resources under government control, viz.:

The above author stipulates further that effective accountability requires examining the results output, or products of the persons entrusted with a given financial responsibility. It requires reporting on activities and progress with respect to resource entrusted to the person reporting.

Effective accountability by the public servant requires entrenching a culture of open government through access to information laws supports the twin governance tenets of transparency. Corruption is able to breed in places which are kept hidden from view. Conversely openness through information disclosure has been recognized as a key tool for effective accountability and tackling mismanagement both in private and public spheres.

By enabling access to information related to government decision making as well as the implementation of projects and programmes, the possibility that such activities was be tainted with corruption is reduced.

Put most simply, public officials aware that the public may well scrutinize their actions at some future dates, are less likely to misbehave for fear of getting caught.

Public quarterly budget expenditure reports on government or ministry of finance website, breakdown the budget so that the public can understand what development projects are being funded by whom, in what amount and which departments is managing the project including which information about "Donor contribution protect including which donors are giving what money to what projects over what amount of time publish summary budget expenditure reports in the newspapers, in a form which is easily comprehensible to lay people.

Notify NGOs and other outreach organizations of this initiative and encourage them to pro-actively disseminate the information via their own networks.

Publish possibly on a dedicated national development website a list of all development projects/ programmes being initiated, designed or implemented, including information about which donors are responsible for the activity, what donor is supporting the activity, how much money has been allocated broken down into a budget is possible what has been spent to date.

Publish all relevant design documents, contracts and implementation reports and /or order that members of the public can access such documents upon request where appropriate, publish details of monthly grants given to provinces/ districts/local councils both general and sectoral grants.

Roles of record keeping in public institutions .

Mathryn G (2004) argues that record keeping plays important roles as outlined below;

To accurately assess the economic health of your business . Records are necessary to understand the cash flow of a business and make good business decisions.

To allow for financial projections based on past history. Financial statements and record analysis inform the business owners of the financial health of the business.

To ensure that there are no errors in invoice payments or in request for payment from customers . To ensure that you pay only the taxes that you owe and no more .

To help determine what you should change for your products and/ or services. Legally all businesses must keep records on all business transactions. The internal revenue service mandates that business transactions be reported and records of paid bills, cancelled cheques and duplicate deposit slips be kept to support the business profits and loss report (Kathryn) A, 2004).

According to Cheryl J.S (1982) the best time to set up a record system for a small business is before you start the business. Experience clearly indicates that the use of an adequate record keeping system increases the chances of business survival. He explains the role of record keeping as follows.

Transparency and accountability; One of the pillars of good government is transparency. Citizens trust their government and become more concerned about their civic responsibilities when they realize that decisions taken by the governments are open and follow laid down rules and regulations.

However, this is meaningless without keeping proper records; for instance, how do we know the exact decisions that were taken, the procedures that were followed, the people involved and how the decisions should be enforced if there are no records?

Transparency and accountability are also very critical to good governance. Without records, it would be difficult to hold a government accountable for whatever it says or does. In

developing countries, the efficient management of the public sector has been considered as a key factor in economic development. The fact however, is that the ability to retrieve information about government services is a criterion for a successful public sector management. When programs cannot be delivered because of inadequate information systems, the public stands to suffer because all aspects of the public service including health, education, pensions and human rights depend on records.

for management decisions; Good records help managers and business owners understand how a business is doing. Knowing where you are and where you are going is an important benefit of an accurate record system. Identify expenditures, earning assets and future needs are necessary information for effective management.

Therefore, proper records can help management develop a competitive edge.

for government and tax requirements; Records are essential in the preparation of accurate tax returns. The internal revenue services and the public requires that every business reports income, expenses and allowable deductions. Failure to document records may result in paying more tax and receiving less favorable treatment.

Plans for the future; over a period of time, business records reveal a pattern of performance and operation. This cycle can help management improve their plans for the future. The information is useful for developing cash flows, scheduling purchases requiring additional help among other issues.

creditor requirements, Bankers and lenders require an accurate realistic financial picture of all viable businesses. Many bankers want a net worth statement, profit and loss statement and cash flow projection as part of a loan application. Your records provide the basis for these statements.

Impact of record keeping on effective accountability in public institution

According to Jacque et al (1992), a company may overstate expenses in order to reduce the amount of earning before tax and this lower the company's tax liability or a company may want to understate officers salaries and other expenses which would increase the earnings before tax (overstate profits) and thus give the illusion of debt capacity. Carefully look at the discretionary expenses and how they are controlled is critical to understanding the profit and loss statement which can be illustrated through proper records management.

According to Andrew G (2005) records management capacity assessment system in recent years provides a means of assessing records management policies, procedures and resources against established international standards.

It uses diagnostic model based on the records life cycle to identify strengths, weakness and risk areas and links with a data base of training and capacity building materials that can be used to plan improvements. It is designed to measure records and information systems in the financial management, human resource management and legal and judicial areas. It can also be applied generically.

Records management capacity assessment system can be applied flexibly to take account of variations in size of institution and the administrative contexts in which they operate, as well as developmental and national aspiration. It can be applied to both paper and digital records and assesses the relationship between paper and electronic systems.

According to Barker (1984). Good records can provide an accurate record of the business' financial performance. It is a vehicle to monitor performance in specific areas.

In both The Gambia and Ghana a head of department is by law charged to maintain financial records of his department, a responsibility that derives from the primary obligation which ahead of an agency has to manage his/her vote. Part of this

responsibility in Ghana entails the issuance of a code of departmental instructions by heads of department that will provide, *inter alia*, "... an adequate system of records keeping".¹⁸ Significantly, departments have neither the instructions nor structured systems for financial records management.

This failure to provide departmental accounting instructions and guidelines for financial record keeping is indicative of a wider background of omissions that has been detrimental in both countries. Their central administration of finance has suffered particularly badly, both in relation to control over financial records and to the preparation of financial and accounting information. A manifestation of the lack of proper structures for managing records has been the practice of presenting multi-year financial reports for audit when, statutorily, this should be an annual function. In The Gambia there is a 1983/84 - 1990/91 fiscal years audit report.

Similarly in Ghana the public accounts for the ten-year period 1979 to 1989 were submitted in 1992 to the Auditor General for certification. In both countries, "incomplete records" (an accounting process by which data are evolved to develop a partial picture in an environment where source data are unavailable) was adopted to produce the multi-year annual public accounts. The Auditor General in Ghana, in his review of the accounts, put up the position that "... some of the account balances used in the preparation of the Financial Statements were not derived from authorised source documents and records".¹⁹

In circumstances as outlined, when an Auditor General is unable to vouch for the reliability of the financial statement and therefore unable to form an opinion as to whether the final accounts give a true and fair view of the public accounts, a dimension leading inexorably to a crisis of governance is created. At the root of the crisis, however, is the old, often ignored, requirement to manage public records. Therefore, to recognise that records when well managed provide the framework for the management of all other resources is an essential, fundamental step on the path to achieving governance.

Fundamentally, the accounting process must be seen as a records system. Accounting data are recorded on standard forms which circulate without passing through the registry. The forms, prearranged into categories, are "batched" and then entered into the accounting record. At the end of the accounting period all vouchers filed are labeled to show the account title, the source of batch and the period covered. Details relating to the accounting records are registered. This register, if managed, has the potential of providing both useful statistics and control data. For example, an invoice register will show the number of invoices processed in any accounting period and their value, giving statistics of workload and valuable comparison with the register of cheques and their value. Basic documents such as invoices and vouchers provide evidence that the transaction has taken place.

Finally, significant details from these documents are entered into books of account, normally monthly ledger printouts, which serve as a means of registering and locating documents like any other register or index. But because transactions reflect money values it is also possible to list accounts and derive financially significant totals according to the way transactions are

The research wanted to measure the relationship between record keeping and accountability in Iganga district.

Related Studies

A study conducted in Uganda on the impact of internal control systems on accountability in local Non-Governmental Organizations in Kampala, indicated that the internal control adopted, and operational within NGOs studied was weak and not efficient to ensure accurate, complete, and dependable flow of accounting information and protect the NGOs assets resources against waste, fraud and cannot facilitate the valuation of organizational performance by management, (Odong, 2005), Whereas, according to Dragoljub Kavran (1986) in his study: internal controls and financial

accountability in Belgrade Local government found out that internal controls have served as an inspiration on promoting robust financial accountability.

According United Nations Economic Commission for Africa study (1998) conducted In Addis-Ababa, Ethiopia assessing Public Internal Control systems and Accountability in the Context of Budget Transparency in Africa found that countries heavily depended on extractive sectors, especially oil and gas, are lagging behind on the implementation of sound internal controls aimed at enhancing financial accountability, whereas another study: the role of internal control systems and promotion of accountability conducted on the projects affiliated to Christian Children's Fund (CCF) Inc., Ethiopia, Addis-Ababa (2000) concluded that CCF affiliated projects have the necessary components such as: control environment, control activities and monitoring to promote accountability, but they are not fully implemented as laid down in order to be able to improve accountability.

Scheduler Andrews (1999) argues that different factors determine the effectiveness of records management and public accountability. Lack of transparency, dissemination and disclosure of standard information. And to strengthen their credibility as proponents of transparency, as well as to enhance their accountability to the general public. Significant effort to improve the transparency of their own views and operations lack in most accounts section.

CHAPTER THREE

METHODOLOGY

Research design:

The study employed descriptive correlation design. Descriptive design was used because the study was a non experimental research design that described the characteristics of a particular individual or of a group. It was correlational because it measured relationship between variables and tested hypothesis and developed generalizations and used theories that had universal validity.

Target population.

The target population included a total of 104 operational staff and 30 politicians of the selected sub counties in the District i.e. Nambaale, Igombe, Ibulanku, Nakigo, Bulamagi Districts. The operational staff was involved because it is the planning body and implementers of the organizations.

Sample size

From the total population of 134 operational staff and politicians, the sample size of 100 was used. The sample size was determined using the Sloven's formular stated as follows;

$$n = \frac{N}{1+N(e)^2}$$

Where n is the sample size, N is the target population and e is 0.05 level of significance. Table shows the distribution of population and sample size.

Table 1: Respondents of the Study

Name of public institutions	Total Target Population		Sample size	
	Working Staff	Politicians	Working Staff	Politicians
Ganga Municipal Council	46	15	35	15
Ganga District Local Government	58	15	35	15
Total	104	30	70	30
Grand Total	134		100	

The sample size of 100 was derived by using Sloven's formula as under:

$$n = \frac{N}{1 + N\alpha^2}$$

$$n = 134(1 + 134 \times 0.0025) = 100$$

Sampling procedure

The study used simple random sampling technique. Staff members who were ready to provide information were selected. Simple random sampling technique was applied to

give each individual in the population equal chance of being selected and reduce costs and time and increase the degree of accuracy of the study.

Research instruments

The researcher utilized a researcher made self administered questionnaire with major parts that included the following;

- i) Face sheet to gather data on the respondent's demographic characteristics
- ii) Level of record keeping
- iii) Level of accountability. The response modes and scoring rates were as follows; strongly agree = 4, agree = 3, disagree = 2 and strongly disagree = 1.

Validity and Reliability of the Instruments

Content validity index was obtained by subjecting the researcher devised questionnaires on record keeping and accountability of public institutions to judgement by three content experts (who estimated the validity on the basis of their experience) such as accountants and auditors. The validity and reliability of the research instruments was derived at by using content validity index (CVI) = 0.98.

Data Gathering Procedures

before the administration of the questionnaires

1. An introduction letter was obtained from the College of Higher Degrees and Research for the researcher to solicit approval to conduct the study from respective managers of medium-sized organizations.
2. When approved, the researcher secured a list of the qualified respondents from the selected manufacturing firms in charge and select through simple random sampling from this list to arrive at the minimum sample size.
3. The respondents were explained about the study and were requested to sign the Informed Consent Form (Appendix 3).

4. Reproduce more than enough questionnaires for distribution.
5. Select research assistants who would assist in the data collection; brief and orient them in order to be consistent in administering the questionnaires.

During the administration of the questionnaires

1. The respondents were requested to answer completely and not to leave any part of the questionnaires unanswered.
2. The researcher and assistants emphasized retrieval of the questionnaires within five days from the date of distribution.
3. On retrieval, all returned questionnaires were checked if all are answered.

After the administration of the questionnaires

The data gathered was collated, encoded into the computer and statistically treated using the Statistical Package for Social Sciences (SPSS).

Data analysis

The frequency and percentage distribution were used to determine the profile of respondents, means were applied for the levels of Record keeping and Accountability. LCC and Regression analysis were used to analyze the relationship between Record keeping and Accountability.

Item analysis is to illustrate the strengths and weaknesses based on the indicators in terms of mean and rank. From these strengths and weaknesses, the recommendations were derived.

The following mean range was used to arrive at the mean of the individual indicators and interpretation:

Mean Range	Response Mode	Interpretation
1.26-4.00	Strongly agree	Very satisfactory
1.51-3.25	Agree	Satisfactory
1.76-2.50	Disagree	Fairly satisfactory
2.00-1.75	Strongly disagree	Unsatisfactory

Ethical Considerations

To ensure confidentiality of the information provided by the respondents and to ascertain the practice of ethics in this study, the following activities will be implemented by the researcher:

1. Seek permission to adopt the standardized questionnaire through a written communication to the author.
2. The respondents and firms will be coded instead of reflecting the names.
3. Solicit permission through a written request to the concerned officials of the selected firms in the study.
4. Request the respondents to sign in the *Informed Consent Form* (Appendix 3)
5. Acknowledge the authors quoted in this study and the author of the standardized instrument through citations and referencing.
6. Present the findings in a generalized manner.

Limitations of the Study

In view of the following threats to validity, the researcher will claim an allowable % margin of error at 0.05 level of significance. Measures are also indicated in order to minimize if not to eradicate the threats to the validity of the findings of this study.

1. *Extraneous variables* which will be beyond the researcher's control such as respondents' honesty, personal biases and uncontrolled setting of the study.
2. *Instrumentation*: The research instruments on managerial performance and are not standardized. Therefore a validity and reliability test will be done to produce a credible measurement of the research variables.
3. *Testing*: The use of research assistants can bring about inconsistency in the administration of the questionnaires in terms of time of administration, understanding of the items in the questionnaires and explanations given to the respondents. To minimize this threat, the research assistants will be oriented and briefed on the procedures to be done in data collection.

4. *Attrition/Mortality*: Not all questionnaires may be returned completely answered nor even retrieved back due to circumstances on the part of the respondents such as travels sickness, hospitalization and refusal/withdrawal to participate. In anticipation to this, the researcher will reserve more respondents by exceeding the minimum sample size. The respondents will also be reminded not to leave any item in the questionnaires unanswered and will be closely followed up as to the date of retrieval.

CHAPTER FOUR

PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

Demographic Information of the Respondents

This part presents the background information of the respondents who participated in the study. The purpose of the background was to find out the characteristics of the respondents and show the distribution of the population in the study. Respondents were asked several question, questions on every independent variable were combined and analyzed together.

Table 2: Demographic characteristics

Sex	Frequency	Percentage
Male	84	62.6
Female	50	37.4
Total	134	100.0
Age		
18-27	34	25.3
28-37	59	44.0
38-47	21	15.6
48-57	13	9.7
58 and above	7	5.4
Total	134	100
Marital status		
Married	51	38.0
Single	75	55.9
Separated	5	3.7
Divorced	2	1.4

Widowed	1	1
Total	134	100
Level of education		
Diploma	39	29.1
Degree	75	55.9
Masters	20	15
Total	134	100
Category of employment		
Permanent	106	79.1
Contract	28	20.9
Total	134	100
Length of service		
1-3 years	57	42.5
4-6 years	46	34.3
7 and above	31	23.2
Total	134	100
Department		
Finance	37	27.6
Agriculture	16	11.9
Education	16	11.9
Water	19	14.1
Engineering	7	5.2
Procurement	05	3.7
Health	18	13.7
Politicians	16	11.9
Total	134	100

source: Primary data, 2012

Table 2 indicates that out 134 respondents, the majority were males (84) with (62.6%) and females (50) with (37.4%) as shown in the table 1. Thus it was found out that most of the respondents were male employees than the females.

Table 2 shows that 59 (44.0%) were in the age group of 28-37, followed by 18-27 (34) (25.3%), 21 (15.6%) were between 38-47 years, 13 (9.7%) were between 48-57years, and only 7 people (5.4%) were 58 years and above. This shows that the findings indicate that people between 28-37 are the majority in working staff.

Table 2 shows that 51 (38.0%) of the respondents are married, 75 (55.9%) are single, 5 (3.7%) were separated, 2 (1.4%) divorced and 1 (1%) are widowed. According to the study findings it was found out that single working staffs are the majority and widowed minority.

The study findings in table 2, shows that the majority of the respondents are degree holders 75 (55.9%), 39 (29.1%) had attained diploma, and 20 (15%) were Master holders. This shows that majority staff being degree holders, there is a need for encouragement of more staff to go Masters Level to boost on the quality of skills.

The study findings show that the majority of the respondents were on permanent basis 106 people (79.1%), and only 28(20.9%) were on contract employment term basis as shown in the table above.

According to the study findings in table 2, eighty three 57(42.5%) of the respondents have been working between 1-3years, 46(34.3%) of the respondents working years is between 4-6 years, and only 31(23.2%) of the respondents have been working for 7years and above. This means that that majority of the employees (76.8) have served for six year and below

According to the study findings department of finance had 37 (27.6%), water 19 (14.1%), health 18 (13.7%), education, agriculture and politicians with 16(11.9), engineering 7 (5.2%) and lastly department of procurement with 05 (3.7%). This indicates that the study sample was relatively distributed among the departments of Iganga municipality

Description of respondents’ perceptions on Record keeping and accountability.

The independent variable of the study which was Record keeping and accountability was broken down into a number of questions while the dependent variable has its own questions. The researcher used likert scale method which provided with the respondents the chance of choosing from the provided options from 4=strongly agree, 3=agree, 2=disagree, 1=strongly disagree. Respondents gave their perception by ticking the number that best describes their feelings about Record keeping and Accountability. Their responses were analyzed using SPSS’s summary statistics showing the frequency and mean as indicated in the tables below.

Description of respondents’ perceptions record keeping and accountability

The independent variable of the study which was Record keeping and accountability was broken down into a number of questions while the dependent variable had its own questions. The researcher used likert scale method which provided with the respondents the chance of choosing from the provided options from 4=strongly agree, 3=agree, 2=disagree, 1=strongly disagree. Respondents gave their perception by ticking the number that best describes their feelings about Record keeping and Accountability. Their responses were analyzed using SPSS’s summary statistics showing the frequency and mean as indicated in the tables below.

Table 3: Level of Record Keeping

Response	Means	Interpretation	Rank
Record keeping			
The institution carry out record keeping	2.1833	Fairly satisfactory	17
Workers appreciate the role played by record keeping.	2.9889	Satisfactory	6
Departments carry out record keeping.	1.9167	Fairly satisfactory	26
Records are kept well in your organization	2.9667	satisfactory	7
Records organized that can be accessed if needed at a particular time	3.2833	Very satisfactory	2
Workers get trainings in record keeping management	3.1556	Satisfactory	4
Mean	2.749		
Factors affecting record keeping		satisfactory	
The government provide a policy on record management in your organization	1.8444	satisfactory	9
There is coordinate record keeping and accountability in our departments.	2.0726	Fairly satisfactory	27
Workers are recognized by the fact that you carry out keeping and accountability in your departments	1.9333	Fairly satisfactory	24
Record keeping affect motivation of workers	3.2444	satisfactory	3
There is modern record keeping and accountability systems in your departments.	2.9111	satisfactory	15
Mean	2.40		
Factors affecting record keeping			
The government provide a policy on record management in your organization	1.8444	Fairly satisfactory	28
There is coordinate record keeping and accountability in our departments.	2.0726	Fairly satisfactory	16
Workers are recognized by the fact that you carry out keeping and accountability in your departments	1.9333	Fairly satisfactory	25
Record keeping affect motivation of workers	3.2444	satisfactory	6

There is modern record keeping and accountability systems in your departments.	2.9111	Fairly satisfactory	17
Mean	2.40		
Roles of record keeping			
Do you have people responsible for record keeping	2.4000	Fairly satisfactory	10
Records related to effective accountability	2.7722	Fairly satisfactory	8
Are public institutions are responsible for effective accountability	2.6167	Fairly satisfactory	20
Do departments have safety for public records?	3.4611	satisfactory	1
Does the method of record keeping satisfy your predecessors	3.2722	satisfactory	1
Do workers consider record keeping a source of stability in the management of your institution	3.0389	satisfactory	5
Is there is coordination takes place on safety of records across all departments	2.6000	satisfactory	11
Mean	2.880		
Impact of record keeping on effective accountability			
Do workers understand the benefit of record keeping.	2.5500	satisfactory	12
Does record keeping contribute to effectiveness	2.6333	satisfactory	13
Is there is need for proper record keeping	2.9611	satisfactory	14
Does record keeping affect work in organizations	2.3167	Fairly satisfactory	19
Are the employees are asked to set or help set standards for record keeping	2.5778	Fairly satisfactory	18

There is proper record keeping in your department	2.4444	Fairly satisfactory	11
Managers provide guidance and training on record keeping.	2.7556	satisfactory	10
Department encourage accountability	2.2333	Fairly satisfactory	23
Record keeping matter today	2.4500	Fairly satisfactory	22
Record keeping helps departments run smoothly	2.4944	Fairly satisfactory	21
Mean	2.541		

Mean Range	Response Mode	Interpretation
3.26-4.00	Strongly agree	Very satisfactory
2.51-3.25	Agree	Satisfactory
1.76-2.50	Disagree	Fairly satisfactory
1.00-1.75	Strongly disagree	Unsatisfactory

The response from respondents was put in table 3 and analyzed using SPSS program that computed the means of all questions about the influence of record keeping and accountability in Iganga municipality. The means were divided to the total number of questions to come up with the total mean which was 2.749 which stands for undecided. It is from this background that the research found out that the respondents had undecided feelings about record and accountability in Iganga municipality. This calls a need for the management to intervene and address the needful of employees' toward their working environment.

The second independent variable had questions concerning factors affecting record management and accountability in Iganga municipal council. All the means of all questions were summed up and divided by the number of question which showed 2.40

as the mean implying that they agree that factors are affecting record management and accountability in Iganga municipal council.

The third objective was to examine the relationship between record keeping and accountability in Iganga municipal council. SPSS's program was used to analyze the finding and the likert scale of 4=strongly agree, 3=agree, 2=disagree, 1=strongly disagree was used. The total number of questions concerning roles of record keeping was added and divided by the total number of question; this came out with the mean of 2.880 which indicates the undecided feelings on their recognition in the organization.

Also the questions of dependent variable were grouped together and the total mean divided by the total number of question to get the mean. According to the computation, it shows that the respondents had undecided feelings about the impact of record keeping on effective accountability in iganga municipality.

Significant relationship between record keeping and accountability in public institutions in Iganga District.

The fourth and last objective was to establish whether there is a significant relationship between record keeping and accountability in public institutions. The researcher tested the null hypothesis that the level of record keeping and level of accountability in public institutions in Iganga district are not significantly correlated. To test this null hypothesis the researcher correlated the mean scores of record keeping and those of accountability, using the Pearson's linear correlation coefficient (PLCC) results indicated in table 4.

Table 4: Pearson’s linear correlation coefficient test results for the level of record keeping and level of accountability institutions in Iganga District.

Variables correlated	R- Value	Sig.	Interpretation	Decision Ho
Record keeping /s Accountability	.944	.000	Positive and significant relationship	Rejected

Result in table 4 indicate that record keeping and accountability in Iganga district in public institutions are positively and significnatly correlated ($r = 0.944$, $Sig = 0.000$) on the basis of the findings with the Sig. Value indicate that there is positive and significant orrelation ($Sig. 0.000 > 0.05$), leading to a conclusion that the record keeping significantly affect accountability in public institutions in Iganga district at a 3% level of ignificance.

herefore the null hypothesis which states that “there is no significant relationship etween Record Keeping and Accountability in Iganga district” was rejected. To get a eneral picture on the overall relationship between Record Keeping and Accountability, vo mean indices were computed for Record Keeping and Accountability after which the vo indices were linearly regressed, as per results in table 6;

able 5: Regression Analysis between Record Keeping and accountability

variables regress	Adjusted R ²	F	Sig.	interpretation	Decision on Ho
Record keeping /s Accountability	.889	796.815	.000	Positive and significant effect	Rejected

Source: Primary data, 2012

The Linear regression results in Table 5 above indicate that Record keeping (independent variable) on regression model contribute over 20% towards variations in and Accountability (dependent variable) in public institutions in Iganga district as indicated by a high Adjusted R^2 of 0.889. This implies that well sophisticated Record keeping should be utilized because they have been found to be instrumental in boosting accountability in Iganga district.

Results further suggest that the independent variable (record keeping) included in the model significantly influences changes in the dependent variable (financial performance) ($F = 796.815$, $\text{sig.} = 0.000$). These results lead to a conclusion that record keeping system significantly explains the high rates of accountability in Iganga district.

CHAPTER FIVE

SUMMARY, CONCLUSION, AND RECOMENDATIONS

Introduction

This chapter is the summary of findings, conclusion, and recommendation of the study. First, it was to discuss the major findings of each study as stated in the research objectives. Second, the conclusion was drawn from the findings of the study. And lastly, the researcher has brought recommendation and further areas of research for study.

Summary of the findings

The purpose of the study was to determine if there is significant relationship between record keeping and accountability of Iganga municipality. The study was guided by four specific objectives which include: To find out how record keeping has been implemented in public institutions. , To investigate the factors that affect records management and accountability in public institutions. To identify the roles of record keeping in accountability in public institutions and to find out the impact of record keeping on effective accountability in public institutions.

Data analysis using SPSS's descriptive statistics with likert scale of A, strongly agree, B, agree, C, undecided, D, disagree, E, strongly disagree, showing frequencies and means of the independent and dependent variables showed that;

- i) the respondents had undecided feeling on the implementation of record keeping and accountability which has the (mean of 2.749) and according to the likert scale used it shows undecided,
- ii) Factors affecting record keeping and accountability has a (mean=2.40) which falls under agree,
- iii) Roles of record keeping and accountability (mean of 2.880) showing undecided response. To generate a summary picture of responses on record keeping an average for the three elements was computed which turned out

to be 2.676 which imply that respondents neither disagree nor agree on the status of their record keeping.

Most means on the dependent variable indicate that the respondents had undecided perception on record keeping and accountability 2.541, suggesting that they neither agree nor disagree on that matter.

Conclusion

Based on the total means of independent and dependent variables, independent variable (2.676) and dependent (2.541) the study concluded that there is a moderate relationship between record keeping and accountability at municipality, thus there is a big gap of undecided perception of the workers record keeping and accountability. This necessitates a much readdress of the situation at hand for harmonious relationship.

Recommendations

Based on the research findings, the researcher recommends that, there is a need for Iganga municipality to improve on record keeping practices like seminars and lectures. There is need for Iganga municipality to set a streamlined policy on record keeping and accountability especially employing those with skill, knowledge, experience such that accountability is implemented in order to compete favorably in the market of offering services to the public.

Due to the research findings, there is a need to keep on timely review on the mission and vision of the local government and sustainability such that it does not divert away from what they had targeted. This is done by seeing how they started, what they are doing, how they are doing, where they are and where they want to be or what they want to achieve.

Areas for further research

The influence of record keeping and corruption

Reward policy on record keeping and accountability in public service

The relationship between employee benefits and accountability

REFERENCES

- Business as Ethical and as usual (Wads worth publishing)
- Grant Ruth W Keohane, Robert O. (2005). 'Accountability and abuse of power in world politics' American political science Review 99 (i) 29-43
- Information for Business tax payer, Department of the treasury, internal Revenue service publication 583 (Rev Nov 1982)
- Macques, day L. and millar Wasiam C, Jr, The accounting cycle. A practical Guide to accounting Basic crisp publications, Inc 1992
- Keeping Records in small Business By down cotton, US small Business administration, management Aides Number 1.017.
- National Development council, Business credit analysis Text book, New York, 1990. Oxford English Dictionary 2nd edition
- Schedler. Andreas (1999). 'Conceptualizing Accountability in carry Diamond, Marc F.
- Latner. The self Restraining state. Power and accountability in New Democracies.
- Stanford in (Feb.1968). Accounts. American sociological Review 33 (i) 46-62
- Water B. Johnson ,E and mergs, Robert F. Accounting the Basic for Business Decisions. 4th edition McGraw Hill Book Company. Web Humanitarian accountability
- Wasiam C. Greene. Hecting the facts for income tax reporting. US small Business Administration.

APPENDICES

APPENDIX I

QUESTIONNAIRE

Dear respondent,

I am, Mr. Balondemu Keith Gabula, a postgraduate student at Kampala international university pursuing an MBA in Finance and Accounting, trying to establish the relationship between record keeping and effective accountability in public institutions. The purpose of this study is to serve purely academic purpose.

I kindly request you to sacrifice your time and fill the questionnaire below. The information you provide will be treated with confidentiality. All staff and line managers are supposed to fill the questionnaire

Yours faithfully,

BALONDEMU KEITH GABULA

Candidate Masters of Business Administration- Finance and Accounting
Kampala International University
Uganda

SECTION I: PROFILE OF RESPONDENT

Direction: Kindly tick the appropriate space or provide the data requested where appropriate.

1. Age of the respondent

18-27 ☐

28-37 ☐

38-47 ☐

48-57 ☐

58- ☐

2. Gender: Male ☐ Female ☐

3. Educational level: Diploma ☐ Bachelor ☐
Master and above ☐

4. Your department: finance department ☐ agriculture
department ☐ education department ☐ engineering department
☐ healthy department ☐ procurement department ☐
Community worker ☐ and water department ☐

5. How long have you been working with the company:

- 1-2 years ☐
- 4-6 years ☐
- 7- above years ☐

Tick in a figure of your choice under the boxes provided

4: strongly agree, 3: Agree, 2: Disagree 1: Strongly disagree

Section (A)

How record keeping is implemented in Iganga municipal council

#	Scale	4	3	2	1
1	Does your institution carry out record keeping?				
2	Do you appreciate the role played by record keeping?				
3	Do most departments carry out record keeping?				
4	Are records kept well in your organization?				
5	Are records organized that they can be accessed if needed at a particular time?				
6	Do you get trainings in record keeping management?				

Section (B)

Tick in a figure of your choice under the boxes provided

4: strongly agree, 3: Agree, 2: Disagree, 1: Strongly disagree

Factors affecting record management and accountability in Iganga municipal council

#	Scale	4	3	2	1
1	Does the government provide a policy on record management in your organization?				
2	Do you coordinate record keeping and accountability in your departments?				
3	You are recognized by the fact that you carry out keeping and accountability in your departments?				
4	Does record keeping affect motivation of workers?				
5	Do you have modern record keeping and accountability systems in your departments?				

Section (C)

Tick in a figure of your choice under the boxes provided

4: strongly agree, 3: Agree, 2: Disagree, 1: Strongly disagree

The roles of record keeping and accountability in Iganga municipal council

#	Scale	4	3	2	1
1	Do you have people responsible for record keeping?				
2	Are records related to effective accountability?				
3	Are public institutions responsible for effective accountability?				
4	Do assume that departments with poor records definitely have poor accountability?				
5	Do you have safety for public records?				
6	Does the method of record keeping satisfy your predecessors?				
7	Do you consider record keeping a source of stability in the management of your institution?				

SECTION D

Impact of record keeping on effective accountability in Iganga municipality

Tick in a figure of your choice in the boxes provided

(4) strongly agree (3): agree (2): disagree (1): strongly disagree

#	Scale	4	3	2	1
1	Do workers understand the benefit of record keeping?				
2	Does record keeping contribute to effectiveness?				
3	Is there need for proper record keeping?				
4	Do you think record keeping affect work in organizations?				
5	The employees are asked to set or help set their own standards for record keeping?				
6	Is proper record keeping in your departments?				
7	Do managers provide guidance and training on record keeping?				
8	Does your department encourage accountability?				
9	Does record keeping matter today?				
10	Does record keeping?				

END

THANK YOU

CURRICULUM VITAE

BALONDEMU KEITH GABULA

P.O Box 377, Iganga

Telephone: +256- (0)714565074/

+256-(0)702530022

Email: balondemukeith@yahoo.com

SPECIALIZATION

Planning, budgeting, auditing, implementing, co-ordinating, and managing people and programmes in post conflict settings with special focus on human rights, child protection, sexual and gender based violence. Extensive protection experience at operation and policy level; Evaluation and Monitoring of human rights activities, access to justice and initiating capacity building programmes, devising strategies for prevention and response in humanitarian settings with focus on programmes addressing protection issues and concerns.

EDUCATION

masters degree in Business Administration (finance & Accounting); Kampala International University, [candidate]

bachelor's degree in Commerce; Busoga University, Uganda 2008

uganda Advanced Certificate in Education (UACE); Uganda National Examination Board, 2004

uganda Certificate in Education (UCE); Uganda National Examination Board, 2002

KEY QUALIFICATIONS

I have an academic background in accounting, conflict resolution and peace keeping management. For the past four years I have audited and interpreted financial statements for both private and government organizations , conducted workshops and

seminars on budgeting, planning , and financial management with Local Governments, NGOS, INGOS, the United Nations and in an academic/ Policy capacity.

WORK EXPERIENCE

Consultant; Legal-Accountancy and Management consult (LAM) 2009-todate

LAM Consults is a consultancy firm that specializes in research, capacity building, conducting trainings and offering consultancy services in the fields of Legal-accountancy and management.

Recently concluded an assignment which involved reviewing and development of a reporting and monitoring tool for the organization

Assistant accountant; Uganda Telecom 2008-2009

Uganda Telecom is one of the leading telecom companies in Uganda dealing in both data and other telecom software. It's the leading telecom company in the provision of corporate social responsibility in the whole country.

The positions' prime responsibilities were issuing of petty cash, custody & safeguarding of cash, accurate and timely posting of all petty cash, receipt and post all monies returned, receive and post staff accountabilities, administration of staff advances, petty cash reconciliations to the general ledger

2007 July to January 2008- Management Trainee Commercial Function Marketing- Brand][UTL].

Maintained Brand loyalty, Value Added Services [VAS] expansion, Expanded Hotels, restaurants and Café's [HORECA] mileage regarding UTL'S Products, Participated in all products promotions [Events Management]reporting directly to the **Brand Manager** **Events and Promotions Manager, and Business Analyst**

Developed new products [VAS], held regular weekly &monthly meetings with service providers, evaluated proposals and MEMO writing, participated in all company promotions

Coordinated the development of Solutions for Multiplex parking ltd , an IVR SOLUTION [VAS] for Tight Security, SMS Banking for Bank of Africa and Participated in the 1 on 1 promotion for Kasana [solar phone] promotion and voice SMS.

2007Jan- 2007 June- Corporate Sale Executive with Simba Telecom Limited

Key achievements;

Sold a variety of high end state of the Art Nokia phones to corporate organizations e.g. Banks, NGO's, Embassies, Advertizing Agencies some of my customers were MTN Jganda, Shell Uganda, Standard Chartered Bank , British Airways, United States Embassy &Ireland, DANIDA, National Housing and Construction Company .

Managed over 100 direct sales agents who comprised of 5 teams headed by team leaders who report directly to me; the team was tasked to drive Sales for particular special projects e.g. Micro Finance Banks [village phone project]; Market Vendor Association e.g. Nakawa, Owino, Kakiri markets & Buses/ Taxi Association e.g. UTODA, JBOA across the whole country.

TRAININGS

Understanding the Concept of financial management and book keeping

Strategies for enhancing sales promotion and effective public relations

Training of trainers

Regional and international financial accounting standards

RESEARCH EXPERIENCE

Relationship between record keeping and effective accountability in public institutions a

Case study of Iganga municipality [Masters Thesis 2011]

An evaluation of public relations and brand switching"; A Case study of MTN- Uganda
Dissertation (2008)]

OTHER KEY COMPETENCIES

Developing capacity building strategies and training materials, analyzing and interpreting financial statements, project cycle management, solid computer skills in MS-word, MS Excel, Power point and access.

PERSONAL INFORMATION

Nationality: Ugandan.

Date of Birth: 23rdSeptember1986

Sex: Male

Interests: Playing games and sports, music, dance and drama, adventure

Languages: fluent in English, Swahili

REFEREES

1. Mr. Muluta Godfrey

Executive Director,

LAM AGENCY LTD

P.O Box 453, Iganga, Uganda

Phone: +256-(0774110432/ +256-(0)700743184

Email: jefferbaland@yahoo.com

2. Mr. Bikumbi Mutyabule Antony [Business Analyst]

Uganda Telecom

0712888232.

3. Mr. Mugulusi Edward [Events and Promotions Manager]

Uganda Telecom

0712574804.

