

Record keeping and operational accountability in Mutara sub-county Mitooma district, Western Uganda

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ABSTRACT

This research aimed at establishing the relationship between record keeping and operational accountability in Mutara sub-County Mitooma. Descriptive survey design was used during the process of data collection. Both qualitative and quantitative data were used. The study was conducted in Mutara sub-county Mitooma district in the Western part of Uganda. The category of people involved were teachers, head of departments and head teachers. The number of respondents were 25. The researcher administered and used interview to gather information from the respondents, inquiry and observation that were used. The researcher used a variety of tools that include; registers questionnaires, books, pens and many others. Pay roles, payment vouchers, cheques, pay slips, records on leave, tenders and contract reports and records and procurement records. The data were collected and analyzed using Statistical Package for Social Sciences (SPSS) for the final completion of the report and frequency tables and mean were drawn to the results of each research question and objectives. The results showed that out of 25 respondents, the majority were males (15) with (60%) and females (10) with (40). The results also showed that 10 (40%) were in the age group of 28-37, followed by 5 (20%) were between 48-57years, 5 people (20) were 58 and above, 3 (12%) were between 38-47 years, 18-27 (2) (8%), and only were 58 years and above. Findings from this research showed that 81 (45.0%) of the respondents are married, 15 (60%) are single, 3 (12%) were separated, (12%) divorced and 2 (8%) are widowed. Also, the findings showed that 81 (45.0%) of the respondents are married, 15 (60%) are single, 3 (12%) were separated, (12%) divorced and 2 (8%) are widowed. The study findings also showed that the minority of the respondents were on probation basis, 4 people (24%), and 19 (76%) were on permanent employment. According to the study findings in table 6, 5 people (20%) of the respondents have been working between 1-3years. 14(56%) of the respondent's working years is between 4-6 years, and only 6(24%) of the respondents have been working for 7years and above. This means that that majority of the employees have served for six years. The total average mean of impact of record keeping and accountability is 2.90; this implies that these factors have done well in improving record keeping and accountability in Mutara sub-County. There is high performance in the availability of shelves with mean of 2.4000 in their condition for keeping records with mean of 3.4611 in Mutara Sub-County. Records are done regularly in Mutara sub-county.

Keywords; Record keeping, Accountability, Mutara sub county, Mitooma district, Western Uganda

INTRODUCTION

Record keeping is defined as the making and maintaining of complete, accurate and reliable evidence of business transactions in the form of recorded information. [1] 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. It is seen through the aspect that people don't line up to access data. But use technology of computers, money transfer machines. [2-3] said that corruption and waste of

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government funds can be particularly detrimental to the Operational provision of public service hence affecting public accountability by civil servants. It is possible for institutions to co-ordinate using internet connections so that management is operational. In this situation record keeping is by use of technology which is fast, reliable and operational. 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 operationally operated efficient services provision and interactions due to proper record keeping. According to [4] records management capacity assessment system in recent years provides a means of assessing records management policies, procedures and resources against established international standards.

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. [5] Said that executing a retention policy to achieve and destroy records according to operational needs, operating procedures, statutes and reputations. 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 [6-9]. Contrary

Aim of the study

To establish the relationship between record keeping and Operational accountability in Mutara Sub County.

Objectives of the study

1. To find out how record keeping has been implemented in Mutara Sub County.
2. To investigate the factors that affect records management and accountability in Mutara Sub County.

Samanya and Naboth 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. 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. Because according to [10], good records can provide an accurate record of the business' financial performance. It is a vehicle to monitor performance in specific areas. 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 primary school and organization's fail yet comparatively in developed countries the reverse is the truth.

keeping and Operational accountability

3. To find out the impact of record keeping on Operational accountability in Mutara Sub County.

Research Questions

1. How is record keeping implemented in Mutara Sub County?
2. What are the factors that affect records management and accountability in Mutara Sub-County?
3. What is the impact of record keeping on Operational accountability in Mutara Sub-County?

Scope of the study

The study was carried out in Mutara Sub County which is managed by the ministry of local government in Uganda.

METHODOLOGY

Research design

The descriptive survey design was used during the process of data collection. Both qualitative and quantitative data was used.

Study population

The study was conducted in Mutara Sub county Mitooma district in the Western part of Uganda. The category of people involved in teachers, head of departments, head teachers. The number of respondents was 25.

Sampling techniques

The researcher used a simple sampling technique during the study and in the study population there was equal chance of being selected.

Sample size

The researcher has a sample size of 25 respondents in Mutara sub-county. These were selected basing on time and willingness of the respondents. The respondents included the chief administrative officer, district education officer, and heads of department like the district chief finance officer, treasurer and employees in the records and accounts departments.

Data collection method.

The researcher administered and uses interview to gather information from the respondents, inquiry and observation that were used.

Data collection tools

The researcher used a variety of tools that include; registers questionnaires, books, pens and many others. Pay roles, payment vouchers, cheques, pay slips, records on leave, tenders and contract reports and records, procurement records.

Data analysis techniques

The data collected analyzed data using Statistical Package for Social Sciences (SPSS) for the final completion of the report and frequency tables and mean were drawn to the results of each research question and objective.

Data presentation and discussion

After analyzing the data, errors and omissions was corrected with the guidance of the supervisor and other people who were well versed with the field of research. The researcher used frequency tables, charts and polygons.

Reliability and validity of data

The researcher made a lot of effort in a bid to ascertain both the reliability and validity of the instruments which were used to be in position to administer a minimum of 20 questionnaires. During the test, the research consulted and be guided by the assistance of the supervisor and other experts who that gave their recommendations about the results and necessary alterations were made after a final copy of the data collected has been compiled with the assistance of the supervisor.

DATA ANALYSIS AND PRESENTATIONS

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 1 Respondents by Sex

Sex	Frequency	Percentage
Male	15	60
Female	10	40
Total	25	100.0

Source: primary data

Table 1 indicates that out of 25 respondents, the majority were males (15) with (60%) and females (10) with (40%) as shown in the table 1. Thus it was found out that most of the respondents were male employees than the females.

Table 2 Respondent by age

Age	Frequency	Percentage
18-27	2	8
28-37	10	40
38-47	3	12
48-57	5	20
58 and above	5	20
Total	25	100

Source: primary data

Table 2 shows that 10 (40%) were in the age group of 28-37, followed by 5 (20%) were between 48-57 years, 5 people (20%) 58 and above, 3 (12%) were between 38-47 years, 18-27 (2) (8%), and only were 58 years and above. This shows that the findings indicate that people between 28-37 are the majority in Mutara Sub County. This implies that majority of the respondents are young while few ones are old. This implies that there were a lot of careless attitudes in handling records in local governments.

Table 3 Respondents by marital status

Marital status	Frequency	Percentage
Married	15	60
Single	3	12
Separated	3	12
Divorced	2	8
Widowed	2	8
Total	25	100

Source: primary data

Table 3 shows that 15 (60%) of the respondents are married, 3 (12%) are single, 3 (12%) were separated, (12%) divorced and 2 (8%) are widowed. According to the study findings it was found out that married staffs are the majority and widowed minority.

Table 4 respondents by level of education

Level of education	Frequency	Percentage
Certificate	6	24
Diploma	15	60
Bachelor	4	16
Total	25	100

Source: primary data

The study findings in table 4, shows that the majority of the respondents are diploma holders 15 (60%), 6 (24%) had attained certificates, and 4 (16%) were bachelor. This shows that majority of the working staff being diploma holders.

Table 5 respondents by category of employment

Category of employment	Frequency	Percentage
Permanent	19	76
Probation teachers	6	24
Total	25	100

Source: primary data

The study findings show that the minority of the respondents were on probation basis 4 people (24%), and 19 (76%) were on permanent employment term basis as shown in the table above.

Table 6 respondents by length of service

Length of service	Frequency	Percentage
1-3 years	5	20
4-6 years	14	56
7 and above	6	24
Total	25	100

Source: primary data

According to the study findings in table 6, 5people (20%) of the respondents have been working between 1-3years, 14(56%) of the respondent's working years is between 4-6 years, and only 6(24%) of the respondents have been working for 7years and above. This means that that majority of the employees have served for six year and below

Table 7 respondents by departments

Departments	Frequency	Percentage
Medical	5	20
Finance	1	4
Probation office	1	4
Administration	7	28
Education	1	4
Political	4	16
Security	4	16
Agriculture	2	8
Total	25	100

Source: primary data

According to the study findings of department of Medical had 5 (20 %), Finance 1 (4%), Probation office with 1 (4%), Administration 7(28%), Education 1 (4%), political 4(16%), Security 4 (16%) and Agriculture2(8%).

Table 8: shows the response and means of respondents about implementation of record keeping

Implementation of record keeping	Mean
You do have record books	1.8444
You do practice record keeping	2.0726
The records tally with what is expected by staff	1.9333
Records are done regularly	3.2444
Records have made your school better	2.9111
Total mean	2.40

The objective of record keeping has been implemented at the mean of 2.40, which shows low levels of implementation. Records are done regularly in the Sub-counties of Mutara sub-county with mean

The total average mean factors affecting Record keeping is 2.880 , this implies that these factors have done well in improving record keeping and accountability in

of 3.2444. Implies that there are high record levels of record keeping in the institutions .The record books are few in the Sub-counties of Mutara sub-county to carry out enough recording exercise. Mutara Sub County. There is low performance in the training with mean of 2.4000 while expertise is high with mean of 3.4611 in Mutara Sub County.

Table 10

Impact of Record keeping and accountability	Mean
Government policy influences accountability	2.4000
Transparency	2.7722
School security	2.6167
Presence of shelves	3.4611
Good order	3.2722
Qualified staff managing records	3.0389
Records are verified by certified officers	2.6000
Mean	2.90

The total average mean of impact of Record keeping and accountability is 2.90; this implies that these factors have done well in improving record keeping and accountability in Mutara Sub County. There is high performance in the

Records are done regularly in Mutara sub-county. It is evident that that record books are few in Mutara sub-county. The shelves for keeping records are in plenty in Mutara sub-county. There are weak government policies concerning record keeping in Mutara sub-county. There is evidence that expertise have influenced accountability in Mutara sub-county. It is evident training has done little to influence staff on accountability in Mutara Sub-county. There is need to maintain record keeping in Mutara sub-county. There is need to procure more

availability of shelves with mean of 2.4000 in their condition for keeping records with mean of 3.4611 in Mutara Sub County. There are weak government policies concerning record keeping with in Mutara sub-county.

CONCLUSION

record books in Mutara sub-county. There is need to maintain shelves in their condition for keeping records are in Mutara Sub County. There is need to implement government policies concerning record keeping in Mutara sub-county. There is need to maintain the current expertise that has influenced accountability in Mutara sub-county. There is need to train staff about record keeping in Mutara Sub-county. The relationship between employee benefits and employee retention.

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