



PERCEIVED DONOR TRUST, MANAGERIAL COMPETENCE AND FINANCIAL ACCOUNTABILITY IN NON GOVERNMENT ORGANISATIONS IN UGANDA

ABSTRACT

Non Government Organizations are playing a vital role in empowering the needy with resource using funds from donors. However the rate at which staff account for donations has affected the perception of donors to continue with the support they give Non Government Organization. The study thus aimed at establishing the relationship between perceived donor trust, managerial competence and financial accountability in non government organization.

The study population involved NGOs that are registered with the Uganda National Non Government Organization Forum. The sampling unit was composed of a NGO as a body and unit of inquiry as the staff. Stratified sampling technique was used to select respondents from the population and the method of data collection involved the use of Questionnaires. The data collected was analyzed using techniques of descriptive, correlation and regression analyses.

Descriptive analysis was used to get findings in relation to background information of respondents. Correlation and regression analyses were carried out to get findings in relation to the research objectives. The findings of the study showed a significant and positive relationship between the variables considered in the study (*i.e perceived donor trust, managerial competence and financial accountability in NGOs*).

The study concluded that NGOs need to empower staff with managerial skills and knowledge to reduce opportunism and bias which is vital in reputation building and promotion of financial accountability. Basing on this conclusion, it was recommended that there is need for NGOs to constantly review the competences of staffs and come up with strategies for training staffs where need be. This is expected to increase the levels of managerial competence and eventually boost financial accountability of the NGOs. It was further recommended that NGOs need to focus on building a strong trust relationship with donors through improving the quality and content of the reports filed to donors.