



**BUDGET PARTICIPATION, BUDGET MONITORING, ACCOUNTABILITY
AND BUDGET PERFORMANCE: A CASE OF SELECTED DISTRICTS IN
UGANDA**

ABSTRACT

The study examined the relationships between budget participation, budget monitoring, accountability and budget performance in the selected districts of Uganda. The objectives of the study included establishing the relationships between i) budget participation and budget performance ii) budget monitoring and budget performance iii) accountability and budget performance iv) budget participation and accountability v) budget participation and budget monitoring. A conceptual frame work relating the independent variables (budget participation, accountability and budget monitoring) to the dependent variable (budget performance) was developed. The researcher selected 66 districts from the population of 83 that comprised the study basing on Krejcie and Morgan (1970). Across sectional survey design was used to collect data from the selected districts. A self administered Questionnaire was used to collect data and the data was analyzed using a Statistical Package for Social Scientists (SPSS) software. The findings revealed significant positive correlation between budget participation and budget performance (0.349), budget monitoring and budget performance (0.344), accountability and budget performance (0.436), budget participation and accountability (0.413), budget

participation and budget monitoring (0.312). The study recommends the improvement of budget participation, budget monitoring and accountability so as to improve budget performance in different districts of Uganda.