

**MANAGERIAL COMPETENCIES, INTERNAL CONTROL SYSTEMS AND
FINANCIAL ACCOUNTABILITY OF NON-GOVERNMENTAL
ORGANIZATIONS IN KAMPALA CITY**

ATUHEMIGISHA JOSHUA

21/U/GMBA/14051/PE

**A DISSERTATION SUBMITTED TO THE DIRECTORATE OF RESEARCH AND
GRADUATE TRAINING IN PARTIAL FULFILMENT OF THE REQUIREMENTS
FOR THE AWARD OF THE DEGREE OF MASTER OF BUSINESS
ADMINISTRATION OF KYAMBOGO UNIVERSITY**

OCTOBER, 2024

DECLARATION

I, **Atuhemigisha Joshua**, hereby declare that this dissertation is my original work and any material that is not my work, the authors have been acknowledged. To the best of my knowledge this work has never been submitted for any academic award in any institution or university.

Signed:

Date:

ATUHEMIGISHA JOSHUA

21/U/GMBA/14051/PE

APPROVAL

This is to certify that this research report titled “Managerial Competencies, Internal Control Systems and Financial Accountability of Non-Governmental Organizations in Kampala City” has been done under our supervision and we approve it for submission to Directorate of Research and Graduate Training for examination.

Signed: _____

Date: _____

DR. MICHAEL OMEKE

Signed: _____

Date: _____

DR. SAMUEL MAYANJA SSEKAJJA

DEDICATION

I dedicate this dissertation to my wife, Caroline Atwikirize, my daughter, Eliana, and my parents. Their unwavering support, sacrifices, prayers, and encouragement have been invaluable throughout my academic journey.

ACKNOWLEDGEMENT

This dissertation embodies the collaborative efforts of numerous individuals, to whom I am profoundly grateful and indebted. However, it is imperative for me to begin by acknowledging the Almighty God, who has guided me thus far and bestowed favour upon my life throughout my master's studies at Kyambogo University.

I extend my heartfelt appreciation and sincere gratitude to my esteemed supervisors, Dr. Michael Omeke and Dr. Samuel Mayanja Ssekajja, for their invaluable guidance, unwavering support, and scholarly mentorship throughout the completion of this dissertation. Their expertise, encouragement, and constructive feedback have significantly influenced the direction and quality of this research. I consider myself immensely fortunate to have had the privilege of working under their supervision, and I am deeply appreciative of their dedication and commitment to my academic and professional growth. Their mentorship has served as a constant source of inspiration and motivation, and I am profoundly grateful for their invaluable contributions to this work.

I also wish to express my gratitude to my mother, Kamugisha Jacent, and my siblings for their prayers and words of encouragement. Additionally, I extend my sincere thanks to my colleagues, Nalukwago Madina, Kiconco December, Mugoya Micheal, Nsimaruhanga Joab and Okello Dickson who have shared their knowledge and experiences with me during the challenging yet rewarding process of dissertation writing. Special appreciation is also extended to my employer, East West Management Institute Inc., and my mentor, Caroline Oguaru, for their unwavering support and invaluable advice throughout my studies.

May the Almighty bless everyone who has supported me in any capacity throughout my academic journey.

LIST OF ABBREVIATIONS/ ACRONYMS

COSO	Committee of Sponsoring Organizations of the Tread Way Commission
GAAP	Generally Accepted Accounting Principles
GOU	Government of Uganda
ICS	Internal Control System
NGOs	Non-Governmental Organizations
OECD	Organization for Economic Cooperation and Development
PLS-SEM	Partial Least Squares Structural Equation Modeling
USAID	United States Agency for International Development
YGC	Yakubu Gowon Centre

TABLE OF CONTENTS

DECLARATION.....	i
APPROVAL	ii
DEDICATION.....	iii
ACKNOWLEDGEMENT.....	iv
LIST OF ABBREVIATIONS/ ACRONYMS.....	v
LIST OF TABLES	xi
LIST OF FIGURES	xii
CHAPTER ONE	1
INTRODUCTION.....	1
1.0 Introduction	1
1.1 Background of the Study	2
1.1.1 Historical Perspective	2
1.1.2 Theoretical Perspective.....	3
1.1.3 Conceptual Perspective.....	5
1.1.4 The Contextual Perspective.....	6
1.2 Statement of the Problem.....	8
1.3 General Objective	8
1.3.1 Specific Objectives.....	9
1.4 Research Hypotheses.....	9
1.5 Scope of the Study	10
1.5.1 Subject Scope.....	10
1.5.2 Geographical Coverage	10
1.5.3 Time Scope.....	10
1.6 Significance of the Study.....	10
1.7 Justification of the Study	11
1.7 Conceptual Framework.....	12

1.8 Definitions of Operational Terms	14
CHAPTER TWO	15
LITERATURE REVIEW	15
2.0 Introduction	15
2.1 Theoretical Review.....	15
2.1.1 Agency Theory	15
2.1.2 Stewardship Theory.....	16
2.2. Conceptual Review.....	17
2.2.1 Managerial Competencies	17
2.2.2 Internal Control Systems	18
2.2.3 Financial Accountability.....	20
2.3. Empirical Review	21
2.3.1 Managerial Competencies and Financial Accountability.....	21
2.3.2 Managerial Competencies and Internal Control Systems	22
2.3.3 Internal Control Systems and Financial Accountability.....	24
2.3.4 Mediating role of Internal Control Systems on the effect of Managerial Competencies on Financial Accountability.....	25
2.4 Conclusion	27
CHAPTER THREE.....	28
METHODOLOGY	28
3.0 Introduction	28
3.1 Research Design.....	28
3.2 Study Population.....	28
3.3 Sample Size	29
3.4 Sampling Procedure.....	29
3.5 Data Collection Methods	31

3.5.1 Questionnaire Survey Method	31
3.5.2 Interview Method	32
3.6 Data Collection Instruments	32
3.6.1 Structured Questionnaire	32
3.6.2 Interview Guide	33
3.7 Data Quality Control	33
3.7.1 Validity	33
3.7.2 Reliability	33
3.8 Data Analysis	35
3.8.1 Quantitative Data Analysis.....	35
3.8.2 Qualitative Data Analysis.....	36
3.9 Measurement of Variables.....	36
3.10 Ethical Considerations	37
3.11 Limitations of the Study	38
CHAPTER FOUR.....	39
PRESENTATION, ANALYSIS, AND INTERPRETATION OF FINDINGS	39
4.0 Introduction	39
4.1 Response Rate	39
4.2 Background Characteristics of Respondents.....	40
4.2.1 Distribution of Sex in the Study	40
4.2.2 Distribution of Education Level in the Study	40
4.2.3 Distribution of Age Group in the Study	41
4.3 Organisation Characteristics of NGOs.....	42
4.3.1 Years of Existence of the NGOs.....	42
4.3.2 Area of Operation of the NGOs.....	43
4.4 Descriptive Statistics of the Variables	43

4.4.1 Descriptive Statistics of Constructs of Managerial Competencies of NGOs	44
4.4.2 Descriptive Statistics of Constructs of Internal Control Systems of NGOs	45
4.4.3 Descriptive Statistics of Constructs of Financial Accountability of NGOs.....	47
4.5. Factor Analysis of the Study Variables	48
4.5.1 Factor Analysis of Managerial Competencies	48
4.5.2 Factor Analysis of Internal Control Systems	50
4.5.3 Factor Analysis of Financial Accountability	52
4.6 Correlation Results among Study Variables	53
4.7 Direct Hypotheses Results.....	54
4.8 Mediation Hypothesis Results.....	55
4.9 Findings from the Qualitative Analysis	57
CHAPTER FIVE	60
DISCUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS.....	60
5.1 Introduction	60
5.2 Discussion of the Study Findings	60
5.2.1 Managerial Competencies and Financial Accountability.....	60
5.2.2 Managerial Competencies and Internal Control Systems	62
5.2.3 Internal Control Systems and Financial Accountability.....	63
5.2.4 Mediating Role of Internal Control Systems on the Effect of Managerial Competencies on Financial Accountability.....	67
5.3 Conclusion	68
5.4 Recommendations.....	69
5.4.1 Methodological Recommendations.....	69
5.4.2 Policy Recommendations	69
5.4.3 Managerial Recommendations	70
5.5 Areas for Further Research.....	71

REFERENCES.....	72
APPENDICES.....	83
APPENDIX I: QUESTIONNAIRE	83
APPENDIX II: KEY INFORMANT GUIDE	87
APPENDIX III: SAMPLED LIST OF NGOs IN KAMPALA.....	89

LIST OF TABLES

Table 3.1: Target Population, Sample Size, and Sampling Techniques	31
Table 3.2: Validity for the Study Variables	33
Table 3.3: Reliability of the Study Components.....	34
Table 4.1: Response Rate for the Study.....	39
Table 4. 2: Age Group of Respondents.....	41
Table 4. 3: Area of Operation	43
Table 4.4: Descriptive Statistics for Managerial Competencies	44
Table 4.5: Descriptive Statistics of Constructs of Internal Control Systems of NGOs	46
Table 4.6: Descriptive Statistics of Constructs of Financial Accountability of NGOs	47
Table 4.7: Factor Analysis Results of Managerial Competencies	49
Table 4.8: Factor Analysis Results of Internal Control Systems	50
Table 4.9: Factor Analysis Results of Financial Accountability	52
Table 4.10: Bivariate Correlations among Study Variables	54
Table 4.11: Direct Hypotheses Results	54
Table 4.12: Mediation Hypotheses Testing Results	56
Table 4.13: Qualitative Findings.....	58

LIST OF FIGURES

Figure 1.1: Conceptual Framework	13
Figure 4.1: Sex of Respondents.....	40
Figure 4.2: Education level of respondents.....	41
Figure 4.3: Years of existence of the NGOs	42
Figure 4.4: PLS-SEM Measurement Model	53
Figure 4.5: Paths Diagram	57

ABSTRACT

This study examines the relationship between managerial competencies, internal control systems, and financial accountability in non-governmental organizations (NGOs) in Kampala City. The study was guided by four objectives, which were to: examine the relationship between managerial competencies and financial accountability; examine the relationship between managerial competencies and internal control systems; assess the relationship between internal control systems and financial accountability; and establish the mediating role of internal control systems in the relationship between managerial competencies and financial accountability. To achieve these objectives, a cross-sectional design was used, combining both qualitative and quantitative approaches. The target population consisted of 702 registered and validated NGOs in Kampala City, with a sample size of 248 NGOs determined using the Krejcie and Morgan (1970) sample size formula. Multi-stage sampling was employed for participant selection at various levels. Data was collected through questionnaires and interviews and then analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM). The results indicate significant positive relationships between managerial competencies and financial accountability ($\beta=0.135$, $P<0.05$), managerial competencies, and internal control systems ($\beta=0.669$, $P<0.05$), as well as internal control systems and financial accountability ($\beta=0.557$, $P<0.05$). Additionally, internal control systems were found to partially mediate the relationship between managerial competencies and financial accountability. The study concludes that internal control systems are a major predictor of financial accountability in NGOs in Kampala City. The study recommends that future studies consider longitudinal studies to evaluate the sustainability of these relationships over time. Furthermore, the study recommends that government agencies such as the National Bureau for Non-Governmental Organizations (NGO Bureau) and stakeholders in the NGO sector collaborate to develop capacity-building programs to enhance managerial competencies and internal control systems to ensure financial accountability.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter offers an overview of the study's background, problem statement, purpose, research objectives and questions, significance and limitations, and conceptual framework.

Non-governmental organizations (NGOs) prioritizing financial accountability systems are known to experience higher levels of growth and development (Green, 2015; Hall & Ferris, 2011). Since NGOs are not profit-driven organizations, they must constantly raise funds from stakeholders to survive; hence, to receive these resources, NGOs must have transparent and clear accountability systems in place (Harun, 2022). Therefore, financial accountability plays a critical role in ensuring that funds received by NGOs are utilized for their intended purposes without any misuse or diversion (Rafindadi & Olanrewaju, 2019).

However, NGOs currently face the complex challenge of demonstrating their efficient management of resources and their commitment to their mission (Moreno-Albarracín et al., 2020). This is due to concerns regarding financial accountability in NGOs that have escalated over the past two decades, fuelled by highly publicized scandals that have undermined public trust in these organizations (Davis et al., 2020; Gibelman et al., 2001; Keating et al., 2003; Vandergeest et al., 2020). This heightened scrutiny underscores the importance of financial accountability in contemporary NGO operations, sparking global debates on the topic (Sikira, 2021).

In light of these ongoing debates, this study proposes that internal control systems and managerial competencies play significant roles in influencing financial accountability within NGOs. Specifically, the study posits that internal controls act as a mechanism to understand the effect of managerial competencies on financial accountability.

1.1 Background of the Study

The background to this study is drawn from different historical, conceptual, theoretical, and contextual perspectives, as presented in the following subsections below.

1.1.1 Historical Perspective

Historically and in terms of meaning, "accountability" is closely associated with "accounting," which was initially referred to as the practice of bookkeeping (Khotami, 2017). The historical narrative of accountability indicates that the Sumerians and Assyrians established the practice of accounting around 2400 BCE. This knowledge was then adopted by civilizations such as the ancient Egyptians, Minoans, and Mycenaeans, and later by classical Greece and Rome (Ackers, 2018), eventually extending to Western societies (Sy & Tinker, 2006).

According to some historians, accounting has its roots in Africa, even before the advent of formal writing. (Bair et al., 2013; Sy & Tinker, 2006; Ezzamel & Hoskin, 2002). Sy and Tinker (2006) illustrate this with the examples of ancient African countries like Egypt, Ghana, Ethiopia, and Mali, which thrived with advanced trading economies and sophisticated taxation systems. These systems necessitated the expertise of skilled accountants to design and manage tax calculations, collections, and state revenues (Ackers, 2018).

Nevertheless, scholars discovered that accounting practices developed concurrently in Babylon from 2285 to 2242 BCE (Gouws & Cronje, 2008) and in China during the Hsia Dynasty from 2206 to 1766 BCE (Loots, 1989), following a non-sequential development pattern. Initially, these accountability practices were informal. However, Mulgan (2000) observed that the concept of accountability underwent continuous growth and transformation over time.

During the late 20th and early 21st centuries, the term "financial accountability" became more common among the broader community of scholars and practitioners, not only in the private

sector but also in the NGO sector (Cooper & Johnston, 2012). This growth was escalated by major financial scandals that came to light between 1990 and 2000 (Keating & Frumkin, 2003). The increasing number of cases of alleged and substantiated financial wrongdoings worldwide suggested that these were not isolated events confined to particular countries (Gibelman & Gelman, 2001). Consequently, there was an increased call for implementing heightened accountability procedures in the United States, Great Britain, Canada, and Australia, among other nations (Gibelman & Gelman, 2001). By the early twenty-first century, accountability had emerged as a solution to address the challenges associated with financial responsibility (Dubnick, 2002).

1.1.2 Theoretical Perspective

Different authors have developed several theories to conceptualise and investigate financial accountability alongside managerial competencies and internal control systems. This study specifically examines Agency and Stewardship theories, highlighting their significance in understanding how internal control systems mediate the relationship between managerial competencies and financial accountability within non-governmental organisations.

Agency Theory

Agency theory is a pivotal framework in finance and accounting and has been widely used by scholars to explain the role of internal control systems (ICS). The theory developed by Meckling and Jensen (1976) states that financial accountability often revolves around principal-agent relationships. In this relationship, principals entrust agents with the authority to act on their behalf. However, the theory acknowledges that agents may not always prioritise the principals' interests (Meckling & Jensen, 1976). Consequently, when the principal's and agents' interests diverge, the effective utilization of resources under the agents' control is compromised, in turn casting doubt on accountability for such resources (Korutaro

Nkundabanyanga et al., 2014). Therefore, the theory advocates for control mechanisms to be put in place to ensure that agents' interests align with those of principals to reduce agency loss (Adegboyegun et al., 2020).

In this study, the theory establishes an agency relationship between donors (principals) and NGOs (agents), where agency problems arise when NGO managers prioritize personal interests or organizational growth over fulfilling the donors' objectives (Muithya & Kosgei, 2021). Consequently, the theory underscores the adoption of internal control systems to achieve this alignment (Tetteh et al., 2022), as these systems can mitigate opportunistic and self-serving behaviours among agents (Meckling & Jensen, 1976). Therefore, the Agency theory suggests that the presence of control activities, risk assessment, monitoring, and a conducive control environment within NGOs are intended to foster competent managerial practices to ensure financial accountability.

However, as noted by Basri and Khalid (2010), one limitation of agency theory is its assumption that the agent inherently cannot be relied upon to act in the best interest of the principal (Donaldson & Davis, 1991). In contrast, NGOs operate differently; the resources they receive are primarily based on trust rather than being exchanged for tangible goods or services, hence placing a high emphasis on trust in the NGO management practices (Basri & Khalid, 2010).

Stewardship Theory

Stewardship theory, advanced by Davis et al. (1997), emphasises the responsibility of NGO managers as stewards of resources provided by donors or funding agencies. This theory suggests that managers should use these resources as intended, ensuring no diversion for other purposes (Aryatwijuka et al., 2020). In relevance to this study, the theory suggests that ensuring the financial accountability of resources is a stewardship role entrusted to accounting officers

tasked with reporting to all stakeholders (Eton et al., 2018). Therefore, the theory advocates for NGO boards to appoint competent managers (Bakalikwira et al., 2017) and employ qualified finance staff with skills and experience in finance to enhance accountability (Muithya & Kosgei, 2021). Thus, stewardship theory enhances NGO operations by underlining the importance of providing a stewardship report to stakeholders, ultimately determining NGOs' accountability.

1.1.3 Conceptual Perspective

The concepts that guided this study include managerial competencies, internal control systems, and financial accountability. Various authors have conceptualised these concepts differently, each holding specific relevance within this study's context.

Managerial competencies encompass managers' personal skills, knowledge, and experience (Kamukama et al., 2017), enabling them to coordinate, plan, control, and monitor organizational activities effectively (Orobia et al., 2020). According to Sidek and Mohamad (2014), managerial competencies are crucial in explaining financial accountability, particularly when managers' skills, knowledge, and abilities align with their job descriptions. For instance, managers well-versed in procedures and regulations governing transactions will likely seek appropriate approvals before committing resources to different expenditure items (Douglas, 2011; Le et al., 2005). Personal traits and experience also empower managers to mitigate risks that could jeopardise public resources (Kewo, 2017).

Internal control systems are organizational processes implemented to ensure the effective functioning of management's adopted methods and procedures (Muithya & Kosgei, 2021). Ssuuna (2011) contends that internal control systems significantly impact management performance by ensuring the provision of accurate financial reports and abiding by relevant laws and regulations, promoting sound financial accountability. The Committee of Sponsoring

Organizations of the Treadway Commission developed the COSO framework, which serves as a common evaluation framework for internal control systems (Zahari et al., 2023). Therefore, for this study, ICS was conceptualised using the COSO framework, which identified five components that need to be in place to determine the effectiveness of the ICS. These include the control environment, risk assessment, control activities, information control, and monitoring activities (COSO, 2013).

Financial accountability entails ensuring that funds are spent in accordance with agreed-upon rules and regulations (Idoko & Jimoh, 2013; Salome & Rotimi, 2012). In the context of NGOs, financial accountability encompasses operational transparency, demonstrating how funds are utilised and the NGO's effectiveness in achieving its objectives (Harris & Neely, 2021). NGOs can exercise financial accountability when dealing with stakeholders through being transparent by, providing accurate and timely information, and being open to scrutiny (Iqbal & Ahmad, 2022). In addition, being compliant with established procedures such as laws, policies, and guidelines for financial accountability (Bakalikwira et al., 2017), as well as preparing and circulating financial reports to stakeholders (Nzima, 2017). Therefore, this study measured financial accountability using financial reporting, compliance, and transparency.

1.1.4 The Contextual Perspective

The NGO sector in Uganda has experienced significant growth, with registered NGOs increasing from fewer than 500 in 1992 to approximately 14,000 by 2021 (Ministry of Internal Affairs, 2021). This expansion has significantly increased the amount of funds directed through NGOs for development and humanitarian purposes (Tusubira & Kasigwa, 2020). Specifically in Uganda, major donors have significantly increased their aid disbursements to NGOs over the past two decades, quadrupling the amount of aid received (Deserranno et al., 2020; Faye & Niehaus, 2012; Werker & Ahmed, 2008). However, despite the surge in funding, NGOs in

Uganda continue to grapple with accountability issues, as evidenced by numerous reports of fraudulent accounting practices and financial mismanagement involving NGO staff (Tusubira & Kasigwa, 2020).

Concerns over these fraudulent accounting practices have prompted some donors to threaten to reduce or halt funding. For instance, the Democratic Governance Facility (DGF) ceased funding for four NGOs due to fund misappropriation and put a hold on potential future agreements indefinitely (Tusubira & Kasigwa, 2020). This erosion of trust has had tangible consequences, such as limited funding for critical initiatives like Uganda's Comprehensive Refugee Response Framework (CRRF). While the framework typically receives 54% of its funding from the United Nations High Commissioner for Refugees (UNHCR), Uganda's emergency plan in 2017 was only 29% funded. Additionally, the Uganda Solidarity Summit on Refugees, which aimed to raise \$2 billion, only managed to secure \$350 million (17.5%) due to concerns of fraud within the agency in Uganda (International Rescue Committee, 2018:10).

These challenges underscore potential ethical flaws in managerial behaviour or the presence of weak or absent internal control systems, often contributing to incompetent managerial practices, fraudulent accountability, misappropriation of resources, and poor financial management. Consequently, it was imperative to conduct a study to examine the managerial competencies and ICS of NGOs in Uganda. Therefore, this study aimed to facilitate improvements in financial accountability, ultimately restoring donor trust and ensuring the effective delivery of NGO services.

1.2 Statement of the Problem

In an ideal world, NGOs are expected to uphold strict financial accountability practices to ensure maximum utilization of resources. However, this ideal is not always realised, as evidenced by many cases involving fund loss through fraud, embezzlement, and other forms of misappropriation within NGOs (Kristin, 2014; Muithya & Kosgei, 2021). Globally, incidents of financial fraud stand at approximately 49%, with Africa experiencing an even higher percentage of 62%, and within the East African region, the figure climbs to 64%. Uganda, our reference point, grapples with a staggering 66% incidence rate (PwC, 2018). Scholarly evidence, as presented by Korompis (2014), suggests that financial fraud within NGOs is likely to persist without effective ICS. This could lead to donors withdrawing their support, resulting in job losses for Ugandans, loss of livelihoods for target beneficiaries, and a significant reduction in the economic benefits the NGO sector provides (National Bureau of NGOs, 2019). Baguma Kule (2023) suggested that implementing an effective internal control system can promote a culture of integrity and ethical values among NGO employees, thereby bolstering financial accountability within the sector. Consequently, this study aimed to explore the mediating role of internal control systems in the relationship between managerial competencies and financial accountability among selected NGOs in Kampala, Uganda.

1.3 General Objective

The study's general objective was to examine the mediating role of ICS in the relationship between managerial competencies and financial accountability among NGOs in Kampala, Uganda.

1.3.1 Specific Objectives

The specific research objectives included;

- i.** To examine the relationship between managerial competencies and financial accountability in selected NGOs in Kampala City.
- ii.** To examine the relationship between managerial competencies and internal control systems in selected NGOs in Kampala City.
- iii.** To assess the relationship between internal control systems and financial accountability in selected NGOs in Kampala City.
- iv.** To establish the mediating role of internal control systems on the relationship between managerial competencies and financial accountability in selected NGOs in Kampala City.

1.4 Research Hypotheses

The study attempted to test the following hypotheses.

H1: There is a positive relationship between managerial competencies and financial accountability in NGOs in Kampala City.

H2: There is a positive relationship between managerial competencies and internal control systems in NGOs in Kampala City.

H3: There is a positive relationship between internal control systems and financial accountability in NGOs in Kampala City.

H4: Internal control systems mediate the relationship between managerial competencies and financial accountability in NGOs in Kampala City.

1.5 Scope of the Study

1.5.1 Subject Scope

This study investigated the relationships between managerial competencies, ICS, and financial accountability within NGOs in Kampala, Uganda. While previous research has extensively examined the direct relationships among these variables (Chalmers et al., 2019; Eton et al., 2018; Shu et al., 2018), the mediating role of internal control systems remains unexplored. Therefore, this study seeks to bridge this gap by examining the indirect effect of internal control systems on the relationship between managerial competencies and financial accountability.

1.5.2 Geographical Coverage

The study was conducted in Kampala City, selected due to its concentration of NGOs, as it hosts the largest number of NGOs compared to other regions in Uganda (Okech, 2020). Additionally, studies suggest that NGOs within Kampala City tend to have greater access to funding from donors than those in other parts of Uganda (Bougheas et al., 2022).

1.5.3 Time Scope

The study focused on NGOs operating in Uganda for the past five years (2018–2023). This time frame was chosen due to the observed escalation of cases involving "outright theft" and "massive financial mismanagement" within NGOs during this period.

1.6 Significance of the Study

This study holds substantial significance in advancing existing theories and expanding the body of knowledge by introducing the mediating effect of internal control systems on managerial competencies into the financial accountability debate. The findings garnered from this study can serve as valuable groundwork for future studies in related fields.

Additionally, the study findings can provide valuable information to policymakers, especially entities like the National Bureau for NGOs, tasked with regulating and coordinating NGO activities in Uganda, for formulating policies and laws aimed at fostering financial accountability within the sector.

Furthermore, by highlighting the mediating function of internal control systems in the relationship between managerial competencies and financial accountability among NGOs, this study can incentivize NGO management to bolster their monitoring mechanisms and overall evaluation of internal control systems. Such proactive measures can be crucial for ensuring sustained and enhanced levels of accountability within the NGO sector.

Lastly, this study can inform development partners and funding agencies about the necessary controls NGOs must implement to monitor their activities effectively and ensure the efficient and accountable utilization of resources. By understanding the dynamics between internal control systems, managerial competencies, and financial accountability, these stakeholders can contribute to fostering greater transparency and effectiveness in NGO operations.

1.7 Justification of the Study

The NGO sector in Uganda relies heavily on donor funding (Bougheas et al., 2022). Consequently, for these NGOs to establish and maintain trust with their stakeholders, particularly funding organizations and donors, they must demonstrate the necessary competencies to manage grants effectively and ensure resources are utilized efficiently (Vathis, 2016). Thus, the responsibility of NGO management to account for the effective use of resources is not merely an option but a duty, and failure to meet this obligation can result in loss of funding. Therefore, this study was necessary to create awareness among NGOs about how managerial competencies and internal control systems can influence financial accountability in the NGO sector. Furthermore, there is little understanding among studies of

the mediating role of internal control systems in the relationship between managerial competencies and financial accountability. Several studies, such as Baguma Kule (2023), Eton et al. (2022), Li et al. (2020), Chalmers et al. (2019), and Eton et al. (2018), among others, have primarily focused on the direct relationships among these variables. None have delved into the mediating role, as explored in this current study. It is also worth noting that most of the studies above were done outside Uganda and across diverse industries. Therefore, their findings may not be universally applicable to all sectors and countries (Kabuye et al., 2019). These studies also do not fully capture the unique financial accountability challenges NGOs face in Uganda. Hence, there is a pressing need for this study to address these gaps in the literature.

1.7 Conceptual Framework

This study followed a conceptual framework the researcher developed concerning managerial competencies, internal control systems (ICS), and financial accountability in NGOs in Kampala City.

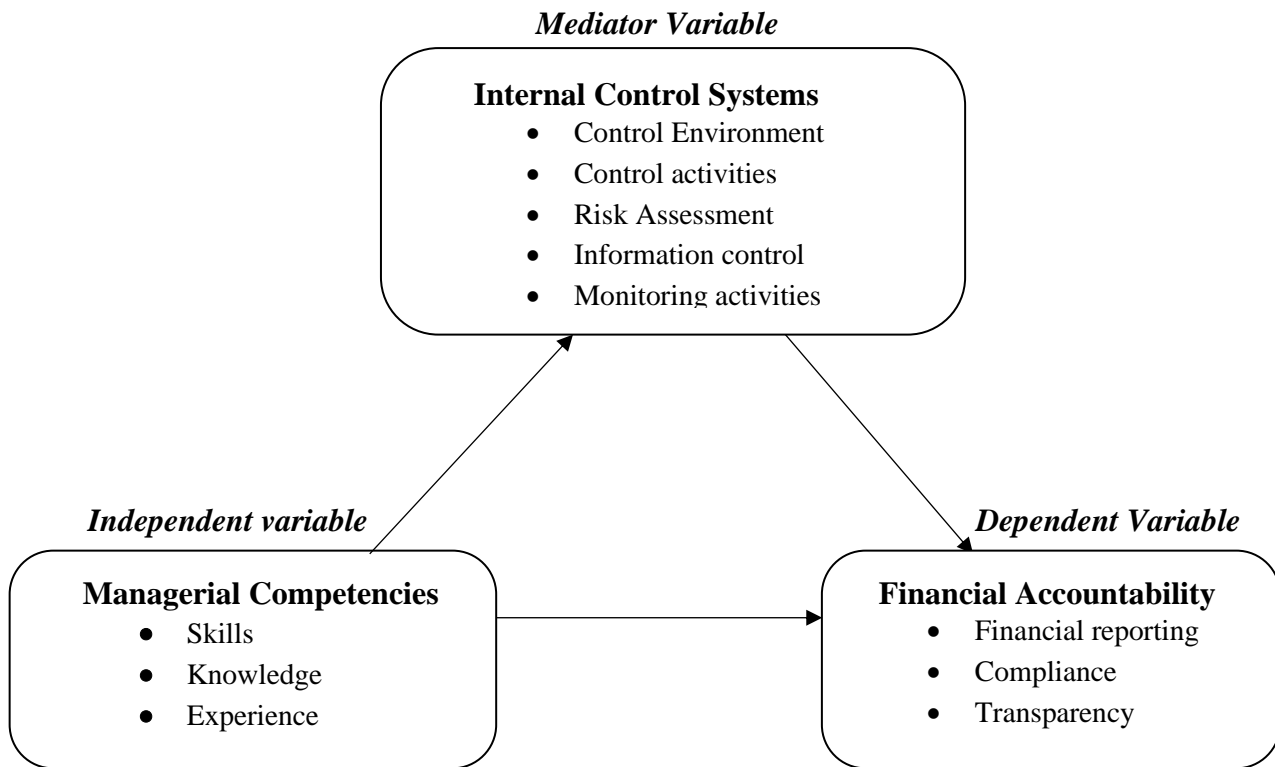


Figure 1.1: Conceptual Framework

Source: Adopted from Muithya and Kosgei (2021); Kamukama et al. (2017); COSO (2013).

Modified by the Researcher.

Managerial competencies as the independent variable adopted the model of Kamukama et al. (2017) and were measured using skills, knowledge, and experience. Then, internal control systems, the mediating variable, were based on the COSO (2013) framework model and measured using the control environment, risk assessment, control activities, information control, and monitoring activities. On the other hand, financial accountability, the dependent variable, was based on the model of Muithya and Kosgei (2021) and was measured using financial reporting, compliance, and transparency.

1.8 Definitions of Operational Terms

Managerial Competencies. Managerial competencies are the personal skills, knowledge, and abilities managers possess to coordinate, plan, control, and monitor organizational activities effectively (Orobia et al., 2020).

Internal Control Systems. ICS are processes established by organizations to ensure the smooth functioning of management's adopted methods and procedures (Muithya & Kosgei, 2021).

Financial Accountability. Financial accountability is about being transparent by providing stakeholders with accurate information in a timely manner and being open to scrutiny (Iqbal & Ahmad, 2022) while complying with established such as laws, policies, and guidelines (Bakalikwira et al., 2017).

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

In this chapter, literature related to the study's objective of examining the mediating effect of ICS on managerial competencies and financial accountability among NGOs in Kampala, Uganda, was reviewed. The review incorporated scholarly work from both local and international literature sources, such as reports, articles, and journals, among others, which were highly regarded as a source of information about the study variables.

2.1 Theoretical Review

The current study employed agency theory and stewardship theory to examine the mediating effect of internal control systems on managerial competencies and financial accountability among NGOs in Uganda.

2.1.1 Agency Theory

Agency theory is profoundly entrenched in economic theory and gained momentum when economists began exploring the differences between ownership and management and the divergence between managers' and shareholders' interests (Meckling & Jensen, 1976; Musah et al., 2022; Tetteh et al., 2022). This theory delves into the agency problem, which proposes that managers may prioritize their personal interests over those of shareholders or owners and exploit any opportunities to fulfil their agendas (Bakalikwira et al., 2017).

The concept of the agency problem arises from the principal-agent relationship, where the principal delegates tasks to the agent, who then carries out duties and makes decisions on behalf of the principal (Muithya & Kosgei, 2021). Agency theory's relevance to this study lies in its perspective on the design and structure of internal control systems within organizations (Rafindadi & Olanrewaju, 2019).

Agency theory has served as a framework for understanding internal control systems in various studies. For example, Tetteh et al. (2022) applied agency theory to assess how internal control systems influence the financial performance of companies listed on the Ghana stock exchange, with information technology as a moderating factor. Similarly, Guo and Eschenbrenner (2018) utilized agency theory to explain the implementation of management control systems within organizations.

El-Mahdy and Park (2014) highlighted that an effective internal control system can mitigate information asymmetry, enhance the quality and reliability of information, and help agents align their interests with the principal's (Agyei-Mensah, 2016). Moreover, Chang et al. (2019) suggested that a robust internal control system can minimize agency costs, thereby maximizing shareholder wealth. In light of these, this study employed agency theory to advocate for effective internal control systems in NGOs for monitoring managerial behaviour and ensuring it aligns with the organization's objectives (Onumah et al., 2012; Guo & Eschenbrenner, 2018).

2.1.2 Stewardship Theory

The theory by Davis et al. (1997) focuses on scenarios where managers, acting as stewards of donors' resources, diligently ensure that the pledged funds are utilized effectively, transparently, and in compliance with regulations (Aryatwijuka et al., 2022). Muhunyo and Jagongo (2018) define a steward as one who safeguards and enhances shareholders' wealth by ensuring organizational performance. Shava (2019) notes that stewardship theory addresses the limitations of the principal-agent theory, which suggests that agents may act in their self-interest rather than in the best interests of their principals. Therefore, stewardship theory aims to mitigate the opportunistic behaviours indicated in agency theory (Lasisi, 2017).

The stewardship theory is pertinent to this study as it advocates for organizations to hire managers equipped with the necessary skills, knowledge, and experience. Furthermore, these

managers should be provided with the tools needed to effectively carry out their responsibilities, thereby fostering financial accountability (Bakalikwira et al., 2017). Donors providing resources to NGOs expect their funds to be utilized effectively. One key mechanism to ensure proper use of resources is through proper financial reporting in a timely manner (Minja, 2013; Ochoki et al., 2009; Stewart, 1986). Transparency, characterized by providing stakeholders with accurate information on time and willingness to be scrutinized, is also vital (Iqbal & Ahmad, 2022). Additionally, compliance with established laws, policies, and regulations further enhances financial accountability (Bakalikwira et al., 2017). Rafindadi and Olanrewaju (2019) conclude that stewardship theory fortifies NGO operations, emphasizing that being accountable to stakeholders through financial reporting is vital for the sustainability of NGOs.

2.2. Conceptual Review

2.2.1 Managerial Competencies

Managerial competencies encompass a range of professional, social, and personal competencies. Kamukama et al. (2017) defined these competencies as the combined skills, knowledge, and experience of managers. The same definition was also complemented by Orobia et al. (2020), who described managerial competencies as the skills, knowledge, and abilities required for controlling, planning, coordinating, and monitoring organizational activities. Aryatwijuka et al. (2020) emphasize that with these competencies, managers should be able to adhere to established guidelines (compliance), perform tasks effectively, provide accurate information, and be open to scrutiny (transparency). Therefore, this study conceptualized managerial competencies using skills, knowledge, and personal experience, as explained below.

Skills. Skills refer to the capability of performing tasks efficiently and effectively while meeting the required standards (Bakalikwira et al., 2017). Specifically, managerial skills encompass the ability to use available financial resources optimally and solve financial problems (Ziderman, 2003). This indicates that for managers to be competent, they should have financial skills (Zopiatis, 2010). Munene (2004) further noted that having proper skills for analysing financial reports and making regular reconciliations could easily unearth variances between planned and actual expenditures.

Knowledge. Knowledge pertains to the information, ideas, facts, expertise, and judgment that individuals possess that is relevant to an individual, team, and organizational performance (Nuthall, 2006). For instance, well-informed managers about the procedures and regulations governing certain transactions are more likely to seek the necessary approvals and authorizations before committing resources (Douglas, 2011; Le et al., 2005; Lin, 2008).

Experience. Personal experience, coupled with traits and abilities, guides managers to avert risky scenarios that could cause the loss of organisational resources (Kewo, 2017).

2.2.2 Internal Control Systems

According to Muithya and Kosgei (2021), internal control systems (ICS) are processes established by organizations to ensure the effective implementation of management's adopted methods and procedures.

The COSO framework, established by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission, is commonly used to evaluate ICS (Zahari et al., 2023). The framework consists of five components that can measure the strength and quality of internal controls in any organisation: control activities, information control, control environment, risk assessment, and monitoring activities (COSO, 2013). These components are pointed out by

Montri et al. (2015) and cited in Amatya (2016), Rafindadi & Olanrewaju (2019), and Soudani (2013), and their measurement bases are discussed below.

Control environment. A control environment is established with the aim of safeguarding all assets while detecting and preventing any fraudulent activities (Magu & Kibati, 2016). According to Rafindadi and Olanrewaju (2019), the factors that contribute to an effective control environment include the competence, ethical values, and honesty of the personnel associated with the organization; management's approach and way of operation; and the distribution of authority, responsibility, and development of staff by management.

Risk assessment. The process of risk assessment involves the identification and analysis of potential risks that could impede the attainment of organisation goals as well as serving as a foundation for determining the mitigation of these risks (Ndungu, 2013). According to COSO (2013), various factors that are used as a yardstick for measuring risk assessment and pose risks to an organization include incompetent personnel, weak financial structure, political changes, competition, technological changes, accounting pronouncements, natural disasters, etc.

Control activities. Control activities refer to a collection of policies, laws, procedures, and regulations that an organization implements to ensure that the directives set by management are effectively enforced (Ssuuna, 2011). Therefore, control activities are established to ensure compliance with organizational regulations. Eke (2018) provided criteria for measuring control activities such as segregation of duties, authorization, supervision, physical controls (security measures), and performance reviews.

Information control. Information control is an aspect of the internal control fundamentals that ensures relevant information is obtained by the organization and communicated to interested

users (COSO, 2013). The information system produces reports that contain operational and financial-related information needed to run and control a business (Wakiriba et al., 2014).

Monitoring activities. Monitoring activities are controls put in place to ensure that the ICS keeps working as intended (Rafindadi & Olanrewaju, 2019). This is accomplished by either continuously monitoring activities, carrying out independent evaluations, or employing a combination of the two (Rafindadi & Olanrewaju, 2019).

2.2.3 Financial Accountability

According to Baguma Kule (2023), financial accountability is the obligation to provide internal and external parties with relevant information. Financial accountability necessitates transparency by providing stakeholders with accurate and timely information (Iqbal & Ahmad, 2022) while adhering to established procedures such as laws, policies, and guidelines (Bakalikwira et al., 2017) and being open to scrutiny. Therefore, financial accountability is conceptualized in terms of financial reporting, compliance, and transparency, as discussed below;

Financial reporting. Financial reporting involves preparing statements, accompanying notes, and communicating them to different users (Setiyawati, 2013). Ensuring accurate financial reporting involves more than just ensuring that the numerical values are correct; it entails presenting the data to the intended audience in a manner that is both comprehensible and significant to them (Bradshaw et al., 2014).

Compliance. Compliance refers to conforming to established guidelines, specifications, or legislation (Tusubira & Kasigwa, 2020). This definition implies that an individual, entity, or organization is compatible with an existing, legitimately established authority (Sendawula et

al., 2021). Compliance, therefore, depends on several factors, such as trust and perceived fairness (Tusubira, 2018).

Transparency. Transparency is defined as "openness in handling finances and governance issues." (Omona & Mukuye, 2013). In management, transparency refers to the "willingness and ability to provide information" (Burger & Owens, 2010). NGOs can demonstrate transparency in various ways, such as acknowledging donor funds, maintaining proper documentation of all transactions, ensuring due diligence when procuring goods and services, conducting background checks when hiring staff, reporting success stories, and planning open-door stakeholder events to showcase their work (Tusubira & Kasigwa, 2020).

2.3. Empirical Review

2.3.1 Managerial Competencies and Financial Accountability

Based on the existing literature, it has been revealed that an organization's financial accountability is primarily determined by the competencies of its management team (Bakalikwira et al., 2017). For instance, Parente et al. (2012) established a correlation between managerial competencies and accountability. A study on Uganda's healthcare sector by Bakalikwira et al. (2017) also indicated a significant positive relationship between managerial competencies and accountability. Furthermore, a systematic review by Martina et al. (2012) suggests that top management who make vital decisions and guide an organization's operations reflect its performance and accountability. According to Manxhari et al. (2017), organizations with competent managerial staff perform better. This is consistent with a previous study by Ismail and Abidin (2010), which revealed that firms with highly skilled personnel are better managed and more likely to provide proper accountability than those with technically incompetent managers.

Similarly, Burger and Owens (2010) conducted a study on promoting transparency in the NGO sector. They found that, out of the 104 financial reports analysed, 48% contained careless mistakes that competent managers could detect. The inaccuracies in the reports were attributed to inexperienced managers who lacked the necessary skills to analyse financial reports. These findings are consistent with the study conducted by Fhadillah and Yudianto (2018) and Zahrah (2017), who identified managerial competencies as vital in determining the quality of accounting information. They noted that well-designed technology and systems will only function effectively with the support of competent managers to control and operate them.

Aryatwijuka et al. (2022) conducted a study on the supply chain performance of Relief Aid Organisations in Western Uganda and observed that effective management requires skilled individuals with the ability to provide correct information to stakeholders and follow established procedures for delivering aid. This ensures that relief items are delivered to the proper beneficiaries in good condition, at the appropriate time, and at an optimal cost. In this study, we aimed to evaluate whether managers with sufficient skills, knowledge, and experience can promote financial accountability by being transparent, compliant, and providing reliable financial reports. Hence, we postulated that:

H1: There is a positive relationship between managerial competencies and financial accountability in NGOs in Kampala City.

2.3.2 Managerial Competencies and Internal Control Systems

Managerial competencies are essential in designing, implementing, monitoring, and continuously improving internal control systems within organisations (Maria et al., 2023). For instance, a study by Napitupulu (2023) investigated the influence of managerial competencies on internal control effectiveness in rural banks in Indonesia. Using survey data from a sample of rural bank managers, the study employed regression analysis to examine the relationship

between managerial competencies, such as leadership, risk management, and communication skills, and the perceived effectiveness of internal control systems. The findings highlighted the significant positive relationship between managerial competencies and internal control effectiveness, emphasising the importance of managerial capabilities in enhancing control processes. Competent managers contribute to the design, implementation, and maintenance of robust internal control systems, ultimately improving the organisation's ability to manage risks, achieve objectives, and ensure compliance (Napitupulu, 2023).

Afiah et al. (2020) explored the relationship between managerial competencies and internal control compliance in local government in the West Java region. Through a mixed-method approach involving surveys and interviews with managers, the study investigated how managerial competencies, such as change management abilities and training skills, influence employees' adherence to internal control procedures. The findings revealed that managers with strong competencies in change management and skills play a pivotal role in promoting internal control compliance among employees, thereby enhancing overall control effectiveness (Afiah et al., 2020).

Bria and Subekti (2019) examined the role of managerial competencies in shaping the design of internal control systems in service organizations. Drawing on data collected through interviews with senior managers and internal auditors, the study explored how competencies such as risk management expertise, experience, and communication skills influence the design and customisation of internal control frameworks to suit the specific needs and risk profiles of service-oriented businesses. The findings indicated the importance of managerial competencies in tailoring internal control systems to organisational contexts, thereby enhancing their relevance and effectiveness (Bria & Subekti, 2019).

Potjanajaruwit (2022) investigated the relationship between managerial competencies and the internal control performance of transport organisations in Thailand. Utilizing primary data from a sample of publicly listed companies, the study employed linear regression analysis to examine how changes in managerial competencies, measured through professional skills, executive turnover, and leadership succession, impact variations in internal control performance. The results indicated that managerial competencies positively and significantly influenced internal control performance, highlighting the dynamic nature of the relationship between managerial capabilities and control outcomes. This shows that managers with higher competencies tend to lead to better internal control performance within the organisation (Potjanajaruwit, 2022). Therefore, the current study postulates that:

***H2:** There is a positive relationship between managerial competencies and internal control systems in NGOs in Kampala City*

2.3.3 Internal Control Systems and Financial Accountability

Different scholars have assessed the relationship between internal controls and financial accountability, with many concluding that no matter the type of institution, internal controls are indisputably vital in ensuring accountability for financial resources. A study conducted by Kewo (2017) in Indonesia revealed a significant and positive correlation between internal control systems and the financial accountability of local governments. This finding agreed with the study conducted by Widyaningsih (2016), which also demonstrated that the control environment plays an important role in determining the quality of financial statements in primary schools in Bandung, Indonesia. According to Widyaningsih (2016), a weak control environment can lead to fraud and mismanagement of organizational resources, negatively impacting financial accountability.

On the contrary, Kamara (2018) conducted a study that showed that internal controls effectively boost accountability during the firm's initial years. However, as the entity grows in age, the positive relationship diminishes. As such, there is a negative relationship between an organization's age and the strength of its internal control system. Baganzi (2018) argued that even if ICSs are well-designed, they can only reasonably ensure that the organization's objectives will be accomplished. This means that it only sometimes leads to positive financial accountability outcomes. Similarly, Amudo and Inanga (2009) observed that there are inherent flaws in the internal control systems implemented by organisations that deter them from achieving their intended goals. These flaws include but are not limited to, human judgement, control breakdowns, management override, and employee collusion (Anyim, 2020).

Despite the above weaknesses, Babatunde (2013) and Ferlie et al. (2005) insist that internal controls are crucial for proper accountability among office bearers while executing their duties and responsibilities. Therefore, from the above-reviewed literature, we postulated that:

H3: Internal control systems have a significant effect on financial accountability among NGOs in Kampala, Uganda.

2.3.4 Mediating role of Internal Control Systems on the effect of Managerial Competencies on Financial Accountability

Several studies have been conducted on internal control systems (Baguma et al., 2023; Chalmers et al., 2019; Eton et al., 2018; Li et al., 2020), but only a few have focused on its mediating role in the relationship between managerial competencies and financial accountability. The mediating role of internal control systems in this relationship is not well understood; however, based on the theoretical underpinnings of previous studies, it is evident that internal control systems mediate the relationship between managerial competencies and financial accountability. For example, Feng et al. (2009) point out that the quality of an organization's ICS significantly impacts the accuracy of management guidance. In addition,

firms that have weak ICSs are more prone to experience in their operations management errors than those that report strong ICSs (Feng et al., 2009). In addition, Muchiri and Jagongo (2017) contend that to achieve better financial accountability, organizations must protect their resources from unethical and irregular practices. Therefore, Baguma Kule (2023) suggests that a highly effective internal control system instills integrity and ethical values among employees, enhancing financial accountability within the organization.

Despite theoretical claims supporting the role of internal control systems in mediating the relationship between managerial competencies and financial accountability, there is limited empirical evidence in the existing literature, and the empirical results from these studies are contradictory. For instance, Eton et al. (2018) studied the role of internal control systems in promoting financial accountability in selected districts and found a weak correlation between financial accountability and the internal control system, attributing it to inadequate accounting procedures and staff shortages, frequently delaying financial reports.

Furthermore, a study by Mukyala et al. (2017) on the role of internal controls and managerial competencies in the accountability of local governments was unable to explain how personal experiences contributed to reporting mechanisms and resource allocation

despite revealing that internal controls and managerial competencies play a major role in predicting accountability in local governments.

However, it is essential to note that these studies were limited to local governments and may not apply to the NGO industry. Therefore, this study aimed to provide empirical evidence confirming or refuting these findings. Thus, the current study has postulated that:

H4: Internal control systems mediate the relationship between managerial competencies and the financial accountability of NGOs in Kampala, Uganda.

2.4 Conclusion

As seen above, several researchers have identified internal control systems and managerial competencies as crucial for financial accountability. However, most of their studies have primarily focused on direct relationships among the variables without considering the indirect or mediating role of the variables. Additionally, most of the studies were conducted in different sectors and countries outside Uganda, implying that their findings might apply to only a few countries and industries (Kabuye et al., 2019). Also, these studies fail to adequately reflect the unique nature of financial accountability for NGOs in Uganda.

Besides, Korutaro Nkundabanyanga et al. (2014) emphasized the importance of investigating and comprehending the connection between two or more variables by examining the mediating effect. Additionally, Kamukama and Natamba (2013) recommend the establishment of a mediator in a study to provide a comprehensive explanation of the study's outcome. This, therefore, necessitated conducting a study to examine the mediating effect of internal control systems in the relationship between managerial competencies and financial accountability among NGOs in Uganda.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter describes the methodology employed in the study. It spells out the research design, population, sample size, sampling procedure, data collection methods, data collection instruments, validity and reliability, data analysis, ethical considerations, and study limitations.

3.1 Research Design

This study employed a cross-sectional design to determine how internal control systems mediate managerial competencies and financial accountability among NGOs in Kampala, Uganda. The choice of a cross-sectional design was motivated by its efficiency and cost-effectiveness, which allowed for gathering a large amount of data from various participants simultaneously (Olsen & St. George, 2004). Additionally, the study used a triangulation of quantitative and qualitative research approaches to comprehensively understand the subject under investigation by merging information from quantitative and qualitative sources (Amankwaa, 2016). The quantitative approach was fundamental as it enabled the use of hypotheses in the study to establish if there is empirical evidence to support them (Choy, 2014).

3.2 Study Population

According to the National Bureau of NGOs (2019), there are 2,118 registered and validated NGOs in Uganda, with approximately 33% located and operating in the Kampala Central region. Therefore, the target population for this study comprises 702 registered and validated NGOs operating within Kampala City. The selection of Kampala City as the study area was driven by its status as the hub for the highest concentration of NGOs compared to other regions in Uganda (Okech, 2020).

3.3 Sample Size

The sample size used in this study was determined using the sample size determination formula developed by Krejcie and Morgan (1970). The Krejcie and Morgan (1970) formula incorporates the concept of representative sampling, which considers the population's size and ensures that the sample is proportionally representative, allowing for more accurate generalisations about the entire population (Johnson & Shoulders, 2019). The Krejcie and Morgan (1970) sample size formula is shown below.

$$S = \frac{X^2NP(1 - P)}{d^2(N - 1) + X^2P(1 - P)}$$

Where n is the sample size, d stands for the desired level of precision (usually expressed as a proportion, such as 0.05 or 0.10), N is the size of the population being studied, p is the proportion of the population with a particular characteristic or response (p=0.5), and X² is the chi-square value (95% confidence level, X²=3.841). The Krejcie and Morgan (1970) sample size formula gave a sample size of 248 NGOs to be studied in Kampala, central region.

$$S = \frac{3.841 * 702 * 0.5 * 0.5}{0.05^2(702 - 1) + 3.841 * 0.5 * 0.5} = 248$$

3.4 Sampling Procedure

A multi-stage approach was used for the sampling procedure in this study, which involved selecting units at various levels. In the first stage, a sampling frame consisting of validated and registered NGOs in Uganda, along with their area of operation, location, and contacts, was obtained from the Uganda National Bureau of NGOs.

Next, in the second stage, NGOs operating in the Kampala Central region were identified from the list and stratified based on their areas of operation, which include accountability, agriculture, education, energy and minerals, health, ICT, justice, law and order, land and

housing, public sector management, science, technology, and innovation, social development, tourism, trade, industry, cooperatives, and works and transport.

Moving to the third stage, each NGO within the selected strata was assigned a unique identifier from 1 to 702 to ensure distinctiveness. Using the lottery method, 248 NGOs were randomly chosen from the list of 702 NGOs.

Subsequently, in the fourth stage, two units of inquiry, or individuals per NGO, were randomly selected from each organisation to provide quantitative data through structured questionnaires, resulting in 496 respondents. These units of inquiry consisted of staff responsible for program and grant management, internal audit and compliance, and finance and administration within the NGO. Additionally, 14 key informants, namely Executive Directors of the NGOs, were purposefully selected to offer qualitative insights through key informant interviews. Table 3.1 below presents the target population, sample size, and sampling techniques.

Table 3.1: Target Population, Sample Size, and Sampling Techniques

SECTOR	No of NGOs	Sampled unit of Analysis (NGOs)	Category of the unit of inquiry (2 staff per NGO)	Sampled unit of inquiry (staff)	Sampling Technique
Accountability	04	01	Staff	02	Simple random sampling
Agriculture	19	07	Staff	14	Simple random sampling
Education	75	26	Staff	52	Simple random sampling
Energy & minerals	02	01	Staff	02	Simple random sampling
Health	70	25	Staff	50	Simple random sampling
ICT	03	01	Staff	02	Simple random sampling
Justice law & order sector	21	07	Staff	14	Simple random sampling
Land and housing	01	01	Staff	02	Simple random sampling
Public sector management	06	02	Staff	04	Simple random sampling
Science, technology & innovation	03	01	Staff	02	Simple random sampling
Social development	493	173	Staff	346	Simple random sampling
Tourism	01	01	Staff	02	Simple random sampling
Trade industry & cooperatives	01	01	Staff	02	Simple random sampling
Works & transport	03	01	Staff	02	Simple random sampling
			Key informants (Executive directors)	14	Purposive sampling
Total	702	248		496	

Source: (National Bureau of NGOs, 2019; Krejcie and Morgan (1970))

3.5 Data Collection Methods

The accuracy and reliability of collected data are directly impacted by the methods used for data collection (Taherdoost, 2021). This study employed a questionnaire survey and interview method.

3.5.1 Questionnaire Survey Method

The questionnaire survey method is widely used in research to gather data from individuals or groups through structured questions. Questionnaire surveys allow studies to collect data from many respondents simultaneously. This method enables efficient data collection, especially when the target population is large or geographically dispersed. It saves time and resources compared to methods like face-to-face interviews (Jones et al., 2013). This method was helpful

during structured interviews with the NGO staff concerned with programme and grant management, compliance and internal audit, nance, and administration.

3.5.2 Interview Method

The interview method is a valuable data collection method that involves direct communication between the researcher and the participant(s) to obtain information. The interview method provides an opportunity for an in-depth exploration of research subjects. Studies can ask open-ended questions, probe for detailed responses, and seek clarification or elaboration on specific points. This method allows for rich and nuanced data collection, enabling a deeper understanding of participants' experiences, perspectives, and motivations (DeJonckheere & Vaughn, 2019). This method helped collect qualitative data from the key informants and executive directors to support the quantitative data.

3.6 Data Collection Instruments

Data collection instruments are tools used to collect data from research participants (Canals, 2017). This study used a structured questionnaire and interview guide to get evidence on the mediating role of internal control systems in the relationship between managerial competencies and financial accountability among NGOs.

3.6.1 Structured Questionnaire

This study used a structured questionnaire with pre-determined and closed-ended questions. The questionnaire consisted of different sections, including demographic characteristics, constructs of managerial competencies, internal control systems, and constructs of financial accountability. These constructs and items were measured on a five-point Likert scale ranging from strongly disagree, disagree, not sure, agree, and strongly agree. This tool collected quantitative data about the study variables from NGO staff concerned with programme and grant management, compliance and internal audit, and finance and administration.

3.6.2 Interview Guide

In this study, the interview guide included open-ended, follow-up, and probe questions to get more perspective on the mediating role of internal control systems on the relationship between managerial competencies and financial accountability among NGOs. The interview guide was given to the executive directors of NGOs in Kampala Central to gather qualitative data concerning the study variables.

3.7 Data Quality Control

3.7.1 Validity

Validity helps collect data that accurately reflects the intended constructs, leading to more accurate and reliable conclusions (Price et al., 2015). Composite reliability (CR) and average variance extracted (AVE) were used to assess the validity of the data, as shown below.

Table 3.2: Validity for the Study Variables

Study Component/Variables	α	CR	AVE
Managerial Competencies	0.854	0.883	0.625
Internal Control System	0.861	0.884	0.596
Financial Accountability	0.817	0.860	0.623

Key: Cronbach's alpha (α); Composite reliability (CR) and Average variance extracted (AVE)

The AVE for managerial competencies, internal control systems, and financial accountability exceeded the recommended cut-off of 0.5 (Hair et al., 2010). Thus, the questionnaire was valid for the study.

3.7.2 Reliability

The reliability of study instruments ensures that the results obtained are consistent and reproducible. This means the results should be similar if the same study instrument is administered to the same population at different times (Oluwatayo, 2012). After data collection, the results were entered into SPSS Ver. 27 and tested for reliability using the Cronbach

reliability test scores (alpha values), composite reliability, and average variance extracted, as shown below.

Table 3.3: Reliability of the Study Components

Variables	Component	Code	OuterWeight	α	CR	AVE	
Financial Accountability	Compliance	FC1	0.409	0.706	0.837	0.631	
		FC2	0.424				
		FC3	0.428				
	Financial Reporting	FF1	0.442	0.745	0.855	0.663	
		FF2	0.361				
		FF3	0.423				
	Transparency	FT1	0.272	0.759	0.844	0.576	
		FT2	0.254				
		FT3	0.395				
		FT4	0.383				
	Internal Control Systems	Control Activities	ICA3	0.372	0.646	0.808	0.585
			ICA4	0.473			
ICA5			0.46				
Control environment		ICE1	0.393	0.727	0.846	0.647	
		ICE2	0.422				
		ICE3	0.428				
Information control		II1	0.423	0.639	0.803	0.576	
		II2	0.373				
		II3	0.529				
Monitoring of activities		IM2	0.372	0.763	0.849	0.585	
		IM3	0.307				
		IM4	0.31				
		IM5	0.315				
Risk Assessment		IR2	0.294	0.767	0.851	0.588	
		IR3	0.344				
	IR4	0.324					
	IR5	0.342					
Managerial Competencies	Experience	ME1	0.317	0.778	0.858	0.603	
		ME2	0.338				
		ME3	0.339				
		ME4	0.292				
	Knowledge	MK1	0.344	0.791	0.864	0.616	
		MK2	0.333				
		MK3	0.265				
		MK4	0.328				
Skills	MS1	0.412	0.736	0.85	0.655		
	MS2	0.441					
	MS3	0.381					

Key: Cronbach's alpha (α); Composite Reliability (CR); and Average Variance Extracted (AVE).

Composite reliability for managerial competencies, internal control systems, and financial accountability is all above 0.7; this indicates that the constructs of these variables are valid and

demonstrate a high level of internal consistency and reliability within the research instrument (Taber, 2018).

3.8 Data Analysis

Data analysis provides insights into the patterns and relationships within the collected data. Using appropriate statistical tools and techniques, the study can identify trends, associations, and differences that are not visible through raw data (Richmond, 2006).

3.8.1 Quantitative Data Analysis

The first step involved cleaning, coding, and entering the data into Statistical Package for Social Scientists (SPSS) Version 27. Descriptive statistics such as frequencies, percentages, means, and standard deviations were calculated to understand the distribution of responses across different demographic variables and constructs of the study. Subsequently, the data was transformed into partial least squares (PLS) format using the *CVS command in SPSS to import it into SmartPLS software version 3.8.1. This enabled the study to conduct exploratory and confirmatory factor analysis using partial least squares path modelling.

The next step involved running a regression analysis using partial least squares structural equation modelling (PLS-SEM) to test hypothesised relationships among variables and their significance. Bootstrapping with 5,000 sub-samples at a 95% confidence interval was performed to assess the robustness of the results (Hair et al., 2019). The Variance Inflation Factor (VIF) evaluated multicollinearity among predictor variables. Following guidelines suggested by Vatcheva et al. (2016) and Hair Jr. et al. (2023), VIF values less than 5 and tolerance levels greater than 0.20 were considered acceptable to ensure the absence of multicollinearity.

Additionally, the study examined the mediating effect using PLS-SEM while adhering to the assumptions outlined by Hair Jr. et al. (2023). These included estimating a significant direct effect between the independent variable and the mediator, the mediator and the dependent variable, and the independent variable and the dependent variable. In the structural model, full mediation was observed if the total effect proved insignificant while the indirect effect was significant. Conversely, if both the total and indirect effects are significant, it signifies partial mediation. However, if both the total and indirect effects are insignificant, it implies no mediation. The bootstrapping technique with 5,000 subsamples was used to evaluate the significance of path coefficients.

3.8.2 Qualitative Data Analysis

Analysing qualitative data involves a systematic process of organising, categorising, and interpreting the data to extract meaningful insights. In the first step, the researcher read the interviews multiple times to gain a deep understanding of the content. The second step involved identifying patterns, recurring themes, or relationships. The study looked for similarities and differences across different interviews and examined variations within themes. Finally, the study summarised and presented the findings clearly and coherently, using quotations, excerpts, or narratives to illustrate the themes and support the interpretations (Wong, 2008).

3.9 Measurement of Variables

Managerial Competencies

Managerial competencies in this study were measured using dimensions of skills, knowledge, and experience as advanced by several scholars, such as Kamukama et al. (2017). The constructs measuring the variable were ranked on a 5-point Likert scale of 1 to 5 for each statement: 1: strongly disagree, 2: disagree, 3-Neither agree nor disagree, 4: agree, and 5: strongly agree.

Internal Control Systems

Internal control systems in this study were measured using elements from the COSO framework, which include the control environment, risk assessment, control activities, information control, and monitoring activities (COSO, 2013). The items were ranked on a 5-point Likert scale of 1 to 5 for each statement: 1: strongly disagree, 2: disagree, 3-Neither agree nor disagree, 4: agree, and 5: strongly agree.

Financial Accountability

Financial accountability in this study was measured using the dimensions of financial reporting, compliance, and transparency as advanced by several scholars, such as Muithya and Kosgei (2021). The constructs measuring the variable were ranked on a 5-point Likert scale of 1 to 5 for each statement: 1: strongly disagree, 2: disagree, 3-Neither agree nor disagree, 4: agree, and 5: strongly agree.

3.10 Ethical Considerations

The study maintained the confidentiality of participants' personal information and ensured that participants' identities were protected. Data was reported in a manner that ensured anonymity, and any identifying information was securely stored and used only for study purposes.

The respondents willingly agreed to participate in the study and were given all the necessary information to make an informed decision. They were made fully aware of the study's aim, the processes involved, any possible risks or benefits, and their entitlements regarding participation.

The study also maintained data integrity to ensure the accuracy, reliability, and validity of the findings, using standardized procedures throughout data collection. Responses were carefully numbered, and no alterations were made after collection. All results, whether supportive or contradictory to the hypothesis, were reported without manipulation or selective exclusion.

Additionally, statistical software (SPSS) was used to identify and address any data anomalies or inconsistencies.

Furthermore, to avoid plagiarism in this study, all information, theories, and ideas from existing literature were properly referenced according to APA citation guidelines. The analysis, interpretations, and conclusions are based on my own independent research any collaborative input or external assistance were duly acknowledged. Turnitin plagiarism detection software was used before finalizing the report to ensure that all sources were correctly cited and that the work is free from any inadvertent plagiarism.

3.11 Limitations of the Study

Non-governmental organisations (NGOs) are typically active entities, often carrying out operations beyond their offices. As a result, it was observed during the research that staff members were often not readily available in the office to participate in the study. Even when present, they often lacked the necessary time to review and understand the questionnaires comprehensively before completing them. To address this issue, the researcher coordinated appointments with the respondents and mutually agreed upon specific collection times. This approach allowed respondents sufficient time to carefully fill out the questionnaires.

Some respondents declined to take part in the study. To reduce non-response, a cover letter from the university was included with the questionnaire, explaining the study's purpose and intentions.

CHAPTER FOUR

PRESENTATION, ANALYSIS, AND INTERPRETATION OF FINDINGS

4.0 Introduction

This chapter provides a comprehensive overview of the study's findings, including an analysis of response rates, the demographic characteristics of respondents, and detailed descriptive and inferential statistics.

4.1 Response Rate

The response rate shows the percentage of respondents who participated in or responded to a survey, questionnaire, and interviews compared to the total number of individuals invited or targeted to participate. The results are presented in Table 4.1 below.

Table 4.1: Response Rate for the Study

	Targeted Respondents	Actual Respondents	Response Rate
Questionnaire	482	368	76.35%
Interviews	14	13	92.86%
Total	496	381	76.81%

The findings in Table 4.1 above indicate that 482 structured questionnaires were distributed, with 368 completed and returned. Additionally, the study aimed to conduct 14 key informant interviews, completing 13 of them successfully. This results in an overall response rate of 76.81%, surpassing the recommended threshold of 70% suggested by (Archer, 2019), hence showcasing a significant level of participation and collaboration from respondents, which enhances the credibility and accuracy of the study's outcomes.

4.2 Background Characteristics of Respondents

The results below show the demographic characteristics of the respondents in the study.

4.2.1 Distribution of Sex in the Study

This section examines how sex was distributed in the survey, and the findings are presented in Figure 2 below.

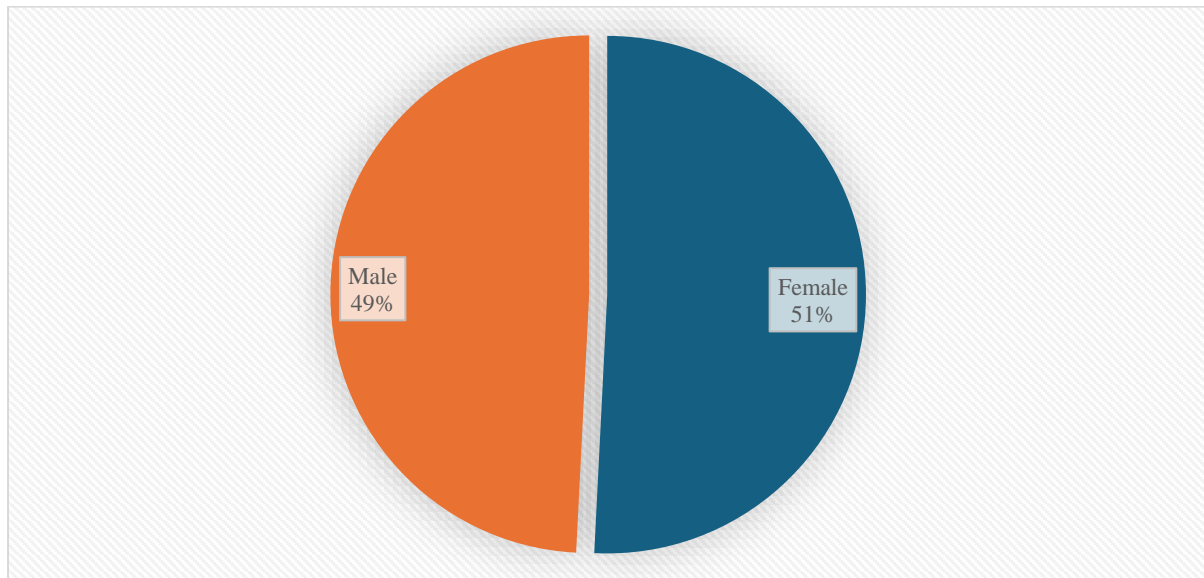


Figure 4.1: Sex of Respondents

Source: Primary data, 2024

The results in Figure 4.1 above show that the study's participants were predominantly female (50%), with males comprising 49.2% of the sample. This suggests that more females are employed in NGOs in Kampala because most NGOs' activities and programs primarily target female beneficiaries.

4.2.2 Distribution of Education Level in the Study

The study aimed to analyse the distribution of education levels among respondents surveyed from various NGOs in Kampala. The results are outlined in Figure 3 below.

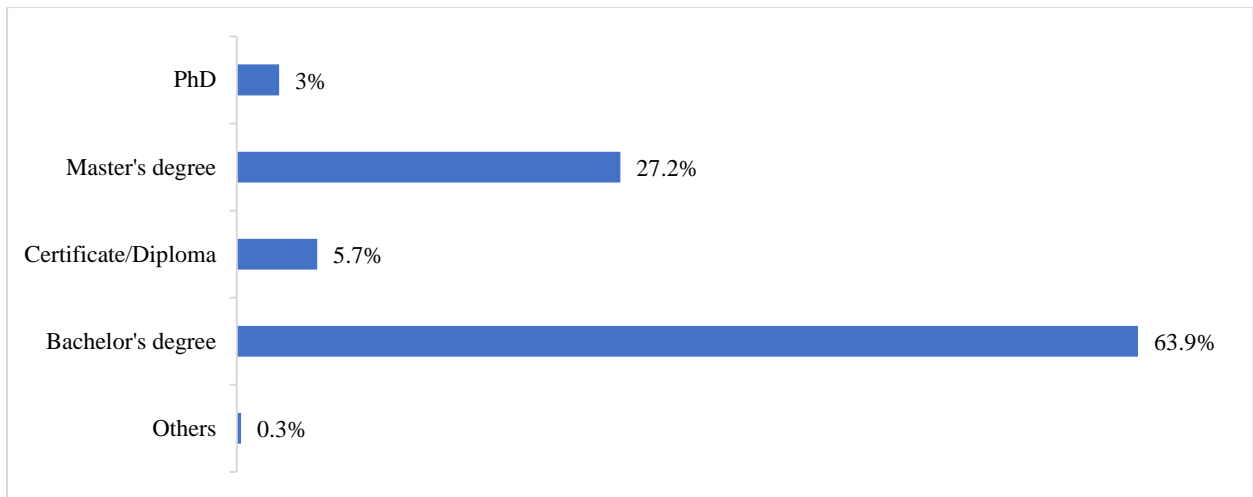


Figure 4.2: Education level of respondents

Source: Primary data, 2024

The level of education results depicted in Figure 4.2 above show that a considerable percentage of respondents possessed a bachelor’s degree (63.9%), with a substantial proportion holding a master’s degree (27.2%). Conversely, the attainment of a PhD was less prevalent, with only 3% of respondents reaching this highest level of education. These findings suggest a generally elevated level of educational attainment among individuals employed by NGOs in Kampala. This implies a depth of expertise and knowledge among respondents concerning managerial competencies, internal control systems, and financial accountability within the surveyed NGOs.

4.2.3 Distribution of Age Group in the Study

The study sought to establish the distribution of respondents across the various NGOs, and the findings are presented in Table 4.3 below.

Table 4. 2: Age Group of Respondents.

Age group	Frequency	Percentage
20-29	80	21.7
30-39	184	50
40-49	94	25.5
50 and above	10	2.7
Total	368	100

Source: Primary data, 2024

The results presented in Table 4.2 above show that a significant percentage of respondents belonged to the 30 to 39 age group (50%), followed by those aged 40 to 49 (25.5%), while a smaller proportion fell into the 50 years and above category (2.7%). This demographic pattern suggests a considerable presence of mid-career professionals in NGOs, who likely bring a combination of experience and knowledge in managerial competencies, internal control systems, and financial accountability.

4.3 Organisation Characteristics of NGOs

The results below are the demographic characteristics of the NGOs in the study.

4.3.1 Years of Existence of the NGOs

The study aimed to investigate the operational duration of various NGOs in Kampala. The results of this investigation are presented in Figure 4 below.

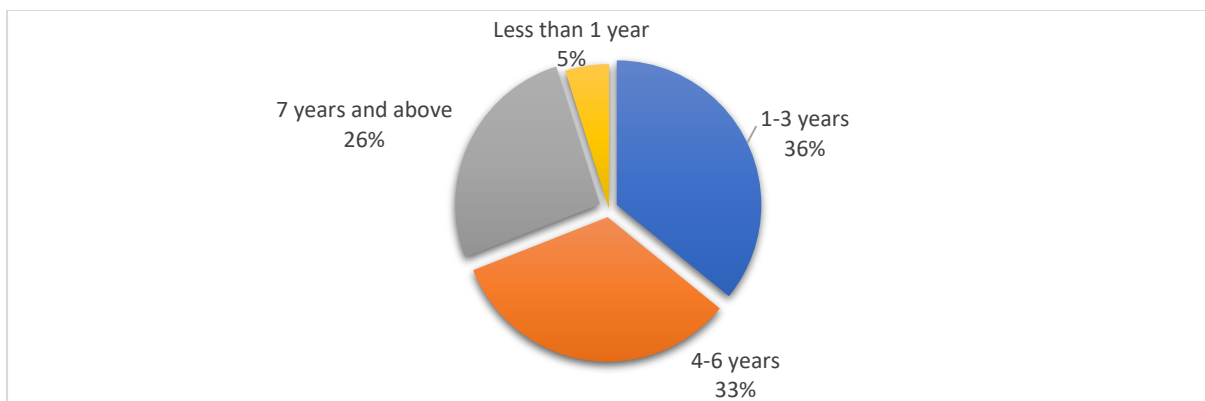


Figure 4.3: Years of existence of the NGOs

Source: Primary data, 2024

The findings in Figure 4 above reveal that a considerable portion of NGOs had been established for a period ranging from 1 to 3 years (36%), closely followed by those with a lifespan of 4 to 6 years (33%), while the smallest fraction had operated for less than 1 year (5%). This trend implies that many NGOs have shorter lifespans, potentially due to funding issues stemming from accountability challenges with donors.

4.3.2 Area of Operation of the NGOs

The study further aimed to identify the main activities of NGOs in Kampala. The results are presented in Table 4.3 below.

Table 4. 3: Area of Operation

Area of Operation	Frequency	Percentage
Accountability	01	0.5
Agriculture	04	2.2
Education	16	8.7
Health	22	12.0
ICT	01	0.5
Justice Law & Order Sector	06	3.3
Land and Housing	01	0.5
Public Sector Management	01	0.5
Science, Technology & Innovation	01	0.5
Social Development	129	70.1
Tourism	01	0.5
Works & Transport	01	0.5
Total	184	100

Source: Primary data, 2024

The results in Table 4.3 demonstrate a substantial presence of NGOs engaged in social development activities (70.1%), with the health sector following closely at 12%. A smaller fraction of NGOs operated in accountability, ICT, land and housing, and the works and transport sector. This signifies that the predominant funding available to most NGOs is directed toward social development activities aimed at societal betterment within Uganda.

4.4 Descriptive Statistics of the Variables

This section examines descriptive statistics, including means and standard deviations, of key constructs related to managerial competencies, internal control systems, and financial accountability within NGOs operating in Kampala. A mean score greater than 3 suggests respondents' agreement or positive perception regarding the measured construct. Conversely, a mean score of 3 or below generally indicates disagreement or a negative perception among respondents regarding the construct.

4.4.1 Descriptive Statistics of Constructs of Managerial Competencies of NGOs

This section examines descriptive statistics on constructs associated with managerial competencies, specifically on skills, knowledge, and experience. The findings are presented in Table 4.4 below.

Table 4.4: Descriptive Statistics for Managerial Competencies

Component	Code	Items	Mean	S.D
Skills	MS1	Managers have adequate skills in financial management	4.2	0.522
	MS2	Managers can detect mistakes and errors in financial reports with ease	4.15	0.613
	MS3	Managers are able to make informed decisions in a timely manner	4.13	0.672
	MS4	Management is able to communicate with different stakeholders, including employees, clients, and superiors, using various channels	4.27	0.586
Grand Mean and S.D			4.19	0.598
Knowledge	MK1	Management understands how financial reports are prepared in our organization	4.24	0.618
	MK2	Management is knowledgeable about regulations governing financial transactions	4.33	0.633
	MK3	Managers seek appropriate approvals and authorizations before committing resources	4.3	0.584
	MK4	Management financial decisions are guided by the organization policies and objectives	4.29	0.63
Grand Mean and S.D			4.29	0.616
Experience	ME1	The management is competent in developing organization laws, policies, and guidelines for financial management	4.1	0.711
	ME2	Managers act with integrity and adhere to the ethical standards of the organization	4.11	0.77
	ME3	The management is experienced in addressing challenges that could cause potential loss of financial resources	4.03	0.668
	ME4	The experience of managers is in line with their job descriptions	4.26	0.601
Grand Mean and S.D			4.13	0.688

The results in Table 4.4 above underscore the importance of financial skills, evident from a mean score of 4.19 and a standard deviation of 0.598. Additionally, the results emphasise the significance of knowledge in financial management, as reflected by a mean score of 4.29 and a standard deviation of 0.616. Furthermore, the results highlight the crucial role of managerial experience, as indicated by a mean score of 4.13 and a standard deviation of 0.688.

4.4.2 Descriptive Statistics of Constructs of Internal Control Systems of NGOs

This section presents descriptive statistics related to constructs associated with internal control systems, specifically focusing on the control environment, control activities, risk assessment, information control, and monitoring activities. The findings are summarized in Table 4.5 below.

Table 4.5: Descriptive Statistics of Constructs of Internal Control Systems of NGOs

Component	Code	Items	μ	S.D
Control Activities	ICA1	All transactions are reviewed and approved by appropriate authority before they are effected	4.24	0.55
	ICA2	Some managers have unlimited rights to the financial reporting system	3.7	1.08
	ICA3	There is presence of an internal audit function in the organization	4	0.772
	ICA4	Internal and external audits are periodically conducted in the organization	4.14	0.699
	ICA5	Staff performance is evaluated with regard to established objectives	4.26	0.625
Grand Mean and S.D			4.07	0.745
Control Environment	ICE1	This organization communicates all internal control policies to employees	3.94	0.838
	ICE2	The organization's policies and procedures are periodically reviewed	4.11	0.743
	ICE3	In this organization, staff ethics or codes of conduct are viewed as important aspects	4.13	0.755
	ICE4	Management reprimands inadequate behaviour in a consistent manner regardless of the individual's position or status	4.11	0.639
	ICE5	The organization's hiring process for contract staff is transparent	3.96	0.857
Grand Mean and S.D			4.05	0.766
Information Control	II1	Relevant information regarding legislation, regulatory developments, economic changes, or similar external or internal factors that may affect your organization is received and provided to staff	3.77	0.813
	II2	Managers receive sufficient information to carry out their responsibilities and the information is understandable, usable and timely	4.02	0.727
	II3	A channel of communication is available to communicate suspected improprieties upstream through someone other than a direct supervisor and the complainant is protected from retaliation	3.99	0.76
	II4	Everyone within this organization can freely disseminate information to all levels of management.	3.72	0.987
Grand Mean and S.D			3.88	0.822
Monitoring activities	IM1	There is a monitoring and evaluation framework for the organization activities conducted	3.72	1.017
	IM2	There is a monitoring and evaluation framework for the organization activities conducted	4.03	0.63
	IM3	Internal reviews of implementation of internal controls in our organization are conducted periodically	3.88	0.618
	IM4	Organization policies and procedures are periodically reviewed and evaluated	4.01	0.725
	IM5	Transactions, records and reconciliations are spot checked to ensure they meet expectations	4.17	0.555
Grand Mean and S.D			3.96	0.709
Risk Assessment	IR1	The organization has policies and procedures implemented to address identified risks	4.23	0.634
	IR2	Risks from external sources (suppliers, technology changes, economic and political conditions, regulations, etc.) are adequately considered	3.83	0.76
	IR3	Risks from internal sources (employee turnover, morale and commitment to objectives, performance of information systems, etc.) are adequately considered	3.82	0.717
	IR4	Management appropriately evaluates risks when approving new activities	4.02	0.597
	IR5	The organization has competent employees in risk management activities.	3.9	0.819
Grand Mean and S.D			3.96	0.705

Key: Mean (μ); Std. Deviation (S.D)

Source: Primary data, 2024

The results presented in Table 4.5 above demonstrate the importance of control activities (mean=4.07, SD=0.745), control environment (mean=4.05, SD=0.766), information control (mean=3.88, SD=0.822), monitoring of activities (mean=3.96, SD=0.709), and risk assessment (mean=3.96, SD=0.705) within NGOs in Kampala.

4.4.3 Descriptive Statistics of Constructs of Financial Accountability of NGOs

This section provides descriptive statistics concerning constructs associated with financial accountability, primarily focusing on financial reporting, compliance, and transparency. The findings are summarized in Table 4.6.

Table 4.6: Descriptive Statistics of Constructs of Financial Accountability of NGOs

Component	Code	Items	μ	S.D
Compliance	FC1	The organization complies with all government policies and meets all its statutory obligations in a timely way	4.13	0.573
	FC2	The organization complies with all provisions and requirements of its donors and other funding agencies	4.20	0.526
	FC3	The organization complies with all its own policies and regulations	4.00	0.708
Grand Mean and S.D			4.11	0.602
Financial Reporting	FF1	The financial reports are accurate and transparent and provide a true and fair view of the financial position and performance of this organization	3.97	0.692
	FF2	Financial reporting is conducted in accordance with applicable accounting standards (e.g., Generally Accepted Accounting Principles GAAP) or other relevant financial reporting frameworks.	4.13	0.605
	FF3	The financial reports provide sufficient and relevant information to enable users to make informed decisions	4.16	0.614
	FF4	The financial reports are prepared and published within a reasonable time frame in the organization	3.99	0.729
Grand Mean and S.D			4.06	0.660
Transparency	FT1	Everyone within this organization has access to financial reports	3.33	0.99
	FT2	Financial documents about projects and programs are easily accessible to stakeholders (donors, beneficiaries, etc.)	3.81	0.811
	FT3	Recommendations of the external audits are usually followed up and implemented by management	3.98	0.615
	FT4	Financial Management resolutions are disseminated to all concerned stakeholders	3.86	0.773
Grand Mean and S.D			3.75	0.797

Key: Mean (μ); Std. Deviation (S.D)

Source: Primary data, 2024

The findings in Table 4.6 above reveal the importance of compliance in financial accountability, as evidenced by a mean score of 4.11 and a standard deviation of 0.602. Financial reporting is also deemed crucial, with a mean score of 4.06 and a standard deviation of 0.660. Furthermore, transparency is highlighted as key to financial accountability, with a mean score of 3.75 and a standard deviation of 0.797.

4.5. Factor Analysis of the Study Variables

Factor analysis was performed to determine if the respondents comprehended the study's variables according to the theoretical framework. The SPSS AMOS software was utilized to evaluate if the measurement models adequately matched the collected data. The results are presented in the following sub-sections:

4.5.1 Factor Analysis of Managerial Competencies

The factor analysis results of managerial competencies are presented in Table 4.7 below.

Table 4.7: Factor Analysis Results of Managerial Competencies

Item	<i>Code</i>	<i>Skills</i>	<i>Knowledge</i>	<i>Experience</i>
Managers have adequate skills in financial management	MS1	.803		
Managers can detect mistakes and errors in financial reports with ease	MS2	.855		
Managers are able to make informed decisions in a timely manner	MS3	.767		
Management is able to communicate with different stakeholders, including employees, clients, and superiors, using various channels	MS4	.444		
Management understands how financial reports are prepared in our organization	MK1		.775	
Management is knowledgeable about regulations governing financial transactions	MK2		.853	
Managers seek appropriate approvals and authorizations before committing resources	MK3		.706	
Management financial decisions are guided by the organization policies and objectives	MK4		.798	
The management is competent in developing organization laws, policies, and guidelines for financial management	ME1			.710
Managers act with integrity and adhere to the ethical standards of the organization	ME2			.857
The management is experienced in addressing challenges that could cause potential loss of financial resources	ME3			.795
The experience of managers is in line with their job descriptions	ME4			.737
Eigen Values		2.3	2.5	2.4
Variance (%)		56.8	61.6	60.4

The results in Table 4.7 above present the assessment of managerial competencies, which were evaluated using constructs of skills, knowledge, and experience. Regarding skills, the highest construct exhibited a loading of 0.855, with each factor explaining 56.8% of the variance and producing a significant eigenvalue (2.3), surpassing 1. Regarding knowledge, the highest item showed a loading of 0.853, with each factor explaining 61.6% of the variances in the data and presenting a significant eigenvalue (2.5), exceeding 1. Additionally, the largest construct of experience yielded a loading of 0.857, with each factor accounting for 60.4% of the variance in the data and yielding a significant eigenvalue (2.4), surpassing 1.

4.5.2 Factor Analysis of Internal Control Systems

The factor analysis results of internal control systems are presented in Table 4.8 below.

Table 4.8: Factor Analysis Results of Internal Control Systems

Item	<i>Code</i>	<i>Control Activities</i>	<i>Control Environment</i>	<i>Information Control</i>	<i>Monitoring activities</i>	<i>Risk Assessment</i>
All transactions are reviewed and approved by appropriate authority before they are effected	ICA1	.414				
Some managers have unlimited rights to the financial reporting system	ICA2	.428				
There is presence of an internal audit function in the organization	ICA3	.730				
Internal and external audits are periodically conducted in the organization	ICA4	.816				
Staff performance is evaluated with regard to established objectives	ICA5	.745				
This organization communicates all internal control policies to employees	ICE1		.780			
The organization's policies and procedures are periodically reviewed	ICE2		.836			
In this organization, staff ethics or codes of conduct are viewed as important aspects	ICE3		.796			
Management reprimands inadequate behaviour in a consistent manner regardless of the individual's position or status	ICE4		.480			
The organization's hiring process for contract staff is transparent	ICE5		.475			
Relevant information regarding legislation, regulatory developments, economic changes, or similar external or internal factors that may affect your organization is received and provided to staff	II1			.749		
Managers receive sufficient information to carry out their responsibilities and the information is understandable, usable and timely	II2			.796		
A channel of communication is available to communicate suspected improprieties upstream through someone other than a direct supervisor and the complainant is protected from retaliation	II3			.731		
Everyone within this organization can freely disseminate information to all levels of management.	II4			.404		
There is a monitoring and evaluation framework for the organization activities conducted	IM1				.490	
Internal reviews of implementation of internal controls in our organization are conducted periodically	IM2				.823	
Organization policies and procedures are periodically reviewed and evaluated	IM3				.730	
Transactions, records and reconciliations are spot checked to ensure they meet expectations	IM4				.769	
Performance evaluations for employees are done at least annually for employees and supervisors to discuss expectations, goals, and performance.	IM5				.732	
The organization has policies and procedures implemented to address identified risks	IR1					.420
Risks from external sources (suppliers, technology changes, economic and political conditions, regulations, etc.) are adequately considered	IR2					.753
Risks from internal sources (employee turnover, morale and commitment to objectives, performance of information systems, etc.) are adequately considered	IR3					.774
Management appropriately evaluates risks when approving new activities	IR4					.788
The organization has competent employees in risk management activities.	IR5					.752

Eigen Values	2.0	2.5	1.9	2.6	2.6
Variance (%)	62.9	70.4	79.3	51.3	52.0

The results in Table 4.8 depict the assessment of internal control systems, which were evaluated using constructs of control activities, control environment, information control, and risk assessment. For control activities, the highest item exhibited a loading of 0.816, with each factor explaining 62.9% of the variance and generating a significant eigenvalue (2) exceeding 1. Concerning the control environment, the primary construct displayed a loading of 0.836, with each factor explaining 70.4% of the variance and presenting an eigenvalue (2.5), significantly surpassing 1. Regarding information control, the highest construct showed a loading of 0.796, with each factor accounting for 79.3% of the variance and generating a significant eigenvalue (1.9) higher than 1. Regarding monitoring activities, the largest construct exhibited a loading of 0.823, with each factor explaining 51.3% of the variance and presenting an eigenvalue (2.6), significantly exceeding 1. Additionally, concerning risk assessment, the highest construct displayed a factor loading of 0.788, with each factor accounting for 52% of the variance and yielding a significant eigenvalue (2.6) greater than 1.

4.5.3 Factor Analysis of Financial Accountability

The factor analysis results of financial accountability are presented in Table 4.9 below.

Table 4.9: Factor Analysis Results of Financial Accountability

Item	<i>Code</i>	<i>Compliance</i>	<i>Financial Reporting</i>	<i>Transparency</i>
The organization complies with all government policies and meets all its statutory obligations in a timely way	FC1	.840		
The organization complies with all provisions and requirements of its donors and other funding agencies	FC2	.795		
The organization complies with all its own policies and regulations	FC3	.746		
The financial reports are accurate and transparent and provides a true and fair view of the financial position and performance of this organization	FF1		.866	
The financial reporting is conducted in accordance with applicable accounting standards (e.g. Generally Accepted Accounting Principles GAAP) or other relevant financial reporting frameworks.	FF2		.783	
The financial reports provide sufficient and relevant information to enable users to make informed decisions	FF3		.792	
The financial reports are prepared and published within a reasonable time frame in the organization	FF4		.326	
Everyone within this organization has access to financial reports	FT1			.701
Financial documents about projects and programs are easily accessible by stakeholders (donors, beneficiaries etc.)	FT2			.714
Recommendations of the external audits are usually followed up and implemented by management	FT3			.812
Financial Management resolutions are disseminated to all concerned stakeholders	FT4			.801
Eigen Values		1.9	2.2	2.3
Variance (%)		63.2	55.0	58.0

The results in Table 4.9 above outline the measurement of financial accountability, which was assessed using compliance, financial reporting, and transparency. Compliance demonstrated a loading of 0.840, with each factor explaining 63.2% of the variance and generating a significant eigenvalue of (1.9), surpassing 1. Regarding financial reporting, the highest construct exhibited a loading of 0.866, with each factor accounting for 55% of the variance and presenting a significant eigenvalue of (2.2), exceeding 1. Furthermore, concerning transparency, the highest items showed a loading of 0.812, with each factor explaining 58% of the variance and generating an eigenvalue of (2.3) greater than 1.

Figure 5 below illustrates the factor analysis diagram from SEM.



Figure 4.4: PLS-SEM Measurement Model

Source: Analysis of PLS-SEM, 2024

The results in Figure 5 above show that the models of managerial competencies, internal control systems, and financial accountability fit the postulated model and the observed data.

4.6 Correlation Results among Study Variables

Pearson correlation was used to investigate the relationship between managerial competencies, internal control systems and financial accountability in NGOs in Kampala City and the findings are presented in Table 4.10 below.

Table 4.10: Bivariate Correlations among Study Variables

Study Variables	Mean	S.D	1	2	3
Managerial Competencies (1)	4.20	0.634	1		
Internal Control System (2)	3.98	0.749	0.662**	1	
Financial Accountability (3)	3.97	0.686	0.498**	0.641**	1

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data, 2024

The Pearson’s correlation results presented in Table 4.10 above demonstrate a positive and statistically significant relationship between managerial competencies and financial accountability ($r = 0.498^{**}$, $p < 0.01$) at the 0.01 level of significance. Additionally, the results indicate a positive and significant relationship between managerial competencies and internal control systems ($r = 0.662^{**}$, $p < 0.01$). Furthermore, the results suggest a positive and significant relationship between internal control systems and financial accountability ($r = 0.641^{**}$, $p < 0.01$).

4.7 Direct Hypotheses Results

The PLS-SEM was used to test for the direct effects of managerial competencies on internal control systems (path A), internal control systems on financial accountability (path B), and managerial competencies on financial accountability (path C) in NGOs in Kampala City. The findings of the direct effects of the hypothesized paths of the structural model are indicated in Table 4.11 below.

Table 4.11: Direct Hypotheses Results

Direct Path	Path	β	SE	T stat	P values	2.5%	97.5%	VIF
MC -> ICS	A	0.669	0.090	21.036	0.000	0.603	0.725	2.042
ICS-> FA	B	0.557	0.110	10.774	0.000	0.453	0.655	2.013
MC -> FA	C	0.135	0.136	2.548	0.011	0.032	0.239	1.957

Key: Management competencies (MC); Internal Control Systems (ICS); Financial Accountability (FA)

Source: Analysis of PLS-SEM, 2024

The results from the direct effects model presented in Table 4.11 above demonstrate that managerial competencies exhibit a positive and statistically significant relationship with financial accountability ($\beta=0.135$, $p<0.05$). These findings indicate that a change in managerial competencies leads to a positive change in financial accountability; thereby, the research hypothesis **H1** that '*there is a positive relationship between managerial competencies and financial accountability in NGOs in Kampala City*' is **Accepted**.

Similarly, managerial competencies show a positive and statistically significant relationship with internal control systems ($\beta =0.669$, $p<0.05$). This suggests that a change in managerial competencies leads to a positive change in internal control systems, hence the research hypothesis **H2** that '*there is a positive relationship between managerial competencies and internal control systems in NGOs in Kampala City*' is **Accepted**.

Furthermore, the model reveals that internal control systems have a positive and statistically significant relationship with financial accountability in NGOs in Kampala ($B=0.557$, $p<0.05$). This suggests that a positive change in internal control systems leads to a positive change in financial accountability, thus the research hypothesis **H3** that '*there is a positive relationship between internal control systems and financial accountability in NGOs in Kampala City*' is **Accepted**.

4.8 Mediation Hypothesis Results

The study used PLS-SEM to assess the mediating effect of internal control systems in the relationship between managerial competencies and financial accountability. Studying the mediation effect helped identify whether internal control systems serve as a mechanism through which managerial competencies affect financial accountability in NGOs. This understanding can clarify the pathways through which managerial competencies operate to influence financial outcomes.

While testing for mediation, the study considered the assumptions put forward by Hair et al. (2019) and these include;

- (i) There should be a significant direct effect between the independent variable and the mediator.
- (ii) There should be a significant direct effect between the mediator and the dependent variable.
- (iii) There should be a significant direct effect between the independent and dependent variables.

In the structural model, full mediation occurs if the total effect is insignificant while the indirect effect is significant. However, if both the total and indirect effects are significant, it indicates partial mediation. The bootstrapping technique with 5,000 subsamples was utilized to evaluate the significance of the path coefficients.

Table 4.12: Mediation Hypotheses Testing Results

Direct Path	path	β	SE	T stat	P values	2.5%	97.5%	VIF
MC -> ICS	A	0.669	0.090	21.036	0.000	0.603	0.725	2.042
ICS-> FA	B	0.557	0.110	10.774	0.000	0.453	0.655	2.013
MC -> FA	C	0.135	0.136	2.548	0.011	0.032	0.239	1.957
Indirect effect		β	SE	T stat	P values	2.5%	97.5%	
H ₄ : MC -> ICS -> FA		0.373	0.041	9.011	0.000	0.297	0.457	
Total effect		β	SE	T stat	P values	2.5%	97.5%	
MC -> ICS	A	0.669	0.031	21.036	0.000	0.603	0.725	
ICS-> FA	B	0.557	0.052	10.774	0.000	0.453	0.655	
MC -> FA	C	0.507	0.042	12.034	0.000	0.419	0.585	

Key: Management competencies (MC); Internal Control Systems (ICS); Financial Accountability (FA)

Source: Analysis of PLS-SEM, 2024

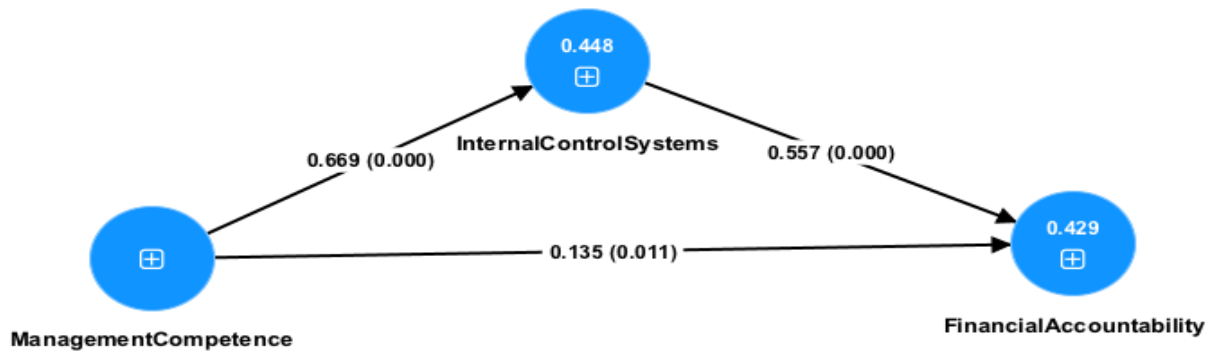


Figure 4.5: Paths Diagram

Source: Developed by Researcher Using SmartPLS-SEM

The results from Table 4.12 above indicate that the indirect effect of internal control systems (path A * path B) on financial accountability was positive and statistically significant ($\beta=0.373$, Bootstrap Lower CI=0.297, Bootstrap Upper CI=0.457, $p<0.05$). When path C was incorporated, the total effect of managerial competencies ((Path A * Path B) + Path C) on financial accountability was positive and statistically significant ($\beta=0.507$, Bootstrap Lower CI=0.419, Bootstrap Upper CI=0.585, $p<0.05$). With the significance of both the indirect and total effects, it is concluded that internal control systems play a partially positive mediating role in the relationship between managerial competencies and financial accountability of NGOs in Kampala. Therefore, the study accepted the research hypothesis **H4** that ‘*Internal control systems mediates in the relationship between managerial competencies and financial accountability in NGOs in Kampala.*’

4.9 Findings from the Qualitative Analysis

This section presents the outcomes derived from in-depth interviews conducted with directors of NGOs in Kampala. The interviews provided valuable insights into their perspectives and experiences. The summarized findings are presented in Table 4.13 below.

Table 4.13: Qualitative Findings

Variable	Summary Matrix of Qualitative Results
Financial Accountability	<p>..... Our organization's commitment to financial accountability is evident in our meticulous record-keeping practices. For instance, we maintain detailed expenditure logs for each project, allowing us to track funds down to the last coin. Interviewee #4</p> <p>..... Take, for example, our annual financial reports, are publicly accessible on our website, providing donors and stakeholders with full visibility into how their contributions are utilized. Interviewee #13.</p> <p>..... Recently, we underwent a rigorous audit process and emerged with flying colours, showcasing our dedication to meeting and exceeding regulatory standards. Interviewee #8</p> <p>..... We ensure transparency and accountability to our donors and beneficiaries through regular and comprehensive financial statements, such as our quarterly financial reports. Interviewee #1</p> <p>..... Our commitment to financial compliance was recently put to the test when we encountered regulatory changes. Instead of viewing it as a challenge, we seized the opportunity to review and update our internal controls, ensuring continued adherence to the highest standards of financial accountability. Interviewee #6</p>
Managerial Competencies	<p>.....Our financial manager holds a CPA and is skilled in making budgets, planning the expenditures on donor projects, and making accountability for the expenditures. He has helped us secure more funding when donors ask for audited books of accounts and financial reports. Interviewee #10</p> <p>..... I have full confidence in our financial manager's abilities. Their deep understanding of financial regulations and donor requirements ensures that our NGO remains compliant and accountable in all financial matters. Interviewee #2.</p> <p>.....As a director, I have observed that effective managerial competencies, when paired with robust internal control systems, serve as the cornerstone for ensuring transparent and accountable financial practices within our organization. The synergy between competent leadership and solid control mechanisms fosters integrity and trust in our financial operations. Interviewee #7</p> <p>..... In my experience overseeing NGO operations, I've found that the implementation of strong managerial competencies alongside well-designed internal control systems is paramount to fostering a culture of accountability and transparency, particularly in financial matters. The combination of skilled leadership and reliable systems lays the groundwork for responsible financial stewardship within our organization. Interviewee #12</p>

Internal Control Systems	<p>..... <i>The control environment sets the tone for accountability and integrity within our organization. We create a solid foundation for effective governance and decision-making by fostering a culture of transparency and ethical behavior. Interviewee #3.</i></p> <p>..... <i>Effective information communication is paramount in ensuring that all stakeholders are informed and engaged in our NGO's activities. It enables us to align our efforts, share progress, and address challenges collaboratively, ultimately driving towards our mission. Interviewee #6.</i></p> <p>..... <i>The control environment encompasses more than just policies and procedures; it encompasses our organizational culture. By cultivating a culture of accountability and continuous improvement, we empower our staff to uphold the highest standards of governance and ethics. Interviewee #9.</i></p> <p>..... <i>Available channels of communication serve as the lifeblood of our NGO. It enables us to share knowledge, exchange ideas, and collaborate effectively with partners and beneficiaries, amplifying the impact of our initiatives and fostering sustainable change. Interviewee #11.</i></p> <p>..... <i>The capabilities of our management team strengthen our organisation's internal control systems. Their willingness to adapt and embrace best practices ensures that our controls remain effective and relevant in a dynamic operating environment. Interviewee #5</i></p>
--------------------------	---

The findings in Table 4.13 above indicate that the qualitative results were affirmative and aligned with the quantitative results.

CHAPTER FIVE

DISCUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter discusses the study's findings and objectives to reach a comprehensive conclusion. The study findings mainly focus on examining how managerial competencies through good internal control systems affect financial accountability in selected NGOs in Kampala City, specifically examining the effect of managerial competencies on financial accountability, examining the effect of managerial competencies on internal control systems, assessing the effect of internal control systems on financial accountability, and establishing the mediating role of internal control systems on the effect of managerial competencies on financial accountability in these NGOs. The chapter also highlights areas that require further study.

5.2 Discussion of the Study Findings

5.2.1 Managerial Competencies and Financial Accountability

The study examined the relationship between managerial competencies and financial accountability of NGOs in Kampala. The study found a positive and statistically significant relationship between managerial competencies and financial accountability of NGOs in Kampala. The results align with the alternative hypothesis that '*there is a positive relationship between managerial competencies and financial accountability in NGOs in Kampala City.*' The findings imply that when NGO managers possess adequate financial management skills, knowledge, and experience, they are likely to be more proficient in detecting mistakes and errors in financial reports with ease and ultimately make informed decisions in a timely manner. This is, therefore, essential for ensuring accurate financial reporting and strategic decision-making, which are vital for the survival of NGOs in Kampala City. The findings are consistent with that of Bakalikwira et al. (2017), Parente et al. (2012), and Martina et al. (2012) who found a positive and significant relationship between managerial competencies and financial

accountability. These findings are also consistent with the views from the qualitative interviews.

.....Our financial manager holds a CPA and is skilled in making budgets, planning the expenditures on donor projects, and making accountability for the expenditures. He has helped us secure more funding when donors ask for audited books of accounts and financial report—interviewee #10

The study found that managers in the surveyed NGOs in Kampala possess sufficient managerial skills. For example, they demonstrate strong financial management abilities, can easily detect mistakes and errors in financial reports, make informed decisions promptly, and effectively communicate with various stakeholders including employees, clients, and superiors using multiple channels. The findings indicate that NGOs in Kampala have skilled managers who are likely to contribute to more efficient operations within the NGOs. Their ability to manage finances, detect errors, and make timely decisions can lead to smoother day-to-day operations. The findings are in agreement with that of Aryatwijuka et al. (2022) who conducted a study on the supply chain performance of Relief Aid Organisations in Western Uganda and observed that effective management requires skilled individuals with the ability to provide correct information to stakeholders. The findings are also consistent with Burger and Owens (2010) who found that, out of the 104 financial reports analysed, 48% contained careless mistakes that competent managers could detect.

The findings revealed that managers of the studied NGOs in Kampala possess sufficient knowledge in key areas. For example, they understand how to prepare financial reports, are well-versed in regulations governing financial transactions, seek the necessary approvals and authorizations before committing resources, and ensure that their financial decisions align with the organization's policies and objectives. This level of expertise likely enhances the financial

stability of the organizations, promotes transparency, and ensures that resources are used efficiently in line with the NGOs' objectives. The findings are consistent with the findings of Jeoung and MacMillan (2008) who found that sufficient managerial knowledge among largest chaebol firms. The results also align with the qualitative findings.

...I have full confidence in our financial manager's abilities. Their deep understanding of financial regulations and donor requirements ensures that our NGO remains compliant and accountable in all financial matters—interviewee #2.

Regarding experience, the study revealed that managers in the surveyed NGOs in Kampala possess substantial managerial experience. The findings show that these managers are proficient in developing organizational laws, policies, and financial management guidelines. They act with integrity, adhere to the organization's ethical standards, and are skilled at addressing challenges that could lead to potential financial losses. Furthermore, their experience aligns well with their job descriptions, reflecting their suitability for their roles. The findings align with that of Propher (2016) who found substantial managerial experience with local property assessors in Washington State.

5.2.2 Managerial Competencies and Internal Control Systems

The study examined the relationship between managerial competencies and internal control systems in NGOs in Kampala City. This study found that managerial competencies have a positive and statistically significant relationship with internal control systems in NGOs in Kampala City. The findings support the alternative hypothesis that *'there is a positive relationship between managerial competencies and internal control systems in NGOs in Kampala City.'* This implies that when managers in NGOs possess adequate knowledge, experience, and skills in financial management, they become proficient in compliance with internal control systems. This is because managers with adequate knowledge and experience

in financial management are likely well-versed in the regulatory environment that governs NGOs. They understand the specific compliance requirements imposed by donors, grant-making institutions, and regulatory bodies. Similarly, financially competent managers are skilled in identifying, assessing, and managing risks within the NGO's operations. They recognise the potential risks associated with financial mismanagement, fraud, and misuse of funds. As a result, they are motivated to establish robust internal control measures to mitigate these risks effectively. These findings are consistent with findings from previous scholars such as Napitupulu (2023), Afiah et al. (2020), and Bria and Subekti (2019), who established managerial competencies as crucial in determining internal control effectiveness, internal control compliance, and the design and customisation of internal control frameworks.

The findings from the quantitative align with insights gleaned from the qualitative interviews.

..... *The capabilities of our management team strengthen our organisation's internal control systems. Their willingness to adapt and embrace best practices ensures that our controls remain effective and relevant in a dynamic operating environment—*
interviewee #5

5.2.3 Internal Control Systems and Financial Accountability

This study assessed the relationship between internal control systems and financial accountability. The findings revealed a positive and statistically significant relationship between internal control systems and financial accountability. The findings confirm with the alternative hypothesis that *'there is a positive relationship between internal control systems and financial accountability in NGOs in Kampala City'*.

This signifies that when NGOs establish a robust control environment where the organisation's policies are periodically reviewed and effectively communicated to all employees, it ensures

clarity and compliance with established standards. Consequently, this approach emphasizes staff ethical behaviour and adherence to organisation policies and procedures, thereby enhancing transparency and compliance and leading to proper financial accountability. These findings align with several scholars who have assessed the relationship between internal controls and financial accountability (Baguma et al. et al., 2023a; Chalmers et al., 2019; Eton et al., 2018; Li et al., 2020), with many concluding that no matter the type of institution, internal controls are indisputably vital in ensuring accountability for financial resources. They highlight that enhancement of financial accountability is attributed to the quality of the internal control system, which is characterized by the generating financial statements, implementation of authority effectively, and monitoring of activities. These findings are also consistent with the findings from the qualitative interviews.

.....The control environment sets the tone for accountability and integrity within our organization. We create a solid foundation for effective governance and decision-making by fostering a transparency and ethical behavior culture—interviewee #3.

..... Effective information communication is paramount in ensuring that all stakeholders are informed and engaged in our NGO's activities. It enables us to align our efforts, share progress, and address challenges collaboratively, ultimately driving towards our mission—interviewee #6.

Regarding control activities, the study revealed that the surveyed NGOs have effective measures in place. For instance, all transactions are reviewed and approved by the appropriate authority before execution, and managers have full access to the financial reporting system. Additionally, the organizations have an internal audit function, and both internal and external audits are conducted periodically. Staff performance is also regularly evaluated based on established objectives. The findings imply that the surveyed NGOs have robust control

mechanisms in place, which likely contribute to financial transparency and accountability. The findings are consistent with the findings of Mahadeen et al. (2016) and Hoai et al. (2022) who found effective organizational control activities in Jordan and Vietnam respectively.

The findings revealed that NGOs in Kampala have an effective control environment. For example, most organizations clearly communicate internal control policies to employees, regularly review their policies and procedures, and place significant emphasis on staff ethics and codes of conduct. Management consistently addresses inappropriate behavior, regardless of an individual's position or status. Additionally, the hiring process for contract staff is transparent, further reinforcing fairness and accountability within the organization. The findings signify that NGOs in Kampala have a strong control environment, which is crucial for fostering accountability, ethical behavior, and operational integrity. The findings align with that of Nyamata (2014) who found an effective control environment in financial institutions in Uganda.

In terms of information control, the study revealed that most of the surveyed NGOs in Kampala have robust systems in place. For example, relevant information regarding legislation, regulatory changes, economic shifts, and other external or internal factors affecting the organization is promptly received and shared with staff. Managers are provided with sufficient, understandable, and timely information to effectively fulfill their responsibilities. Additionally, there is a clear communication channel for reporting suspected improprieties to someone other than a direct supervisor, with safeguards in place to protect whistleblowers from retaliation. Information is also freely disseminated across all levels of management, fostering transparency and informed decision-making. The findings indicate that NGOs in Kampala have established a strong information control system, which likely enhances organizational transparency, accountability, and responsiveness. The findings are consistent with the findings of Opoku

(2015) who found that robust information system enhanced organizational performance. Similarly, Kroll (2015) found an effective managerial information use which significantly influenced the performance.

The study also found that most of the surveyed NGOs in Kampala have an effective monitoring system in place. It was evident that these organizations implement a monitoring and evaluation framework for their activities, and conduct periodic internal reviews to assess the effectiveness of internal controls. Additionally, organizational policies and procedures are regularly reviewed and evaluated, while transactions, records, and reconciliations are spot-checked to ensure compliance with established standards and expectations. The findings imply that the surveyed NGOs in Kampala have a well-established monitoring system which likely enhances operational efficiency, accountability, and overall performance. The findings are in agreement with Musawe and Isanzu (2020) who found an effective monitoring and evaluation systems in Tanzania Airport Authority which improved organization performance.

The study further revealed that most NGOs in Kampala have effective risk assessment measures in place. It was found that these organizations implement policies and procedures to address identified risks. External risks such as those from suppliers, technology changes, economic and political conditions, and regulations are adequately considered, as are internal risks like employee turnover, morale, commitment to objectives, and the performance of information systems. Management also evaluates risks appropriately when approving new activities, and the NGOs employ competent staff to manage risk-related activities. The findings indicate that NGOs in Kampala have a strong approach to risk management which is crucial for their sustainability and resilience. The findings are in agreement with Egiyi and Eze (2022) who found strong risk assessment approach such as risk analysis, evaluation of risk, the threat of risk, and monitoring and review of risk which enhanced organizational efficiency.

5.2.4 Mediating Role of Internal Control Systems on the Effect of Managerial Competencies on Financial Accountability

The study found that internal control systems positively mediate the relationship between managerial competencies and financial accountability in NGOs. The findings revealed that internal control systems exhibit a partial form of mediation in the link between managerial competencies and financial accountability. The findings support the alternative hypothesis that *' Internal control systems mediate in the relationship between managerial competencies and financial accountability in NGOs in Kampala City.'* These results imply that not all the effects on financial accountability go through managerial competencies but also internal control systems. This signifies that the association between managerial competencies and financial accountability is weakened by the existence of internal control systems in the model. Therefore, when managers in NGOs possess knowledge about regulations governing financial transactions, it ensures accuracy and transparency in the financial reports, as all transactions undergo review and managers obtain approval from the appropriate authority before execution. Similarly, the results show that an internal audit function within an NGO ensures that managers' financial decisions align with the organisation's policies and objectives, thus enhancing compliance with its own policies and regulations and meeting the provisions and requirements of donors and other funding agencies.

The findings align with the theoretical claims made by Baguma et al. (2023) who showed that a well-designed internal control system fosters ethical values and integrity among employees, leading to improved quality in the financial reports within the organization. Ultimately, this helps an NGO improve its financial accountability since it can protect its financial resources from unethical and irregular practices such as fraud and misappropriation of resources (Muchiri & Jagongo, 2017). In the same vein, the results are consistent with those of a study conducted by Feng et al. (2009), which revealed that the effectiveness of an organization's internal control

systems has a substantial effect on the accuracy of management guidance. This implies that NGOs that reveal inadequate internal control systems are more prone to experience management errors than organisations that report robust internal control systems (Feng et al., 2009). The results also align with the observations from the qualitative interviews.

.....As a director, I have observed that effective managerial competencies, when paired with robust internal control systems, serve as the cornerstone for ensuring transparent and accountable financial practices within our organization. The synergy between competent leadership and solid control mechanisms fosters integrity and trust in our financial operations—interviewee #7

..... In my experience overseeing NGO operations, I've found that the implementation of strong managerial competencies alongside well-designed internal control systems is paramount to fostering a culture of accountability and transparency, particularly in financial matters. The combination of skilled leadership and reliable systems lays the groundwork for responsible financial stewardship within our organization—interviewee #12

5.3 Conclusion

This study concludes that internal control systems are a major predictor of financial accountability among NGOs. Furthermore, the findings from the SEM analysis conclude that internal control systems partially mediate the relationship between managerial competencies and financial accountability among NGOs. Hence, internal control systems in NGOs serve as a mechanism to ensure that managerial competencies are effectively translated into accountable financial practices. By establishing checks and balances, these systems help prevent errors, fraud, and mismanagement of funds, thereby promoting financial accountability.

5.4 Recommendations

5.4.1 Methodological Recommendations

Having employed a cross-sectional study design that established the significant influence of managerial competencies and internal control systems on financial accountability, there is now a need for a longitudinal study to assess their long-term effectiveness in sustaining financial accountability. A longitudinal approach would enable the repeated collection of data from the same sample over an extended period, allowing for the tracking of changes and developments in managerial practices and internal controls in NGOs. This would provide valuable insights into whether these factors consistently promote financial accountability over time or if adjustments are required as NGO environments evolve.

5.4.2 Policy Recommendations

Government agencies, such as the National Bureau for Non-Governmental Organisations (NGO Bureau) should collaborate with stakeholders in the NGO sector to develop capacity-building programs aimed at enhancing both the managerial competencies of NGO leaders and staff, as well as strengthening their internal control systems. The study findings reveal that predominant funding available to most NGOs is directed towards social development activities aimed at societal betterment within Uganda leaving little to no resources for internal growth, such as staff development and the improvement of internal controls. To address this gap, workshops, seminars, and mentorship programs focused on financial management, governance, and accountability are essential in equipping NGO leaders and staff with the skills and expertise necessary for effective organizational leadership and sustainable development.

NGOs must ensure that their operations align with legal requirements and country policies. Policymakers should also incentivize NGOs about best practices to create an enabling environment for them to operate. The study findings indicate that NGOs in Uganda must be

incorporated, registered with the National Bureau of NGOs, have an operational permit, file annual tax returns, and have audited books of accounts within eight months after the end of each financial year. Additionally, the financial reports of NGOs must be prepared in accordance with generally accepted accounting principles, as stipulated in section 39 of the NGO Act of 2016.

5.4.3 Managerial Recommendations

NGO leaders should prioritize allocating resources toward training and development programs that aim to enhance their managerial skills and those of their staff members. The training sessions should primarily focus on areas such as financial management, budgeting, risk assessment, and internal control procedures to improve managers' capacity to oversee financial operations effectively and promote accountability. The study findings suggest that it is important for NGOs to understand that capacity building of managers and staff should not be viewed as an operational cost or overhead but rather as an investment for better development outcomes.

NGOs can benefit by sharing their experiences and benchmarking with other organizations. Within an organization, there is a wealth of knowledge and lessons learned that can be shared with other members. The study findings reveal that NGOs often face challenges that are not related to a lack of systems, processes, and policies, as these are usually already in place. Instead, the challenge lies in effectively implementing these systems, processes, and policies and creating an enabling organizational culture that can address norms and behaviors that may increase existing risks.

5.5 Areas for Further Research

The current study focused on the NGO sector; therefore, future studies can examine management competencies, internal control systems, and financial accountability in other sectors, such as financial institutions.

Additionally, the current study was conducted on only NGOs in Kampala City. Therefore, future studies can carry out similar studies on management competencies, internal control systems, and financial accountability, considering NGOs in other regions like the Western, Northern, and Southern regions to help compare the results.

Further research utilising longitudinal designs is imperative to deepen understanding of internal control systems, managerial competencies, and financial accountability.

There is a pressing need for additional research that leans more heavily on qualitative methodologies rather than quantitative approaches.

Conducting a comparable study that relies on secondary data sourced directly from NGOs is essential. This approach would provide a more comprehensive and accurate portrayal of the performance of internal control systems, managerial competencies, and financial accountability, ensuring a more robust basis for analysis and decision-making.

REFERENCES

- Ackers, B. (2018). The evolution of accountancy to accountability: acknowledging Africa's contribution. *Africa Development*, 43(2), 149-172.
- Adegboyegun, A. E., Ben-Caleb, E., Ademola, A. O., Oladutire, E., & Sodeinde, G. M. (2020). Internal control systems and operating performance: Evidence from small and medium enterprises (SMEs) in Ondo state. *Asian Economic and Financial Review*, 10(4), 469.
- Afiah, N. N., Alfian, A., & Sofia, P. (2020). Effect of managerial competences on internal control systems of the local government in West Java region. *Utopía y Praxis Latinoamericana*, 25(1), 146-154.
- Agyei-Mensah, B. K. (2016). Accountability and internal control in religious organisations: a study of Methodist church Ghana. *African Journal of Accounting, Auditing and Finance*, 5(2), 95-112.
- Amankwaa, L. (2016). Creating protocols for trustworthiness in qualitative research. *Journal of cultural diversity*, 23(3).
- Amatya, S. (2016). Practice of ICT for effective implementation of internal control system and internal audit in the context of Nepalese NGOs. *International Journal for Innovation Research in Multidisciplinary Field*, 2(7), 82-92.
- Amudo, A., & Inanga, E. L. (2009). Evaluation of internal control systems: A case study from Uganda. *International research journal of finance and Economics*, 27(1), 124-144.
- Anyim, W. O. (2020). Internal Control and Risk Management System in University Libraries: Applications, Techniques and Limitations. *Library Philosophy and Practice (e-journal)*, 4167.
- Archer, T. (2019). Characteristics associated with increasing the response rates of web-based surveys. *Practical Assessment, Research, and Evaluation*, 12(1), 12.
- Aryatwijuka, W., Frederick, N. K., Rukundo, A., & Kamukama, N. (2022). Exploration of Accountability as a Mediator between Managerial Competencies and Supply Chain Performance of Relief Aid Organisations in Western Uganda. *International Journal of Economics, Business and Management Studies*, 9(2), 104-119.
- Aryatwijuka, W., Kamukama, N., Frederick, N. K., & Rukundo, A. (2020). Managerial competencies and downward accountability of relief aid organisations in Western Uganda. *Journal of Strategic Management*, 5(2), 1-11.
- Babatunde, S. A. (2013). Stakeholders' perception on the effectiveness of internal control system on financial accountability in the Nigerian public sector. *International Journal of Business and Management Invention*, 2(1), 16-33.

- Baganzi, A. (2018). *Internal Controls, Managerial Competence and Financial Accountability in Technical and Vocational Institutions in Uganda* [Makerere University].
- Baguma Kule, J. N. K., Frederick Kamukama, Nixon Rwakihembo, John. (2023). Internal Control Environment and Financial Accountability of Savings and Credit Cooperatives in Mid-Western Uganda. *American Journal of Accounting*, 5(1), 38 - 48.
- Baguma Muhunga Kule, J., Nsambu Kijjambu, F., Kamukama, N., & Rwakihembo, J. (2023a). Internal Control Environment and Financial Accountability of Savings and Credit Cooperatives in Mid-Western Uganda. *American Journal of Accounting*, 5(1), 38 - 48.
- Baguma Muhunga Kule, J., Nsambu Kijjambu, F., Kamukama, N., & Rwakihembo, J. (2023b). Internal Control Environment and Financial Accountability of Savings and Credit Cooperatives in Mid-Western Uganda. *American Journal of Accounting*.
- Bair, J., Błaszczyc, P., Ely, R., Henry, V., Kanovei, V., Katz, K. U., Katz, M. G., Kutateladze, S. S., McGaffey, T., & Schaps, D. M. (2013). Is mathematical history written by the victors? *Notices of the AMS*, 60(7), 886-904.
- Bakalikwira, L., Bananuka, J., Kaawaase Kigongo, T., Musimenta, D., & Mukyala, V. (2017). Accountability in the public health care systems: A developing economy perspective. *Cogent Business & Management*, 4(1), 1334995.
- Basri, H., & Khalid, S. N. A. (2010). Views on the issue of accountability in non-profit organizations. *Malaysian Management Journal*, 14, 49-60.
- Bougheas, S., Isopi, A., & Owens, T. (2022). NGO's and Donors' Funding: Evidence from Uganda [Working paper]. *Center for Economic Studies and ifo Institute (CESifo)*.
- Bradshaw, M., Bens, D., Frost, C. A., Gordon, E., McVay, S., Miller, G., Pfeiffer, R., Plumlee, M., & Shakespeare, C. (2014). Financial reporting policy committee of the American accounting association's financial accounting and reporting section: Accounting standard setting for private companies. *Accounting Horizons*, 28(1), 175-192.
- Bria, B. Y. L., & Subekti, I. (2019). Relationship between managerial Competence and Internal Control System in service organizations. *South East Asia Journal of Contemporary Business, Economics and Law*, 18(5).
- Burger, R., & Owens, T. (2010). Promoting transparency in the NGO sector: Examining the availability and reliability of self-reported data. *World development*, 38(9), 1263-1277.
- Canals, L. (2017). *Instruments for Gathering Data*. ERIC.

- Chalmers, K., Hay, D., & Khlif, H. (2019). Internal control in accounting research: A review. *Journal of Accounting Literature*, 42(1), 80-103.
- Chang, Y.-T., Chen, H., Cheng, R. K., & Chi, W. (2019). The impact of internal audit attributes on the effectiveness of internal control over operations and compliance. *Journal of Contemporary Accounting & Economics*, 15(1), 1-19.
- Choy, L. T. (2014). The strengths and weaknesses of research methodology: Comparison and complimentary between qualitative and quantitative approaches. *IOSR journal of humanities and social science*, 19(4), 99-104.
- Cooper, C., & Johnston, J. (2012). Vulgate accountability: insights from the field of football. *Accounting, Auditing & Accountability Journal*, 25(4), 602-634.
- COSO, C. o. S. O. o. t. T. C. (2013). Internal Control—Integrated Framework Framework and Appendices, May 2013.
- Davis, J.-M., Henson, S., & Swiss, L. (2020). In INGOs we trust? How individual determinants and the framing of INGOs influences public trust. *Development in Practice*, 30(6), 809-824.
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a stewardship theory of management. *Academy of Management review*, 22(1), 20-47.
- DeJonckheere, M., & Vaughn, L. M. (2019). Semistructured interviewing in primary care research: a balance of relationship and rigour. *Family medicine and community health*, 7(2).
- Deserranno, E., Nansamba, A., & Qian, N. (2020). *The unintended consequences of NGO-provided aid on government services in Uganda*.
- Donaldson, L., & Davis, J. H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. *Australian Journal of management*, 16(1), 49-64.
- Douglas, N. (2011). *Internal control and its contributions to organizational efficiency and effectiveness: A case study of Ecobank Ghana limited Kwame Nkrumah University of Science and Technology*. Kumasi, Ghana: Kwame Nkrumah University.
- Dubnick, M. J. (2002). Seeking salvation for accountability. annual meeting of the American Political Science Association,
- Eke, G. O. (2018). Internal Control and Financial Performance of Hospitality Organisations in Rivers State. *European Journal of Accounting, Auditing and Finance Research*, 6(3), 32-52.

- El-Mahdy, D. F., & Park, M. S. (2014). Internal control quality and information asymmetry in the secondary loan market. *Review of Quantitative Finance and Accounting*, 43, 683-720.
- Eton, M., Fabian, M., & Benard, P. O. (2022). Are internal controls important in financial accountability?(Evidence from Lira District Local Government, Uganda).
- Eton, M., Murezi, C., Mwosi, F., & Ogwel, B. (2018). Internal control systems and financial accountability in Uganda: A case of selected districts in western Uganda. *International Journal of Commerce and Management Research*, 4(4), 106-111.
- Ezzamel, M., & Hoskin, K. (2002). Rethorizing accounting, writing and money with evidence from Mesopotamia and ancient Egypt. *Critical Perspectives on Accounting*, 13(3), 333-367.
- Faye, M., & Niehaus, P. (2012). Political aid cycles. *American Economic Review*, 102(7), 3516-3530.
- Feng, M., Li, C., & McVay, S. (2009). Internal control and management guidance. *Journal of accounting and economics*, 48(2-3), 190-209.
- Ferlie, E., Lynn Jr, L. E., & Pollitt, C. (2005). *The Oxford handbook of public management*. Oxford University Press.
- Fhadillah, S. N., & Yudianto, I. (2018). The Influence of Application Government Internal Control System, Asset Management and Human Resources Competencies to Financial Accountability. *Journal of Accounting Auditing and Business*, 1(1), 58-68.
- Gibelman, M., & Gelman, S. R. (2001). Very public scandals: Nongovernmental organizations in trouble. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 12, 49-66.
- Gouws, D. G., & Cronje, C. J. (2008). Corporate annual reports: accounting practices in transition. *Southern African Business Review*, 12(2), 108-133.
- Green, D. (2015). *Fit for the Future? Development trends and the role of international NGOs*. Oxfam GB.
- Guo, K. H., & Eschenbrenner, B. L. (2018). CVS Pharmacy: An instructional case of internal controls for regulatory compliance and IT risks. *Journal of Accounting Education*, 42, 17-26.
- Hair, J. F., Anderson, R. E., Babin, B. J., & Black, W. C. (2010). Multivariate data analysis: A global perspective (Vol. 7). In: Upper Saddle River, NJ: Pearson.
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European business review*, 31(1), 2-24.

- Hair Jr, J. F., Hair, J., Sarstedt, M., Ringle, C. M., & Gudergan, S. P. (2023). *Advanced issues in partial least squares structural equation modeling*. saGe publications.
- Hall, A. T., & Ferris, G. R. (2011). Accountability and extra-role behavior. *Employee Responsibilities and Rights Journal*, 23, 131-144.
- Harris, E. E., & Neely, D. (2021). Determinants and consequences of nonprofit transparency. *Journal of Accounting, Auditing & Finance*, 36(1), 195-220.
- Harun, M. S. (2022). *The Upward Accountability Practices: Theoretical Discussion of Malaysian Non-Government Organizations (NGOs)* The 10th Islamic Banking, Accounting and Finance International Conference 2022 (iBAF 2022),
- Idoko, C. U., & Jimoh, I. S. (2013). Financial accountability and prudent management of funds in Nigeria: The way out in the 21th Century. *Research Journal of Finance and Accounting*, 4(13), 20-24.
- Iqbal, T., & Ahmad, S. (2022). Transparency in humanitarian logistics and supply chain: The moderating role of digitalisation. *Journal of Humanitarian Logistics and Supply Chain Management*, 12(3), 425-448.
- Ismail, R., & Abidin, S. Z. (2010). Impact of workers' competence on their performance in the Malaysian private service sector. *Business & Economic Horizons*, 2(2).
- Johnson, D. M., & Shoulders, C. W. (2019). Beyond Magic Words and Symbols: Rethinking Common Practices in Quantitative Research. *Journal of Agricultural Education*, 60(3), 291-303.
- Jones, T. L., Baxter, M., & Khanduja, V. (2013). A quick guide to survey research. *The Annals of The Royal College of Surgeons of England*, 95(1), 5-7.
- Kabuye, F., Kato, J., Akugizibwe, I., & Bugambiro, N. (2019). Internal control systems, working capital management and financial performance of supermarkets. *Cogent Business & Management*.
- Kamara, S. (2018). *Investigation of the effectiveness of internal control systems within the three Missions of the Seventh-day Adventist Church, Sierra Leone* Adventist University of Africa, School of Postgraduate Studies].
- Kamukama, N., Kyomuhangi, D. S., Akisimire, R., & Orobias, L. A. (2017). Competitive advantage: Mediator of managerial competence and financial performance of commercial banks in Uganda. *African journal of economic and management studies*, 8(2), 221-234.

- Kamukama, N., & Natamba, B. (2013). Social capital: Mediator of social intermediation and financial services access. *International Journal of commerce and Management*, 23(3), 204-215.
- Keating, E. K., & Frumkin, P. (2003). Reengineering nonprofit financial accountability: Toward a more reliable foundation for regulation. *Public Administration Review*, 63(1), 3-15.
- Kewo, C. L. (2017). The influence of internal control implementation and managerial performance on financial accountability local government in Indonesia. *International Journal of Economics and Financial Issues*, 7(1), 293-297.
- Khotami, M. (2017). The concept of accountability in good governance. International Conference on Democracy, Accountability and Governance (ICODAG 2017),
- Korompis, C. (2014). The impact of information technology on internal control to anticipate accounting fraud tendencies. *GOING CONCERN. GOING CONCERN: Journal of Accounting Research*, 9(4).
- Korutaro Nkundabanyanga, S., M. Ntayi, J., Ahiauzu, A., & K. Sejjaaka, S. (2014). Intellectual capital in Ugandan service firms as mediator of board governance and firm performance. *African journal of economic and management studies*, 5(3), 300-340.
- Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. *Educational and psychological measurement*, 30(3), 607-610.
- Kristin, W. (2014). *Non-Profit Financial Sustainability* Dalhousie University].
- Lasisi, T. I. (2017). *The Relationship between corporate governance and organizational performance in Nigerian companies* Walden University].
- Le Deist, F. D., & Winterton, J. (2005). What is competence? *Human resource development international*, 8(1), 27-46.
- Li, Y., Li, X., Xiang, E., & Djajadikerta, H. G. (2020). Financial distress, internal control, and earnings management: Evidence from China. *Journal of Contemporary Accounting & Economics*, 16(3), 100210.
- Lin, C.-P. (2008). Clarifying the relationship between organizational citizenship behaviors, gender, and knowledge sharing in workplace organizations in Taiwan. *Journal of Business and Psychology*, 22, 241-250.
- Loots, J. A. J. (1989). *An evaluation of the applicability of comprehensive auditing in the South African context* Universiteit van Pretoria].

- Magu, J., & Kibati, P. (2016). Influence of internal control systems on financial performance of Kenya Farmers' Association Limited. *International Journal of Economics, Commerce and Management*, 4(4), 783-800.
- Manxhari, M., Veliu, L., & Jashari, J. (2017). Developing models of managerial competencies of managers: a review. *International Journal of Economics, Commerce and Management*, 5(4), 186-200.
- Maria, M., Darusalam, D., Yulsiati, H., & Said, J. (2023). Does Top Management Competencies contribute to Internal Control Systems to Procurement Fraud Prevention. *Research Square*. <https://assets.researchsquare.com/files/rs-2438959/v1/b287e740-afca-4f4d-a8c3-9ba1ee40b9e3.pdf?c=1673256588>
- Martina, K., Hana, U., & Jiri, F. (2012). Identification of managerial competencies in knowledge-based organizations. *Journal of competitiveness*, 4(1), 129-142.
- Meckling, W. H., & Jensen, M. C. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Minja, D. (2013). Accountability Practice in Kenya's Public Service: Lessons to Guide Service Improvement Author's Bio Data. *International Journal of Business and Management Review*, 1(4), 54-63.
- Montri, P., Sirisuth, C., & Lammana, P. (2015). A Study on Components of Internal Control-Based Administrative System in Secondary Schools. *Educational Research and Reviews*, 10(19), 2617-2623.
- Moreno-Albarracín, A. L., Licerán-Gutierrez, A., Ortega-Rodríguez, C., Labella, Á., & Rodríguez, R. M. (2020). Measuring what is not seen—Transparency and good governance nonprofit indicators to overcome the limitations of accounting models. *Sustainability*, 12(18), 7275.
- Muchiri, N. W., & Jagongo, A. (2017). Internal auditing and financial performance of public institutions in Kenya: A case study of Kenya Meat Commission. *African Journal of Business Management*, 11(8), 168-174.
- Muhunyo, B. M., & Jagongo, A. (2018). Effect of internal control systems on financial performance of public institutions of higher learning in Nairobi City County, Kenya. *International Academic Journal of Human Resource and Business Administration*, 3(2): 273, 87.
- Muithya, M. N., & Kosgei, M. (2021). Analysis of the Effect of Internal Control on Financial Accountability of Selected Humanitarian Organizations in Nairobi City County, Kenya. *The International Journal of Business & Management*, 9(5).

- Mukyala, V., Bananuka, J., Basuuta, M., Tumwebaze, Z., & Bakalikwira, L. (2017). Accountability of local government authorities: A developing economy perspective. *African Journal of Business Management*, 11(12), 266-274, Article CB03F0664936. <https://doi.org/10.5897/AJBM2017.8326>
- Mulgan, R. (2000). 'Accountability': an ever-expanding concept? *Public administration*, 78(3), 555-573.
- Munene, J. (2004). Competence driven accountability: The role of human resources specialist in improving accountability. *Kampala: Business Publishing Group*.
- Musah, A., Okyere, B., Boye, G. N. A., & Dodor, C. T. (2022). Board Characteristics, Ownership Structures and Gender Diversity on Bank Risk-taking Behavior of Banks in Ghana. *African Journal of Business & Economic Research*, 17(1).
- Napitupulu, I. H. (2023). Managerial competency, management accounting information systems and Internal control systems : Evidence from rural banks in Indonesia. *Global Business Review*, 24(3), 563-585.
- Ndungu, H. (2013). *The effect of internal controls on revenue generation: A case study of the University of Nairobi Enterprise and Services Limited* University of Nairobi].
- Nuthall, P. L. (2006). Determining the important management skill competencies: The case of family farm business in New Zealand. *Agricultural Systems*, 88(2-3), 429-450.
- Nzima, D. P. R. (2017). *Financial Accountability System and The Project Performance of Non-Governmental Organization in Rwanda*
- Ochoki Nyamori, R. (2009). Making development accountable: A critical analysis of the systems of accounting and accountability for the Constituency Development Fund in Kenya. *Journal of Accounting & Organizational Change*, 5(2), 197-227.
- Okech, B. B. (2020). Financial Fraud: Enablers and Response. Empirical Evidence from NGOs in Uganda. *Texila International Journal of Academic Research*, 7(1), 13-29. <https://doi.org/10.21522/TIJAR.2014.07.01.Art002>
- Olsen, C., & St George, D. (2004). Cross-sectional study design and data analysis. *College entrance examination board*, 26(03), 2006.
- Oluwatayo, J. A. (2012). Validity and reliability issues in educational research. *Journal of educational and social research*, 2(2), 391-400.
- Omona, J., & Mukuye, R. (2013). Problems of credibility of NGOs in Uganda: Implications for theory and practice. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 24, 311-334.

- Onumah, J. M., Kuipo, R., & Obeng, V. A. (2012). Effectiveness of internal control systems of listed firms in Ghana. In *Accounting in Africa* (pp. 31-49). Emerald Group Publishing Limited.
- Orobia, L. A., Nakibuuka, J., Bananuka, J., & Akisimire, R. (2020). Inventory management, managerial competence and financial performance of small businesses. *Journal of Accounting in Emerging Economies*, 10(3), 379-398.
- Parente, D. H., Stephan, J. D., & Brown, R. C. (2012). Facilitating the acquisition of strategic skills: The role of traditional and soft managerial skills. *Management Research Review*, 35(11), 1004-1028.
- Potjanajaruwit, P. (2022). The Structural Relationship between Personnel's Professional Skills and Internal Control System of Transport Organization in Thailand. *Transportation Research Procedia*, 63, 2434-2441.
- Price, P. C., Jhangiani, R. S., & Chiang, I-C. A. (2015). Reliability and validity of measurement. *Research methods in psychology*.
- Rafindadi, A. A., & Olanrewaju, Z. A. (2019). The impact of internal control system on the financial accountability of non-governmental organisations in nigeria: Evidence from the structural equation modelling. *International Review of Management and Marketing*, 9(3), 49-63.
- Richmond, B. (2006). Introduction to Data Analysis Handbook. *Academy for Educational Development*.
- Salome, E. N., & Rotimi, O. (2012). *Auditing as a Tool for Accountability for Efficient and Effective School Administration\Oman Chapter of Arabian Journal of Business and Management Review.-2012, Vol. 2, No. 5, Pp. 50-57*. Sohar University.
- Sendawula, K., Turyakira, P., Ikiror, C. M., & Bagire, V. (2021). Regulatory compliance and environmental sustainability practices of manufacturing entrepreneurial ventures in Uganda. *Asia Pacific Journal of Innovation and Entrepreneurship*, 15(1), 62-74.
- Setiyawati, H. (2013). The effect of internal accountants' competence, managers' commitment to organizations and the implementation of the internal control system on the quality of financial reporting. *International Journal of Business and Management Invention*, 2(11), 19-27.
- Shava, E. (2019). Accountability of non-governmental organisations in poverty alleviation programmes. *Africa Insight*, 49(1), 122-136.
- Shu, W., Chen, Y., & Lin, B. (2018). Does corporate integrity improve the quality of internal control? *China Journal of Accounting Research*, 11(4), 407-427.

- Sidek, S., & Mohamad, M. R. (2014). Managerial competencies and small business growth: empirical evidence from microfinance participants. *International Journal of Management Studies*, 21(1), 39-59.
- Sikira, R. (2021). Accountability Complexities in Non-governmental Organisation: A Reflection of Practical Mechanisms for Instilling Accountability in Selected Tanzania's Non-governmental Organisations. *International Journal of Scientific Research and Management*, 9(05), 2196-2210.
- Soudani, S. N. (2013). The impact of implementation of e-accounting system on financial performance with effects of internal control systems. *Research Journal of Finance and Accounting*, 4(11), 17-28.
- Ssuuna, P. M. (2011). *Effects of internal control systems on financial performance in an institution of higher learning in Uganda: a case of Uganda Martyrs University Uganda Martyrs University*].
- Stewart, I. C. (1986). Ethics and financial reporting in the United States. *Journal of Business Ethics*, 5, 401-408.
- Sy, A., & Tinker, T. (2006). Bury Pacioli in Africa: a bookkeeper's reification of accountancy. *Abacus*, 42(1), 105-127.
- Taber, K. S. (2018). The use of Cronbach's alpha when developing and reporting research instruments in science education. *Research in science education*, 48, 1273-1296.
- Taherdoost, H. (2021). Data Collection Methods and Tools for Research; A Step-by-Step Guide to Choose Data Collection Technique for Academic and Business Research Projects. *International Journal of Academic Research in Management (IJARM)*, 10(1), 10-38.
- Tetteh, L. A., Kwarteng, A., Aveh, F. K., Dadzie, S. A., & Asante-Darko, D. (2022). The impact of internal control systems on corporate performance among listed firms in Ghana: The moderating role of information technology. *Journal of African Business*, 23(1), 104-125.
- Tusubira, F. N. (2018). *Tax compliance by the small and medium-sized corporations: A case of uganda* University of Exeter (United Kingdom)].
- Tusubira, M. K. F. N., & Kasigwa, G. (2020). Ethical Behaviour and Compliance with Donor Reporting Requirements by Non-Governmental Organisations in Uganda: A Proposition. *Research Journal of Finance and Accounting*, 11. <https://doi.org/10.7176/RJFA/11-22-07>

- Vandergeest, P., & Marschke, M. (2020). Modern slavery and freedom: Exploring contradictions through labour scandals in the Thai fisheries. *Antipode*, 52(1), 291-315.
- Vatcheva, K. P., Lee, M., McCormick, J. B., & Rahbar, M. H. (2016). Multicollinearity in regression analyses conducted in epidemiologic studies. *Epidemiology (Sunnyvale, Calif.)*, 6(2).
- Vathis, P. (2016). NGOs as learning organizations: Investigating the means and the potential. *Social Cohesion and Development*, 11(2), 155-170.
- Wakiriba, J. W., Ngahu, S., & Wagoki, J. (2014). Effects of financial controls on financial management in Kenya's public sector: A case of National Government departments in Mirangine Sub-County, Nyandarua County. *Journal of Business and Management*, 16(10), 105-115.
- Werker, E., & Ahmed, F. Z. (2008). What do nongovernmental organizations do? *Journal of economic perspectives*, 22(2), 73-92.
- Widyaningsih, A. (2016). Internal control system on the quality of financial statement information and financial accountability in primary schools in Bandung, Indonesia. *Research Journal of Finance and Accounting*, 7(10), 10-16.
- Wong, L. P. (2008). Data analysis in qualitative research: A brief guide to using NVivo. *Malaysian family physician: the official journal of the Academy of Family Physicians of Malaysia*, 3(1), 14.
- Zahari, A. I., Syed Yusuf, S. N., Said, J., Abdul Manan, D. I., & Tahir, H. M. (2023). THE IMPACT OF ETHICAL LEADERSHIP ON INTERNAL CONTROL SYSTEMS. *Journal of Nusantara Studies*, 8(3).
- Zahrah, S. (2017). Pengaruh Kompetensi Sumberdaya Manusia Dan Manajerial Terhadap Kualitas Laporan Keuangan (Survey Pada Dppkad Kabupaten Buol). *Katalogis*, 5(3).
- Ziderman, A. (2003). *Financing vocational training in sub-Saharan Africa* (Vol. 6). World Bank Publications.
- Zopiatis, A. (2010). Is it art or science? Chef's competencies for success. *International journal of hospitality management*, 29(3), 459-467.

APPENDICES

APPENDIX I: QUESTIONNAIRE

Dear respondent,

I am **JOSHUA ATUHEMIGISHA**, a student of Kyambogo University pursuing a Degree of Master of Business Administration. I am conducting a study on “**Managerial Competencies, Internal Control Systems and Financial Accountability in NGOs in Kampala City**”. You have been selected as a resourceful person to provide data on this study. The information you provide will be treated in the strictest confidence and the findings from your questionnaire will be used for academic purposes only. Thank you for accepting to provide the data needed to analyse this topical issue.

Instructions: Tick the appropriate response of your choice

Section A: Demographics of respondents

1. Gender of respondent

- 1) Male
- 2) Female

2. What is your highest level of education?

- 1) Certificate/Diploma
- 2) Bachelor’s degree
- 3) Master’s degree
- 4) PhD
- 5) Others.....

3. In which age category do you fall?

- 1) 20 - 29
- 2) 30 – 39
- 3) 40 – 49
- 4) 50+

4. Years of existence of the NGO

- 1) Less than 1 year
- 2) 1-3 years
- 3) 4-6 years
- 4) 7 years and above

5. Area of operation of the NGO

- | | | |
|-------------------------------|------------------------------|--------------------------------------|
| 1) Social Development | 6) Accountability | 11) Science, Technology & Innovation |
| 2) Health | 7) Energy & Minerals | 12) Tourism |
| 3) Education | 8) ICT | 13) Trade Industry & Cooperatives |
| 4) Agriculture | 9) Land and Housing | 14) Works & Transport |
| 5) Justice Law & Order Sector | 10) Public Sector Management | |

Section B: Managerial Competence

How do you rate Managerial competence in this NGO basing on the following statements?
 Use Likert scale where 1= Strongly disagree, 2= Disagree, 3= Neither agree nor disagree, 4= Agree, 5= Strongly Agree.

Managerial Competence		Rankings				
	Skills	SD	D	N	A	SA
1	Managers have adequate skills in financial management					
2	Managers can detect mistakes and errors in financial reports with ease					
3	Managers are able to make informed decisions in a timely manner					
4	Management is able to communicate with different stakeholders, including employees, clients, and superiors, using various channels					
	Knowledge	SD	D	N	A	SA
1	Management understands how financial reports are prepared in our organization					
2	Management is knowledgeable about regulations governing financial transactions					
3	Managers seek appropriate approvals and authorizations before committing resources					
4	Management financial decisions are guided by the organization policies and objectives					
	Experience	SD	D	N	A	SA
1	The management is competent in developing organization laws, policies and guidelines for financial management					
2	Managers act with integrity and adhere to ethical standards of the organization					
3	The management is experienced in addressing challenges that could cause potential loss of financial resources					
4	The experience of managers is in line with their job descriptions					

Section C: Internal Control Systems

How do you rate Internal Control Systems in this NGO based on the following statements?
Use Likert scale where 1= Strongly disagree, 2= Disagree, 3= Neither agree nor disagree 4= Agree, 5= Strongly Agree.

Internal Control Systems		Rankings				
		SD	D	N	A	SA
	Control Environment					
1	This organization communicates all internal control policies to employees					
2	The organization's policies and procedures are periodically reviewed					
3	In this organization, staff ethics or codes of conduct are viewed as important aspects					
4	Management reprimands inadequate behaviour in a consistent manner regardless of the individual's position or status					
5	The organization's hiring process for contract staff is transparent					
	Control Activities	SD	D	N	A	SA
1	All transactions are reviewed and approved by appropriate authority before they are effected					
2	Some managers have unlimited rights to the financial reporting system					
3	There is presence of an internal audit function in the organization					
4	Internal and external audits are periodically conducted in the organization					
5	Staff performance is evaluated with regard to established objectives					
	Risk assessment	SD	D	N	A	SA
1	The organization has policies and procedures implemented to address identified risks					
2	Risks from external sources (suppliers, technology changes, economic and political conditions, regulations, etc.) are adequately considered					
3	Risks from internal sources (employee turnover, morale and commitment to objectives, performance of information systems, etc.) are adequately considered					
4	Management appropriately evaluates risks when approving new activities					
5	The organization has competent employees in risk management activities.					
	Information & Communication	SD	D	N	A	SA
1	Relevant information regarding legislation, regulatory developments, economic changes, or similar external or internal factors that may affect your organization is received and provided to staff					
2	Managers receive sufficient information to carry out their responsibilities and the information is understandable, usable and timely					
3	A channel of communication is available to communicate suspected improprieties upstream through someone other than a direct supervisor and the complainant is protected from retaliation					
4	Everyone within this organization can freely disseminate information to all levels of management.					
	Monitoring & Evaluation	SD	D	N	A	SA
1.	There is a monitoring and evaluation framework for the organization activities conducted					

2	Internal reviews of implementation of internal controls in our organization are conducted periodically					
3	Organization policies and procedures are periodically reviewed and evaluated					
4	Transactions, records and reconciliations are spot checked to ensure they meet expectations					
5	Performance evaluations for employees are done at least annually for employees and supervisors to discuss expectations, goals and performance					

Section D: Financial Accountability

How do you rate Financial Accountability in this NGO based on the following statements?

Use the Likert scale where 1= Strongly disagree, 2= Disagree, 3= Neither agree nor disagree

4= Agree, 5= Strongly Agree.

Financial Accountability		Rankings				
	Financial reporting	SD	D	N	A	SA
1	The financial reports are accurate and transparent and provides a true and fair view of the financial position and performance of this organization					
2	The financial reporting is conducted in accordance with applicable accounting standards (e.g. Generally Accepted Accounting Principles GAAP) or other relevant financial reporting frameworks.					
3	The financial reports provide sufficient and relevant information to enable users to make informed decisions					
4	The financial reports are prepared and published within a reasonable time frame in the organization					
	Compliance	SD	D	N	A	SA
1	The organization complies with all government policies and meets all its statutory obligations in a timely way					
2	The organization complies with all provisions and requirements of its donors and other funding agencies					
3	The organization complies with all its own policies and regulations					
	Transparency	SD	D	N	A	SA
1	Everyone within this organization has access to financial reports					
2	Financial documents about projects and programs are easily accessible by stakeholders (donors, beneficiaries etc.)					
3	Recommendations of the external audits are usually followed up and implemented by management					
4	Financial Management resolutions are disseminated to all concerned stakeholders					

THANKS FOR YOUR TIME

APPENDIX II: KEY INFORMANT GUIDE

Dear respondent,

I am **JOSHUA ATUHEMIGISHA**, a student of Kyambogo University pursuing a Degree of Master of Business Administration. I am conducting a study on “**Managerial competencies, Internal control systems and Financial accountability of NGOs in Kampala City**”. You have been selected as a resourceful person to provide data on this study. The information you provide will be treated in the strictest confidence and the findings from your questionnaire will be used for academic purposes only. Thank you for accepting to provide the data needed to analyse this topical issue.

Guiding Questions

Questions on Managerial competencies

1. Can you describe your management style and approach? How do you lead and motivate your team?
2. What specific management competencies do you consider crucial for your role as an executive director in an NGO?
3. Can you discuss your experience in developing and implementing effective organizational structures and systems within the NGO?
4. Can you provide examples of how you have successfully managed and resolved conflicts or challenges within your team or organization?
5. How do you ensure effective communication and information sharing within the organization? What channels or mechanisms do you utilize?
6. Can you discuss your experience in managing financial resources within the NGO, including budgeting, financial planning, and resource allocation?
7. How do you assess and manage risks within the organization? What strategies or processes do you have in place for risk mitigation?
8. In which ways has managerial competencies influenced financial accountability in this NGO?
9. Can you reflect on any specific challenges or lessons learned in your role as an executive director, and how you have applied them to improve your managerial competencies?

Internal Control Systems

1. Can you provide an overview of the internal control systems in place within your organization?
2. How do you ensure that the internal control systems align with the organization's objectives and mitigate key risks?
3. What specific control activities or procedures are implemented to safeguard assets, prevent fraud, and ensure the accuracy of financial reporting?
4. Can you discuss any specific measures in place to protect the organization's information systems and data integrity?
5. How does the organization assess and manage risks? Are there formal processes for identifying, evaluating, and responding to risks?
6. Can you discuss the organization's approach to compliance with legal and regulatory requirements? How are changes in regulations identified and addressed?
7. How do you communicate and reinforce the importance of internal controls to employees at all levels of the organization?
8. In which ways have internal control systems influenced financial accountability in this NGO?
9. Can you reflect on any improvements or enhancements made to the internal control systems during your tenure as executive director?

Financial Accountability

1. How would you define financial accountability within your organization?
2. What measures do you have in place to ensure transparency and integrity in financial reporting?
3. How do you ensure compliance with relevant legal and regulatory requirements in financial management and reporting?
4. How do you ensure accurate and reliable financial reporting, including the preparation of financial statements in accordance with applicable accounting standards?
5. Are there mechanisms in place for regular financial monitoring and reporting? How is financial performance analysed and addressed?
6. What is the mediating role of internal control systems on the effect of managerial competencies on financial accountability in this NGO?
7. How are audits or other assurance mechanisms conducted to assess financial accountability? How do you address findings or recommendations from audits?

End of Interview

APPENDIX III: SAMPLED LIST OF NGOs IN KAMPALA

Validated National NGO Register (VNNR) As of 07th September, 2019

Unique Identifier no	SNO.	NAME OF ORGANISATION	POSTAL ADDRESS OF NGO	TYPE OF NGO	SECTOR
1	1	A-Z CHILDREN'S CHARITY UGANDA	P. O. BOX 33180 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
2	4	ABAANA MINISTRIES	P.O BOX 35117, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
3	7	ACACIA EDUCATION SERVICES	P.O. BOX 6189, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
4	10	ACM MINISTRIES	P.O BOX 4248 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
5	16	ACTION AGAINST SICKLE CELL DISEASE	P.O BOX 344, KAMPALA	INDIGENOUS	HEALTH
6	17	ACTION AID INTERNATIONAL UGANDA	676 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
7	19	ACTION FOR CHILDREN	P.O. BOX 37664, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
8	21	ACTION FOR DEVELOPMENT (ACFODE)	P.O BOX 16729 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
9	28	ACTION FOR UNITY AND DEVELOPMENT FOUNDATION	POBOX NUMBER 1495 MENGO KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
10	29	ACTION IN AFRICA	PO BOX 37011 KAMPALA, UGANDA	FOREIGN	SOCIAL DEVELOPMENT
11	30	ACTION ON DISABILITY AND DEVELOPMENT	P.O.BOX 9658, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
12	32	ACTOGETHER UGANDA	P.O BOX 36557, KAMPALA	INDIGENOUS	PUBLIC SECTOR MANAGEMENT
13	34	ACTS 4 UGANDA MINISTRIES	P.O. BOX 260833, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
14	36	ADONAI FAMILY-UGANDA (AFU)	28340 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
15	37	ADVANCING MINISTRIES OF THE GOSPEL INTERNATIONAL	P.O.BOX 6414, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
16	38	ADVENTIST DEVELOPMENT AND RELIEF AGENCY LTD (ADRA)	P.O. BOX 9946, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
17	39	ADVOCACY FOR CHILD RELIEF (ACR)	P.O. BOX 35573, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
18	40	ADVOCACY THROUGH FILMING AND SCREENING UGANDA	P.O.BOX 11519 KAMPALA- UGANDA, EAST AFRICA	INDIGENOUS	SOCIAL DEVELOPMENT
19	42	ADVOCATES FOR NATURAL RESOURCES AND DEVELOPMENT	28946, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
20	43	ADVOCATES FOR PUBLIC SPACES	P.O. BOX 22946 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
21	44	AFICAN GOSPEL CHURCH	P.O BOX 11788, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
22	47	AFRICA 2000 NETWORK UGANDA	P.O.BOX 21990 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

23	49	AFRICA CENTRE FOR ENERGY AND MINERAL POLICY	1164, KAMPALA	INDIGENOUS	ENERGY & MINERALS
24	50	AFRICA CHRISTIAN TRAINING MINISTRIES	PO BOX 31214 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
25	54	AFRICA CONNECTION UGANDA	P.O.BOX 71384 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
26	60	AFRICA GOSPEL CHURCH UGANDA	P.O. BOX 11788, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
27	61	AFRICA HARVEST MISSION	P.O.BOX 8468, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
28	63	AFRICA INLAND CHURCH	PO BOX 22729 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
29	70	AFRICA WATER SOLUTIONS	23699, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
30	71	AFRICAN BIBLE UNIVERSITY	P. O BOX 71242, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
31	74	AFRICAN CENTRE FOR MEIDA EXCELLENCE	11283 KAMPALA	INDIGENOUS	ICT
32	76	AFRICAN CENTRE FOR TRADE AND DEVELOPMENT	P.O BOX16452 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
33	77	AFRICAN CHILD DEVELOPMENT TRUST	P.O.BOX 4407 KAMPALA	INDIGENOUS	EDUCATION
34	79	AFRICAN CHRISTIAN FELLOWSHIP	P.O BOX 35045 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
35	82	AFRICAN DEVELOPMENT INTERNATIONAL YOUTH MOVEMENT ORGANISATION	P.O 50034 KAMPALA (U)	INDIGENOUS	SCIENCE, TECHNOLOGY & INNOVATION
36	86	AFRICAN FORUM FOR MUSLIM COUNCILS	P.O.BOX 1146 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
37	87	AFRICAN FREEDOM ON INFORMATION CENTRE	P.O BOX 35643, KAMPALA	FOREIGN	JUSTICE LAW & ORDER SECTOR
38	89	AFRICAN INITIATIVES FOR RELIEF AND DEVELOPMENT	P.O.BOX 32225, KAMPALA-UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
39	92	AFRICAN LEADERSHIP AND RECONCILIATION MINISTRIES	P.O.BOX 16368, WANDEGEYA, KAMPALA	INDIGENOUS	ACCOUNTABILITY
40	93	AFRICAN NETWORK FOR THE CARE OF CHILDREN AFFECTED BY HIV/AIDS	P.O.BOX 7484 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
41	98	AFRICAN WOMEN AND YOUTH ACTION FOR DEVELOPMENT	P.O BOX 34154 KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
42	99	AFRICAN WOMEN AND YOUTH ACTION FOR DEVELOPMENT	P.O. BOX 34154, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
43	101	AFRICAN WOMEN SERVICE TRUST (AWOST)	P. O. BOX 9901 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
44	108	AGAPE BAPTIST CHURCH-NTINDA	P.O BOX 7611, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
45	110	AGAPE INTERNATIONAL CHILDREN MINISTRIES	POSTAL ADDRESS: P.O. BOX 34109, KAMPALA	FOREIGN	EDUCATION
46	113	AGAPE SANCTUARY MINISTRIES INTERNATIONAL	P.O BOX 15209, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

47	118	AGENCY FOR INTERGRATED RURAL DEVELOPMENT(AFRID)	P.O. BOX 27193 KAMPALA	INDIGENOUS	AGRICULTURE
48	123	AGRITERRA	8339 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
49	129	AL BAYAAN FOUNDATION UGANDA	P.O.BOX 36056, KAMPALA	INDIGENOUS	HEALTH
50	131	AL- MAKTOUM FOUNDATION OF UGANDA	P.O.BOX 8919 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
51	135	ALL NATIONS DISCIPLESHIP MINISTRIES	P.O BOX 26224, Kampala	INDIGENOUS	SOCIAL DEVELOPMENT
52	136	ALL WE ARE	PO BOX 7128 KAMPALA	INTERNATIONAL	ENERGY & MINERALS
53	139	ALLIANCE FOR COMMUNITY HEALTH INITIATIVE	P.O.BOX 40303 KAMPALA UGANDA	INDIGENOUS	HEALTH
54	140	ALLIANCE FOR FINANCE MONITORING	37206 KAMPALA	INDIGENOUS	ACCOUNTABILITY
55	147	ALPHA ASSOCIATES FOR SUSTAINABLE HEALTH	P.O.BOX 72558, KAMPALA	INDIGENOUS	HEALTH
56	154	AMAZING GRACE CHRITIAN ASSEMBLY	P BOX 847, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
57	156	AMEN CHILDREN'S FOUNDATION	C/O P.O.BOIX,34211 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
58	158	AMMAR EDUCATION CENTRE	P.O.BOX 21518 KAMPALA	INDIGENOUS	EDUCATION
59	159	AMREF HEALTH AFRICA IN UGANDA	P.O. BOX 10663, KAMPALA	REGIONAL	HEALTH
60	175	ARAHMA UNITED DEVELOPMENT INITIATIVE (AUDI)	P.O.BOX 21667 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
61	182	ARISE CHILDREN'S FUND	29535 KAMPALA	INDIGENOUS	EDUCATION
62	187	ASSISTANCE VULNERABILITY ELDERLY & CHILDREN INTERNATIONAL	P.O BOX 6913,KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
63	193	ASTON RESCUE FOUNDATION INTERNATIONAL	P.O BOX 12710, KAMPALA	REGIONAL	SOCIAL DEVELOPMENT
64	200	AWAKEN WORLDWIDE FOUNDATION	24202 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
65	207	BABAYANGU FOUNDATION	P.O BOX 27946 KAMPALA	INDIGENOUS	EDUCATION
66	212	BALIKUDEMBE ASSOCIATION	10976 KAMPALA	INDIGENOUS	EDUCATION
67	215	BAPTIST BIBLE MISSION OF EAST AFRICA	P.O. BOX 8541 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
68	217	BAPTIST CHURCH IN CENTRAL AFRICA (BCCA)	P.O. BOX 22513, KAMPALA	CONTINENTAL	SOCIAL DEVELOPMENT
69	220	BARANGI FAITH HEALERS AND BELIEVERS INTERNATIONAL (BAFHBI)	P.O. BOX 287, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
70	221	BARANGI FAITH HEALERS AND BELIEVERS INTERNATIONAL	P.O BOX 287, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

71	222	BASH SEMAKULA FOUNDATION	9172. KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
72	223	BASIC AIDS ORGANISATION	P.O BOX 17034, KAMPALA	INTERNATIONAL	HEALTH
73	225	BAYLOR COLLEGE OF MEDICINE CHILDREN'S FOUNDATION	P.O. BOX 72052, CLOCK TOWER, KAMPALA	INDIGENOUS	HEALTH
74	226	BAYLOR COLLEGE OF MEDICINE CHILDREN'S FOUNDATION UGANDA	P.O.BOX 72052,KAMPALA	INDIGENOUS	HEALTH
75	231	BELIEVER LOVEWORLD AKA CHRIST EMBASSY CHURCH	PO BOX 12458 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
76	232	BETHANY CHILD DEVELOPMENT FOUNDATION	P.O BOX 12710, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
77	233	BETHESDA MISSION HOSPITAL	22672 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
78	234	BETHSAIDA COMMUNITY CHURCH	5604 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
79	239	BIBLE GOSPEL MINISTRIES	P.O BOX 5377, KAMPALA (U) E.A	INDIGENOUS	SOCIAL DEVELOPMENT
80	245	BODY OF CHRIST INTERNATIONAL MINISTRIES (BOCH)	P.O.BOX 35466, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
81	246	BONA FIDE OBONGI AGENCY UG	36788, KAMPALA	INDIGENOUS	EDUCATION
82	247	BONNA BAANA INCLUSIVE CARE	P.O BOX 36016 , KAMPALA , UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
83	248	BOY CHILD INITIATIVE	P.O BOX 2343 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
84	249	BRAC UGANDA	P.O BOX 31817 KAMPALA , UGANDA	FOREIGN	SOCIAL DEVELOPMENT
85	250	BRAHAM KUMARIS ORGANISATION OF UGANDA	P.O.BOX 28468 KAMPALA	INTERNATIONAL	EDUCATION
86	252	BRAHAMA KUMARIS ORGANIZATION OF UGANDA	P.O BOX 28468, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
87	264	BROEDERLIJK DELEN	PO BOX 4213 KAMPALA	INTERNATIONAL	AGRICULTURE
88	274	BUILDING TOMORROW-UGANDA	P O BOX 12082 KAMPALA	INDIGENOUS	EDUCATION
89	280	BUREMBA COMMUNITY INITIATIVE	P.O BOX 9141,KAMPALA	INDIGENOUS	EDUCATION
90	287	BUTAKOOLA VILLAGE ASSOCIATION FOR DEVELOPMENT	P.O.BOX 49 BULENGA KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
91	289	BUVUMA ISLANDS LAKE VICTORIA AND ENVIRONMENTAL COMMUNITY PROTECTION ASSOCIATION	P.O BOX26463 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
92	293	CAL BOMBAY MINISTRIES-UGANDA	P.O. BOX 22021, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
93	296	CALVARY CHAPEL KAMPALA	P.O.BOX 7312 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
94	300	CANADIAN FEED THE CHILDREN	P.O. BOX 40142, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT

95	301	CANCER SUPPORT FOUNDATION	P.O.BOX 12529 KAMPALA	INDIGENOUS	HEALTH
96	305	CARE AND ASSISTANCE FOR FORCED MIGRANTS	P.O.BOX 7785, KAMPALA - UGANDA EAST AFRICA	INDIGENOUS	SOCIAL DEVELOPMENT
97	309	CARE CONCERN FOUNDATION	P.O. BOX 70085, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
98	310	CARE CONCERN FOUNDATION	P.O BOX 70085 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
99	312	CARE INTERNATIONAL IN UGANDA	7280, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
100	317	CEDA INTERNATIONAL LIMITED	P.O. BOX 26895, KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
101	320	CENTER FOR DOMESTIC VIOLENCE PREVENTION	P.O.BOX 6770, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
102	322	CENTER FOR LEGAL AID	29285 KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
103	324	CENTRAL UGANDA SPINABIFIDA AND HYDROCEPHALUS NETWORK (CU-SBH-NET)	P.O. BOX 40344 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
104	325	CENTRE FOR BASIC RESEARCH	9863 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
105	330	CENTRE FOR ECOLOGICAL GOVERNANCE AND GENDER INITIATIVE	P.O. BOX 34927, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
106	333	CENTRE FOR ELECTORAL JUSTICE AND RESEARCH	C/O P.O BOX 26897 KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
107	335	CENTRE FOR WOMEN IN GOVERNANCE	P.O.BOX 844, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
108	336	CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION	P.O.BOX 29503 KAMPALA (U)	INDIGENOUS	SOCIAL DEVELOPMENT
109	338	CHAIN FOUNDATION UGANDA	P.O BOX 3300, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
110	352	CHILD 2 YOUTH FOUNDATION	P.O.BOX 5517, KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
111	353	CHILD AFRICA	P.O BOX-22232 KAMPALA	INDIGENOUS	EDUCATION
112	356	CHILD CARE FOR AFRICA PROSPERITY INITIATIVE	P.O BOX 2641, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
113	357	CHILD CARE FOR AFRICA PROSPERITY INITIATIVE	P.O. BOX 2641, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
114	367	CHILD'S I FOUNDATION	72071 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
115	369	CHILDCARE WORLDWIDE UGANDA	PO BOX,10641,KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
116	375	CHILDREN OF UGANDA(COU)	70956, KAMPALA, UGANDA	INDIGENOUS	EDUCATION
117	376	CHILDREN REACHOUT PROGRAM UGANDA	P.O.BOX 37656 KAMPALA- U	INDIGENOUS	EDUCATION
118	378	CHILDREN RIGHTS ADVOCACY AND LOBBY MISSION (CALM AFRICA)	P.O.BOX.12360 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
119	390	CHRIST LOVE AND CARE MINISTRIES AFRICA	10295 KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT

120	391	CHRIST'S CHURCH UGANDA	P.O BOX 8468, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
121	397	CHRISTAIN LIFE MINISTRIES	P.O BOX 9816 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
122	405	CHRISTIAN LIFE MINISTRIES	P.O.BOX 9816, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
123	406	CHRISTIAN LIGHT TO ALL NATIONS	4294 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
124	409	CHRISTIANS FOR ISRAEL INTERNATIONAL LTD.	P.O.BOX 34479, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
125	414	CHURCH OF GOD SEVENTH DAY UGANDA CONFERENCE	P.O. BOX 6376, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
126	421	CIVIC RESPONSE ON ENVIRONMENT AND DEVELOPMENT	P.O BOX 75278, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
127	425	COALITION FOR HEALTH PROMOTION AND SOCIAL DEVELOPMENT (HEPS-UGANDA)	2426, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
128	431	COMBINATION INTERVENTION COALITION	P.O BOX 31615,KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
129	432	COME LET'S DANCE	P.O BOX 6569, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
130	433	COME UGANDA	P.O. BOX 27537, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
131	434	COMFORT AFRICA	P O BOX 31429 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
132	437	COMMUNITY ACTION FOR HEALTH	P.O BOX 3132 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
133	439	COMMUNITY BASED REHABILITATION ALLIANCE(COMBRA)	P.O BOX 708,KAMPALA	INDIGENOUS	HEALTH
134	441	COMMUNITY DEVELOPMENT VISION UGANDA	P.O BOX 35318 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
135	445	COMMUNITY EMPOWERMENT INITIATIVES (CEI)	P.O. BOX 31049, KAMPALA, P.O. BOX 201, MITIYANA	INDIGENOUS	SOCIAL DEVELOPMENT
136	453	COMMUNITY LIGHT UGANDA	P.O BOX 12477, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
137	456	COMMUNITY ORGANISATION PROGRAMME FOR EMPOWERMENT UGANDA	23327 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
138	461	COMPANIONSHIP OF WORKS ASSOCIATION (COWA)	P O BOX 8868, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
139	462	COMPASSION DRIVEN MINISTRIES	P.O BOX 35564 KAMPALA, UGANDA EAST AFRICA	INDIGENOUS	SOCIAL DEVELOPMENT
140	463	COMPASSION INTERNATIONAL	8936 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
141	466	CONFIDENT CHILDREN CARE LTD	P.O.BOX 36653, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
142	467	CONSERVATION EFFORTS FOR	P.O.BOX 26177, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

	COMMUNITY DEVELOPMENT			
143	468 CONSERVATION EFFORTS FOR COMMUNITY DEVELOPMENT (CECOD)	P.O. BOX 26177, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
144	470 CORNERSTONE DEVELOPMENT LTD/USA	P. O. BOX 9242 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
145	474 COVENANT LIFE WORSHIP CENTRE	P.O.BOX.21849 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
146	475 CREDI ORGANISATION - UGANDA	P.O.BOX 22687 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
147	477 CYAN INTERNATIONAL	P.O BOX 35742 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
148	480 DAKTARI EAST AFRICA	P.O. BOX 7062, KAMPALA	FOREIGN	HEALTH
149	481 DANCHURCHAID	P.O BOX 11027, KAMPALA-UGANDA	FOREIGN	SOCIAL DEVELOPMENT
150	483 DASHA SUPPORT GROUP LTD	35903, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
151	486 DDAMULIRA & SONS FOUNDATION	P.O.BOX 16546 KAMPALA UGANDA	INDIGENOUS	EDUCATION
152	488 DEAF ACTION UGANDA	P.O. BOX 23873, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
153	491 DEFENDERS PROTECTION INITIATIVE	35684 KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
154	492 DELIGHT IN THE LORD MINISTRIES	P.O. BOX 28998 KAMPALA	INTERNATIONAL	EDUCATION
155	493 DELIVERANCE CHURCH UGANDA	P.O BOX 25903 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
156	496 DEVELOPING A NEW AFRICA (DANA)	P.O BOX 24612 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
157	498 DEVELOPMENT AND RELIEF INITIATIVE UGANDA	35725 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
158	499 DEVELOPMENT COMPANIONS INTERNATIONAL UGANDA (DCI-U)	P.O BOX 35887, KAMPALA, UGANDA	INTERNATIONAL	SOCIAL DEVELOPMENT
159	500 DEVELOPMENT EDUCATION AWARENESS PROGRAMME (DEAP)	P. O. BOX 19062 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
160	502 DEVELOPMENT INITIATIVES INTERNATIONAL	P.O BOX 72446, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
161	504 DEVELOPMENT MEDIA INTERNATIONAL ASSOCIATES (UGANDA) LTD	P.O. BOX 28661, KAMPALA	FOREIGN	PUBLIC ADMINISTRATION
162	505 DEVELOPMENT MEDIA INTERNATIONAL ASSOCIATION	P.O BOX 28661, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
163	507 DEVELOPMENT NETWORK OF INDIGENOUS VOLUNTARY ASSOCIATIONS (DENIVA)	P.O BOX 11224, KAMPALA	INDIGENOUS	PUBLIC ADMINISTRATION
164	512 DIRECT AID SOCIETY	12399 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT

165	516	DISCIPLES FELLOWSHIP CHURCHES	P.O.BOX 4766 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
166	518	DIVINE HARVESTERS CHRISTIAN MINISTRIES LTD	P.O BOX 25991, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
167	522	DR. FREDA OMASWA SSEMAGANDA HEALTH AND EDUCATION FOUNDATION	P.O.BOX 10883 KAMPALA	INDIGENOUS	HEALTH
168	524	DRAKE KANAABO MINISTRIES INTERNATIONAL	P.O. BOX 9569,KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
169	527	DREAMS OF THE TROPICAL YOUTH UGANDA	26029, KAMPALA	INDIGENOUS	HEALTH
170	530	DRUM BEAT CHILDRENS FOUNDATION	P.O. BOX 29114, KAMPALA	INDIGENOUS	EDUCATION
171	535	EAGER SMILES AFRICA	28635,KAMPALA	INDIGENOUS	HEALTH
172	536	EAGLES NEST MINISTRIES	P.O. BOX 2613, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
173	538	EAST AFRICA CENTRE FOR ADDICTIVE SERVICES (EACAS)	P.O. BOX 5945, KAMPALA	INDIGENOUS	HEALTH
174	540	EAST AFRICA WELFARE FOUNDATION	P.O.BOX. 75659 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
175	543	EAST AND HORN OF AFRICA HUMAN RIGHTS DEFENDERS PROJECT	P.O BOX 70356 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
176	544	EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM UGANDA	P.O. BOX 34420, KAMPALA - UGANDA	INDIGENOUS	AGRICULTURE
177	553	EDEN REVIVAL CHURCH	P.O.BOX 4375 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
178	554	EDUCATE! UGANDA	71755 CLOCK TOWER KAMPALA	FOREIGN	EDUCATION
179	555	EDUCATION FOR SUSTAINABLE DEVELOPMENT NETWORK UGANDA	P.O BOX 26177, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
180	559	EFFORTS INTEGRATED DEVELOPMENT FOUNDATION	P.O. BOX 31673 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
181	560	EGLISE GLOIRE DE DIEU	P.O BOX 25.939 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
182	565	ELGON WILDLIFE CONSERVATION ORGANISATION	PO BOX 5781,KAMPALA	INDIGENOUS	TOURISM
183	566	ELIM PENTESCOSTAL CHURCH	P.O.BOX 9318, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
184	567	ELIMINATION OF HARDCORE POVERTY FOUNDATION (ELOHACOPO)	P.O. BOX 1515, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
185	580	EMPOWERMENT FOR THE POOR UGANDA (EFPU)	P.O.BOX 12578 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
186	581	EMPOWERMENT TO HEAL -UGANDA	P.O BOX 22700 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

187	582	END ACID VIOLENCE-UGANDA	P.O BOX 35447, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
188	583	ENFORCEMENT OF PATIENTS AND HEALTH WORKER'S RIGHTS	P.O BOX 24919, KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
189	585	ENGINEERING MINISTRIES INTERNATIONAL	PO BOX 3251 KAMPALA	FOREIGN	SCIENCE, TECHNOLOGY & INNOVATION
190	587	ENTREPRENEURS WITH DISABILITY LINK (EWDL)	P.O BOX 20090, NAKAWA KAMPALA	INDIGENOUS	TRADE INDUSTRY & COOPERATIVES
191	595	EVERLASTING LOVE OF GOD	P.O. BOX 7717, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
192	596	EVERLASTING LOVE OF GOD LIMITED	P.O. BOX 7717, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
193	597	EVERY CHILD MINISTRIES	P.O.BOX 28080 KAMPALA, UGANDA	FOREIGN	SOCIAL DEVELOPMENT
194	598	EWALDI CHILDREN EDUCATION FUND	P.OBOX 33197 KAMPALA	INDIGENOUS	EDUCATION
195	600	FABS ORGANIZATION	286 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
196	604	FAITH FOR FAMILY HEALTH INITIATIVE	24250 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
197	606	FAMILY LIFE MISSION - UGANDA	21478, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
198	608	FAMILY RESCUE INITIATIVES UGANDA	P.O. BOX 10585, KAMPALA	INDIGENOUS	HEALTH
199	609	FAMILY RESCUE INITIATIVES- UGANDA	P.O BOX 10585 KAMPALA	INDIGENOUS	HEALTH
200	610	FAMILY STRENGTH FOR A BETTER CHILD (FASBEC)	PO BOX 21166 KAMPALA	INDIGENOUS	HEALTH
201	613	FATHER'S HEART MOBILITY MINISTRY	P.O. BOX 26083 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
202	614	FAUNA AND FLORA INTERNATIONAL	P.O. BOX 5212, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
203	615	FEED THE CHILDREN UGANDA	P.O.BOX 30009 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
204	617	FIAN UGANDA CHAPTER	P O BOX 24612, KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
205	618	FIDA- (UGANDA ASSOCIATION OF WOMEN LAWYERS)	P. O . BOX 2157 KAMPALA - UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
206	623	FIRDOUS CHARITY ORGANISATION- UGANDA	P.O.BOX 4701 KAMPALA-UGANDA (EAST AFRICA)	INDIGENOUS	EDUCATION
207	627	FOCOM FOUNDATION UGANDA	P.O BOX 33906 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
208	628	FOCUS ON COMMUNITY EMPOWERMENT (FOCE)	P O BOX 8201 KAMPALA	INDIGENOUS	EDUCATION
209	629	FOLLOWERS OF THE WAY INC	P.O.BOX 33119 KAMPALA UGANDA	INTERNATIONAL	SOCIAL DEVELOPMENT
210	633	FOOD FOR THE HUNGRY UGANDA	P.O. BOX 12167, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
211	636	FORGOTTEN AFRICA UGANDA LTD	P. O. BOX 16421 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
212	642	FOUNDATION FOR CHILDREN AND WOMEN	P.O.BOX 26681,KAMPALA,UGANDA	INDIGENOUS	EDUCATION

	IN DEVELOPMENT INITIATIVE				
213	644	FOUNDATION FOR HEALTH, EDUCATION AND ORPHAN'S CHARITABLE ORGANISATION	P.O. BOX 28695, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
214	645	FOUNDATION FOR HEALTH, EDUCATION AND ORPHANS	P.O. BOX 28695, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
215	653	FOUNDATION FOR THE DIFFERENTLY ABLED	P.BOX 1853 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
216	659	FOUNTAIN CHILD SUPPORT ORGANISATION	P.O,BOX 10372,KAMPALA,UGANDA	INDIGENOUS	EDUCATION
217	663	FRESH START FOUNDATION	P.O BOX 5425 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
218	666	FRIENDS OF BUYIJJA	P.O.BOX 3696, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
219	676	GALS FORUM INTERNATIONAL	P.O. BOX 3155, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
220	683	GENERATION FREE OF HIV/AIDS AWARENESS INITIATIVE	P.O BOX 37105, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
221	684	GENESIS COUNSELLING & TRAINING SERVICES	P.O. BOX 913, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
222	685	GERMAN LEPROSY RELIEF ASSOCIATION	P. O. BOX 3017 KAMPALA	INTERNATIONAL	HEALTH
223	686	GERMAN MISSIONARY MEDICAL TEAM UGANDA	P.O.BOX 7751, KAMPALA - UGANDA	INDIGENOUS	HEALTH
224	688	GIFTED STARS FOUNDATION	30687, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
225	699	GLOBAL HUMANITARIAN DEVELOPMENT FOUNDATION (GHDF)	P.O BOX 22687, KAMPALA	INTERNATIONAL	JUSTICE LAW & ORDER SECTOR
226	701	GLOBAL INSTITUTE OF ALLIED PSYCHOLOGY, HEALTH AND HIV/STIS MANAGEMENT (GIAPHAM)	P.O.BOX 33290, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
227	708	GLOBAL PROGRAMS FOR RESEARCH AND TRAINING	P.O BOX 35819, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
228	716	GOAL RELIEF AND DEVELOPMENT ORGANISATION	P.O BOX 33140 KAMPALA	INTERNATIONAL	AGRICULTURE
229	717	GOD HELPS UGANDA	P.O.BOX 28123, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
230	721	GOD'S CENTRE OF BLESSING MINISTRIES	P.O BOX 22159, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
231	723	GOD'S FORTRESS MINISTRIES (GFM)	107 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
232	725	GOD'S OWN PEOPLE MINISTRIES	P.O BOX 22978, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
233	739	GOSPEL FOR CHRIST INTERNATIONAL MINISTRIES	P.O BOX 3913, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
234	743	GOSPELLIFE INTERNATIONAL	PO BOX 27240 KAMPALA UGANDA. EA	FOREIGN	SOCIAL DEVELOPMENT

235	744	GRACE AFRICA PROJECT	11268 KAMPALA	INDIGENOUS	EDUCATION
	747	GRACE REDEEMED MINISTRIES	P.O.BOX 8266, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
236	752	GREAT COMMISSION DISCIPLESHIP MINISTRIES	P.O BOX 10488, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
237	753	GREAT HOPE MINISTRIES	PO BOX 4395 KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
238	759	GROUP OF ACTION AND SUPPORT FOR ENDOGENOUS DEVELOPMENT(GRAADE)	25939 P.O.BOX KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
239	761	GROWTH NETWORKS UGANDA	P.O.BOX 40340, KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
240	764	GWANGA POWER UGANDA	8853 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
241	765	HABA NA HABA FOOD BANK	P.O BOX 1582 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
242	766	HABITAT FOR HUMANITY UGANDA	9873, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
243	770	HAND OF MERCY UGANDA	P.O. BOX 31789, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
244	777	HANNAH'S HOME FOUNDATION	PO BOX 37813 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
245	783	HAVILAH MISSION AFRICA	P.O.BOX 26329 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
246	790	HEALTH CARE AND SOCIAL DEVELOPMENT ORGANIZATION	P.O.BOX 35278 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
247	791	HEALTH CHILD	P.O BOX 9581 KAMPALA	INDIGENOUS	HEALTH
248	793	HEALTH COUNTERPART INTERNATIONAL	1132 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
249	801	HEART OF AFRICAN PEOPLE	P.O. BOX 3689, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
250	803	HEARTS OF CARE ORPHANS PROJECT	559 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
251	805	HELP THE STREET GIRL-UGANDA	P.O.BOX 8041, KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
252	807	HELPING HAND FOR RELIEF AND DEVELOPMENT	P.O BOX 1419 KAMPALA UGANDA	INDIGENOUS	EDUCATION
253	811	HERITAGE INTERNATIONAL SCHOOL	7899 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
254	815	HINDS FEET PROJECT	2066 KAMPALA, UGANDA	INDIGENOUS	HEALTH
255	821	HISRAYS	P.O.BOX 10853 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
256	825	HOLY INTERNATIONAL HOUSE OF PRAYER CHURCH	P. O. BOX 27930, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
257	826	HOLY JERUSALEM CHURCH	P.OBOX 37695 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
258	829	HOME NJIANI	22881 KAMPALA UGANDA	INDIGENOUS	EDUCATION
259	832	HOPE AFTER RAPE	P.O BOX 7621, KAMPALA	INDIGENOUS	HEALTH
260	835	HOPE AND GLORY FOUNDATION	12341 KAMPALA	INDIGENOUS	EDUCATION
261	838	HOPE FOR CHILDREN AND YOUTH	P.O.BOX 557 KAMPALA (U)	INDIGENOUS	SOCIAL DEVELOPMENT
262					

263	841	HOPE FOR THE ELDERLY MINISTRIES UGANDA	P. O. BOX 28643, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
264	842	HOPE FOR THE FUTURE MINISTRIES	P.O. BOX 33152, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
265	843	HOPE FOR UGANDA CHILDREN'S VILLAGES	4294 KAMPALA	INDIGENOUS	EDUCATION
266	845	HOPE FOR VICTIMS OF TRAFFIC ACCIDENTS	P.O BOX 26149, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
267	846	HOPE FOR YOUTH - UGANDA	P.O. BOX 33226, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
268	847	HOPE HEART MINISTRIES	P.O BOX 25454 KAMPALA,UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
269	849	HOPE OVERHEAD UGANDA	P.O BOX 33789 KAMPALA	INDIGENOUS	EDUCATION
270	852	HOPE WORLDWIDE INTERNATIONAL	P. O. BOX 2064, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
271	854	HOSPICE AFRICA (UGANDA)	P.O BOX 7757 KAMPALA	INDIGENOUS	HEALTH
272	856	HOUR OF RECEIVEMENT MINISTRIES	P.O. BOX 8924, KAMPALA	REGIONAL	SOCIAL DEVELOPMENT
273	860	HUB FOR INVESTIGATIVE MEDIA	P.O BOX 29285 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
274	861	HUMAN RIGHTS AWARENESS AND PROMOTION FORUM UGANDA	P.O OX 25603 KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
275	863	HUMAN RIGHTS NETWORK FOR JOURNALISTS-UGANDA (HRNJ-UGANDA)	P.O BOX 7472 KAMPALA	INDIGENOUS	ICT
276	864	HUMAN RIGHTS NETWORK UGANDA (HURINET)	21265 KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
277	866	HUMANITARIAN AID	P.O BOX 25969 KAMPALA UGANDA	INDIGENOUS	HEALTH
278	867	HUMANITARIAN EFFORTS AND RELIEF UGANDA (HEAR UGANDA)	P.O.BOX 9576 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
279	870	HUMANITARIAN OPERATIONS PROJECTS AND EMERGENCIES	P.O.BOX 4390 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
280	871	HUMANITARIAN ORGANISATION FOR DEVELOPMENT INITIATIVES	P.O. BOX 25698, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
281	874	I AM CHILDREN 'S FAMILY MINISTRIES	P.O.BOX 30825 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
282	876	IAN HUTCHEON CLINIC FOR CHILDREN(IHCC)	P.O BOX 7019,KAMPALA	FOREIGN	HEALTH
283	877	ICHULI INSTITUTE	P O BOX 56 NTINDA-KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
284	878	IDEAS WORKSHOP LTD	P.O. BOX 2307, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
285	888	IMANI (MILELE) CHILDREN	P.O.BOX 3940 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
286	890	IN NEED HOME	P.O BOX 10422, KAMPALA	INDIGENOUS	EDUCATION

287	894	INDIGENOUS COMMUNITIES DEVELOPMENT (ICODEL)	P.O. BOX 16679, KAMPALA	INDIGENOUS	HEALTH
288	895	INFECTIOUS DISEASE RESEARCH COLLABORATION	P. O BOX 7475 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
289	896	INITIATIVE FOR SOCIAL AND ECONOMIC RIGHTS (ISER)	73646 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
290	900	INSIEME SI PUO (ISP)	71890 CLOCK TOWER, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
291	903	INSTANT CARE FOR VULNERABLE PERSONS INTERNATIONAL	P.O.BOX 1173, KAMPALA, UGANDA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
292	904	INSTITUTE FOR INTERNATIONAL CO-OPERATION AND DEVELOPMENT	7205 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
293	907	INTER AID UGANDA	P.O BOX 737, KAMPALA UGANDA.	INDIGENOUS	SOCIAL DEVELOPMENT
294	909	INTER-RELIGIOUS COUNCIL OF UGANDA	P.O. BOX 7502 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
295	910	INTERCESSORS FOR UGANDA	P.O BOX 3280, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
296	913	INTERNATIONAL ASSOCIATION FOR POVERTY ALLEVIATION	P.O. BOX 2319, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
297	914	INTERNATIONAL ASSOCIATION FOR POVERTY ALLEVIATION (IAPA)	P.O. BOX 2319, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
298	916	INTERNATIONAL CENTRE FOR RESEARCH ON WOMEN IN UGANDA	P.O.BOX 2475 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
299	918	INTERNATIONAL COMMUNITY OF WOMEN LIVING WITH HIV EASTERN AFRICA	P.O.BOX 32252, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
300	922	INTERNATIONAL GREAT FAITH MINISTRIES (IFGM)	P.O.BOX 28501, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
301	924	INTERNATIONAL ISLAMIC CHARITABLE ORGANISATION	P.O.BOX 2891 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
302	927	INTERNATIONAL MISSIONARY OF SOCIETY SEVENTH DAY ADVENTIST REFORM MOVEMANT CHURCH	P.O. BOX 12626, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
303	928	INTERNATIONAL REFUGEE RIGHTS INITIATIVE	P.O. BOX 7785, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
304	934	INTERNATIONAL YOUTH FELLOWSHIP (U)	P.O.BOX 33441, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
305	937	INTRAHEALTH INTERNATIONAL INC	P. O. BOX 71050 KAMPALA, UGANDA	FOREIGN	HEALTH
306	941	ISLAMIC CENTRE FOR EDUCATION AND RESEARCH	10483 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT

307	944	ISLAMIC HERITAGE FOUNDATION UGANDA	P.BOX.75602 KAMPALA	INDIGENOUS	EDUCATION
308	945	ISLAMIC MEDICAL ASSOCIATION OF UGANDA	P.O BOX 2773, KAMPALA	INDIGENOUS	HEALTH
309	949	ITALY - SERVIZIO VOLONTARO INTERNAZIONALE	P.O.BOX 40018 NAKAWA - KAMPALA	INTERNATIONAL	AGRICULTURE
310	951	JAIN SAMAJ	P.O BOX 31687, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
311	953	JANAT CARES INTERNATIONAL (JCI)	P.O.BOX. 33764 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
312	954	JANGU INTERNATIONAL	P.O. BOX 35194 KAMPALA	FOREIGN	EDUCATION
313	955	JEHOVAH SHALOM INITIATIVES	P.O BOX 22839, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
314	958	JESUIT REFUGEE SERVICE UGANDA	P.O. BOX 7410, KAMPALA	FOREIGN	EDUCATION
315	959	JESUS AND ME CHILDREN S MINISTRIES RAILWAY PARISH	P.O.BOX 6592 KAMPALA,UGANDA-EAST AFRICA.	INDIGENOUS	EDUCATION
316	961	JESUS FILM MINISTRIES	P.O BOX 1 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
317	962	JESUS IS ALL MINISTRIES	P.O.BOX 293,KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
318	973	JOHN PAUL II JUSTICE AND PEACE CENTRE	P.O.BOX 31853, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
319	974	JOIN YOUTH GOSPEL INTERNATIONAL MINISTRIES	P.O BOX 3229 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
320	977	JOINT EFFORTS FOR THE DEVELOPMENT OF ORPHANS AND OTHER VULNERABLE CHILDREN	P.O. BOX 21314 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
321	978	JOINT ENERGY AND ENVIRONMENT PROJECT	P.O.BOX 4264 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
322	982	JOY INITIATIVES UGANDA	P.O.BOX 71697, KAMPALA	INDIGENOUS	HEALTH
323	985	JSI RESEARCH AND TRAINING INSTITUTE INC	4978 KAMPALA	INTERNATIONAL	HEALTH
324	986	JUMA AND ZUKULI MUSLIM GROUP IN UGANDA	P.O BOX 6024 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
325	989	JUSTICE & ADVOCACY FOR WOMEN AND CHILDREN UGANDA	36601, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
326	990	JUSUS IS ALL MINISTRIES	P.O BOX 293, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
327	995	KABUBBU DEVELOPMENT PROJECT	P.O. BOX 1955 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
328	998	KAIROS INTERNATIONAL INC	P.O. BOX 37690, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
329	999	KAIROS INTERNATIONAL, INC	P.O BOX 37690, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
330	1003	KAMPALA AREA FEDERATION OF COMMUNITIES (KAFOC)	P.O BOX 22158 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

331	1004	KAMPALA CHRISTIAN ASSEMBLY	10704 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
332	1005	KAMPALA COMMUNITY CHURCH	P.O BOX 31147, CLOCK TOWER KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
333	1006	KAMPALA INTERNATIONAL CHURCH	7095 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
334	1011	KAMWOKYA CHRISTIAN CARING COMMUNITY	P.O.BOX 25432 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
335	1014	KAPALAGA HEART FOUNDATION	P.O BOX 27088 KAMPALA,UGANDA	INDIGENOUS	HEALTH
336	1023	KASUKU ORGANICS AND COMMUNITY DEVELOPMENT PROJECT	P.O BOX 21568 KAMPALA	INDIGENOUS	AGRICULTURE
337	1028	KATOSI WOMEN DEVELOPMENT TRUST	33929 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
338	1029	KATWE YOUTH DEVELOPMENT ASSOCIATION(KAYDA)	P.O.BOX 10741 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
339	1030	KAWEMPE YOUTH DEVELOPMENT ASSOCIATION (KYDA)	P.O. BOX 71976, CLOCK TOWER KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
340	1040	KIBO FOUNDATION	P.O.BOX 32082 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
341	1042	KIDS CLUB KAMPALA	36425, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
342	1048	KIKA PERFORMANCE ARTS CENTRE	P.O BOX 31665, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
343	1054	KING'S OUTREACH CHURCH	P. O. BOX 9016, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
344	1064	KITIIBWA MINISTRIES UGANDA	P.O. BOX 9190, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
345	1067	KIYITA FAMILY ALLIANCE FOR DEVELOPMENT (KIFAD)	33995, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
346	1074	KOREA EVANGELICAL MISSION TO ALL NATIONS	P.O. BOX 11308, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
347	1078	KYAMPISI CHILDCARE MINISTRIES	P.O BOX 7741 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
348	1083	LAKE ALBERT FISHERIES COMMUNITY ORGANISATION UGANDA (LAFCO_UG)	P.O BOX 552, KAMPALA & 381, HOIMA	INDIGENOUS	SOCIAL DEVELOPMENT
349	1084	LAKE ALBERT FISHERIES COMMUNITY ORGANISATION UGANDA (LAFCO-UG)	P.O. BOX 552, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
350	1086	LAKE VICTORIA ISLAND CHILDREN CARE (U)	P.O. BOX 10885, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
351	1088	LAND AND EQUITY MOVEMENT IN UGANDA	P.O.BOX 23722 KAMPALA- UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
352	1089	LAND RIGHTS UGANDA	7493, KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
353	1092	LAWRENCE CENTRE FOR RURAL DEVELOPMENT	P.O BOX 5800, KAMPALA	INDIGENOUS	EDUCATION
354	1093	LAZARUS MINISTRIES NATIONAL AND	P.O.BOX 5621, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

	INTERNATIONAL UGANDA			
355	1095 LEARDERSHIP FOUNDATION UGANDA CHAPTER	P.O. BOX 9242, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
356	1099 LESSONS FOR LIFE	P.OBOX 685 KAMPALA .UGANDA	FOREIGN	EDUCATION
357	1105 LIFE MINISTRIES CHRISTIAN CENTRE	7573 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
358	1108 LIFE REJUVENATION AFRICA	P.O. BOX 4187, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
359	1109 LIFE SAVER MISSIONARIES	11170 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
360	1110 LIFE WATER INTERNATIONAL	P.O. BOX 21741, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
361	1113 LIGHT AFRICA MINISTRIES	P O BOX 31147 CLOCK TOWER KAMPALA	INDIGENOUS	EDUCATION
362	1122 LITERACY AND ADULT BASIC EDUCATION	P.O.BOX 16176, KAMPALA ,UGANDA	INDIGENOUS	EDUCATION
363	1123 LITTLE LIGHT CHILDREN'S CENTRE	P.O. BOX 33149 , KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
364	1126 LIVING BREAD CHRISTIAN CHURCH INTERNATIONAL	P.O BOX 7670, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
365	1128 LIVING FAITH MINISTRIES	P.O.BOX 7405, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
366	1129 LIVING FAITH MINISTRIES (LFM)	P.O. BOX 7405, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
367	1132 LIVING WORD UGANDA (LWU)	6704, KAMPALA	INDIGENOUS	EDUCATION
368	1137 LOHAM CHILD CARE MINISTRIES	P.O. BOX 21032, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
369	1138 LOHAM CHILDERN CARE MINISTRIES	P.O BOX 21032, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
370	1139 LORD'S REVIVAL MINISTRIES (LORM)	P.O BOX 50011, NAKAWA KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
371	1143 LOVE TO LOVE ORGANIZATION	23039, KAMPALA- UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
372	1148 LUIGI GIUSSANI INSTITUTE OF HIGHER EDUCATION	P.O BOX 40390, KAMPALA	INDIGENOUS	EDUCATION
373	1152 LUTHERAN WORLD RELIEF-UGANDA	P.O.BOX 22892 KAMPALA	FOREIGN	AGRICULTURE
374	1153 LWI UGANDA (LIVING WATER INTERNATIONAL UGANDA)	30463 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
375	1154 MAAMA CARE FOUDATION	P.O. BOX 21555, KAMPALA	INDIGENOUS	HEALTH
376	1155 MADINA CHARITABLE ORGANISATION	P.O BOX 1029, KAMPALA	INDIGENOUS	EDUCATION
377	1156 MADINA CHARITABLE ORGANIZATION	1029. KAMPALA	INDIGENOUS	EDUCATION
378	1159 MAKASI RESCUE FOUNDATION	P.O BOX 450 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
379	1161 MAKING A DIFFERENCE IN UGANDA FACE TO FACE (MADUFABA)	P.O BOX 34595 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
380	1163 MALARIA CONSORTIUM	P.O. BOX 8045, KAMPALA	FOREIGN	HEALTH

381	1187	MEDICAL AND MOLECULAR LABORATORIES	P.O.BOX 34533 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
382	1190	MEDICI CON L'AFRICA CUAMM- FONDAZIONE OPERA SAN FRANCESCO SAVERIO	P.O BOX 7214 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
383	1191	MEETING POINT KAMPALA KYAMUSA OBWONGO	P.O BOX 2623 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
384	1192	MEETING POINT KAMPALA KYAMUSA OBWONGO	2623 KAMPALA	INDIGENOUS	HEALTH
385	1193	MENGO YOUTH DEVELOPMENT LINK (MYDEL)	P.O BOX 30826 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
386	1196	MERCY BEYOND BORDERS (MBB)	P. O BOX 8168, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
387	1199	MERCY FOR LIFE AFRICA	P.O. BOX 34575, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
388	1200	MERCY FOR LIFE AFRICA	P.O BOX 34575 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
389	1201	MERCY SCOUTS INTERNATIONAL	P.O.BOX 101 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
390	1205	MIFIK GLOBAL MISSION	75843 CLOCKTOWER, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
391	1207	MILDMAY UGANDA	P.O. BOX 24985 KAMPALA-UGANDA	INDIGENOUS	HEALTH
392	1212	MIRACLE OF FAITH INTERNATIONAL MISSIONS	P.O. BOX 70120, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
393	1213	MIRACLE OF FAITH INTERNATIONAL MISSIONS	P.O. BOX 70120, KAMPALA (U)	INDIGENOUS	SOCIAL DEVELOPMENT
394	1217	MISSION ACROSS NATIONS (MAN- UGANDA)	P.O BOX 5921, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
395	1218	MISSION ACROSS NATIONS (MAN-UGANDA)	P.O.BOX 5921, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
396	1219	MISSION AVIATION FELLOWSHIP	P. O. BOX 1, KAMPALA	INTERNATIONAL	WORKS & TRANSPORT
397	1224	MISSION TO EVERY NATION	P.O.BOX 11701 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
398	1226	MISSIONARIES OF THE POOR	P.O. BOX 28813, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
399	1230	MOMOS GARTEN UGANDA	PO BOX 9065 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
400	1234	MOTHERS AGAINST MALNUTRITION AND HUNGER	22735 KAMPALA	INDIGENOUS	AGRICULTURE
401	1235	MOUNT ZION DWELLERS' MINISTRIES	21070, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
402	1237	MOUNTAIN OF FIRE AND MIRACLES MINISTRIES	P.O BOX 70357, KAMPALA UGANDA	FOREIGN	SOCIAL DEVELOPMENT
403	1243	MUGANGA AND EMA INTERNATIONAL ASSOCIATES	34654 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
404	1246	MUKONO MULTI PURPOSE YOUTH ORGANISATION	P O BOX 7838 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

405	1250	MUNAZZAMAT AL DAWA AL ISLAMIYYA	P.O. BOX 8919, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
406	1251	MUNNAZAMAT AL -DAWA AL-ISLAMIYA (U) MISSION	P.O.BOX 8919 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
407	1252	MUSIC FOR LIFE UGANDA	P.O.BOX 1030, KAMPALA	FOREIGN	EDUCATION
408	1253	MUSIC LIFESKILLS AND DESTITUTION ALLEVIATION (M- LISADA)	P.O BOX 71511 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
409	1254	MUSLIM WORLD LEAGUE	P.O.BOX 9432 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
410	1258	MWANA WA GWANGA FOUNDATION	P.O. BOX 31042 NAKIVUBO KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
411	1259	MWH FOUNDATION UGANDA	P.O BOX 36471 KAMPALA	INDIGENOUS	AGRICULTURE
412	1264	NALUBALE DEVELOPMENT INITIATIVE AND RELIEF SERVICES	8081 KAMPALA	INDIGENOUS	PUBLIC SECTOR MANAGEMENT
413	1269	NANTALE LIFELINE CHILDREN'S HOME	P. O. BOX 12110 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
414	1270	NATION SHAKERS REVIVAL MINISTRIES	29914, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
415	1274	NATIONAL COMMUNITY OF WOMEN LIVING WITH HIV IN UGANDA	P.O.BOX 7054, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
416	1278	NATIONAL UNION OF WOMEN WITH DISABILITIES OF UGANDA(NUWODU)	P.O BOX 24891 KAMPALA - UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
417	1280	NATIVE VOICES INTERNATIONAL	P.O. BOX 36796, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
418	1283	NATURE ALLIANCE	P.O BOX 26772, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
419	1284	NATURE AND CREATIVITY FOR THE FUTURE GENERATION	P.O.BOX 33754 KAMPALA	INDIGENOUS	AGRICULTURE
420	1285	NATURE AND LIVELIHOODS	C/O P.O. BOX 21669, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
421	1289	NEHEMIAH FAITH MINISTRIES	P.O.BOX 222659, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
422	1290	NEPAPA AFRICA (NETWORK FOR POVERTY ALLEVIATION PROJECT AFRICA)	P. O. BOX 2341, KAMPALA	REGIONAL	SOCIAL DEVELOPMENT
423	1295	NEW DAWN AFRICA FOUNDATION	P.O BOX 14079, KAMPALA	INDIGENOUS	HEALTH
424	1296	NEW DAWN MINISTRIES	P.O. BOX 14079, KAMPALA	INDIGENOUS	HEALTH
425	1302	NEW JERUSALEM HEALING POWER CHURCH	1054 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
426	1303	NEW JERUSALEM INTERNATIONAL CHURCH MINISTRIES	P.O.BOX 37180 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
427	1311	NEW TESTAMENT EVANGELICAL MINISTRIES	P.O BOX 30008 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

428	1317	NILE DEVELOPMENT FOUNDATION (NIDEF)	P.O. BOX 3205, KAMPALA, UGANDA	INDIGENOUS	AGRICULTURE
429	1318	NILE DIALOGUE PLATFORM	P.O. BOX 25684 KAMPALA UGANDA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
430	1319	NILE HUMANITARIAN DEVELOPMENT AGENCY	P.O BOX 27130 MUYENGA KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
431	1323	NOBLE HEARTS CHILD FOUNDATION	C/O BOX 21062 KAMPALA UGANDA	INDIGENOUS	EDUCATION
432	1326	NORTH GUJARAT ASSOCIATION- UGANDA	P.O.BOX 22624, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
433	1328	NORWAY 4 AFRICA	P.O BOX 75157 ,KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
434	1330	NUCI INTERNATIONAL	P O BOX 2650 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
435	1331	NURTURE AFRICA	P. O. BOX 33180, KAMPALA, UGANDA.	INTERNATIONAL	SOCIAL DEVELOPMENT
436	1333	NYAKA AIDS ORPHANS PROJECT (FORMERLY NYAKA AIDS FOUNDATION)	12540 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
437	1337	OHANAEZENDIGBO	P.O. BOX 37521, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
438	1338	OHANAEZENDIGBO SOCIO-CULTURAL ASSOCIATION	P.O BOX 37521 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
439	1342	OMONDI PRISONS INITIATIVE AFRICA	P.O.BOX 808 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
440	1348	ONE PLANET INITIATIVE	P O BOX 27689 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
441	1349	OPEN DOOR COMMUNITY BASED ORGANISATION	P.O. BOX 4126, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
442	1352	OPERATION ONE PROJECT FOUNDATION	3474,KAMPALA	INDIGENOUS	EDUCATION
443	1355	ORGANIZATION FOR SELF LIBERATION FROM POVERTY	PO. BOX 616 KAMPALA	INDIGENOUS	EDUCATION
444	1356	OROBİ YOUTH FOUNDATION	P.O BOX 422 NTINDA - KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
445	1361	OSHE INSTITUTE - AFRICA	P. O. BOX 10623 KAMPALA	INDIGENOUS	HEALTH
446	1371	PALLE MOELLER FOUNDATION	P.O BOX 6080 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
447	1372	PALLIATIVE CARE ASSOCIATION OF UGANDA (PCAU)	37220 KAMPALA, UGANDA	INDIGENOUS	HEALTH
448	1385	PASTORS' DISCIPLESHIP NETWORK UGANDA	PO BOX 40361 NAKAWA, KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
449	1386	PATHWAYS TO HOPE AFRICA	P. O.BOX 50609, KAMPALA	INDIGENOUS	EDUCATION
450	1387	PATIENT RELIEF MISSION UGANDA	P.O BOX 37020, KAMPALA-UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
451	1390	PEACE & ACTION WORLDWIDE	P.O. BOX 5602 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
452	1392	PEACE PORTAL COMMUNITY CHURCH MINISTRIES	P.O BOX 70781, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

453	1393	PEACE WINDS JAPAN	26331 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
454	1397	PEERLINK INITIATIVE UGANDA (PELI-U)	P.O BOX 34625, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
455	1398	PENAL REFORM INTERNATIONAL (PRI) AFRICA	11455 KAMPALA, UGANDA	INTERNATIONAL	JUSTICE LAW & ORDER SECTOR
456	1399	PENTECOSTAL ASSEMBLIES OF GOD	BOX 10113 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
457	1403	PEOPLE FOR MEDICAL COOPERATION INTERNATIONAL (PMCI)	P.O.BOX 33788, KAMPALA	FOREIGN	HEALTH
458	1404	PEPEA AFRICA INITIATIVE	P.O. BOX 29110, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
459	1412	PILGRIM	2782, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
460	1415	PLANTA PANTA TREE UGANDA	P.O BOX 4644 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
461	1416	PLATFORM FOR LABOUR ACTION	P.O BOX 9714 KAMPALA - UGANDA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
462	1418	POLLUTION WATCH	4725 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
463	1420	POPULATION SERVICES INTERNATIONAL	P O BOX 8082 KAMPALA	INTERNATIONAL	HEALTH
464	1422	POTTER'S HOUSE CHRISTIAN FELLOWSHIP CHURCH	P.O.BOX 16500 WANDEGEYA KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
465	1430	PRECIOUS HAND CHARITY ORGANIZATION	5633 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
466	1431	PRESAID UGANDA	P.O.BOX 20187 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
467	1432	PRESBYTERIAN CHURCH IN UGANDA	P.O BOX 31270, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
468	1436	PRISON LIFE MINISTRIES	P.O BOX 7050, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
469	1437	PRISON LIFE MINISTRIES INTERNATIONAL	P.O. BOX 7050, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
470	1438	PRO-BIODIVERSITY CONSERVATIONISTS IN UGANDA	P.O. BOX 34407, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
471	1444	PROJECT LOVE ONE ANOTHER	POSTA UGANDA PLOT 35 PROJECT LOVE ONE ANOTHER BOX NO. 22664 KAMPALA UGANDA	FOREIGN	SOCIAL DEVELOPMENT
472	1447	PROMOTING EQUALITY IN AFRICAN SCHOOLS	P.O.BOX 23308 KAMPALA	FOREIGN	EDUCATION
473	1448	PROMOTING EQUALITY IN AFRICAN SCHOOLS (PEAS)	P.O.BOX 23308, KAMPALA	FOREIGN	EDUCATION
474	1449	PROMOTION OF CHRISTIAN LITERATURE AND SERVICES	460, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
475	1450	PROTECT THE CHILD SAFELY (PCS)	P.O BOX 31757 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
476	1451	PROTECT THE CHILD SAFELY(PCs)	P.O. BOX 31757, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
477	1456	RADHA SOAMI SATSANG BEAS - UGANDA	P.O. BOX 9673 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

478	1458	RAISING AFRICA	P.O BOX 16830, KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
479	1466	RAY OF HOPE AFRICA (RAHA)	P. O BOX 30721, KAMPALA	INDIGENOUS	HEALTH
480	1470	REACH A HAND UGANDA	P.O.BOX 21288 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
481	1471	REACH THE CHILDREN UGANDA	22406 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
482	1472	REACH THE UNREACHED MINISTRY	P.O BOX 5090, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
483	1474	REACH THE YOUTH UGANDA	P O BOX 24928 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
484	1475	REACH YOUNG PEOPLE UGANDA	P.O.BOX 2274 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
485	1481	REDEEMED WORSHIP PALACE INTERNATIOANAL	P.O BOX 34540, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
486	1482	REDEMPTION CITY CHURCH	P.O BOX 25288, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
487	1483	REFUGE AND HOPE INTERNATIONAL	P.O. BOX 6189, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
488	1484	REFUGEE LIFE SUPPORT NETWORK(R.L.S.N)	P.O. BOX 26799, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
489	1486	REFUGEES FOR PROSPERITY	1280 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
490	1487	REGIONAL CENTRE FOR INTERNATIONAL DEVELOPMENT COOPERATION (RCIDC)	PO BOX 11236 KAMPALA- UGANDA .	INDIGENOUS	SOCIAL DEVELOPMENT
491	1488	REGIONAL CENTRE FOR INTERNATIONAL DEVELOPMENT CORPORATION	PO BOX 11236 KAMPALA- UGANDA .	INDIGENOUS	ACCOUNTABILITY
492	1490	REGIONAL UNIVERSITIES FORUM FOR CAPACITY BUILDING IN AGRICULTURE	P.O BOX 16811 WANDEGEYA KAMPALA, UGANDA	INDIGENOUS	AGRICULTURE
493	1498	REPRODUCTIVE HEALTH UGANDA (RHU)	P.O BOX 10746, KAMPALA	INDIGENOUS	HEALTH
494	1499	RESCUE MISSION FOR STREET LIFE	P.O.BOX 28381, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
495	1503	RESILIENT AND SUSTAINABLE SYSTEAMS FOR HEALTH	P.O BOX 36251, KAMPALA	INDIGENOUS	HEALTH
496	1504	RESILIENT AND SUSTAINABLE SYSTEMS FOR HEALTH	P.O. BOX 36251, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
497	1505	RESTLESS DEVELOPMENT UGANDA	P.O.BOX 599 NTINDA KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
498	1506	RESTLESS DEVELOPMENT UGANDA YOUTH COLLECTIVE	P.O.BOX 599 NTINDA KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
499	1514	RIGHT EDUCATION FOUNDATION	P.O BOX 8015, KAMPALA	INDIGENOUS	EDUCATION
500	1519	RISE AND BUILD TRANSFORMATION NETWORK	P.O BOX 75407, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
501	1524	RUFAQA CHARITY FOUNDATION	P.O.BOX 8919 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

502	1525	RUGBY TACKLING LIFE	P.O. BOX 33674, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
503	1531	RURAL HEALTH CARE FOUNDATION UGANDA	P O BOX 10635 KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
504	1532	RURAL HEALTH PROMOTION AND POVERTY ALLEVIATION INITIATIVE (RUHEPAI)	P.O BOX 28546, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
505	1543	SADHGURU GRACE	P.O BOX 1203 BUGOLOBI KAMPALA	INDIGENOUS	EDUCATION
506	1544	SAFE PLACES UGANDA FOUNDATION (SPU- F)	P.O BOX 27060 KAMPALA	INDIGENOUS	HEALTH
507	1545	SAFERWORLD	P.O.BOX 8415, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
508	1548	SAINT JENNIFER FOUNDATION AIDING THE ELDER	P.O. BOX 34312, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
509	1549	SAINT ANN FOUNDATION UGANDA CHAPTER	14311 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
510	1551	SAINTS ON MISSION	P.O.BOX 24781 KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
511	1554	SALVATION AND LIGHT DEVELOPMENT ACTION	3155 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
512	1555	SAMARITAN'S PURSE INTERNATIONAL RELIEF	P.O. BOX 21810, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
513	1560	SAVE AFRICAN CHILD UGANDA	P O BOX 73423 KAMPALA	INDIGENOUS	EDUCATION
514	1566	SAVE THE CHILDREN INTERNATIONAL	P.O.BOX 12018, KAMPALA, UGANDA	INDIGENOUS	EDUCATION
515	1569	SAVE THE CRY TO SMILE ORGANIZATION	P.O BOX 34462, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
516	1570	SAVE THE ORPHANED AND VULNERABLE CHILDREN EVERYWHERE (SATOVE)	P.O.BOX 6191 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
517	1571	SAVE THE RURAL OUT OF POVERTY INTERNATIONAL (SROP INTERNATIONAL)	30088, KAMPALA	INDIGENOUS	AGRICULTURE
518	1572	SAVING ARMS INTERNATIONAL	P.O.BOX 278,KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
519	1577	SEED FAITH MINISTRIES	33201 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
520	1578	SEEDLINGS OF HOPE FOUNDATION	P.O.BOX 34406 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
521	1579	SEEDS OF COMPASSION ORGANISATION	P.O. BOX 1417, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
522	1581	SENACA ORPHAN OUTREACH ORGANISATION	P.O BOX 30321, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
523	1582	SEND A COW	P. O. BOX 23627, KAMPALA UGANDA	INDIGENOUS	AGRICULTURE
524	1586	SERENITY CENTRE [A JOURNEY INTO NEW LIFE]	P.O BOX 31749, KAMPALA	INDIGENOUS	HEALTH
525	1587	SERVE DIRECT UGANDA	PO BOX 12254 KAMPALA	INTERNATIONAL	EDUCATION
526	1595	SHARIA ASSEMBLY OF UGANDA	9197 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

527	1598	SHEPHERD'S GATE CHILDREN CENTRE	P.O BOX 27147, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
528	1603	SHIRDI SAI BABA TRUST	P.O BOX 7378, KAMPALA	FOREIGN	LAND AND HOUSING
529	1608	SICKLE CELL ASSOCIATION OF UGANDA	P. O. BOX 22805, KAMPALA	INDIGENOUS	HEALTH
530	1609	SIDE BY SIDE CHRIST MINISTRIES (SCM)	P.O. BOX 25278, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
531	1613	SINA LOKETA	34195 KAMPALA	INDIGENOUS	EDUCATION
532	1625	SMILE FOR NATIONS FOUNDATION	P.O BOX 23075 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
533	1627	SNV NETHERLANDS DEVELOPMENT ORGANISATION	P. O. BOX 8339, KAMPALA, UGANDA	FOREIGN	SOCIAL DEVELOPMENT
534	1629	SOCIAL EMPOWERMENT AND LEGAL AID FOUNDATION	6627 KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
535	1637	SOLIDARITY AND ASSISTANCE FOUNDATION UGANDA(SENA)	P.O. BOX 24217 KAMPALA UGANDA	INTERNATIONAL	SOCIAL DEVELOPMENT
536	1640	SOMERO UGANDA	C/O BRILLIANT HIGH SCHOOL, P.O.BOX 21162 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
537	1643	SORAK DEVELOPMENT AGENCY	P. O BOX 71883 CLOCK TOWER KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
538	1652	SPAN-ADVOCACY FOR RIGHTS OF VULNERABLE YOUTH UGANDA	KISAASI TRADING CENTRE, ALONG BHAAI ROAD, KAWEMPE DIVISION KAMPALA	INDIGENOUS	HEALTH
539	1655	SPENCER CHARITY FOUNDATION	P.O.BOX 7797 KAMPALA	INDIGENOUS	EDUCATION
540	1662	SPRINGS OF ZION FOR CHILDREN AND WIDOWS FOUNDATION	P.O.BOX 5205, KAMPALA	INDIGENOUS	AGRICULTURE
541	1663	SSESE ISLANDS AFRICAN AIDS PROJECT	P O BOX 23977, KAMPALA UGANDA (EAST AFRICA)	INDIGENOUS	HEALTH
542	1664	SSUBI COMMUNITY WELLNESS CENTER	P.O BOX 7556, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
543	1666	ST GRACE FOUNDATION FOR EDUCATION AND DEVELOPMENT	P. O. BOX 1233, KAMPALA	INDIGENOUS	EDUCATION
544	1669	ST. ELIZABETH VOICE OF THE VULNERABLE	P.O BX 9116 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
545	1672	ST. KIZITO FOUNDATION STUDENTS CENTTRE	P.O.BOX 26770, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
546	1674	ST. NICHOLAS UGANDA CHILDREN'S FUND	P.O. BOX 12662, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
547	1682	STEP FORWARD IN HEALTH INTERNATIONAL	P.O.BOX 73356, KAMPALA	INDIGENOUS	HEALTH
548	1686	STILL HOPE UGANDA MINISTRIES	P.O. BOX 3490, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
549	1690	STRAIGHT TALK FOUNDATION	P.O BOX 22366 KAMPALA	INDIGENOUS	EDUCATION
550	1695	STROKE FOUNDATION UGANDA	P.O.BOX 19060, KAMPALA	INDIGENOUS	HEALTH

551	1698	STUDENTS REHABILITATION CENTRE UGANDA	P.O BOX 71047, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
552	1699	STUF EAST AFRICA FOUNDATION	P.O. BOX 86, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
553	1701	SULAIMAN MOHAMMAD KASEDU FOUNDATION	P.O BOX 5536, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
554	1707	SUPPORT FOR WOMEN IN AGRICULTURE AND ENVIRONMENT	P.O.BOX 12223, KAMPALA, UGANDA	INDIGENOUS	AGRICULTURE
555	1715	SUUBI KIDZ NETWORK	P.O BOX 3319 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
556	1716	SWEDISH TECHNICAL ASSISTANCE (INTERNATIONAL AID SERVICES SWEDEN	P.O.BOX 7549 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
557	1720	SYNERGY ELDERLY CARE	P O BOX 24612, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
558	1731	TEAMS 4 U	22499 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
559	1745	THE HUMAN SOCIETY	P.O. BOX 16256, WANDEGEYA KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
560	1747	THE AFRICAN FORUM FOR MOBILITY AND DEVELOPMENT	37702, KAMPALA	INDIGENOUS	WORKS & TRANSPORT
561	1753	THE APOSTOLIC CHURCH- UGANDA	22056 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
562	1757	THE BREATH OF GOD MININISTRIES [AKA] SOUL BUILDERS CHAPEL	P.O. BOX 27378 KAMPALA [U]	FOREIGN	SOCIAL DEVELOPMENT
563	1758	THE CARTER CENTER INC.	P.O BOX 12027, KAMPALA	INTERNATIONAL	HEALTH
564	1762	THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN UGANDA	\P.O \BOX 8989 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
565	1764	THE EASTERN AFRICAN SUB-REGIONAL SUPPORT INITIATIVE FOR THE ADVANCEMENT OF WOMEN (EASSI)	P.O BOX 24965; KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
566	1766	THE EMPOWERMENT ACTION PROGRAM	PO BOX 4466 KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
567	1767	THE ENVIRONMENTAL CONSERVATION TRUST OF UGANDA	P.O BOX 8986, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
568	1768	THE EPITOME OF AFRICAN HEALTH TRANSFORMATION (TEAHT)	P.O BOX36551 KAMPALA	INDIGENOUS	HEALTH
569	1771	THE FAITH ARENA PRAYER MIRACLE MINISTRIES	P.O BOX 34891 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
570	1775	THE GEM FOUNDATION	P.O. BOX 26925 KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
571	1783	THE HUMAN SOCIETY	P. O BOX 16256, KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
572	1784	THE HUMANITARIAN ASSISTANCE AND	P.O.BOX 36574, KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT

	DEVELOPMENT SERVICES (HADS)			
573	1786 THE INNERCITY MISSION	P.O.BOX 1258, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
574	1788 THE INTERNATIONAL ORGANISATION FOR RELIEF WELFARE AND DEVELOPMENT	P.O.BOX 23356, KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
575	1796 THE NATIONAL FORUM OF PLHA NETWORKS IN UGANDA	P.O BOX 70233 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
576	1797 THE NATIONAL FORUM OF PLHA NETWORKS IN UGANDA(NAFOPHANU)	70233 KAMPALA	INDIGENOUS	HEALTH
577	1802 THE NORWEGIAN REFUGEE COUNCIL	24978, KAMPALA.	INTERNATIONAL	JUSTICE LAW & ORDER SECTOR
578	1810 THE PRESBYTERIAN CHURCH OF CHRIST	P.O BOX 3730 KAMPALA	FOREIGN	EDUCATION
579	1813 THE REGISTERED TRUSTEES OF CHRISTIAN CONGREGATION OF JEHOVAH'S WITNESSES	P.O BOX 4019 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
580	1817 THE SON INITIATIVE(TSI)	P.O.BOX 28986 KAMPALA- UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
581	1820 THE SYNAGOGUE CHURCH OF ALL NATIONS-UGANDA	16616 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
582	1821 THE TIGER'S CLUB PROJECT	P.O BOX 7737, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
583	1823 THE UGANDA DOWN'S SYNDROME ASSOCIATION (UDSA) (FORMALY DOWN'S SYNDROME HEALTH EDUCATION AND WELFARE PROJECT UGANDA (DOSHEWPU)	P.O BOX 24244 KAMPALA	INDIGENOUS	EDUCATION
584	1825 THE UGANDA REACH THE AGED ASSOCIATION	P.O BOX 6776 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
585	1826 THE UGANDA ROAD ACCIDENT REDUCTION NETWORK ORGANIZATION	P. O. BOX 10623 KAMPALA	INDIGENOUS	WORKS & TRANSPORT
586	1828 THE VOICELESS ORPHAN TASK FORCE	10502 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
587	1833 THETA UGANDA	P.O.BOX 21175, KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
588	1835 THIS IS IT SPORTS AND MUSIC MINISTRY-BUYENDE	P.O BOX 24642, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
589	1836 TIRUMALA TIRUPATHI DEVASTHANAM UGAMDA	P.O BOX 20005 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
590	1837 TIRUMALA TIRUPATHI DEVASTHANAM UGANDA	P.O. BOX 20005, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
591	1838 TITI FOUNDATION AFRICA	P. O. BOX 34363 KAMPALA UGANDA	INDIGENOUS	EDUCATION
592	1844 TOUCH AFRICA NOW	P.O.BOX 2486, KAMPALA	INDIGENOUS	EDUCATION
593	1848 TRAC FM	P.O.BOX 11070 KAMPALA	INDIGENOUS	ICT

594	1852	TRANSFORMED FOR LIFE	4981 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
595	1858	TRINITY REDEMPTION EVANGELICAL INTERNATIONAL	P.O BOX 10219, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
596	1861	TRUE FELLOWSHIP MINISTRIES INTERNATIONAL	P.O.BOX 22610 KAMPALA	INDIGENOUS	EDUCATION
597	1865	TRUST FOR AFRICA'S ORPHANS UGANDA (TAO-U)	P.O BOX 4523, KAMPALA	INDIGENOUS	AGRICULTURE
598	1869	TUJIFUNZA UGANDA	21372 KAMPALA	INDIGENOUS	EDUCATION
599	1872	TURAGA FOUNDATION	P.O BOX 126 , KAMPALA	FOREIGN	EDUCATION
600	1874	TURKISH UGANDA HUMANITARIAN FOUNDATION	P.O. BOX 71350, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
601	1875	TURN AROUND MINISTRIES INTERNATIONAL	34012 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
602	1876	TUSOME AFRICA	P.O BOX 36817, KAMPALA	INDIGENOUS	EDUCATION
603	1877	TUTAPONA	P.O.BOX 32361, CLOCK TOWER POST OFFICE, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
604	1878	TWEGATTE AID UGANDA	P.O BOX 23859 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
605	1879	TWEYANZE DEVELOPMENT AGENCY	P.O.BOX 36, WOBULENZI / 29322 KAMPALA	INDIGENOUS	EDUCATION
606	1881	TWO HANDS ONE LIFE	1747 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
607	1882	UGANDA ALLIANCE OF PATIENTS ORGANISATIONS	P.O BOX 16051, KAMPALA	INDIGENOUS	HEALTH
608	1884	UGANDA ASSOCIATION FOR SOCIAL ECONOMIC PROGRESS	PO BOX 6289 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
609	1886	UGANDA CHANGE AGENT ASSOCIATION	P.O BOX 2922, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
610	1887	UGANDA CHILDREN'S CENTRE (UCC)	P.O.BOX 24127 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
611	1890	UGANDA CHRISTIAN OUTREACH MINISTRIES	PO. BOX 10467 KAMPALA	INDIGENOUS	EDUCATION
612	1891	UGANDA COALITION FOR SUSTAINABLE DEVELOPMENT (UCSD)	P.O. BOX 27551, KAMPALA	INDIGENOUS	PUBLIC SECTOR MANAGEMENT
613	1893	UGANDA COMMUNITY TOURISM ASSOCIATION	27159 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
614	1896	UGANDA DEBT NETWORK	P.O. 21509, KAMPALA	INDIGENOUS	PUBLIC SECTOR MANAGEMENT
615	1898	UGANDA EMPOWERMENT MISSION	P.O BOX 6743, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
616	1899	UGANDA FORESTRY ASSOCIATION	P.O BOX 27667, KAMPALA-UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
617	1901	UGANDA GREEN CRESCENT SOCIETY	2773, KAMPALA	INDIGENOUS	HEALTH
618	1902	UGANDA HANDS FOR HOPE	11319 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

619	1905	UGANDA INTERGRATED EDUCATION INFORMATION SERVICE ORGANISATION (UIEISO)	BOX 9438 KAMPALA	INDIGENOUS	EDUCATION
620	1906	UGANDA KIDNEY PSYCHOSOCIAL SUPPORT ORGANISATION (UKPSSO)	P.O. BOX 37360, KAMPALA	INDIGENOUS	HEALTH
621	1908	UGANDA KIDS PROJECT LIMITED	PO BOX 2384 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
622	1909	UGANDA MEDIA WOMEN'S ASSOCIATION	P.O BOX 7263, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
623	1910	UGANDA MUSLIM ALLIANCE	P.O. BOX 139 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
624	1914	UGANDA NATIONAL ACADEMY OF SCIENCES	P.O. BOX 23911, KAMPALA, UGANDA	INDIGENOUS	SCIENCE, TECHNOLOGY & INNOVATION
625	1915	UGANDA NATIONAL ACTION ON PHYSICAL DISABILITY	P.O BOX, 595 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
626	1917	UGANDA NATIONAL ASSOCIATION OF COMMUNITY AND OCCUPATIONAL HEALTH	P.O. BOX 12590 KAMPALA	INDIGENOUS	HEALTH
627	1918	UGANDA NATIONAL ASSOCIATION OF THE BLIND	P.O. BOX 6938, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
628	1919	UGANDA NATIONAL FARMERS FEDERATION	P.O.BOX 6213, KAMPALA	INDIGENOUS	AGRICULTURE
629	1920	UGANDA NATIONAL HEALTH USERS/CONSUMERS ORGANISATION	70095 KAMPALA	INDIGENOUS	HEALTH
630	1921	UGANDA NATIONAL NGO FORUM	4636, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
631	1923	UGANDA NETWORK OF AIDS SERVICE ORGANISATIONS (UNASO)	27346, KAMPALA	INDIGENOUS	HEALTH
632	1924	UGANDA NETWORK ON LAW ETHICS AND HIV/AIDS(UGANET)	70269 KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
633	1926	UGANDA PARENTS WITH DEAFBLIND CHILDREN ASSOCIATION (UPDBCA)	P.O BOX 72611, KAMPALA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
634	1929	UGANDA RESOURCE MANAGEMENT FOUNDATION	P.O BOX 11189 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
635	1931	UGANDA RURAL AGRICULTURAL FOUNDATION	P.O. BOX 22300, KAMPALA	INDIGENOUS	AGRICULTURE
636	1934	UGANDA STUDENTS' CHRISTIAN HOSTELS' ASSOCIATION	P.O. BOX 41007, KAMPALA	INDIGENOUS	EDUCATION
637	1935	UGANDA UMMAH DEVELOPMENT ASSOCIATION	P.O. BOX 27768, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT

638	1937	UGANDA VOLUNTEERS FOR PEACE	P.O. BOX 3312, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
639	1941	UGANDA YOUNG MEN'S CHRISTIAN ASSOCIATION (YMCA)	P.O BOX 1702 KAMPALA	INDIGENOUS	EDUCATION
640	1942	UGANDA YOUTH DEVELOPMENT LINK (UYDEL)	PO BOX 12659, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
641	1943	UGANDA YOUTH NETWORK (UYONET)	P.O BOX 33268 KAMPALA- UGANDA	INDIGENOUS	ACCOUNTABILITY
642	1949	UMBRELLA OF HOPE INITIATIVE	71588, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
643	1950	UNION OF COMMUNITY DEVELOPMENT VOLUNTEERS	P.O BOX 35792 KAMPALA -UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
644	1955	UNITED APOSTOLIC CHURCH OF UGANDA	P.O.BOX 7447,KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
645	1957	UNITED FOR FIGHTING POVERTY AT HOME(UFPH)	P.O. BOX 25939, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
646	1960	UNITING NATIONS FOR INTERCESSION LIFE RESTORATION MINSTRIES	P.O. BOX 2957 , KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
647	1962	UNIVERSAL INITIATIVES DEVELOPMENT ORGANISATION LTD (UNIDOL)	35261, KAMPALA, UGANDA	INDIGENOUS	EDUCATION
648	1966	UNSEEN (UGANDA)	20187 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
649	1968	URBAN AUTHORITIES ASSOCIATION OF UGANDA	P. O. BOX 23092 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
650	1971	URBAN RUFUGEE RIGHTS PROGRAMME (URRP)	P.O.BOX 30851, KAMPALA	CONTINENTAL	JUSTICE LAW & ORDER SECTOR
651	1972	VAKAN FOUNDATION	P. O BOX 24006 KAMPALA- UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
652	1973	VAST GRACE MISSIONS	P O BOX 21253 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
653	1974	VC AMAASO UGANDA	22672, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
654	1978	VICTORY CHILD CARE PROJECT	P.O.BOX 10725,KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
655	1980	VICTORY FAMILY CENTRE (U)	23335 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
656	1984	VIJANA CORPS	P.O.BOX 285 NTINDA, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
657	1990	VOICE FOR HUMANITY UGANDA	P.O BOX 36808 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
658	1998	VOLUNTEER EFFORT FOR DEVELOPMENT- CONCERN UGANDA(VEDCO)	P. O. BOX 1244, KAMPALA UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
659	2006	WALIMU	P.O.BOX 9924 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
660	2008	WAMI FOUNDATION	KAMPALA,23286	INDIGENOUS	EDUCATION
661	2012	WAR CHILD-CANADA	P.O BOX 2911, KAMPALA-UGANDA	INTERNATIONAL	SOCIAL DEVELOPMENT

662	2014	WATER COMPASS	P.O BOX 28683, KAMPALA	FOREIGN	HEALTH
663	2020	WATOTO CHILDCARE MINISTRIES	P.O BOX 26366 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
664	2021	WEIGHT OF GLORY MINISTRY	P.O BOX 19914 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
665	2023	WELFARE DEVELOPMENT NETWORK (WEDNET- AFRICA)	P.O.BOX 33404. KAMPALA	INDIGENOUS	HEALTH
666	2026	WELLS OF LIFE INC	14321 MENGO KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
667	2027	WELLSHARE INTERNATIONAL	P.O BOX 35514, KAMPALA	INTERNATIONAL	HEALTH
668	2028	WELTHUNGERHILFE (FORMERLY GERMAN AGRO ACTION)	P.O.BOX 71223 KAMPALA	INTERNATIONAL	SOCIAL DEVELOPMENT
669	2032	WHITE RIBBON ALLIANCE UGANDA	P.O. BOX 10746 KAMPALA UGANDA	INDIGENOUS	HEALTH
670	2033	WHITEARMY POVERTY ERADICATION UGANDA(WAPEU)	P.O. BOX 12857, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
671	2034	WIDOWS INTERCESSORS MINISTRIES	21173 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
672	2035	WILPF UGANDA SECTION	P.O.BOX 14692 KAMPALA	INDIGENOUS	HEALTH
673	2037	WINDLE INTERNATIONAL UGANDA	P.O. BOX 24230,KAMPALA, UGANDA	INTERNATIONAL	SOCIAL DEVELOPMENT
674	2041	WINNERS CHAPEL INTERNATONAL KAMPALA	P.O BOX 24022 KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
675	2047	WOMEN CARING AND COUNSELLING CENTRE (WCCC)	P.O. BOX 6383 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
676	2051	WOMEN IN ANIMATION	P.O BOX 10806 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
677	2052	WOMEN IN ANIMATION (WIA)	P.O. BOX 10806, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
678	2053	WOMEN MATERNITY AID INTERNATIONAL	P.O.BOX 78674 KAMPALA	INDIGENOUS	HEALTH
679	2057	WOMEN SUFFERING IN SILENCE FOUNDATION	P.O.BOX 3556 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
680	2058	WOMEN'S DEMOCRACY NETWORK (WDN) - UGANDA CHAPTER	8203, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
681	2059	WOMEN'S HEALTH FOUNDATION (WHF)	P.O.BOX 3385, KAMPALA	INDIGENOUS	HEALTH
682	2062	WONDER LIFE FOUNDATION-UGANDA	P. O. BOX 74748 KAMPALA	INDIGENOUS	HEALTH
683	2063	WONETHA UGANDA	P.O.BOX 7388 KAMPALA UGANDA	INDIGENOUS	HEALTH
684	2067	WORLD ACTION FUND (WAF)	5360 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
685	2068	WORLD CENTER FOR ENVIRONMENTAL AND AGRICULTURAL DEVELOPMENT (WCEAD)	P.O. BOX 27391, KAMPALA, UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT

686	2069	WORLD EDUCATION INCORPORATED	P.O. BOX 12009, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
687	2072	WORLD HARVEST AFRICA	32323 KAMPALA, UGANDA	FOREIGN	SOCIAL DEVELOPMENT
688	2075	WORLD VISION UGANDA	P.O BOX 5319, KAMPALA	INTERNATIONAL	EDUCATION
689	2080	YIYA ENGINEERING SOLUTIONS	P. O. BOX 7072, KAMPALA	INDIGENOUS	EDUCATION
690	2084	YOUBELONG	P.O. BOX 36510, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
691	2090	YOUNG PEOPLE'S ADVOCACY FORUM	P.O. BOX 5685, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
692	2091	YOUNG PEOPLES' ADVOCACY FORUM	P.O BOX 5685 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
693	2093	YOUTH ACHIEVERS INTERNATIONAL	P.O.BOX 2995, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
694	2099	YOUTH CARE GROUP NETWORK INTERNATION	P.O BOX 27252, KAMPALA	INTERNATIONAL	EDUCATION
695	2103	YOUTH FOR CHRIST UGANDA	24388, KAMPALA	FOREIGN	SOCIAL DEVELOPMENT
696	2105	YOUTH INTEGRATED DEVELOPMENT ORGANISATION (YIDO) LIMITED	26246 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
697	2106	YOUTH PATH	P.O BOX 72274, CLOCK TOWER, KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
698	2107	YOUTH SCOUTS ASSOCIATION	34247 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
699	2108	YOUTH SPORT UGANDA	P.O. BOX 31713 CLOCK TOWER, KAMPALA-UGANDA	INDIGENOUS	SOCIAL DEVELOPMENT
700	2109	YOUTH TALENTS BOOST CLUB (YTBC)	6932 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT
701	2111	YOUTHPOST UGANDA (YOPOU)	P.O BOX 26050 KAMPALA UGANDA	INDIGENOUS	JUSTICE LAW & ORDER SECTOR
702	2116	3Z FOUNDATION	P.O.BOX 6799 KAMPALA	INDIGENOUS	SOCIAL DEVELOPMENT