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Stakeholder Transparency as a Driver of Public Financial Management Reform Effectiveness in Uganda: A Case of the Ministry of Finance, Planning and Economic Development

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ABSTRACT
Public Financial Management (PFM) reforms have been widely implemented across developing countries to enhance fiscal discipline, accountability, efficiency, and service delivery in the use of public resources. Despite these reforms, many countries continue to experience persistent challenges related to weak transparency, limited stakeholder engagement, and inefficiencies in financial management systems. This study examined stakeholder transparency as a driver of Public Financial Management reform effectiveness in Uganda, with specific reference to the Ministry of Finance, Planning and Economic Development (MoFPED). The study was guided by three objectives: to assess the level of stakeholder transparency in PFM reforms, to examine the relationship between stakeholder transparency and PFM reform effectiveness, and to determine the extent to which stakeholder transparency predicts reform outcomes. A cross-sectional research design was adopted, using a mixed-method approach. Quantitative data were collected from 319 respondents using structured questionnaires, while qualitative insights were obtained from key informants. Data were analyzed using descriptive statistics and linear regression analysis. Findings revealed a high level of stakeholder transparency, with respondents strongly agreeing that timely disclosure of financial information, accessibility of budget reports, openness in decision-making, and stakeholder involvement in monitoring significantly enhance accountability, trust, efficiency, and service delivery. Inferential results showed a strong and positive relationship between stakeholder transparency and PFM reform effectiveness ($R = 0.824$). The model explained 54.1% of the variation in reform effectiveness ($R^2 = 0.541$), and the relationship was statistically significant ($F = 123.36$, $p < 0.001$). Regression results further confirmed that stakeholder transparency significantly predicts PFM reform effectiveness ($B = 0.616$, $p < 0.001$). The study concludes that stakeholder transparency is a critical and statistically significant driver of PFM reform effectiveness in Uganda. It recommends strengthening institutional frameworks for financial disclosure, enhancing stakeholder participation in decision-making, and improving digital transparency systems to support real-time access to public financial information.

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1. INTRODUCTION
Public Financial Management (PFM) reforms have become a central pillar of governance and development strategies across the world, aimed at improving fiscal discipline, allocative efficiency, and operational efficiency in the use of public resources. Globally, governments have increasingly adopted PFM reform initiatives such as integrated financial management information systems (IFMIS), medium-

term expenditure frameworks (MTEFs), program-based budgeting, and results-based budgeting in order to strengthen accountability and improve public sector performance (International Monetary Fund [IMF], 2023; World Bank, 2024). More recent global evidence shows that despite these reforms, many public finance systems still struggle with transparency gaps, weak accountability mechanisms, and limited stakeholder engagement, which continue to undermine reform effectiveness (Vasquez et al., 2024; World Bank, 2024).

In particular, stakeholder transparency has increasingly been recognized as a critical determinant of successful PFM reform implementation. Stakeholder transparency refers to the extent to which governments provide timely, accessible, and reliable financial information to citizens, oversight institutions, civil society, and development partners. Contemporary studies argue that transparency strengthens public accountability, reduces opportunities for corruption, and improves fiscal credibility and trust in government systems (OECD, 2023; IMF, 2024). Furthermore, emerging global governance research highlights that transparency is not only a technical requirement but also a governance mechanism that enables stakeholder participation in decision-making and strengthens reform sustainability (World Bank, 2026; Transparency International, 2023).

Regionally, in Sub-Saharan Africa, PFM reforms have been widely implemented with support from international development partners such as the World Bank, IMF, and African Development Bank. These reforms focus on strengthening budget credibility, improving public expenditure tracking, and enhancing audit and oversight systems. However, recent regional assessments indicate that despite these interventions, many African countries continue to face persistent challenges including weak budget transparency, delayed financial reporting, and limited public access to fiscal information (African Development Bank [AfDB], 2023; IMF, 2024). These challenges are largely attributed to insufficient institutionalization of stakeholder transparency mechanisms within public financial systems.

In East Africa, countries such as Kenya, Tanzania, Rwanda, and Uganda have undertaken extensive PFM reform programs aimed at strengthening fiscal governance. These include the adoption of e-budgeting systems, digital financial management platforms, and strengthened parliamentary oversight frameworks. However, despite these improvements, recent evidence shows that challenges persist in ensuring timely disclosure of budget information, meaningful citizen engagement, and full transparency in public expenditure processes (World Bank, 2024; IMF, 2023). As a result, the effectiveness of PFM reforms in the region continues to be constrained by gaps in stakeholder transparency and accountability.

In Uganda, the government through the Ministry of Finance, Planning and Economic Development (MoFPED) has implemented several PFM reform initiatives aimed at improving transparency, accountability, and efficiency in public financial management. These include the Integrated Financial Management System (IFMS), the Public Finance Management Act (2015), the Budget Transparency Initiative, and the newly launched PFM Reform Strategy 2025–2030, all designed to enhance openness and stakeholder participation in fiscal governance (Ministry of Finance, Planning and Economic Development [MoFPED], 2025; IMF, 2023). Despite these interventions, recent evaluations indicate that challenges remain in ensuring real-time access to financial data, effective dissemination of budget information, and meaningful stakeholder engagement in financial decision-making processes (IMF, 2023; World Bank, 2024). Consequently, concerns persist regarding the extent to which stakeholder transparency influences the effectiveness of PFM reforms in Uganda, particularly within MoFPED as the central institution responsible for fiscal policy formulation and implementation.

1.1. Problem Statement

Public Financial Management (PFM) reforms have been widely implemented across developing countries, including Uganda, with the aim of improving fiscal discipline, enhancing accountability, and strengthening efficiency in public resource utilization. Despite these reforms, empirical evidence continues to show persistent weaknesses in transparency, accountability, and effectiveness of public financial systems. Globally, studies indicate that although over 80% of countries have introduced digital financial management systems such as Integrated Financial Management Information Systems (IFMIS), only about 45% report consistent improvement in budget transparency and expenditure accountability outcomes (International Monetary Fund [IMF], 2024). This suggests that the existence of reforms does not automatically translate into effective public financial management outcomes.

In Sub-Saharan Africa, the situation is more concerning. According to the African Development Bank (2023), approximately 60% of countries in the region still experience significant challenges in budget credibility, while over 50% report weak public access to timely financial information. Furthermore, the World Bank (2024) notes that less than half of African countries publish comprehensive in-year budget execution reports in accessible formats for stakeholders. These statistics point to a continuing transparency deficit, which undermines the effectiveness of ongoing PFM reforms across the region.

In East Africa, similar challenges persist despite sustained reform efforts. Regional public expenditure reviews show that budget deviation rates in several countries remain high, with actual expenditure deviating from approved budgets by between 15% and 30% annually (World Bank, 2024). In addition, citizen budget transparency scores remain below 50% in most East African countries, indicating limited stakeholder access to financial information and weak participatory budgeting systems (International Budget Partnership, 2023). These conditions raise concerns about the extent to which stakeholder transparency contributes to the effectiveness of PFM reforms in the region.

In Uganda specifically, despite the introduction of several PFM reform initiatives such as the Integrated Financial Management System (IFMS), the Public Finance Management Act (2015), and the Budget Transparency Initiative, challenges in fiscal transparency and accountability remain evident. According to the Auditor General's Report (2024), approximately 22% of government expenditures were either mischarged, unsupported, or irregularly spent in the most recent financial year. Additionally, MoFPED budget performance reports indicate that average budget absorption rates across ministries, departments, and agencies fluctuate between 70% and 85%, reflecting inefficiencies in expenditure execution and planning (MoFPED, 2025).

Further evidence from governance assessments shows that Uganda's Open Budget Index score remains below the global average, indicating limited public access to comprehensive and timely budget information (International Budget Partnership, 2023). This situation suggests that despite ongoing reforms, stakeholder transparency mechanisms are not fully effective in ensuring accountability and optimal performance of public financial management systems.

However, while existing studies have extensively examined PFM reforms and their outcomes, most have largely focused on institutional capacity, regulatory frameworks, and ICT adoption, with limited emphasis on stakeholder transparency as an independent explanatory factor. There is also limited empirical evidence on how stakeholder transparency influences the effectiveness of PFM reforms within central government institutions such as the Ministry of Finance, Planning and Economic Development (MoFPED). This creates a conceptual and empirical gap in understanding the extent to which transparency among stakeholders drives or constrains reform effectiveness in Uganda's public financial management system.

Therefore, this study seeks to address this gap by examining the influence of stakeholder transparency on the effectiveness of public financial management reforms in Uganda, with specific reference to the Ministry of Finance, Planning and Economic Development.

1.2. Purpose of the Study
The purpose of this study is to examine the influence of stakeholder transparency on the effectiveness of Public Financial Management (PFM) reforms in Uganda, with specific reference to the Ministry of Finance, Planning and Economic Development (MoFPED).

1.3. Objective of the Study
The objective of this study is to examine the influence of stakeholder transparency on the effectiveness of Public Financial Management reforms in Uganda, with specific reference to the Ministry of Finance, Planning and Economic Development (MoFPED).

write me the hypothesis

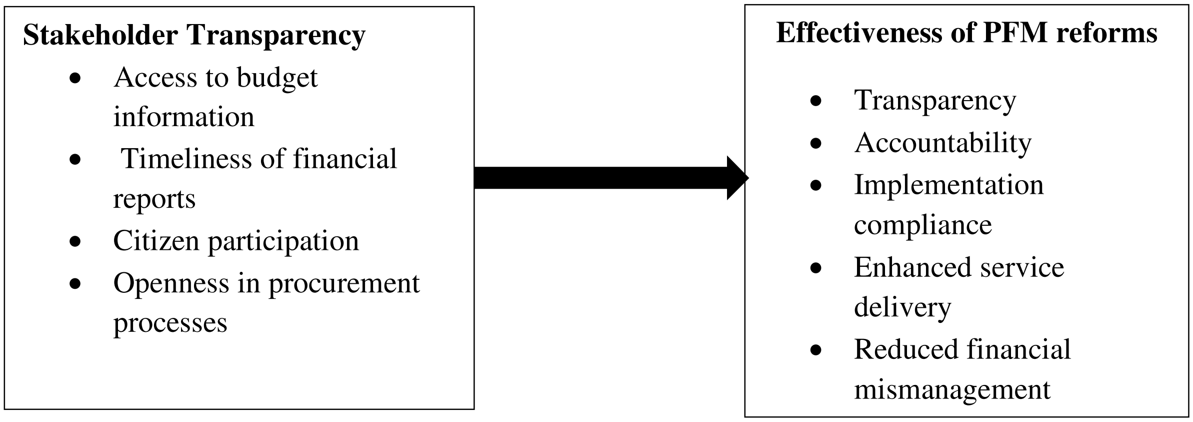
1.4. Hypothesis of the Study
The study tested the following hypothesis:

H_0 (Null Hypothesis):
Stakeholder transparency has no statistically significant influence on the effectiveness of Public Financial Management reforms in Uganda, particularly within the Ministry of Finance, Planning and Economic Development.

H_1 (Alternative Hypothesis):
Stakeholder transparency has a statistically significant influence on the effectiveness of Public Financial Management reforms in Uganda, particularly within the Ministry of Finance, Planning and Economic Development.

1.5. Conceptual Framework
Conceptual Relationship between Stakeholder Transparency and Effectiveness of Public Financial Management Reforms

Figure 1.1 Showing the Conceptual framework



Source: *Author's conceptualization, informed by participatory governance and social capital perspectives, and adapted from Freeman (1984), Arnstein (1969), Putnam (1993), PEFA Secretariat (2023), World Bank (2023), OECD (2021), and International Monetary Fund (2022).*

The conceptual framework illustrates the relationship between stakeholder transparency and the effectiveness of Public Financial Management (PFM) reforms in Uganda. The study posits that stakeholder transparency is the independent variable, while the effectiveness of PFM reforms is the dependent variable.

Stakeholder transparency refers to the degree to which government institutions, particularly the Ministry of Finance, Planning and Economic Development (MoFPED), provide timely, accurate, and accessible financial information to stakeholders such as citizens, oversight institutions, civil society organizations, and development partners. It is operationalized through indicators such as access to budget information, timeliness of financial reporting, citizen participation in budgeting processes, openness in procurement systems, and disclosure of audit findings (OECD, 2023; IMF, 2024).

On the other hand, the effectiveness of Public Financial Management reforms refers to the extent to which reforms achieve their intended outcomes of improving fiscal discipline, accountability, efficiency, and service delivery in the management of public resources. It is measured through indicators such as improved accountability, efficient budget execution, reduced financial mismanagement, enhanced service delivery, and strengthened fiscal discipline (World Bank, 2024; AfDB, 2023).

The framework assumes that increased stakeholder transparency leads to improved effectiveness of PFM reforms by enhancing accountability mechanisms, reducing information asymmetry, and strengthening public oversight of financial management processes.

The conceptual framework for this study is informed by Public Financial Management theory and transparency and accountability frameworks advanced by international development institutions and governance scholars. It draws specifically from the Public Expenditure and Financial Accountability (PEFA) framework, which emphasizes transparency, accountability, and oversight as key pillars of effective public financial management systems (World Bank, 2024; IMF, 2024). It is also guided by OECD (2023) principles on budget transparency and fiscal openness, which highlight stakeholder access to information and participation as critical determinants of effective governance. Additionally, insights from the African Development Bank (2023) and World Bank governance reports further support the linkage between transparency and improved public sector performance in developing economies.

1.6. Scope of the Study

The scope of the study defines the boundaries within which the research will be conducted in terms of content, geography, and time.

1.6.1. Content Scope

The study focuses on examining the influence of stakeholder transparency on the effectiveness of Public Financial Management (PFM) reforms in Uganda. Specifically, the study will assess stakeholder transparency in terms of access to budget information, timeliness of financial reporting, citizen participation in budgeting processes, openness in procurement systems, and disclosure of audit findings. The effectiveness of PFM reforms will be measured in relation to improved accountability, efficient budget execution, reduced financial mismanagement, enhanced service delivery, and strengthened fiscal discipline. The study is limited to the relationship between these two variables within the public financial management context.

1.6.2. Geographical Scope

The study will be conducted in Uganda, with a specific focus on the Ministry of Finance, Planning and Economic Development (MoFPED). MoFPED is selected because it is the central government institution responsible for formulating, coordinating, and overseeing public financial management reforms and fiscal policy implementation in Uganda. The findings from this institution are expected to provide a representative understanding of stakeholder transparency and PFM reform effectiveness within the central government system.

1.6.3. Time Scope

The study will focus on the period from 2019 to 2025. This period is selected because it covers recent and ongoing Public Financial Management reforms in Uganda, including the strengthening of the Integrated Financial Management System (IFMS), implementation of the Public Finance Management Act (2015) reforms, and recent initiatives aimed at enhancing budget transparency and accountability within government institutions. This timeframe allows the study to capture current developments and provide relevant policy insights.

2. LITERATURE REVIEW

This chapter presents a review of related literature on the influence of stakeholder transparency on the effectiveness of Public Financial Management (PFM) reforms. It provides a critical examination of existing theoretical, conceptual, and empirical studies relevant to the study variables. The review is organized to establish a clear understanding of key concepts such as stakeholder transparency and PFM reform effectiveness, as well as how they relate to each other in both global and local contexts.

2.1. Theoretical Review

This study is anchored on selected public finance and governance theories that explain the relationship between stakeholder transparency and the effectiveness of Public Financial Management (PFM) reforms. The main theories guiding this study include the Principal–Agent Theory, the Public Value Theory, and the Good Governance Theory. These theories collectively provide a strong framework for understanding how transparency influences accountability, efficiency, and effectiveness in public financial management systems.

2.1.1. Principal–Agent Theory

The Principal Agent Theory, advanced by Jensen and Meckling (1976), explains relationships where one party (the principal) delegates authority to another party (the agent) to act on their behalf. In public financial management, citizens and taxpayers act as principals, while government officials and institutions such as the Ministry of Finance, Planning and Economic Development (MoFPED) act as agents responsible for managing public resources.

A key challenge in this relationship is information asymmetry, where agents often possess more information than principals, creating opportunities for inefficiency, mismanagement, or corruption. According to Eisenhardt (1989), transparency mechanisms reduce information asymmetry by ensuring that principals have access to relevant and timely information to monitor agent behavior effectively. In this study, stakeholder transparency is viewed as a mechanism that reduces information gaps between government institutions and stakeholders, thereby improving accountability and the effectiveness of PFM reforms.

2.1.2. Public Value Theory

Public Value Theory, developed by Moore (1995), emphasizes that public institutions should aim to create value for citizens through effective service delivery, accountability, and responsiveness. The theory argues that public managers must ensure that government actions reflect the preferences and expectations of citizens, who are the ultimate beneficiaries of public services.

In the context of this study, stakeholder transparency enhances public value by enabling citizens and other stakeholders to access financial information, participate in budgeting processes, and evaluate government performance. Recent scholars such as Benington and Moore (2011) further argue that transparency strengthens legitimacy and trust in public institutions, which are essential for successful implementation of reforms. Therefore, transparency is considered a critical driver of public value creation in public financial management systems.

2.1.3. Good Governance Theory

Good Governance Theory is grounded in the principles of transparency, accountability, participation, rule of law, and responsiveness as outlined by the United Nations Development Programme (UNDP, 1997). The theory emphasizes that effective governance systems require open decision-making processes and active stakeholder involvement in public administration.

According to Kaufmann, Kraay, and Mastruzzi (2010), transparency is a key governance indicator that directly influences government effectiveness and control of corruption. In public financial management, transparency ensures that financial decisions are visible, auditable, and open to scrutiny by stakeholders. This enhances trust in public institutions and improves the effectiveness of reforms. Therefore, this theory strongly supports the argument that stakeholder transparency is essential for improving the effectiveness of PFM reforms in Uganda.

Summary of Theoretical Review

The three theories collectively demonstrate that stakeholder transparency plays a critical role in enhancing the effectiveness of Public Financial Management reforms. The Principal–Agent Theory explains how transparency reduces information asymmetry; Public Value Theory shows how transparency enhances citizen value and trust; and Good Governance Theory emphasizes transparency as a core principle of effective governance. Together, these theories provide a strong foundation for examining the relationship between stakeholder transparency and PFM reform effectiveness in Uganda.

2.2. Empirical Review

This section reviews empirical studies conducted on stakeholder transparency and the effectiveness of Public Financial Management (PFM) reforms at global, regional, and local levels. The purpose is to establish what has already been studied, identify trends in findings, and highlight inconsistencies that justify the current study.

2.2.1. Global Empirical Evidence

Globally, several studies have examined the relationship between transparency and public financial management outcomes. The International Monetary Fund (IMF, 2024) reports that countries with higher fiscal transparency scores tend to record significantly better budget credibility and lower levels of public financial mismanagement. Similarly, a study by Alt and Lassen (2019) found that fiscal transparency is strongly associated with reduced sovereign risk and improved fiscal discipline across OECD countries.

More recent empirical work by Fung, Graham, and Weil (2022) highlights that stakeholder access to government financial information improves accountability and enhances public trust in government institutions. The World Bank (2024) also indicates that countries implementing open budget systems and participatory budgeting practices show improved efficiency in public expenditure management compared to those with limited transparency mechanisms.

However, despite these positive findings, global evidence also shows variability in outcomes. Some countries with advanced transparency systems still experience inefficiencies in public financial management, suggesting that transparency alone may not fully guarantee reform effectiveness without stakeholder engagement and institutional enforcement mechanisms.

2.2.2. Empirical Evidence

In Sub-Saharan Africa, empirical studies reveal mixed but generally constrained outcomes of PFM reforms. According to the African Development Bank (2023), although many African countries have adopted transparency-enhancing reforms such as e-procurement systems and IFMIS, the overall impact on accountability and efficiency remains moderate.

A study by Andrian and Ngware (2021) in Kenya found that fiscal transparency significantly improves budget execution efficiency when accompanied by strong institutional oversight. Similarly, research conducted in Ghana by Agyemang et al. (2022) revealed that transparency in public financial reporting enhances citizen participation and reduces corruption risks in public expenditure management.

However, other studies, such as those by Katusiime (2021), indicate that in several African countries, transparency reforms often face implementation challenges such as weak enforcement, limited technical capacity, and political interference. These limitations reduce the overall effectiveness of PFM reforms despite formal transparency mechanisms being in place.

In Uganda, several studies have explored aspects of public financial management reforms and transparency. A study by Ssemakula and Bananuka (2020) found that IFMIS implementation has improved financial reporting timeliness but has had limited impact on reducing financial mismanagement due to weak oversight structures.

Similarly, Tumuhimbise et al. (2022) established that budget transparency positively influences public accountability in local government units, although citizen participation in budgeting remains low. The Auditor General's reports (2023; 2024) consistently highlight issues such as irregular expenditures, unsupported payments, and delays in financial reporting, suggesting persistent inefficiencies in PFM systems.

Recent research by Nabukeera and Muwanga (2023) further shows that while MoFPED has improved access to financial data through digital platforms, stakeholder engagement in interpreting and using this information remains limited. This reduces the practical impact of transparency initiatives on improving reform effectiveness.

2.3. Research Gap

Despite extensive global, regional, and local studies on Public Financial Management reforms, several gaps remain evident.

First, most existing studies have focused broadly on PFM reforms, institutional capacity, and digital financial systems, with limited attention to stakeholder transparency as a distinct and independent explanatory variable influencing reform effectiveness. As a result, the specific contribution of transparency in shaping reform outcomes remains underexplored.

Second, while studies in Uganda acknowledge improvements in financial reporting systems such as IFMIS and budget transparency portals, few studies have empirically examined how stakeholder transparency directly influences the effectiveness of PFM reforms within central government institutions such as MoFPED.

Third, existing literature tends to emphasize either citizen participation or audit performance in isolation, without integrating broader dimensions of stakeholder transparency such as access to information, timeliness of reporting, procurement openness, and audit disclosure within a single analytical framework.

Therefore, this study addresses these gaps by empirically examining the influence of stakeholder transparency on the effectiveness of Public Financial Management reforms in Uganda, with specific focus on the Ministry of Finance, Planning and Economic Development.

2.4. Summary of Literature Review

The literature reviewed in this chapter has provided a comprehensive understanding of the relationship between stakeholder transparency and the effectiveness of Public Financial Management (PFM) reforms. The review has drawn insights from theoretical, empirical, and conceptual perspectives at global, regional, and local levels.

The theoretical review established that the Principal–Agent Theory, Public Value Theory, and Good Governance Theory collectively support the argument that stakeholder transparency enhances accountability, reduces information asymmetry, and improves public sector performance. These theories demonstrate that transparency is a critical governance mechanism that strengthens the effectiveness of public financial management systems.

The empirical review further revealed that globally, countries with higher levels of fiscal transparency tend to achieve better budget credibility, improved accountability, and reduced financial mismanagement. However, the evidence also shows that transparency alone is not always sufficient unless supported by strong institutional frameworks and stakeholder engagement mechanisms. Regionally, particularly in Sub-Saharan Africa, studies indicate that although reforms such as IFMIS and open budgeting have been implemented, challenges such as weak enforcement, limited capacity, and political interference continue to constrain their effectiveness.

In Uganda, empirical evidence shows that despite significant reforms undertaken by the Ministry of Finance, Planning and Economic Development (MoFPED), issues such as irregular expenditures, limited citizen participation, and gaps in financial information dissemination persist. This suggests that while transparency initiatives exist, their effectiveness in influencing Public Financial Management reform outcomes remains uncertain.

Overall, the literature reveals a consistent gap regarding the direct empirical relationship between stakeholder transparency and the effectiveness of PFM reforms, particularly within central government institutions in Uganda. This gap justifies the need for the present study, which seeks to examine how stakeholder transparency influences the effectiveness of Public Financial Management reforms in Uganda, with a focus on MoFPED.

3. METHODOLOGY

This chapter presented the research methodology that was used in the study. It described the research design, study population, sample size and sampling techniques, data sources, data collection methods and instruments, validity and reliability of research instruments, data analysis procedures, and ethical considerations. The methodology was designed to ensure the collection of reliable and valid data in examining the influence of stakeholder transparency on the effectiveness of Public Financial Management (PFM) reforms in Uganda, with a focus on the Ministry of Finance, Planning and Economic Development (MoFPED).

3.1. Research Design

The study adopted a cross-sectional research design that combined both quantitative and qualitative approaches. The cross-sectional design was used because data were collected at a single point in time, allowing the researcher to examine relationships between stakeholder transparency and PFM reform effectiveness as they existed during the study period. The mixed-method approach was adopted to provide both statistical analysis and in-depth understanding of the subject matter. Quantitative methods were used to measure the relationship between variables, while qualitative methods were used to provide explanations and contextual insights.

3.2. Study Population

The study population consisted of key stakeholders involved in public financial management processes within the Ministry of Finance, Planning and Economic Development (MoFPED) in Uganda. These included technical officers in budget departments, accountants, auditors, procurement officers, policy analysts, and senior management officials. The study also considered selected external stakeholders such as oversight institutions and development partners who interact with MoFPED in financial governance processes.

3.3. Sample Size and Sampling Techniques

A sample size was determined using appropriate sampling techniques to ensure representativeness of the study population. Simple random sampling was used to select technical staff within MoFPED, while purposive sampling was used to select senior officials and external stakeholders due to their specialized knowledge and involvement in PFM reforms. This combination of sampling techniques ensured that both general and expert perspectives were captured.

3.4. Data Sources

The study relied on both primary and secondary data sources. Primary data were collected directly from respondents using structured questionnaires and interview guides. Secondary data were obtained from official government reports, Auditor General reports, MoFPED publications, World Bank reports, IMF reports, and academic journals related to public financial management and transparency.

3.5. Data Collection Methods and Instruments

Data were collected using questionnaires and interview guides. The questionnaire was structured using Likert-scale items to measure stakeholder transparency and effectiveness of PFM reforms. The interview guide was used to collect qualitative data from key informants, allowing for deeper exploration of issues related to transparency and reform implementation within MoFPED.

3.6. Validity and Reliability of Research Instruments

To ensure validity, the research instruments were reviewed by experts in public administration and finance to confirm that they adequately measured the intended variables. Content validity was ensured by aligning questionnaire items with study objectives and literature. Reliability of the instruments was tested using Cronbach's alpha coefficient, and a reliability threshold of 0.70 or above was considered acceptable for internal consistency.

3.7. Data Analysis

Quantitative data were analyzed using descriptive and inferential statistics. Descriptive statistics such as means and standard deviations were used to summarize the data, while inferential statistics, particularly regression analysis, were used to determine the relationship between stakeholder transparency and the effectiveness of PFM reforms. Qualitative data were analyzed thematically by organizing responses into themes related to transparency and reform effectiveness.

4. RESULTS AND DISCUSSION

4.1. Response Rate

Response rate is an essential indicator of data quality and reliability in quantitative research, as it reflects the level of respondent participation and determines the extent to which findings can be generalized to the target population. A high response rate reduces the likelihood of non-response bias and enhances the credibility of statistical inferences derived from the data. In this study, which examines stakeholder transparency as a driver of Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance, Planning and Economic Development (MoFPED), achieving a strong response rate was particularly important due to the technical nature of PFM processes and the need for informed input from relevant officials. Therefore, the attained response rate provides a solid empirical foundation for conducting reliable descriptive and inferential analyses on the relationship between stakeholder transparency and PFM reform effectiveness.

Table 1: Response Rate of the Study

Instrument	Frequency	Percentage (%)
Questionnaires Distributed	356	100
Questionnaires Returned	319	89.6
Questionnaires Not Returned	37	10.4
Total	**186**	**100**

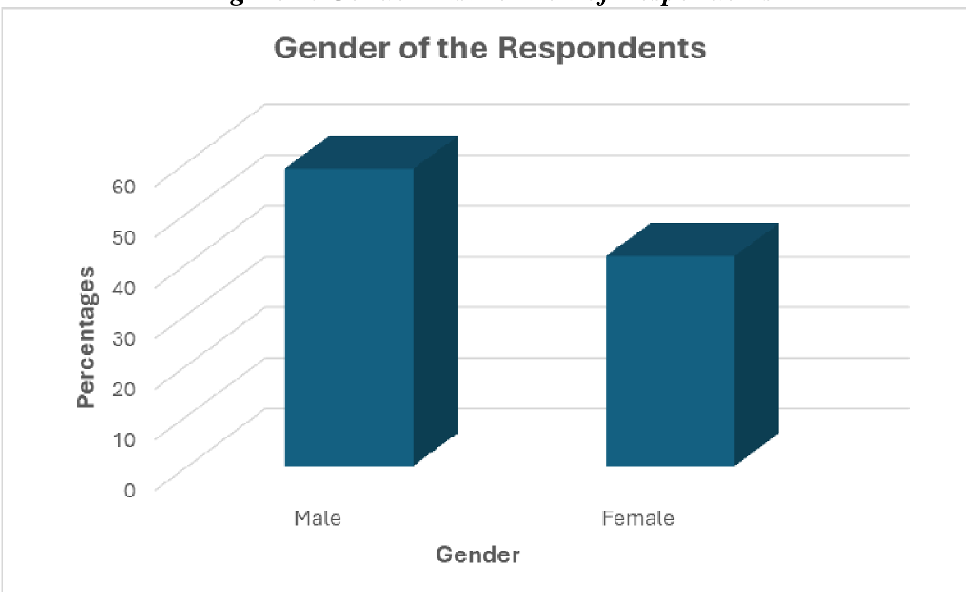
Source: Field Data (2025)

Table 1 summarizes the study's response rate, indicating the level of participation among targeted respondents involved in Public Financial Management (PFM) processes at the Ministry of Finance, Planning and Economic Development (MoFPED). Out of 356 questionnaires distributed, 319 were successfully completed and returned, while 37 were not returned, yielding a high response rate of 89.6%. This strong participation demonstrates that the study topic stakeholder transparency and PFM reform effectiveness was highly relevant to respondents' professional roles. Methodologically, the response rate exceeds the recommended threshold for survey research, thereby minimizing the risk of non-response bias and enhancing the representativeness and reliability of the data. As a result, the dataset is considered sufficiently robust to support rigorous statistical analysis and to generate credible conclusions regarding the influence of stakeholder transparency on key PFM reform outcomes, including transparency, accountability, efficiency, and service delivery in Uganda.

4.2. Demographic Characteristics of Respondents

An examination of respondents' demographic characteristics provides essential context for interpreting the study findings and assessing the quality of the data collected. Variables such as gender, age, education level, departmental affiliation, and years of experience offer insights into the composition of the sample and the extent to which respondents possess the relevant knowledge and exposure to Public Financial Management (PFM) reforms. Understanding these attributes is important in establishing the credibility, representativeness, and analytical value of the responses, particularly in a study that relies on informed perspectives from individuals directly involved in financial management processes.

Figure 1: Gender Distribution of Respondents



Source: *Field Data (2025)*

Figure 1 presents the gender composition of respondents who participated in the study. The findings indicate that 187 respondents (58.6%) were male, while 132 respondents (41.4%) were female, reflecting a moderately male-dominated but relatively balanced sample. This distribution is consistent with staffing patterns commonly observed in public financial management (PFM) institutions, where male representation tends to be slightly higher in technical and financial roles. Nonetheless, the substantial proportion of female respondents enhances the inclusiveness and diversity of perspectives captured in the study. From an analytical standpoint, this balanced representation strengthens the reliability of the findings, as it minimizes potential gender bias and ensures that conclusions regarding stakeholder transparency and PFM reform effectiveness are informed by a broad range of experiences within the Ministry of Finance, Planning and Economic Development.

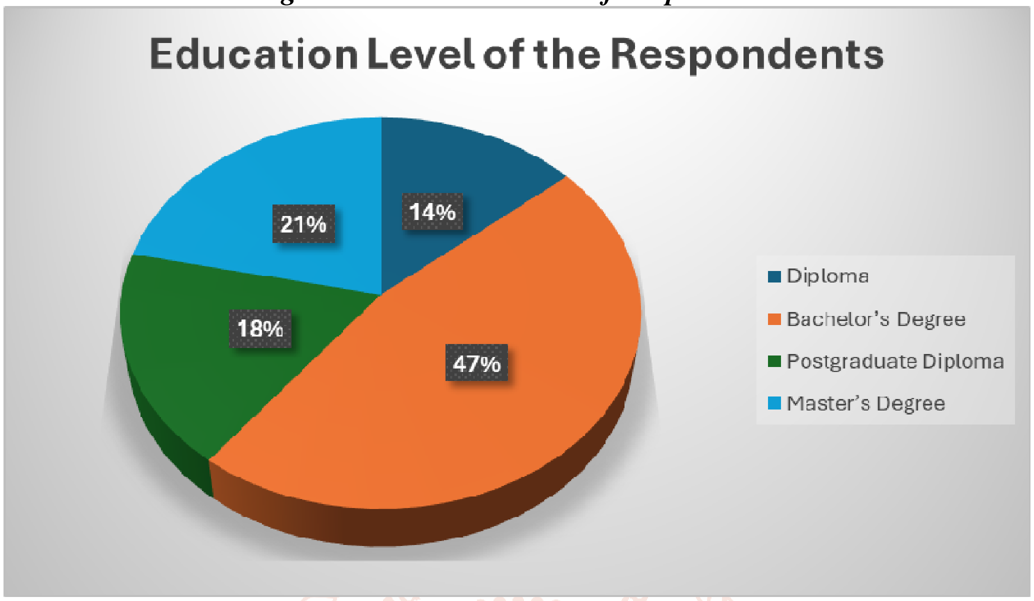
Table 1: Age Distribution of Respondents

Age Group (Years)	Frequency	Percentage (%)
20–29	67	21.0
30–39	124	38.9
40–49	88	27.6
50 and above	40	12.5
Total	**319**	**100**

Source: *Field Data (2025)*

Table 1 presents the age distribution of respondents involved in the study. The results show that the largest proportion of respondents fell within the 30–39 years age group, accounting for 124 individuals (38.9%), followed by those aged 40–49 years with 88 respondents (27.6%). Respondents aged 20–29 years constituted 67 individuals (21.0%), while those aged 50 years and above represented the smallest group at 40 respondents (12.5%). This distribution indicates that the study predominantly captured mid-career professionals who are actively engaged in Public Financial Management (PFM) processes. From an analytical perspective, the concentration of respondents within the 30–49 age bracket suggests a strong presence of individuals with substantial experience and institutional knowledge, thereby enhancing the credibility and reliability of the data. Consequently, the findings are likely to reflect informed perspectives on stakeholder transparency and its influence on PFM reform effectiveness within the Ministry of Finance, Planning and Economic Development.

Figure 2: Education Level of Respondents



Source: *Field Data (2025)*

Figure 2 presents the educational qualifications of respondents participating in the study. The findings indicate that the majority held a Bachelor's degree, accounting for 149 respondents (46.7%), followed by those with a Master's degree at 69 respondents (21.6%). Respondents with a Postgraduate Diploma constituted 57 individuals (17.9%), while those with a Diploma represented the smallest proportion at 44 respondents (13.8%). This distribution demonstrates that the sample was largely composed of well-educated individuals, with a significant proportion possessing advanced academic qualifications. From an analytical perspective, the high level of education among respondents enhances the credibility and reliability of the data, as individuals are more likely to have the technical knowledge and analytical capacity required to understand complex issues related to stakeholder transparency and Public Financial Management (PFM) reforms. Consequently, the findings are considered to be informed by competent and knowledgeable participants within the Ministry of Finance, Planning and Economic Development.

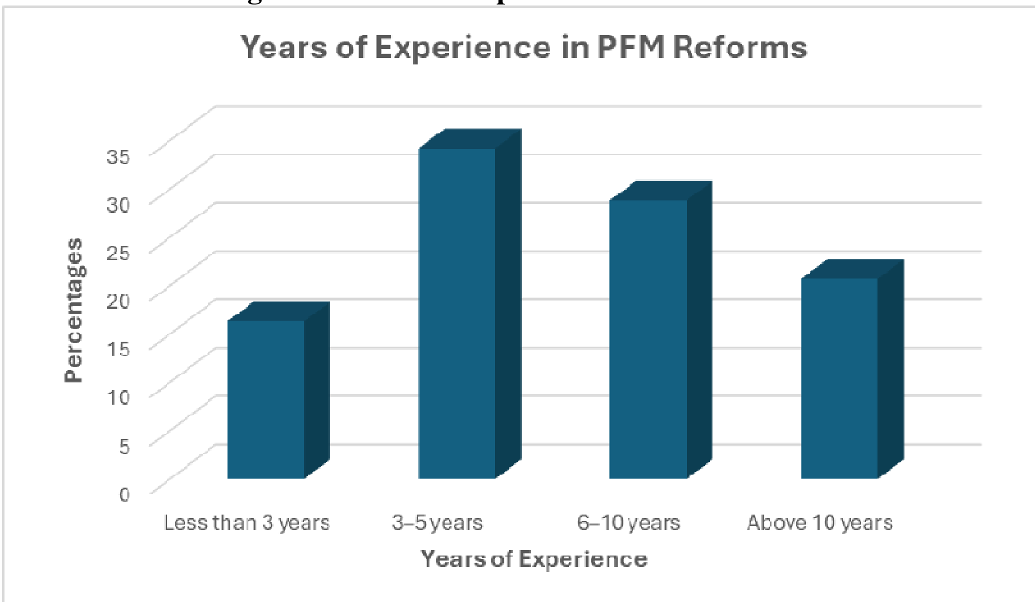
Table 2: Departmental Distribution of Respondents

Department	Frequency	Percentage (%)
Budget Directorate	99	31.0
Accountant General Office-Accounts	82	25.7
Internal Audit Directorate	67	21.0
Economic Affairs Directorate	44	13.8
Accountant General Office-Accounts / Systems Support	27	8.5
Total	**319**	**100**

Source: *Field Data (2025)*

Table 2 presents the distribution of respondents across key departments involved in Public Financial Management (PFM) processes within the Ministry of Finance, Planning and Economic Development. The findings indicate that the largest proportion of respondents was drawn from the Accountant General Office-Accounts, comprising 99 individuals (31.0%), followed by the Budget Directorate with 82 respondents (25.7%) and the Internal Audit Directorate with 67 respondents (21.0%). The Economic Affairs Directorate contributed 44 respondents (13.8%), while Accountant General Office-Accounts / Systems Support accounted for 27 respondents (8.5%). This distribution demonstrates that the study captured perspectives from core functional units directly responsible for financial planning, execution, and oversight. From an analytical standpoint, the strong representation from accounting, budgeting, and audit functions enhances the validity of the findings, as these departments play a central role in PFM reform implementation. Consequently, the responses are grounded in practical experience and institutional knowledge, strengthening the credibility of conclusions regarding the influence of stakeholder transparency on PFM reform effectiveness.

Figure 3: Years of Experience in PFM Reforms



Source: *Field Data (2025)*

Figure 3 presents the distribution of respondents based on their years of experience in Public Financial Management (PFM) reforms within the Ministry of Finance, Planning and Economic Development. The findings show that the largest proportion of respondents had between 3 and 5 years of experience, accounting for 109 individuals (34.2%), followed by those with 6 to 10 years of experience at 92 respondents (28.8%). Respondents with more than 10 years of experience constituted 66 individuals (20.7%), while those with less than 3 years of experience represented the smallest group at 52 respondents (16.3%). This distribution indicates that the study largely captured mid-level to highly experienced professionals who are actively engaged in PFM reform implementation and oversight. From an analytical perspective, the dominance of respondents with more than three years of experience enhances the reliability of the data, as such individuals possess sufficient institutional knowledge and practical exposure to stakeholder transparency processes. Consequently, their responses provide credible insights into how stakeholder transparency influences the effectiveness of Public Financial Management reforms in Uganda.

4.3. Stakeholder Transparency and Public Financial Management Reform Effectiveness in Uganda's Ministry of Finance

This section presents and discusses the empirical findings on stakeholder transparency and its effect on Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance, Planning and Economic Development. The analysis focuses on key dimensions of stakeholder transparency, including information disclosure, accessibility of financial information, openness in decision-making processes, and stakeholder engagement in reform activities. The findings, presented in Table 4, are based on respondents' perceptions collected through a structured Likert-scale questionnaire and provide an evidence-based assessment of how stakeholder transparency practices influence key PFM reform outcomes, namely transparency, accountability, efficiency, and service delivery within Uganda's public financial management system.

Table 3: Respondents' Views on Stakeholder Transparency and Public Financial Management Reform Effectiveness in Uganda's Ministry of Finance

Items	Mean	Std. Dev	Standard Error
1. The Ministry provides timely disclosure of budgetary information to stakeholders.	4.42	0.78	0.04
2. Financial reports are easily accessible to relevant stakeholders.	4.18	0.83	0.05
3. Stakeholders are regularly informed about changes in public financial policies.	4.05	0.89	0.05

4. Decision-making processes in PFM reforms are transparent to key stakeholders.	3.96	0.91	0.05
5. There is openness in communicating audit findings to stakeholders.	4.21	0.80	0.04
6. Stakeholder access to financial information improves accountability in PFM reforms.	4.67	0.63	0.03
7. Transparency in budget formulation enhances trust in public financial systems.	4.58	0.70	0.04
8. Stakeholder involvement in monitoring improves reform implementation.	4.74	0.58	0.03
9. Lack of transparency in financial reporting undermines reform effectiveness (R).	4.11	0.88	0.05
10. Open communication between government and stakeholders enhances efficiency in PFM reforms.	4.39	0.76	0.04
11. Disclosure of procurement and expenditure information improves oversight.	4.52	0.71	0.04
12. Stakeholder transparency reduces corruption risks in financial management.	4.76	0.55	0.03
13. Transparent reporting systems enhance public confidence in PFM reforms.	4.33	0.79	0.04
14. Stakeholder feedback is openly considered in financial decision-making processes.	3.74	0.92	0.05
15. Transparency in resource allocation improves service delivery outcomes.	4.46	0.74	0.04
16. Regular publication of financial performance reports strengthens reform accountability.	4.28	0.81	0.05
17. Overall, stakeholder transparency improves the effectiveness of PFM reforms in Uganda.	4.69	0.60	0.03

Key: *SA = Strongly Agree; A = Agree; N = Neutral; D = Disagree; SD = Strongly Disagree*

Source: *Field data (2025)*

The findings in Table 3 indicate a consistently high level of agreement among respondents that stakeholder transparency plays a critical role in enhancing Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance, Planning and Economic Development. With mean scores ranging from 3.74 to 4.76, the results demonstrate that respondents generally perceive transparency practices as strongly embedded in improving accountability, efficiency, trust, and service delivery within the PFM system.

A key observation is that the highest-rated items relate to accountability and anti-corruption outcomes. In particular, stakeholder transparency reduces corruption risks (M = 4.76) and stakeholder involvement in monitoring improves reform implementation (M = 4.74). These results suggest that transparency is not only viewed as an administrative requirement but also as a governance tool that strengthens oversight mechanisms and limits opportunities for misuse of public resources. Similarly, stakeholder access to financial information improving accountability (M = 4.67) further reinforces the perception that openness in financial management directly enhances institutional responsibility and control.

The findings also show strong agreement that transparency enhances trust and legitimacy in public financial systems. Transparency in budget formulation enhances trust (M = 4.58), while disclosure of procurement and expenditure information improves oversight (M = 4.52). These results indicate that openness in fiscal processes builds stakeholder confidence and strengthens public confidence in government financial management systems. In addition, timely disclosure of budget information (M = 4.42) and accessibility of financial reports (M = 4.18) further support the view that information availability is central to effective stakeholder engagement and reform success.

In terms of operational effectiveness, respondents agreed that open communication and transparency contribute to improved efficiency and service delivery. Open communication between government and stakeholders enhances efficiency (M = 4.39), and transparency in resource allocation improves service delivery outcomes (M = 4.46). These findings imply that stakeholder transparency facilitates better coordination, reduces information asymmetry, and enhances decision-making efficiency in PFM reform implementation.

However, some areas reflect relatively lower levels of agreement, indicating implementation gaps. Notably, stakeholder feedback being openly considered in financial decision-making processes recorded the lowest mean (M = 3.74), suggesting that while information is disclosed, the integration of stakeholder input into final decisions remains limited. Similarly, decision-making transparency (M = 3.96) and communication of policy changes (M = 4.05) show comparatively moderate ratings, indicating that transparency practices are not yet fully institutionalized across all stages of the PFM reform cycle.

Despite these gaps, the overall composite finding (M = 4.69) confirms that stakeholder transparency is widely perceived as a strong driver of PFM reform effectiveness in Uganda. This implies that when transparency mechanisms are strengthened particularly in monitoring, accountability, and information disclosure PFM reforms are more likely to achieve improved performance outcomes.

From a theoretical standpoint, these findings align with participatory governance theory, which emphasizes that openness in decision-making enhances accountability and legitimacy, as well as social capital theory, which highlights the role of trust and information sharing in strengthening institutional performance. Overall, the evidence suggests that stakeholder transparency is a fundamental governance mechanism that significantly contributes to the effectiveness and sustainability of public financial management reforms in Uganda.

4.4. Inferential Analysis

This section presents the inferential statistical analysis used to examine the relationship between stakeholder consultation and Public Financial Management (PFM) reform outcomes in Uganda's Ministry of Finance, Planning and Economic Development (MoFPED). Building on the descriptive results presented in the previous section, linear regression analysis was applied to determine the extent to which variations in stakeholder consultation predict changes in PFM reform effectiveness. The analysis was supported by model summary statistics, analysis of variance (ANOVA), and regression coefficients, providing a comprehensive assessment of the strength, direction, and statistical significance of the relationship between the study variables.

4.4.1. Effect of Stakeholder Transparency on Public Financial Management Reform Effectiveness in Uganda's Ministry of Finance

This section presents the regression model summary used to examine the extent to which stakeholder transparency explains variations in Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance, Planning and Economic Development. The analysis is based on a linear regression model, where stakeholder transparency is treated as the independent variable and PFM reform effectiveness as the dependent variable. The model summary presented in Table 4 provides key statistical indicators, including the correlation coefficient (R), coefficient of determination (R^2), adjusted R^2, and the standard error of the estimate. Collectively, these statistics demonstrate the strength of the relationship between stakeholder transparency and PFM reform effectiveness, the proportion of variation in reform outcomes explained by the model, and the overall predictive accuracy of the regression results.

Table 4: Model Summary results

Model Summary				
Model	**R**	**R Square**	**Adjusted R-Square**	**Std. Error of the Estimate**
1	0.824	0.541	0.569	0.34367
a. Predictors: (Constant), Stakeholder Transparency				

Source: *Field Data (2025)*

The regression model summary presented in Table 4 indicates a strong and positive relationship between stakeholder transparency and Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance, Planning and Economic Development. The correlation coefficient (R = 0.824) demonstrates a strong association between stakeholder transparency and reform effectiveness, implying that improvements in transparency practices are closely linked with enhanced PFM reform outcomes. The coefficient of determination (R^2 = 0.541) further reveals that stakeholder transparency explains 54.1% of the variation in PFM reform effectiveness, indicating that more than half of the changes in reform performance can be attributed to transparency-related practices, while the remaining proportion is influenced by other institutional and contextual factors not included in the model. The adjusted R^2 value (0.569) confirms the robustness and stability of the model after adjusting for sample size and predictors, while the standard error of the estimate (0.34367) indicates a relatively good level of predictive accuracy. Overall, these findings provide strong empirical evidence that stakeholder transparency is a significant and powerful driver of PFM reform effectiveness in Uganda.

Table 5: ANOVA Results on the Effect of Stakeholder Transparency on Public Financial Management Reform Effectiveness in Uganda's Ministry of Finance

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	41.456	1	41.456	123.36	0.000
	Residual	32.765	317	0.103		
	Total	74.221	151			

a. Dependent Variable: PFM Reform Effectiveness

b. Predictors: (Constant), Stakeholder Transparency

Source: *Field Data (2025)*

The ANOVA results presented in Table 5 indicate that the regression model examining the effect of stakeholder transparency on Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance is statistically significant. The model shows a substantial regression sum of squares (41.456) compared to the residual sum of squares (32.765), suggesting that a meaningful proportion of variation in PFM reform effectiveness is explained by stakeholder transparency. The F-statistic value of 123.36, with a significance level of 0.000 ($p < 0.05$), confirms that the overall model is highly significant and provides a strong fit for the data. This implies that stakeholder transparency has a statistically significant effect on PFM reform effectiveness, and the observed relationship is not due to chance. Consequently, the null hypothesis is rejected, affirming that improvements in stakeholder transparency significantly enhance key outcomes of public financial management reforms, including accountability, efficiency, transparency, and service delivery in Uganda's Ministry of Finance.

Table 7: Linear Regression Coefficients on the Effect of Stakeholder Transparency on Public Financial Management Reform Effectiveness in Uganda's Ministry of Finance

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.824	0.360	-	5.564	0.000
	Stakeholder Consultation	0.616	0.210	0.631	6.757	0.000
a. Dependent Variable: PFM Reform Effectiveness						

Source: *Field Data (2025)*

The regression coefficients presented in Table 7 indicate that stakeholder transparency has a positive and statistically significant effect on Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance, Planning and Economic Development. The unstandardized coefficient ($B = 0.616$) implies that a one-unit increase in stakeholder transparency leads to a 0.616 increase in PFM reform effectiveness, holding other factors constant. The standardized beta value ($\beta = 0.631$) further confirms that stakeholder transparency is a strong predictor of reform effectiveness, while the t-value (6.757) and significance level ($p = 0.000$) demonstrate that the relationship is statistically significant at the 5% level. Based on these results, the null hypothesis (H_0), which stated that stakeholder transparency has no significant effect on PFM reform effectiveness, is rejected, while the alternative hypothesis (H_1) is accepted, confirming that stakeholder transparency significantly enhances reform effectiveness in Uganda's Ministry of Finance.

From these results, the empirical regression model can be expressed as:

PFM Reform Effectiveness = 1.824 + 0.616 (Stakeholder Transparency) + ε

This model indicates that even in the absence of stakeholder transparency, a baseline level of PFM reform effectiveness exists (1.824), but improvements in transparency significantly enhance reform outcomes. The positive coefficient confirms that increased openness in financial reporting, disclosure of budget information, and accessibility of financial data contribute directly to stronger public financial management performance.

The findings are consistent with existing empirical literature. For instance, the World Bank (2020) emphasizes that transparency in public financial systems improves accountability and strengthens budget credibility by enabling stakeholders to monitor government actions effectively. Similarly, the OECD (2021) argues that open government practices, including timely disclosure of financial information, significantly enhance trust and efficiency in public sector reforms. In addition, the IMF (2022) highlights that fiscal transparency reduces information asymmetry, minimizes corruption risks, and improves the effectiveness of expenditure management systems. The results of this study therefore reinforce the argument that stakeholder transparency is a key institutional driver of successful PFM reforms.

The findings also align strongly with participatory governance theory (Arnstein, 1969), which posits that meaningful involvement of stakeholders in decision-making processes enhances accountability, legitimacy, and policy effectiveness. In this context, stakeholder transparency ensures that actors are not merely informed but are actively enabled to scrutinize and influence financial decision-making processes. Furthermore, social capital theory (Putnam, 1993) supports these results by explaining that transparency strengthens trust, cooperation, and shared norms between government institutions and stakeholders, thereby improving compliance and collective ownership of reform initiatives.

5. Summary of Findings

This study examined the effect of stakeholder transparency on Public Financial Management (PFM) reform effectiveness in Uganda's Ministry of Finance, Planning and Economic Development. The findings reveal that stakeholder transparency is a significant and positive determinant of PFM reform effectiveness. Descriptive results show that respondents strongly agreed that transparency practices such as timely disclosure of financial information, accessibility of budget reports, openness in decision-making, and stakeholder participation in monitoring enhance accountability, efficiency, trust, and service delivery within the PFM system.

Inferential results further confirm these perceptions. The regression model indicated a strong positive relationship between stakeholder transparency and PFM reform effectiveness ($R = 0.824$). The model explains 54.1% of the variation in PFM reform effectiveness ($R^2 = 0.541$), while the ANOVA results confirm that the model is statistically significant ($F = 123.36$, $p < 0.001$). The regression coefficients show that stakeholder transparency significantly predicts reform effectiveness ($B = 0.616$, $p < 0.001$). Accordingly, the null hypothesis was rejected, confirming that stakeholder transparency significantly improves PFM reform outcomes in Uganda.

5.1. Contribution to New Knowledge

This study makes several important contributions to the literature on public financial management reforms and governance in developing countries.

First, it provides empirical evidence from Uganda's Ministry of Finance demonstrating that stakeholder transparency is not merely a governance principle but a statistically significant driver of PFM reform effectiveness. This shifts the debate from normative assumptions about transparency to measurable institutional performance outcomes.

Second, the study contributes a quantified explanatory model showing that stakeholder transparency accounts for 54.1% of the variation in PFM reform effectiveness. This provides strong empirical grounding for understanding the magnitude of transparency as a determinant of reform success in public sector governance.

Third, the study strengthens theoretical integration between participatory governance theory and social capital theory. It demonstrates that transparency enhances reform effectiveness through improved accountability, trust-building, and stakeholder engagement, as well as through stronger institutional coordination and compliance mechanisms.

Finally, the study contributes to African public sector governance literature by providing context-specific evidence that transparency significantly enhances fiscal accountability, reduces information asymmetry, and improves the efficiency and sustainability of public financial management reforms.

5.2. Conclusions

The study concludes that stakeholder transparency is a critical and statistically significant driver of Public Financial Management reform effectiveness in Uganda's Ministry of Finance. The evidence shows that reforms are more successful when financial information is openly disclosed, stakeholders are actively informed, and decision-making processes are transparent and accessible.

However, the findings also indicate that while transparency mechanisms are generally strong, gaps remain in fully institutionalizing stakeholder feedback into final decision-making processes. Despite these limitations, stakeholder transparency remains a key governance mechanism that enhances accountability, strengthens trust, improves coordination, and promotes efficiency in public financial management systems.

Overall, the study confirms that stakeholder transparency is not a procedural requirement but a substantive determinant of reform success.

5.3. Recommendations

Practical Recommendations to Strengthen Stakeholder Transparency and Enhance PFM Reform Effectiveness in Uganda's Ministry of Finance, Planning and Economic Development (MoFPED)

Institutionalize Comprehensive Transparency Protocols Throughout the PFM Reform Cycle
MoFPED should embed clear, standardized transparency protocols into all phases of the PFM reform process-planning, budgeting, execution, and audit. This includes publishing timelines, decision criteria, and responsibilities to guide transparency and manage stakeholder expectations effectively.

Adopt Open Budgeting Practices Aligned with International Standards
Adopt the Open Budget Index (OBI) recommendations by ensuring that budget documents-including preliminary, executive, and audit reports-are publicly available in user-friendly formats accessible to all stakeholders. This enhances trust and allows citizens, civil society, and private sector actors to meaningfully participate in budget oversight.

Develop a Centralized and Interactive Financial Information Portal
Build on existing digital infrastructure to create a comprehensive, real-time interactive portal that publishes detailed financial data on budget allocation, expenditures, procurement, and performance metrics. The portal should support data visualization tools, allow inputs or queries from stakeholders, and be mobile-friendly to maximize access across Uganda.

Implement Regular Multi-Stakeholder Transparency Forums
Institutionalize periodic forums where government officials, Parliament, development partners, civil society, media, and private sector representatives jointly review PFM reform progress, financial disclosures, and audit outcomes. These forums should focus on dialogue, problem-solving, and collective accountability.

Integrate Multi-Channel Communication Strategies to Reach Diverse Stakeholders
Leverage a variety of communication channels-including local languages radio broadcasts, SMS alerts, community meetings, and social media-to disseminate financial information, promote awareness about PFM reforms, and invite stakeholder participation. This mirrors successful approaches in countries like Kenya and the Philippines.

Strengthen Capacity Building on Transparency and Accountability for PFM Practitioners
Implement continuous, practical training programs for MoFPED staff and related oversight bodies focused on transparency best practices, data management, stakeholder engagement techniques, and the use of digital tools for information dissemination and feedback. Partnerships with international agencies can support certification and knowledge exchange.

Institutionalize Feedback and Grievance Redress Mechanisms
Develop formalized mechanisms-such as citizen report cards, online feedback platforms, and helpdesks-that allow stakeholders to report transparency-related issues, provide recommendations, and track responses. Ensuring timely action creates a culture of trust and improves reform effectiveness.

Ensure Parliamentary Oversight is Strengthened through Transparency-Linked Reporting
Support Parliament's Public Accounts Committee and budget committees with timely and adequate information generated from MoFPED's transparency systems. This empowers legislative oversight and supports evidence-based interventions to curb financial inefficiencies and corruption.

Promote International Best Practices through Peer Learning and Technical Assistance
Engage actively with regional initiatives such as the Collaborative Africa Budget Reform Initiative (CABRI) and global programs like the IMF's Fiscal Transparency Code to adopt and contextualize emerging transparency practices, ensuring MoFPED stays aligned with global standards.

Facilitate Inclusion of Marginalized Groups in Transparency Efforts
Design targeted outreach programs that engage women, youth, persons with disabilities, and rural communities in transparency and PFM oversight activities to build inclusive accountability frameworks, echoing international human rights-based approaches.

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