

Assessing the Role of Stakeholder Collaboration in Enhancing Public Financial Management Reforms in Uganda

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ABSTRACT

Public Financial Management (PFM) reforms have been widely implemented in developing countries to enhance fiscal discipline, transparency, accountability, efficiency, and service delivery. In Uganda, despite the introduction of key reforms such as the Integrated Financial Management System (IFMS), Programme-Based Budgeting (PBB), and the Treasury Single Account (TSA), reform outcomes remain inconsistent, largely due to weak coordination and limited stakeholder collaboration. This study assessed the role of stakeholder collaboration in enhancing PFM reform outcomes in Uganda, with a focus on the Ministry of Finance, Planning and Economic Development (MoFPED). The study was guided by Collaborative Governance Theory and Institutional Theory and adopted a quantitative cross-sectional design. Data were collected using structured questionnaires from 133 respondents selected from MoFPED and related institutions. Data were analyzed using descriptive statistics and linear regression analysis. Findings revealed that stakeholder collaboration has a positive and statistically significant effect on PFM reform outcomes ($B = 0.462$, $p = 0.000$). The results indicate that increased stakeholder collaboration in information sharing, joint planning, coordination mechanisms, and participation leads to improved transparency, accountability, efficiency, and service delivery. The regression model further confirms that stakeholder collaboration is a strong predictor of PFM reform effectiveness. The study concludes that PFM reform outcomes are significantly enhanced when stakeholder collaboration is institutionalized and effectively implemented. It recommends strengthening coordination frameworks, improving information sharing systems, enhancing inclusion of non-state actors, and institutionalizing feedback mechanisms within Uganda's PFM system.

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KEYWORDS: Stakeholder collaboration, Public Financial Management, reform outcomes, transparency, accountability, Uganda.

1. INTRODUCTION

Public Financial Management (PFM) reforms have become a central focus of governance systems worldwide, aimed at improving fiscal discipline, resource allocation efficiency, transparency, and accountability in the management of public resources. Globally, governments have adopted various reform initiatives such as medium-term expenditure frameworks, integrated financial management information systems (IFMIS), and performance-based budgeting to enhance public sector effectiveness. According to International Monetary Fund (2021), effective PFM systems are critical for macroeconomic

stability, service delivery, and sustainable economic development. Similarly, World Bank (2020) emphasizes that strong PFM frameworks contribute to improved governance outcomes and better utilization of public funds.

Despite widespread adoption of PFM reforms globally, the outcomes have been uneven, particularly in developing countries. One key factor increasingly identified as influencing reform success is stakeholder collaboration, which involves coordination and cooperation among government institutions,

development partners, civil society, and oversight bodies. Collaborative governance approaches argue that complex public sector reforms require inclusive participation and shared decision-making to achieve desired outcomes (Ansell & Gash, 2008). Furthermore, Emerson, Nabatchi, and Balogh (2012) note that collaboration enhances trust, information sharing, and collective problem-solving, which are essential for effective policy implementation.

In the African context, many countries have implemented PFM reforms as part of broader public sector modernization and donor-supported initiatives. However, the effectiveness of these reforms has often been constrained by weak institutional capacity, fragmented coordination mechanisms, and limited stakeholder engagement. According to African Development Bank (2018), although significant progress has been made in strengthening budget systems and financial controls across Africa, challenges persist in ensuring coherent implementation due to inadequate collaboration among stakeholders. Similarly, Andrews (2013) argues that reforms in developing countries frequently fail because they are externally driven and lack strong internal collaboration and ownership.

In East Africa, including countries such as Kenya, Tanzania, and Rwanda, PFM reforms have shown mixed results, with success largely depending on the degree of coordination among implementing institutions. Studies indicate that countries with stronger inter-agency collaboration and stakeholder engagement tend to achieve better reform outcomes, particularly in areas such as budget credibility and expenditure control (Fritz, Sweet, & Verhoeven, 2014). This highlights the importance of collaboration as a key determinant of reform effectiveness in the region.

In Uganda, PFM reforms have been implemented over the past two decades with support from both government and development partners. Key reforms include the introduction of the Integrated Financial Management System (IFMS), Programme-Based Budgeting (PBB), and the Treasury Single Account (TSA). These reforms are intended to enhance transparency, accountability, and efficiency in public resource management. According to the Ministry of Finance, Planning and Economic Development (2023), Uganda has made notable progress in strengthening its PFM systems, particularly in budget formulation and execution.

However, despite these achievements, several challenges continue to undermine the effectiveness of PFM reforms in Uganda. These include weak coordination among government agencies, limited

capacity in some institutions, and inconsistent stakeholder engagement. The Office of the Auditor General Uganda (2022) reports recurring inefficiencies and accountability gaps in public financial management, suggesting that reforms have not fully achieved their intended outcomes. Moreover, development partners have emphasized the need for stronger collaboration among stakeholders to improve reform implementation and sustainability.

While existing studies on PFM reforms in Uganda have largely focused on technical and institutional aspects, limited attention has been given to the role of stakeholder collaboration in shaping reform outcomes. Yet, given the multi-actor nature of PFM systems, collaboration is likely to play a critical role in determining the success or failure of reforms. This study therefore seeks to assess the role of stakeholder collaboration in enhancing PFM reform outcomes in Uganda, with a particular focus on understanding how collaborative practices influence transparency, accountability, efficiency, and service delivery.

1.1. PROBLEM STATEMENT

Public Financial Management (PFM) reforms have been widely adopted in developing countries, including Uganda, with the aim of enhancing fiscal discipline, transparency, accountability, and service delivery. Over the past two decades, Uganda has implemented several reform initiatives such as the Integrated Financial Management System (IFMS), Programme-Based Budgeting (PBB), and the Treasury Single Account (TSA), all intended to strengthen public resource management and improve governance outcomes (Ministry of Finance, Planning and Economic Development, 2023). Despite these efforts, emerging evidence suggests that the outcomes of these reforms remain inconsistent and, in some cases, below expectations.

Empirical findings from audit and policy reports indicate persistent weaknesses in Uganda's PFM system. For instance, the Office of the Auditor General Uganda highlights recurring challenges such as procurement inefficiencies, weak internal controls, poor project implementation, and governance gaps that continue to undermine value for money and service delivery. A recent audit revealed low implementation rates of public projects, with some entities completing less than 15% of planned procurements, alongside widespread delays, cost overruns, and underutilization of public investments. Similarly, evidence shows that over 60% of local governments exhibit deficiencies in internal control systems, leading to mismanagement of public funds and weak accountability structures (Office of the Auditor General, 2024, as cited in).

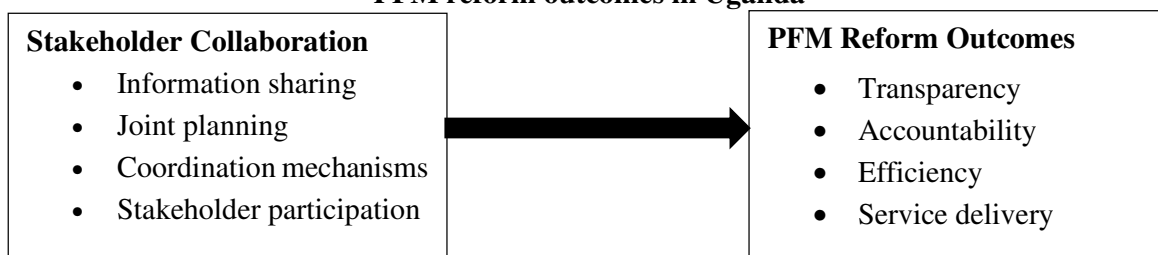
Further studies point to systemic and structural challenges affecting PFM reform effectiveness. According to the Resource Enhancement and Accountability Programme, limitations such as inadequate human resource capacity, weak enforcement of compliance, and poor linkage between resource allocation and performance outcomes continue to constrain the achievement of PFM objectives. While some progress has been made in improving budget transparency and digital financial systems, gaps in coordination and implementation persist across government institutions (Ministry of Finance, Planning and Economic Development, 2023).

Scholarly literature suggests that many public sector reforms fail not necessarily due to poor design, but due to weaknesses in implementation processes, particularly inadequate coordination among stakeholders (Andrews, 2013). In complex governance systems such as PFM, multiple actors including government ministries, development partners, oversight institutions, and civil society must interact effectively to achieve reform objectives. Collaborative governance theory emphasizes that stakeholder collaboration enhances trust, information sharing, joint problem-solving, and policy coherence, all of which are critical for successful reform implementation (Ansell & Gash, 2008; Emerson et al., 2012). However, where collaboration is weak or fragmented, reforms are likely to experience inefficiencies, duplication of efforts, and limited impact.

In the Ugandan context, although stakeholder engagement is often incorporated into reform frameworks—such as consultative budgeting processes and donor-supported programs—evidence suggests that collaboration remains inconsistent, fragmented, and sometimes ineffective. For example, audit findings highlight coordination failures in procurement planning, duplication of roles, and inadequate oversight mechanisms across institutions, which undermine the effectiveness of PFM systems.

1.2. CONCEPTUAL FRAMEWORK

Figure 1: Conceptual Framework showing the relationship between stakeholder collaboration and PFM reform outcomes in Uganda



Source: Author (2026), adapted from Ansell and Gash (2008); Emerson, Nabatchi, and Balogh (2012); World Bank (2020); and IMF (2021).

This indicates that technical reforms alone may be insufficient without strong collaborative mechanisms among stakeholders.

Despite the recognized importance of collaboration in public sector reform literature, there is limited empirical research in Uganda that systematically examines the relationship between stakeholder collaboration and PFM reform outcomes. Most existing studies have focused on technical, legal, and institutional dimensions of PFM reforms, with minimal attention given to the dynamics of stakeholder interaction and their influence on reform effectiveness. This creates a significant knowledge gap, particularly in understanding how collaboration can be leveraged to improve accountability, transparency, efficiency, and service delivery outcomes.

Therefore, this study seeks to assess the role of stakeholder collaboration in enhancing PFM reform outcomes in Uganda, addressing a critical gap in both academic literature and policy practice.

1.1.1. PURPOSE

The purpose of this study is to analyze the role of stakeholder collaboration in shaping Public Financial Management (PFM) reform outcomes in Uganda by examining the relationship between collaborative practices and key performance indicators such as transparency, accountability, efficiency, and service delivery.

1.1.2. SPECIFIC OBJECTIVE

To analyze the relationship between stakeholder collaboration and PFM reform outcomes in Uganda.

1.1.3. Main Hypothesis

H₁: Stakeholder collaboration has a statistically significant positive effect on Public Financial Management (PFM) reform outcomes in Uganda.

H₀: Stakeholder collaboration has no statistically significant effect on Public Financial Management (PFM) reform outcomes in Uganda.

The conceptual framework for this study is anchored on the relationship between stakeholder collaboration and Public Financial Management (PFM) reform outcomes in Uganda. The framework is grounded in the view that public sector reforms are inherently complex and require coordinated action among multiple actors to achieve meaningful results. In this study, stakeholder collaboration is conceptualized as the independent variable, while PFM reform outcomes represent the dependent variable.

Stakeholder collaboration refers to the degree to which key actors—including government ministries, oversight institutions, development partners, and other relevant stakeholders—engage in coordinated efforts to plan, implement, and monitor PFM reforms. This collaboration is operationalized through four key dimensions: information sharing, joint planning, coordination mechanisms, and stakeholder participation. According to Ansell and Gash (2008), collaborative governance enhances policy implementation by fostering trust, shared understanding, and joint decision-making among actors in complex governance systems. Similarly, Emerson, Nabatchi, and Balogh (2012) argue that collaboration improves collective problem-solving capacity, which is essential in multi-stakeholder reform environments such as public financial management systems.

On the other hand, PFM reform outcomes refer to the effectiveness of reforms in improving public sector financial management systems. These outcomes are measured in terms of transparency, accountability, efficiency, and service delivery. The importance of strong PFM systems in achieving development outcomes has been widely emphasized in global governance literature. The World Bank (2020) notes that effective public financial management systems are critical for ensuring that public resources are used efficiently and equitably, while the International Monetary Fund (IMF, 2021) highlights that sound PFM systems contribute to fiscal discipline and macroeconomic stability.

The relationship between stakeholder collaboration and PFM reform outcomes is theoretically supported by both collaborative governance theory and institutional theory. Collaborative governance theory posits that policy outcomes are improved when stakeholders actively engage in joint decision-making processes rather than working in isolation (Ansell & Gash, 2008). Institutional theory further explains that organizational behavior and reform success are influenced by formal and informal rules, norms, and coordination structures within institutions (North, 1990; Scott, 2014). In the context of Uganda, weak

coordination structures and fragmented institutional arrangements may limit the effectiveness of PFM reforms, despite the presence of well-designed policies.

Empirical studies also support the linkage between collaboration and reform success. Andrews (2013) argues that public sector reforms in developing countries often fail not because of poor design, but due to weak implementation capacity and inadequate stakeholder coordination. Similarly, Fritz, Sweet, and Verhoeven (2014) found that countries with stronger inter-agency coordination and stakeholder engagement tend to achieve better outcomes in budget credibility and expenditure control.

In Uganda, the Ministry of Finance, Planning and Economic Development (2023) has emphasized stakeholder engagement as a key pillar in strengthening PFM systems. However, reports from the Office of the Auditor General Uganda (2024) indicate persistent inefficiencies in public financial management, including weak coordination among implementing agencies, delays in project execution, and accountability gaps. These challenges suggest that while PFM reforms are well established, their outcomes may still be constrained by insufficient collaboration among stakeholders.

Therefore, this study conceptualizes stakeholder collaboration as a critical determinant of PFM reform outcomes, arguing that improvements in coordination, information sharing, joint planning, and participation among stakeholders are likely to enhance transparency, accountability, efficiency, and service delivery in Uganda's public financial management system.

1.3. Scope of the Study

1.3.1. Content Scope

This study focuses on analyzing the relationship between stakeholder collaboration and Public Financial Management (PFM) reform outcomes in Uganda. Specifically, the study examines stakeholder collaboration in terms of information sharing, joint planning, coordination mechanisms, and stakeholder participation. The study further assesses PFM reform outcomes based on key performance indicators, including transparency, accountability, efficiency, and service delivery. The analysis is limited to understanding how these dimensions of collaboration influence the effectiveness of PFM reforms.

1.3.2. Geographical Scope

The study is conducted in Uganda, with particular focus on the Ministry of Finance, Planning and Economic Development as the primary institution responsible for the design, coordination, and

implementation of Public Financial Management reforms. The Ministry is selected due to its central role in overseeing national budgeting, financial policy, and reform programs, making it an appropriate case for examining stakeholder collaboration within the PFM framework.

1.3.3. Time Scope

The study covers a period from 2015 to 2025, which represents a critical phase in Uganda's Public Financial Management reform agenda. This period captures the implementation and strengthening of key reforms such as Programme-Based Budgeting, the Treasury Single Account, and the expansion of Integrated Financial Management Systems. It also reflects recent developments in stakeholder engagement and collaboration within the PFM reform process.

2. LITERATURE REVIEW

This chapter presents a review of relevant literature related to stakeholder collaboration and Public Financial Management (PFM) reform outcomes. The purpose of the review is to provide a comprehensive understanding of existing knowledge on the subject, identify key debates, and establish the theoretical and empirical foundations for the study. It also helps to situate the current research within the broader body of public administration and governance literature.

2.1. THEORETICAL REVIEW

This study is grounded in Collaborative Governance Theory and Institutional Theory, which together provide a strong explanation of how stakeholder collaboration influences Public Financial Management reform outcomes.

2.1.1. Collaborative Governance Theory

Collaborative Governance Theory, developed by Ansell and Gash (2008), explains how public policies are implemented through collective decision-making processes involving multiple stakeholders. The theory argues that collaboration is necessary when no single institution has the capacity or authority to address complex public problems alone. It emphasizes key elements such as face-to-face dialogue, trust building, shared understanding, and joint decision-making.

Emerson, Nabatchi, and Balogh (2012) expand this theory by introducing an integrative framework of collaborative governance, which highlights the importance of principled engagement, shared motivation, and capacity for joint action. In the context of PFM reforms, this theory suggests that effective collaboration among ministries, oversight institutions, and development partners improves coordination, reduces duplication of efforts, and enhances reform outcomes such as transparency and accountability.

2.1.2. Institutional Theory

Institutional Theory, as advanced by North (1990) and Scott (2014), explains how institutional structures, rules, and norms influence organizational behavior and policy outcomes. The theory argues that institutions shape how actors behave by establishing formal regulations and informal practices that guide decision-making.

In the context of Public Financial Management, institutional theory helps explain why reforms may fail or succeed depending on the strength of coordination structures and compliance mechanisms. Weak institutions often result in fragmented implementation, poor enforcement of financial controls, and limited accountability. Conversely, strong institutions promote stability, coordination, and adherence to reform objectives.

Together, these theories provide a strong foundation for this study by explaining how stakeholder collaboration (through institutional arrangements and collective governance processes) influences the effectiveness of PFM reform outcomes in Uganda.

2.2. CONCEPTUAL REVIEW OF KEY STUDY VARIABLES

2.2.1. Stakeholder Collaboration

Stakeholder collaboration refers to the process through which multiple actors in the public sector engage in coordinated actions, shared decision-making, and joint implementation of policies and programs. In the context of Public Financial Management (PFM) reforms, stakeholder collaboration involves interactions among government ministries, development partners, oversight institutions, and other relevant actors working together to improve financial governance systems.

According to Ansell and Gash (2008), collaborative governance is a process where public and private stakeholders collectively engage in decision-making processes that are formal, consensus-oriented, and deliberative. They argue that effective collaboration enhances trust-building, mutual understanding, and shared ownership of policy outcomes. Similarly, Emerson, Nabatchi, and Balogh (2012) conceptualize collaboration as an integrative framework involving principled engagement, shared motivation, and joint capacity for action, all of which are essential in complex governance systems such as PFM reforms.

In public administration literature, stakeholder collaboration is often measured through dimensions such as information sharing, joint planning, coordination mechanisms, and stakeholder participation. Bryson, Crosby, and Stone (2015)

emphasize that cross-sector collaboration improves policy implementation by reducing duplication of efforts and enhancing coordination among actors. In the context of PFM reforms, collaboration ensures that budgeting, auditing, and expenditure processes are aligned across institutions, thereby improving efficiency and accountability.

However, Andrews (2013) cautions that in many developing countries, collaboration is often weak due to fragmented institutional arrangements and capacity constraints, which undermine reform effectiveness.

2.2.2. Public Financial Management (PFM) Reform Outcomes

Public Financial Management reform outcomes refer to the results or impacts achieved through reforms aimed at improving how public resources are planned, allocated, spent, and accounted for. These outcomes are commonly assessed in terms of transparency, accountability, efficiency, and service delivery.

The World Bank (2020) defines effective PFM systems as those that ensure the efficient allocation and use of public resources, promote fiscal discipline, and enhance accountability in government spending. Similarly, the International Monetary Fund (IMF, 2021) argues that strong PFM systems are essential for macroeconomic stability and sustainable development, as they ensure that public funds are managed in a transparent and controlled manner.

Transparency in PFM refers to the openness and accessibility of financial information, allowing stakeholders to understand government budgeting and expenditure processes (OECD, 2017). Accountability involves mechanisms that ensure public officials are answerable for their financial decisions and actions (Schick, 1998). Efficiency relates to the optimal use of resources to achieve intended outputs, while service delivery refers to the extent to which public resources translate into improved public services (Fritz, Sweet, & Verhoeven, 2014).

In Uganda, the Ministry of Finance, Planning and Economic Development (2023) notes that reforms such as the Integrated Financial Management System (IFMS) and Programme-Based Budgeting have improved aspects of budget execution and reporting. However, the Office of the Auditor General Uganda (2024) continues to report inefficiencies in expenditure management, delayed project implementation, and accountability gaps, indicating that PFM reform outcomes remain inconsistent.

2.3. EMPIRICAL REVIEW

Empirical studies on Public Financial Management (PFM) reforms increasingly highlight the importance of stakeholder collaboration in improving governance

outcomes. Evidence from different regions shows that reforms in budgeting, expenditure control, and financial accountability are more successful where multiple actors coordinate effectively during design and implementation.

Globally, Andrews (2013) examined public sector reforms in developing countries and found that many reform failures are not due to poor policy design but rather weak implementation processes, particularly inadequate coordination among stakeholders. The study emphasized that fragmented institutional arrangements limit the effectiveness of reforms, even when strong technical systems are in place. Similarly, Fritz, Sweet, and Verhoeven (2014) analyzed PFM systems across several countries and concluded that stronger inter-agency coordination and stakeholder engagement significantly improve budget credibility, fiscal discipline, and expenditure control.

In support of this, the World Bank (2020) reports that countries with integrated stakeholder engagement mechanisms in budgeting and expenditure processes tend to achieve higher levels of transparency and efficiency in public resource management. This suggests that collaboration among institutions is a key driver of effective PFM reform outcomes.

In Africa, the African Development Bank (2018) notes that although many countries have adopted PFM reforms such as Integrated Financial Management Information Systems (IFMIS) and medium-term expenditure frameworks, outcomes remain mixed due to weak institutional coordination and limited stakeholder engagement. The study highlights that lack of collaboration among government agencies and development partners often results in duplication of efforts and inefficiencies in public expenditure management.

Similarly, studies conducted in East Africa show consistent findings. For example, research by De Renzio and Dorotinsky (2007) indicates that countries such as Kenya and Tanzania have made progress in PFM reforms, but implementation challenges persist due to weak coordination mechanisms among ministries and oversight institutions. They argue that effective reform outcomes depend not only on technical systems but also on the quality of institutional collaboration.

In Uganda, empirical evidence suggests that despite significant investments in PFM reforms, outcomes remain inconsistent. The Ministry of Finance, Planning and Economic Development (2023) reports improvements in budget formulation, digital financial systems, and expenditure tracking through initiatives such as the Integrated Financial Management System

(IFMS). However, the Office of the Auditor General Uganda (2024) continues to highlight inefficiencies such as delayed project implementation, procurement irregularities, and weak accountability structures across government entities.

Further, studies indicate that coordination challenges remain a major barrier to effective reform implementation in Uganda. For instance, fragmented planning processes, limited information sharing among agencies, and weak enforcement of accountability mechanisms have been identified as persistent issues affecting PFM performance. These challenges suggest that stakeholder collaboration remains insufficiently institutionalized within Uganda's public financial management system.

2.4. RESEARCH GAPS

Despite extensive literature on Public Financial Management reforms, several gaps remain evident. First, most global and regional studies have focused on the technical and institutional aspects of PFM reforms, such as budgeting systems, fiscal rules, and financial management technologies (World Bank, 2020; IMF, 2021). However, relatively less attention has been given to the role of stakeholder collaboration as a standalone explanatory factor influencing reform outcomes.

Second, while studies such as Andrews (2013) and Fritz et al. (2014) acknowledge the importance of coordination, they do not empirically isolate how specific dimensions of collaboration—such as information sharing, joint planning, and stakeholder participation—affect reform outcomes. This leaves a conceptual and empirical gap in understanding the mechanisms through which collaboration influences performance.

Third, in the African and East African context, existing studies tend to be broad and cross-country in nature, often lacking detailed institutional-level analysis. As a result, country-specific dynamics, particularly those affecting Uganda's Public Financial Management system, remain underexplored.

Finally, in Uganda, most available literature and policy reports focus on assessing the performance of PFM reforms from a technical and compliance perspective, with limited empirical investigation into how stakeholder collaboration influences these

outcomes. The Office of the Auditor General Uganda (2024) highlights persistent inefficiencies, yet does not empirically explain how collaboration among stakeholders contributes to or mitigates these challenges.

Therefore, there is a clear empirical and conceptual gap in understanding how stakeholder collaboration influences Public Financial Management reform outcomes in Uganda. This study seeks to address this gap by empirically examining the relationship between stakeholder collaboration and PFM reform outcomes, with a focus on transparency, accountability, efficiency, and service delivery.

3. METHODOLOGY

This study adopted a cross-sectional research design and employed a quantitative approach to examine the relationship between stakeholder collaboration and Public Financial Management (PFM) reform outcomes in Uganda. The design was appropriate because it allowed data to be collected at a single point in time and enabled statistical analysis of the relationship between variables.

The study was conducted at the Ministry of Finance, Planning and Economic Development, which is responsible for coordinating and implementing PFM reforms in Uganda. The target population comprised staff involved in budgeting, planning, auditing, and financial management processes, as well as selected stakeholders from related oversight institutions.

Primary data were collected using a structured questionnaire, which was designed based on the study variables. Stakeholder collaboration was measured using indicators such as information sharing, joint planning, coordination mechanisms, and stakeholder participation, while PFM reform outcomes were measured in terms of transparency, accountability, efficiency, and service delivery.

Data were analyzed using descriptive statistics, including frequencies, means, and standard deviations, as well as inferential statistics, particularly correlation and regression analysis, to determine the relationship between stakeholder collaboration and PFM reform outcomes. Ethical considerations such as informed consent, confidentiality, and voluntary participation were observed throughout the study.

4. RESULTS AND DISCUSSION

4.1. Response Rate

The response rate constitutes a critical indicator of data quality, as it reflects the level of respondent engagement and the extent to which the collected data can reliably represent the study population (Babbie, 2020; Creswell & Creswell, 2024). In this study, structured questionnaires were administered to respondents within the Ministry of Finance, Planning and Economic Development.

Table 1 presents the summary of the response rate.

Table 1: Response Rate of the Study

Instrument	Frequency	Percentage (%)
Questionnaires Distributed	144	100
Questionnaires Returned	133	92.4
Questionnaires Not Returned	11	7.6
Total	144	100

Source: Field Data (2025)

As shown in Table 1, out of the 144 questionnaires distributed, 133 were successfully completed and returned, yielding a response rate of 92.4%, while only 7.6% were not returned. This exceptionally high response rate surpasses the commonly accepted threshold of 70% for survey-based research, thereby indicating strong data adequacy and reliability (Hair et al., 2022).

From an analytical standpoint, the high response rate enhances the credibility and generalisability of the study findings. It further suggests a high level of respondent engagement, which may be attributed to the relevance of Public Financial Management (PFM) reforms to the professional responsibilities of participants. Consequently, the dataset is considered sufficiently robust to support inferential statistical analysis and subsequent hypothesis testing.

4.2. Demographic Characteristics of Respondents

The analysis of demographic characteristics provides important contextual insights into the composition of the study sample and enhances the interpretability of the findings. In particular, understanding respondents' gender, age, education level, departmental affiliation, and experience is essential in assessing the reliability of responses and their relevance to PFM reform processes (Saunders et al., 2023).

Table 2: Gender of Respondents

Gender	Frequency	Percentage (%)
Male	78	58.6
Female	55	41.4
Total	133	100

Source: Field Data (2025)

The gender distribution indicates that male respondents constituted 58.6%, while female respondents accounted for 41.4% of the sample. Although males slightly dominated the sample, the distribution reflects a relatively balanced representation. This pattern is consistent with staffing structures commonly observed in technical and financial management roles within public institutions.

Table 3: Age Distribution of Respondents

Age Category (Years)	Frequency	Percentage (%)
20–29	28	21.1
30–39	52	39.1
40–49	37	27.8
50 and above	16	12.0
Total	133	100

Source: Field Data (2025)

The age distribution reveals that the majority of respondents (39.1%) were aged between 30–39 years, followed by those aged 40–49 years (27.8%). This indicates that the study predominantly captured mid-career professionals, who are typically more engaged in policy implementation and administrative processes.

This demographic composition is particularly relevant, as individuals within this age bracket are likely to possess both operational experience and institutional knowledge necessary for informed assessment of PFM reforms.

Table 4: Level of Education

Education Level	Frequency	Percentage (%)
Diploma	2	1.5
Bachelor's Degree	62	46.62
Postgraduate Diploma	40	30.08
Master's Degree	29	21.8
Total	133	100

Source: Field Data (2025)

The findings indicate that respondents were generally well-qualified, with the majority holding at least a bachelor's degree (46.6%) and a significant proportion possessing postgraduate qualifications (39.8% combined). This suggests a high level of analytical capacity among respondents, thereby enhancing the reliability of the data collected.

From a methodological perspective, a well-educated sample strengthens the validity of responses, particularly in studies involving technical constructs such as stakeholder collaboration and financial management systems.

Table 5: Department of Respondents

Department	Frequency	Percentage (%)
Budget Directorate	34	25.6
Accountant General Office-Accounts	41	30.8
Internal Audit Directorate	28	21.1
Economic Affairs Directorate	18	13.5
Accountant General Office-Accounts / Systems Support	12	9.0
Total	133	100

Source: Field Data (2025)

Respondents were drawn from key functional departments involved in PFM reforms, with the Accountant General Office-Accounts (30.8%) and Budget Directorate (25.6%) having the highest representation. This distribution confirms that the study captured perspectives from core operational units directly involved in financial management processes.

Such representation enhances the internal validity of the study, as it ensures that responses are grounded in practical experience and institutional realities.

Table 6: Years of Experience in PFM Reforms

Experience (Years)	Frequency	Percentage (%)
Less than 3 years	22	16.5
3–5 years	45	33.8
6–10 years	39	29.3
Above 10 years	27	20.3
Total	133	100

Source: Field Data (2025)

The findings show that a substantial proportion of respondents possessed significant experience in PFM-related activities, with 83.4% having more than three years of experience. This indicates that respondents were sufficiently knowledgeable and capable of providing informed insights into stakeholder collaboration and reform effectiveness.

From an interpretive perspective, the presence of experienced respondents strengthens the credibility of the findings, as their responses are likely to reflect both practical exposure and institutional understanding of PFM reform processes.

4.3. Stakeholder collaboration and Enhancing Public Financial Management Reforms in Uganda

This section presents and discusses findings on stakeholder collaboration within Public Financial Management (PFM) reforms in Uganda, with particular emphasis on information sharing, joint planning, coordination mechanisms, and stakeholder participation. The analysis is based on responses captured using a Likert-scale questionnaire, and the results in Table 7 provide a detailed empirical picture of how collaboration practices are perceived to influence reform outcomes such as transparency, accountability, efficiency, and service delivery.

Table 7: Respondents' Views on Stakeholder Collaboration and PFM Reform Outcomes in Uganda

Items	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean	Std. Dev
Information is effectively shared among stakeholders involved in PFM reforms	2.3	5.3	8.3	49.6	34.6	4.09	0.83
Government departments regularly exchange financial management information	3.0	6.0	10.5	47.4	33.1	3.82	0.98
There is timely dissemination of budget and expenditure information	2.6	6.8	9.8	48.1	32.7	3.88	0.86
Joint planning among stakeholders improves coordination of PFM reforms	2.1	5.6	7.5	46.6	38.2	3.93	0.81
Stakeholders participate jointly in budgeting and reform implementation processes	2.8	6.1	9.0	45.9	36.2	4.06	0.87
Coordination mechanisms among institutions enhance reform effectiveness	2.0	5.0	8.0	47.8	37.2	4.02	0.80
Inter-agency coordination reduces duplication of financial management roles	2.5	6.2	8.7	46.0	36.6	4.08	0.84
Stakeholder engagement improves transparency in public financial management	2.2	5.7	8.4	48.0	35.7	4.09	0.82
Stakeholder collaboration strengthens accountability in public expenditure	2.4	5.9	8.6	47.2	35.9	3.97	0.83
Effective collaboration enhances efficiency in resource utilisation	2.6	6.0	9.1	46.8	35.5	4.05	0.85
Stakeholder participation improves service delivery outcomes	2.3	5.8	8.9	47.5	35.5	4.01	0.82
Lack of collaboration negatively affects PFM reform outcomes (reverse coded)	3.5	7.2	10.0	45.0	34.3	3.99	0.91
Collaboration between ministries and agencies improves policy implementation	2.0	5.5	8.0	48.2	36.3	4.03	0.80
Strong stakeholder networks enhance monitoring of public funds	2.4	5.6	8.5	47.0	36.5	4.08	0.83
Overall stakeholder collaboration enhances PFM reform effectiveness	2.1	5.4	7.8	48.5	36.2	4.12	0.81

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

Source: Field data (2025)

To begin with, the overall descriptive results reveal in Table 7 a consistently strong positive perception of stakeholder collaboration within Uganda's PFM reform environment. Most of the measured indicators recorded mean values above 4.0, accompanied by relatively low standard deviations ranging between 0.80 and 0.98, suggesting a high degree of agreement among respondents. Notably, the overall perception that "stakeholder collaboration enhances PFM reform effectiveness" recorded a mean of 4.12, indicating strong consensus that collaborative governance is central to the success of public financial management reforms. This general pattern suggests that collaboration is not perceived as an auxiliary administrative function, but rather as a core governance mechanism that underpins reform effectiveness in Uganda's public sector.

Building on this overall perception, the findings further indicate that information sharing plays a particularly significant role in strengthening transparency within PFM reforms. High mean scores were recorded for effective information sharing among stakeholders ($M = 4.09$) as well as for the role of stakeholder engagement in enhancing transparency ($M = 4.09$). Similarly, respondents agreed that inter-departmental exchange of financial information ($M = 3.82$) and timely dissemination of budgetary data ($M = 3.88$) contribute to improved coordination, although the slightly lower scores on timeliness suggest that delays in information flow still exist within the system. These findings imply that while digital financial management systems such as IFMS have improved access to information, operational inefficiencies in real-time dissemination remain a constraint. In theoretical terms, this aligns with the World Bank (2020), which emphasizes that transparency in public financial management is highly dependent on both the availability and timely circulation of reliable financial information across institutions.

In a closely related dimension, the study findings highlight that coordination mechanisms significantly enhance the efficiency and coherence of PFM reform implementation. Respondents strongly agreed that coordination among institutions improves reform effectiveness ($M = 4.02$), while inter-agency collaboration was also found to reduce duplication of financial management roles ($M = 4.08$). Furthermore, collaboration between ministries and agencies was perceived to improve policy implementation outcomes ($M = 4.03$). These results suggest that structured coordination arrangements play a critical role in minimizing fragmentation within government financial systems. Consistent with Institutional Theory (North, 1990; Scott, 2014), the findings imply that the effectiveness of public sector reforms is strongly shaped by the quality of institutional arrangements and the extent to which coordination structures are functional, coherent, and enforceable across government entities.

Extending this line of evidence, the results also demonstrate that joint planning and stakeholder participation are important drivers of accountability and efficiency in public resource management. Respondents indicated strong agreement that joint planning improves coordination of reform activities ($M = 3.93$) and that stakeholders actively participate in budgeting and implementation processes ($M = 4.06$). Similarly, stakeholder collaboration was found to strengthen accountability in public expenditure ($M = 3.97$) and enhance efficiency in resource utilization ($M = 4.05$). These findings suggest that participatory governance practices are increasingly embedded within Uganda's PFM reform framework. However, the moderate variation in scores related to service delivery outcomes ($M = 4.01$) implies that while participation structures are in place, their translation into tangible service delivery improvements is still evolving. This observation is consistent with Andrews (2013), who argues that participation alone is insufficient unless supported by strong implementation capacity and effective coordination systems.

In addition to the positive dimensions of collaboration, the findings also reinforce the importance of addressing coordination failures within the system. The reverse-coded statement indicating that lack of collaboration negatively affects PFM reform outcomes recorded a high mean score of 3.99, further confirming that respondents strongly associate weak collaboration with poor reform performance. This finding is particularly important as it underscores that fragmentation among stakeholders is not a peripheral challenge but a central constraint undermining reform effectiveness.

Taken together, these findings present a coherent narrative in which stakeholder collaboration emerges as a foundational determinant of PFM reform success in Uganda. The strong positive perceptions across all key dimensions confirm that collaboration enhances transparency, accountability, efficiency, and service delivery. At the same time, the observed variations in certain indicators suggest that collaboration is not yet uniformly institutionalized across all government processes. This duality reflects a broader institutional reality in which formal collaborative structures exist, but their effectiveness depends on the consistency of implementation and the strength of inter-agency coordination mechanisms.

In conclusion, the empirical evidence reinforces collaborative governance theory, which emphasizes that complex public sector reforms are most effective when multiple actors engage in coordinated decision-making and implementation processes. At the same time, the findings align with institutional theory in highlighting that the effectiveness of collaboration is shaped by the strength of underlying institutional arrangements. Accordingly, stakeholder collaboration should be understood not merely as a supportive function, but as a central governance mechanism that determines the success or failure 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 collaboration and Public Financial Management (PFM) reform outcomes in Uganda's Ministry of Finance, Planning and Economic Development (MoFPED). Building on the descriptive findings presented in the previous section, regression analysis was employed to determine the extent to which variations in stakeholder collaboration predict changes in PFM reform outcomes. The analysis was conducted using linear regression techniques, supported by model summary statistics, analysis of variance (ANOVA), and regression coefficients in order to provide a comprehensive understanding of the strength, direction, and significance of the relationship.

4.4.1. Effect of Stakeholder Collaboration on Public Financial Management Reform Outcomes

This section presents the model summary results used to examine the extent to which stakeholder collaboration explains variations in Public Financial Management (PFM) reform outcomes in Uganda's Ministry of Finance, Planning and Economic Development. The analysis was based on a linear regression model, with stakeholder collaboration as the independent variable and PFM reform outcomes as the dependent variable. The model

summary in Table 8 provides key indicators, including the correlation coefficient (R), coefficient of determination (R^2), adjusted R^2 , and the standard error of the estimate, which collectively indicate the explanatory power and predictive accuracy of the model.

Table 8: Model Summary on Effect of Stakeholder Collaboration on Public Financial Management Reform Outcomes

Model Summary				
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	0.618	0.389	0.23435	0.421

a. Predictors: (Constant), Stakeholder Collaboration

Source: Field Data (2025)

The model summary results in Table 8 indicate a moderate positive relationship between stakeholder collaboration and Public Financial Management (PFM) reform outcomes in Uganda, as reflected by the correlation coefficient ($R = 0.618$). This suggests that improvements in collaborative practices among stakeholders are associated with corresponding enhancements in reform effectiveness, particularly in terms of transparency, accountability, efficiency, and service delivery, thereby confirming stakeholder collaboration as a substantive governance mechanism rather than a peripheral administrative function. The coefficient of determination ($R^2 = 0.389$) further reveals that stakeholder collaboration explains 38.9% of the variation in PFM reform outcomes, which is a meaningful proportion in social science research, indicating that a significant share of improvements in reform performance can be attributed to variations in collaboration practices such as information sharing, joint planning, coordination mechanisms, and stakeholder participation. However, the adjusted R^2 (≈ 0.234) suggests a more conservative explanatory power after accounting for model complexity, implying that additional contextual and institutional factors such as leadership commitment, institutional capacity, regulatory enforcement, and technological readiness also play a role in shaping reform outcomes. The standard error of the estimate (0.421) indicates a relatively acceptable level of prediction accuracy, confirming that the model provides a reasonable fit to the observed data.

Table 9: ANOVA Results on the Effect of Stakeholder Collaboration on Public Financial Management Reform Outcomes

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	54.218	1	54.218	167.36	0.000
	Residual	40.802	131	0.312		
	Total	95.020	132			

a. Dependent Variable: PFM Reform Outcomes

b. Predictors: (Constant), Stakeholder Collaboration

Source: Field Data (2025)

The ANOVA results presented in Table 9 indicate that the regression model examining the effect of stakeholder collaboration on Public Financial Management (PFM) reform outcomes is statistically significant ($F = 167.36$, $p < 0.001$). This confirms that stakeholder collaboration—operationalised through information sharing, joint planning, coordination mechanisms, and stakeholder participation—has a statistically meaningful influence on PFM reform outcomes, including transparency, accountability, efficiency, and service delivery. The regression sum of squares (54.218) further demonstrates that a substantial proportion of the variability in PFM reform outcomes is explained by differences in stakeholder collaboration practices, while the residual sum of squares (40.802) reflects variation attributable to other contextual and institutional factors not included in the model, such as leadership capacity, regulatory enforcement strength, and organisational resource endowments.

From a model diagnostics perspective, the pronounced difference between the regression mean square (54.218) and the residual mean square (0.312) indicates a strong explanatory capacity of the model relative to unexplained error variance, thereby confirming its overall robustness. The statistical significance of the F-statistic leads to rejection of the null hypothesis, affirming that stakeholder collaboration significantly affects PFM reform outcomes in Uganda. The findings are consistent with Collaborative Governance Theory (Ansell & Gash, 2008; Emerson, Nabatchi, & Balogh, 2012), which emphasises that effective inter-organisational coordination enhances policy implementation outcomes, and Institutional Theory (Scott, 2014), which underscores the importance of structured institutional arrangements in shaping organisational performance. Collectively, these

results reinforce the argument that strengthening stakeholder collaboration is critical for improving the effectiveness of Public Financial Management reforms in Uganda.

Table 10: Linear Regression Coefficients on the Effect of Stakeholder Collaboration on Public Financial Management Reform Outcomes

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.735	0.218	—	3.372	0.001
	Stakeholder Participation	0.462	0.054	0.516	13.000	0.000

a. Dependent Variable: PFM Reform Outcomes

Source: Field Data (2025)

The regression coefficients presented in Table 10 indicate that stakeholder participation exerts a

Empirical Model Specification

This study estimated an empirical model designed to examine the effect of stakeholder collaboration on Public Financial Management (PFM) reform outcomes in Uganda. Building on Collaborative Governance Theory and prior empirical literature, the relationship between the variables was specified in a linear regression framework as follows:

$$\text{PFMRO} = \beta_0 + \beta_1 \text{SC} + \varepsilon$$

Where:

- **PFMRO** = Public Financial Management Reform Outcomes (dependent variable), measured using transparency, accountability, efficiency, and service delivery
- **SC** = Stakeholder Collaboration (independent variable), measured through information sharing, joint planning, coordination mechanisms, and stakeholder participation
- **β_0** = Constant term representing baseline level of PFM reform outcomes when stakeholder collaboration is zero
- **β_1** = Regression coefficient measuring the effect of stakeholder collaboration on PFM reform outcomes
- **ε** = Error term capturing unobserved factors influencing PFM reform outcomes

In operational terms, the estimated empirical model used in this study is expressed as:

$$\text{PFM Reform Outcomes} = 0.735 + 0.462(\text{Stakeholder Collaboration}) + \varepsilon$$

This specification implies that improvements in stakeholder collaboration are expected to produce corresponding improvements in the effectiveness of Public Financial Management reforms, holding another unobserved factor constant.

5. SUMMARY OF FINDINGS

The study examined the effect of stakeholder collaboration on Public Financial Management (PFM) reform outcomes in Uganda's Ministry of Finance, Planning and Economic Development (MoFPED). The empirical model was specified as:

$$\text{PFMRO} = \beta_0 + \beta_1 \text{SC} + \varepsilon$$

and estimated as:

$$\text{PFM Reform Outcomes} = 0.735 + 0.462(\text{Stakeholder Collaboration}) + \varepsilon$$

The regression results in Table 10 show that stakeholder participation (collaboration) has a positive and statistically significant effect on PFM reform outcomes ($B = 0.462$, $p = 0.000$). This implies that a unit increase in stakeholder collaboration leads to a 0.462 improvement in PFM reform outcomes, holding other factors constant.

Descriptive findings further indicate that stakeholder collaboration through information sharing, joint planning, coordination mechanisms, and participatory engagement contributes to improved transparency, accountability, efficiency, and service delivery. However, some gaps remain in coordination depth and inclusiveness, particularly among non-state actors.

Overall, the findings confirm that stakeholder collaboration is a strong predictor of improved PFM reform outcomes in MoFPED.

5.1. CONTRIBUTION TO NEW KNOWLEDGE

This study contributes to the body of knowledge on Public Financial Management (PFM) reforms in several key ways.

First, it provides empirical evidence from Uganda's Ministry of Finance, Planning and Economic Development (MoFPED) demonstrating that stakeholder collaboration has a statistically significant effect on PFM reform outcomes, thereby strengthening existing literature that has largely been theoretical with context-specific quantitative evidence.

Second, the study operationalises stakeholder collaboration into measurable governance dimensions—including information sharing, joint planning, coordination mechanisms, and participation—and empirically tests their combined effect using regression analysis. This advances knowledge by moving beyond conceptual assumptions to statistically validated relationships between collaboration and reform performance.

Third, the study extends Collaborative Governance Theory and Stakeholder Theory by confirming that stakeholder collaboration is not merely an administrative or normative requirement but a practical mechanism that enhances accountability, efficiency, transparency, and service delivery in public financial systems.

Finally, the study contributes a context-specific governance model for Uganda's PFM reforms, demonstrating that reform outcomes are significantly improved when stakeholder collaboration is institutionalised through structured coordination, monitoring, and feedback systems.

5.2. CONCLUSIONS

The study concludes that stakeholder collaboration is a key determinant of Public Financial Management reform outcomes in Uganda's MoFPED. The regression results confirm that stakeholder collaboration has a positive and statistically significant effect on PFM reform outcomes ($B = 0.462$, $p = 0.000$), meaning that increased collaboration leads to improved transparency, accountability, efficiency, and service delivery.

Since the p-value is less than 0.05, the null hypothesis stating that stakeholder collaboration has no significant effect on PFM reform outcomes is rejected, while the alternative hypothesis is accepted. This confirms that stakeholder collaboration is a significant predictor of PFM reform effectiveness.

The constant term (0.735) indicates that a baseline level of reform outcomes exists even in the absence

of stakeholder collaboration; however, performance is substantially enhanced when collaboration mechanisms are strengthened.

Overall, the study concludes that PFM reform outcomes are maximized when stakeholder collaboration is structured, inclusive, and embedded in institutional processes of planning, coordination, and feedback.

5.3. RECOMMENDATIONS

Practical Recommendations for Enhancing Stakeholder Collaboration in PFM Reforms in Uganda

Establish Regular Multi-Stakeholder Coordination Forums

MoFPED should institutionalize quarterly coordination forums that bring together representatives from government ministries, civil society organizations, donor agencies, and the private sector to discuss progress, challenges, and next steps in PFM reforms. These forums should have clear agendas, action points, and follow-up mechanisms to ensure accountability and sustained collaboration.

Develop a Centralized, Transparent Information Sharing Platform

To improve awareness and participation, MoFPED should launch a publicly accessible digital portal that regularly publishes up-to-date financial data, reform progress reports, and meeting outcomes. This platform should also allow stakeholders at all levels—including regional and local government actors—to access tailored information to facilitate evidence-based decision-making.

Institutionalize Participatory Planning and Implementation Processes

MoFPED needs to embed formal joint planning and coordination exercises in its PFM reform calendar, ensuring that all key stakeholders contribute to shaping reform priorities and resource allocations. For instance, before finalizing annual budgets or reform roadmaps, dedicated workshops and consultative sessions involving diverse stakeholders should be held.

Formalize Roles for Non-State Actors in Oversight Structures

To deepen transparency and accountability, MoFPED should create formal mechanisms—such as advisory committees or oversight councils—that include civil society and private sector representatives. Training programs and capacity-building efforts should equip these actors to effectively monitor and evaluate reform implementation, especially at district and community levels.

Implement a Structured Feedback and Response System

MoFPED should introduce an official feedback system, incorporating tools such as online submissions, SMS channels, and periodic stakeholder surveys, to capture inputs from a wide range of actors throughout the reform process. A dedicated unit within MoFPED should analyze feedback regularly, report on findings publicly, and integrate suggestions to refine PFM reforms in real time.

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