

---

**RELATIONSHIP BETWEEN PUBLIC FINANCE MANAGEMENT AND CORRUPTION  
PRACTICES IN UGANDA: A CASE STUDY OF WAKISO DISTRICT LOCAL  
GOVERNMENT.**

**1 Nimusiima Sheila, 2 Dr Ariyo Gracious Kazaara, 3 Dr Arinaitwe Julius**

**1, 2, 3 Metropolitan International University**

**ABSTRACT**

*This report was based on the topic Relationship between Public Financial management and Corruption Practices in Uganda: A case study of Wakiso district local government. The independent variable is Public Finance Management and the dependent variable is Corruption Practices. The report covered five major chapters. The study was guided by the following objectives; To examine the causes of corruption in Wakiso, to examine the public finance management in Wakiso district Local government and to examine the relationship between corruption and public financial management. The second chapter reviews literature related to the topic under study. According to the results, 26.19% of respondents agreed, while 23.81% of participants strongly agreed, that equity is one of the fundamental tenets of public finance leadership, while 14.29% of participants strongly disapproved, 7.14% disapproved with the statement, 19.05% didn't know, and 26.19% agreed. Keep the public sector open, truthful, and responsible, assist in putting an end to fraudulent behavior, and make sure that the staff of the public sector behave in the public interest. Align anti-corruption policies with economic, social, and behavioral dynamics. Adopting integrity standards is a smart business decision, especially for companies interested in doing business with the World Bank Group and other development partners.*

**Key words: public finance management and corruption practices**

**Background to the study**

*Developed as well as developing nations still struggle to deal with corruption. According to Dorotinsky & Pradhan (2007, p. 267), corruption in public financial management has been a concern for nations all over the world as well as throughout history. Countries have implemented a number of PFM changes to*

lessen the problem. In Uganda, for instance, PFM reform programs have been in place since the 1990s (see section 2.5 below) with the goal of fostering effective and efficient administration of public resources (Ministry of Finance, Planning & Economic Planning, 2018). Corruption has an impact on almost every area, including the ones related to health, education, land, local governments, and humanitarian aid (Kazaara et al., 2023). According to estimates made by Reinikka and Svensson (2004), 87% of block grants meant for Public servants in Uganda divert primary schools (Niehaus and Sukhtankar, 2011, p. 2). This study was conducted to determine the potential causes of the recent uptick in syndicate corruption in the handling of public finances. Using the central government of Uganda as a case study, it tried to uncover the structure, dynamics, weaknesses, and constraints (Paul et al., 2023). Despite having a central focus, the study was a component of a bigger investigation into corrupt organizations that operate in all government Ministries, Agencies, and Local Governments (MDAs).

### **Statement of the problem**

Public institutions, its officials, private social organizations, municipal governments, and in some cases, the clergy have all been affected by corruption. The creation of an institutional and legal structure to combat corruption in Uganda, according to Mwenda and Tangri (2005:452), has made noticeable progress, but political corruption scandals and a lack of political commitment to fight fraud are becoming more evident. The majority of corruption in various areas and institutions occurs covertly through sporadic interactions amongst the officials. At times, a verbal agreement is not even necessary.

In order to ensure long-term prosperity in the economy, Wakiso government finances must operate under effective fiscal management (PPM) systems that optimize resource efficiency and foster the highest levels of openness and responsibility. However, up until this point, PFM measures on financial oversight, such as the adoption of the Medium Term Expenditure Framework (MTEF) budget process, have not produced the anticipated results. Using an external diagnosis in conjunction with work done in workshops and discussions, some of the primary

---

*issues with ERSWEC (2003-2007) have been identified. Ministerial and sectoral strategy plans' descriptions of political priorities do not fully reflect them in the annual budget. The annual budget and the actual results of the final expenditures differ significantly. Because payments are delayed and budget releases are unpredictable, there are significant arrears. Poor commitment control and financial management still exist. Slow processes, ambiguous directives, a lack of transparency, and wasteful purchasing are traits of procurement structures. The current use of manual and parallel systems makes it impossible to adhere to reporting schedules and formats.*

*Improved accountability, openness, and effective controls in the PFM programs are necessary to achieve sound administration as well as effective service delivery. As it enhances access to financial data, audits related to risk and accomplishments, open and competitive purchasing processes, and dedication in control systems such as IFMIS, the PFM is crucial in the battle against wasteful expenditure and corruption (Campus and Paradtion, 1997). Harmonized and coordinated efforts from collaborating partners who support the administration of the program are needed to manage the implementation of PFM activities. This makes it necessary to conduct this study to determine how corrupt procedures and PFM affect guaranteeing the smooth running of the municipal government's finances in Wakiso. It is an issue of modernizing and putting in place a more effective and usable system for handling public finances. The government needs the PFM to strengthen its capabilities and systems to utilise the public financial resources towards the ERS aims. All PFM departments must be mobilized for this effort because better system integration is required for efficiency (Kuria, 2007). This serves as the foundation for the current study, which aims to establish the connection between the administration of public finances and corrupt activities. The prospects and difficulties of spreading PFM in the setting of Wakiso where there is a lot of corruption is an issue because of the relevance of PFM in local governments and the future of Wakiso. It is necessary to determine how much*

corruption has impacted PFM in Wakiso. This study will also assist in addressing the research questions.

**Specific objectives**

The study was guided by the following objectives.

- 1. To examine the principles of public finance management in Wakiso district Local government.
- 2. To examine the causes of corruption in Wakiso local government.
- 3. To examine the relationship between public financial management and corruption practices.

**Research questions**

The study was guided by the following research questions.

- 1. What are the principles of public financial management in Wakiso district Local government?
- 2. What are the causes of corruption in Wakiso local government?
- 3. What is the relationship between public financial management and corruption practices?

**Conceptual framework**

Figure 1: Conceptual Framework

**Independent variable**

| PUBLIC FINANCE MANAGEMENT |
|---------------------------|
| Accountability            |
| Probity                   |
| Prudence                  |
| Equity                    |
| Transparency              |
| Democratic consent        |

**Dependent variable**

| CORRUPTION PRACTICES          |
|-------------------------------|
| Incompetent leadership        |
| Greed                         |
| Moral decay in public service |
| Low income among officials    |
| Church victimization          |

| INTERVENING VARIABLE    |
|-------------------------|
| Ant-corruption policies |

*Figure 2.1 shows the conceptual framework on the topic relationship between corruption practice and PFM in Uganda. According to this framework, the independent variable is PFM and the dependent variable is Corruption practice. To achieve effective management, there is intervening variable as seen in the figure because PFM alone may not fully promote effective social and economic development.*

### **Methodology**

#### **Research design**

*Research design shows structure that holds together the research. The study design is the consequence of the research question, research objectives, phenomenon of interest, population and sampling strategies (Majid U, 2017). These components are integrated in such a way that their communion often suggest the nature of the study to be conducted.*

*The study design used by the investigator was cross sectional. The survey method used in education the most frequently is this one. A cross-sectional study might look at present habits, attitudes, or beliefs. Techniques are people's actual acts, whereas attitudes, beliefs, and opinions reflect how they think about topics. 2012 (Creswell). The cross-sectional study design was appropriate for this research since the investigator wanted to investigate cross sectional data from the Wakiso municipality's population at a certain time.*

#### **Study population**

*The target demographic for the study was the population that interested the researchers. The population is the larger group of people to whom the researcher hopes to apply the study's findings generally. According to Saunders et al. (2012), a*

---

*population is a group of people, things, or data from whom a statistical sample can be taken. The precise population was determined by the study's parameters.*

*Officials from the Wakiso local government's divisions of finance, health, community-based services, natural resource management, construction planning, work and technical assistance internal audit, manufacturing and markets, and administration and human resource made up the study population. The population comprise a total of 50 people. These figures were picked from the websites of Wakiso local government. Officials were selected here because they are the population that directly engaged in the PFM process.*

### **Sampling**

*In the study, stratified random sampling was performed. A research business can divide the entire sample into numerous non-overlapping, uniform categories (strata) and randomly choose final participants from the various strata for research using stratified random sampling, which lowers costs and boosts efficiency. To ensure that every group member has an equal chance of being chosen using basic probability, the participants in each group should be different. "Random quota sampling" is another name for this sampling technique. The participants for the research's investigation will be chosen from the local government of Wakiso's departments.*

### **Data collection methods and instruments**

*Syed Mohammad (2018) describes data collection as the process of gathering and measuring information on variables of interest, in an established systematic fashion that enables one to answer stated research questions, test hypothesis and evaluate outcomes. Data collection starts with determining what kind of data is required followed by selection of the data collection tools. The researcher used data collected from primary and secondary sources. The data was collected using questionnaires that were given to the local government officials*

### **Interview guide**

*The researcher used a structured interview guide involving preparation of open-ended questions ahead of time to collect data from the officials. The respondents*

*were asked questions according to an interview guide. This data collection instrument had an advantage of being that one was able to clarify on questions that are not clear and the respondent could give their views in details without limit. The interviews were guided by interview schedule to reduce bias and maintain consistency.*

### ***Data processing, analysis & presentation***

*The investigator used the aforementioned approaches because they were appropriate for usage with the particular kind of data collection techniques that were employed. The surveys were tagged for convenience of entry after the field data collection. To make it possible to link records to the appropriate surveys, every survey was given a special number. Both inferential and descriptive statistical methods will be used to analyze the quantitative and qualitative data individually. The Special Package for Social Scientists (SPSS) tool was used to examine the quantitative data sheets created from the computer-keyed questionnaire data. Specifically, the SPSS was used to compute a chi-square for goodness of fit. To compare answers, frequency runs were performed and percentages were calculated (Nelson et al., 2022).*

*Interview transcripts served as the source of qualitative data, which was then verified for accuracy before being classified, reorganized, and linked with the study's questions. The investigator created summary themes or categories from the raw data and then used thematic content analysis to analyze the information. Where possible, some of the qualitative data was converted into percentages and added to the quantitative information gathered through surveys. Basically, quantitative data was used to triangulate the qualitative from interviews.*

## ***RESULTS***

### ***Response Rate***

*This section presents the response rate per category of respondents included in the study. Response rate in survey research refers to the number of people who answered the survey divided by the number of people in the sample times 100%.*

| Departments                 |
|-----------------------------|
| Administration and HR       |
| Community based service     |
| Education and sports        |
| Finance                     |
| Health                      |
| Internal Audit              |
| Natural resource            |
| Physical Planning           |
| Production and market       |
| Work and technical services |

*These are the different departments in Wakiso district local government where responses were sought from.*

*Table 1: Response Rate*

*Source: Primary data*

*The research had a study population of 143 and from this; a sample of 50 was selected for the study using the statistical table constructed by Krejcie and Morgan. of these sampled respondents, a total of 42 returned the questionnaires and 8 were interviewed using an interview guide giving response rate of 84%. Mugenda & Mugenda (1999) suggest that a response rate of 50% is adequate when quantitative data is collected; therefore 84% is good response for the study.*

#### ***Age group of the Respondents***

*The responses were categorized as below 20 years, 21 to 24 years, 25 to 30 year, 30 to 40 year and above 40 years. A question about age group of the respondents was administered and the results were analyzed using descriptive statistics and are presented below;*

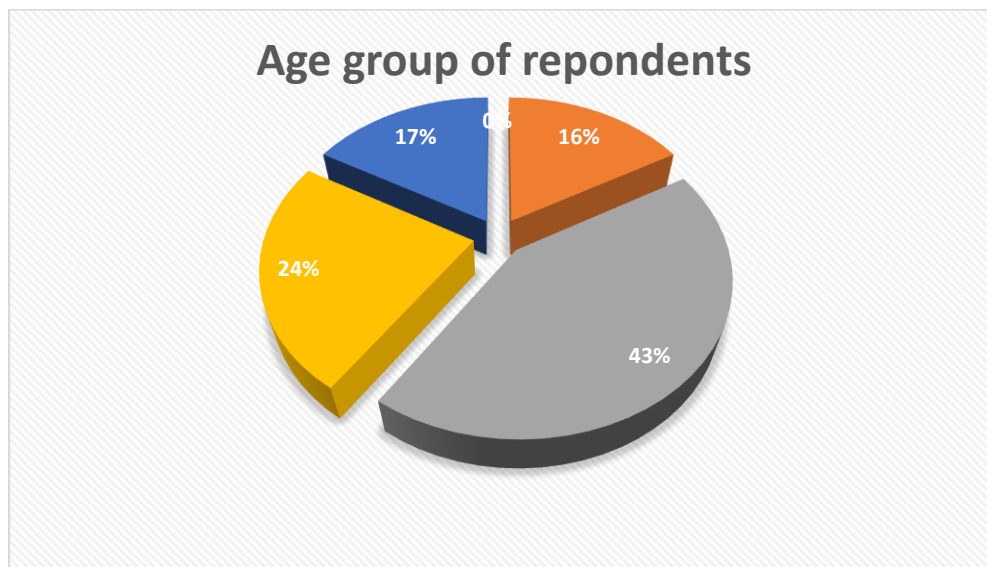
*Table 2: Age of the respondents*

| <b><i>Age group</i></b> | <b><i>Frequency</i></b> | <b><i>Percentage</i></b> |
|-------------------------|-------------------------|--------------------------|
|-------------------------|-------------------------|--------------------------|

|                       |                  |                   |
|-----------------------|------------------|-------------------|
| <i>Below 20 years</i> | <i>0</i>         | <i>0</i>          |
| <i>21 to 24 years</i> | <i>7</i>         | <i>16.7</i>       |
| <i>25 to 30 year</i>  | <i>18</i>        | <i>42.86</i>      |
| <i>30 to 40 year</i>  | <i>10</i>        | <i>23.81</i>      |
| <i>Above 40 years</i> | <i>7</i>         | <i>16.7</i>       |
| <b><i>Total</i></b>   | <b><i>42</i></b> | <b><i>100</i></b> |

*Source: Primary data*

*Figure 2: Age of the respondents*



*Source: Primary data*

*The figure above shows that majority of the respondents were in the age group of 25 to 30 years at 43%, followed by 30 to 40 years at 24%. Most respondents are in age group of 25 to 30 which is an indication that most of the respondents were adults. The results are a true reflection because*

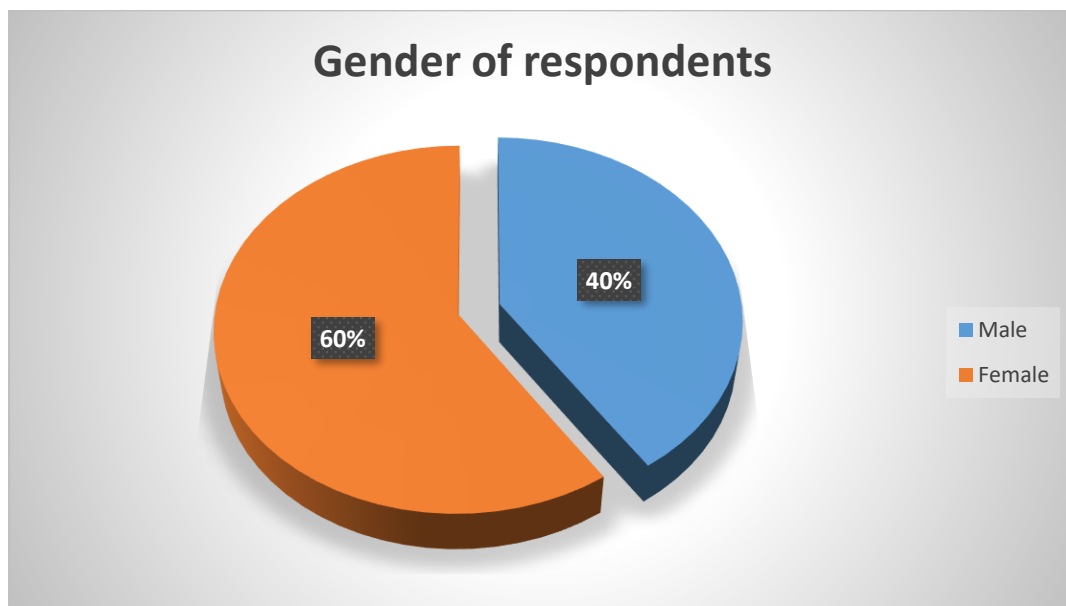
### ***Gender of the Respondents***

*This section looked at the gender of the respondents which was categorized as male and female. A question about gender of respondent was administered and the results were analyzed using descriptive statistics. Below was the distribution of responses;*

*Table 3: Gender of the respondents*

| <i>Gender</i> | <i>Frequency</i> | <i>Percentage</i> |
|---------------|------------------|-------------------|
| <i>Male</i>   | 17               | 40.5              |
| <i>Female</i> | 25               | 59.5              |
| <i>Total</i>  | <b>42</b>        | <b>100</b>        |

Figure 3: Gender of the respondents



Source: Primary data

The study findings show that 40% of respondents were males awhile 60% were females. The female respondents were the majority.

#### **Study Level of the respondents**

This section looked at the respondent's level of education which was categorized as diploma, degree and masters. A question about respondent's level of education was administered, the results were analyzed using descriptive statistics. Below was the distribution of responses;

Table 4: Education level of respondents

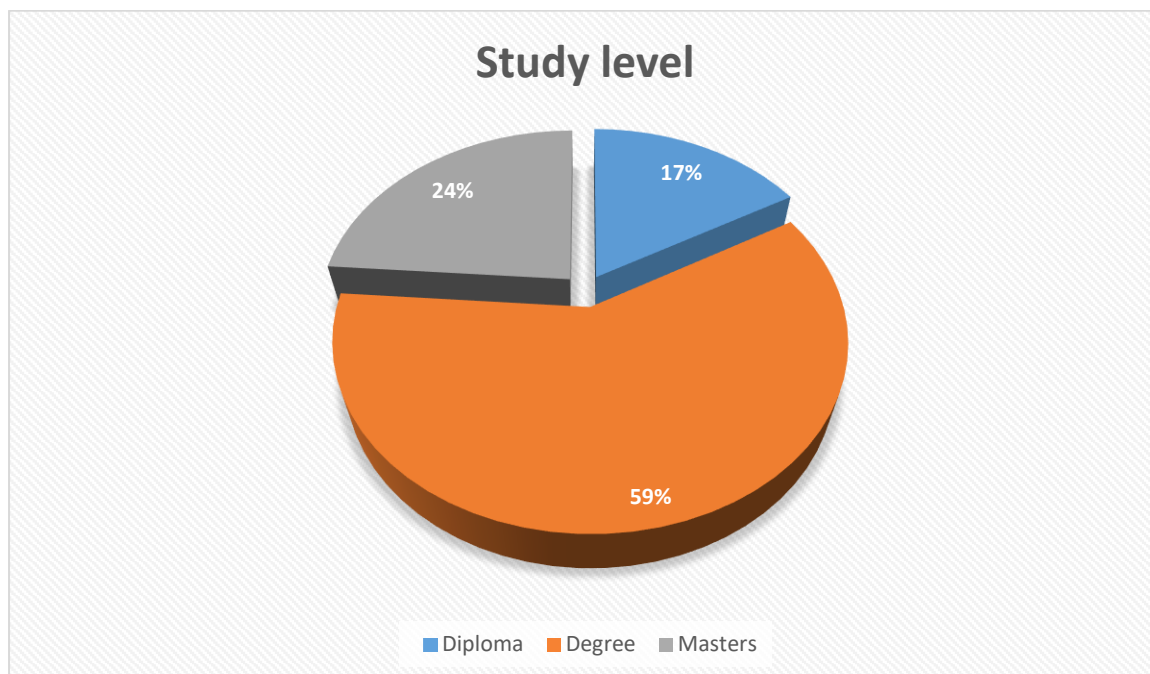
| <i>Level</i> | <i>Frequency</i> | <i>Percentage</i> |
|--------------|------------------|-------------------|
| Diploma      |                  | 6.7               |

|         |    |       |
|---------|----|-------|
| Degree  | 5  | 59.5  |
| Masters | 0  | 23.81 |
| Total   | 12 | 100   |

Source: Respondents

From the study it was found out that most of the respondents had attained degree with 59.5% followed by those with masters and then those with a diploma with 23.81% and 16.7% respectively.

Figure 4: Education level of respondents



### Experience with Public Finance Management

This section looked at the respondent's experience they have had with public finance management which was in terms of year they had worked with public finance management. It was categorized in terms of less than one year, 1 to 3 years, 4 to 6 years and more than 6 years. A question about respondent's experience with public finance management was administered, the results were analyzed using descriptive statistics. Below was the distribution of responses

Table 5: Age of the respondents Age Group

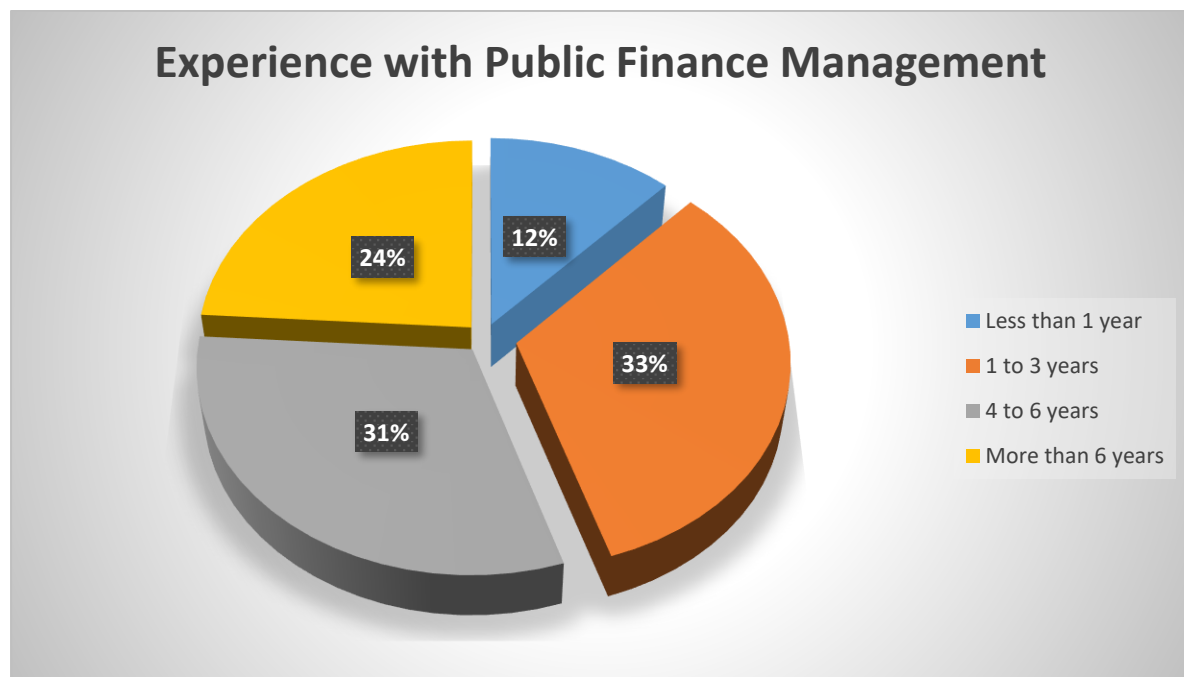
| Experience with PFM | Frequency | Percentage |
|---------------------|-----------|------------|
|---------------------|-----------|------------|

|                   |    |     |
|-------------------|----|-----|
| Less than 1 year  | 5  | 12  |
| 1 to 3 years      | 14 | 33  |
| 4 to 6 years      | 13 | 31  |
| More than 6 years | 10 | 24  |
| Total             | 42 | 100 |

Source: Respondents

From the table above revealed that most of the respondents had had an experience of 1 to 3 years with 33%, followed by those with the experience of 4 to 6 years with 31%, then those with experience of more than 6 years with 24% then lastly with those with the working experience of less than 1 year with 12%. This shows that most of the respondents had an experience with corruption practices and they were eligible to provide the necessary information.

Figure 5: Age of the respondents Age Group



### User or official

This section looked at the type of respondents which were categorized as user or official.

A question about the type of respondent was administered, the results were analyzed using descriptive statistics. Below was the distribution of responses

Table 6: User or official

| Category             | Frequency | Percentage |
|----------------------|-----------|------------|
| User or official     | 31        | 73.81      |
| Non-user or official | 9         | 21.43      |
| Total                | 40        | 95.24      |

Source: Respondents

From the table above, it shows that the 31 of the respondents were users or officials of the public finance in the local government while 9 that is 2.43% of the respondents were non- users or officials. This shows that most of the respondents had the knowledge about corruption and had the necessary information needed for this study to be successful.

### **Time spends working with the local government**

This section looked at the respondent's experience they have had with the local government which was in terms of year they had worked with the local government. It was categorized in terms of never, 6 months, 6-12 months and more than 1 years. A question about respondent's experience with the local government was administered, the results were analyzed using descriptive statistics. Below was the distribution of responses

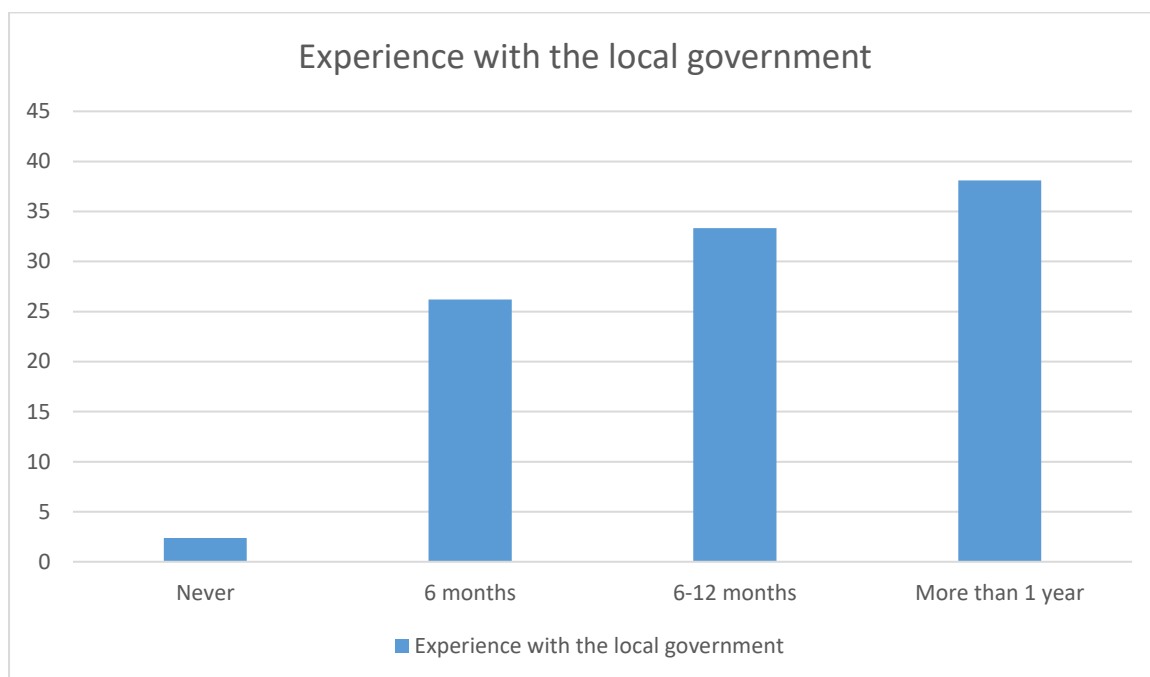
Table 7: Time spend working with the local government

| Experience with local government | Frequency | Percentage |
|----------------------------------|-----------|------------|
| Never                            | 1         | 2.38       |
| 6 months                         | 11        | 26.19      |
| 6-12 months                      | 14        | 33.33      |
| More than 1 years                | 16        | 38.1       |
| Total                            | 42        | 100        |

Source: Respondents

From the table above, it revealed that most of the respondents had had an experience of more than 1 years with 38.1%, followed by those with the experience of 6-12 months with 33.33%, then those with experience of 6 months with 26.19% then lastly with those without the working experience with the local government with 2.38%. This shows that most of the respondents had an experience with the local government and were eligible to provide the necessary information.

**Figure 6: Time spend working with the local government**



**Department worked with.**

This section looked at the department respondents work with which was in terms of Administration and Human resource, community-based service, education and sports, finance, health, internal audit, natural resource, physical planning, production and marketing and work and technical services. A question about respondent's departments they work with was administered, the results were analyzed using descriptive statistics. Below was the distribution of responses

**Table 8: Department worked with.**

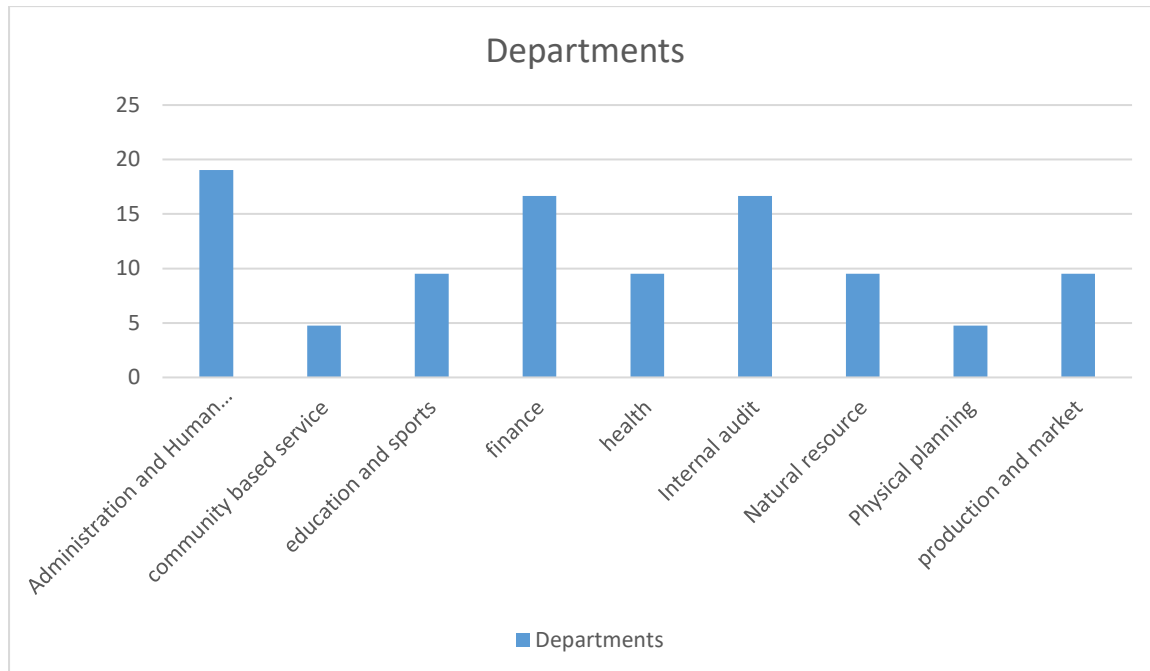
| Department               | Frequency | Percentage |
|--------------------------|-----------|------------|
| Administration and human | 8         | 19.05      |

|                                   |    |       |
|-----------------------------------|----|-------|
| <i>resource</i>                   |    |       |
| <i>Education based service</i>    | 2  | 4.76  |
| <i>Education and sports</i>       | 4  | 9.52  |
| <i>Finance</i>                    | 7  | 16.67 |
| <i>Health</i>                     | 4  | 9.52  |
| <i>Internal audit</i>             | 7  | 16.67 |
| <i>Natural resource</i>           | 4  | 9.52  |
| <i>Physical planning</i>          | 2  | 4.76  |
| <i>Production and market</i>      | 4  | 9.52  |
| <i>Work and technical service</i> | 0  | 0     |
| <i>Total</i>                      | 42 | 100   |

Source: Respondents

From the table above, it revealed that most of the respondents worked in the administration and human resource department with 19.05%, followed by those in the finance and internal audit departments with 16.67%, then those in the education and sports, natural resource and production and market with 9.52% in each department then lastly those in the departments of community-based service and physical planning department with 4.76%. This shows that at least a respondent belonged to a department which shows that they had some information about corruption practices.

Figure 7: Department worked with.



### Empirical findings

This study was intended to find out the relationship between public finance management and corruption practices. The findings are arranged in order of study variable's objective. While analyzing the study objectives, a five Likert point scale was used by assigning levels; "Strongly Agree" =5, "Agree" =4, "I don't know" =3, "Disagree" =2 and "Strongly disagree" =1. The results are presented in descriptive tables and figures showing the percentage of responses under each variable.

### Causes of corruption

The first objective of the study was to establish the causes of corruption practices in Uganda. The table below shows the response of respondents on the causes of corruption.

When a question about the causes of corruption in Uganda was presented to the respondents, they were expected to answer by ticking in the options that were presented which included scale ranges of Strongly Disagree (1), Disagree (2), I don't know (3), Agree (4) and Strongly Agree (5)

Table 9: Causes of corruption in Uganda

| Statement | 1 | 2 | 3 | 4 | 5 | TOTAL |
|-----------|---|---|---|---|---|-------|
|           |   |   |   |   |   |       |

|   |                                                                                                            |              |             |             |              |              |            |
|---|------------------------------------------------------------------------------------------------------------|--------------|-------------|-------------|--------------|--------------|------------|
| 1 | Lack of competent leadership and accountability                                                            | 12<br>28.52% | 5<br>11.9%  | 2<br>4.76%  | 10<br>23.81% | 12<br>28.52% | 50<br>100% |
| 2 | Public beliefs and attitudes                                                                               | 8<br>19.05%  | 8<br>19.05% | 2<br>4.76%  | 9<br>21.43%  | 10<br>23.81% | 42<br>100% |
| 3 | Moral decay in public service                                                                              | 6<br>14.29%  | 0<br>0%     | 3<br>7.14%  | 10<br>23.81% | 19<br>45.24% | 42<br>100% |
| 4 | Low income                                                                                                 | 4<br>9.52%   | 3<br>7.14%  | 6<br>14.29% | 10<br>23.81% | 16<br>38.1%  | 42<br>100% |
| 5 | The anti-corruption agencies and the judicial system face problems of limited finances and human resources | 9<br>21.43%  | 3<br>7.14%  | 4<br>9.52%  | 12<br>28.52% | 9<br>21.43%  | 42<br>100% |
| 6 | The churches with their development projects and charities are also victims of corruption.                 | 5<br>11.9%   | 5<br>11.9%  | 6<br>14.29% | 11<br>26.19% | 9<br>21.43%  | 42<br>100% |
| 7 | Greed                                                                                                      | 10<br>23.81% | 2<br>4.76%  | 5<br>11.9%  | 5<br>11.9%   | 20<br>47.62% | 42<br>100% |

Source: Respondents

From the table above, it can be seen that lack of competent political leadership and poor accountability is one of the causes of the corruption however 28.52% of the respondents strongly disagreed, 11.9% of the responds disagreed, 4.76% of the respondents were didn't know, 23.81% of the respondents agreed while 28.52% of the respondents strongly agreed that the statement is one of the causes of corruption.

On public beliefs and attitudes, 23.81% of the respondents strongly agreed, 21.43% of the responds agreed, 4.76 didn't know, 19.05% disagreed while 19.05% of the respondents strongly disagreed.

---

*On moral decay in public service, 45.24% of the respondents strongly agreed, 23.81% of the respondents agreed, 7.14% of the respondents didn't know while 14.29% of the respondents strongly disagreed.*

*According to United Nations System Staff College a person is said to be immoral if his/her actions contravene acceptable moral codes. From this perspective, we can classify corruption or acts of corruption as immoral acts and a corrupt person as an immoral person. Ethics and morality are the life wires of every society.*

*For low income, 38.1% of the respondents strongly agreed while 60% of the respondents agreed.*

*For higher wages. 60% of the respondents strongly agreed, 23.81% of the respondents agreed, 14.29% of the respondents didn't know, 7.14% of the respondents disagreed with the statement while 21.43% of the respondents strongly disagreed with the statement*

*For anti-corruption agencies and the judicial system face problems of limited finances and human resources, 21.43% of the respondents strongly agreed, 28.52% of the respondents agreed, 9.52% of the respondents didn't know, 7.14% of the respondents disagreed with the statement while 21.43% of the respondents strongly disagreed.*

*For churches with their development projects and charities are also victims of corruption, 21.43% of the respondents strongly agreed, 26.19% of the respondents agreed, 14.29% of the respondents didn't know, 11.9% of the respondents disagreed with the statement while 11.9% of the respondents strongly disagreed with the statement.*

*For greed, 47.62% of the respondents strongly agreed, 11.9% of the respondents agreed, 11.9% of the respondents didn't know, 4.76% of the respondents disagreed with the statement while 23.81% of the respondents strongly disagreed with the statement.*

### ***Principles of Public Finance Management.***

*This section discussed the principles of public finance management. In order to gather the required information, a question about the principles of public finance*

management was presented to the respondents and the response was as shown in the table below.

When a question about the principles of public finance management in Uganda was presented to the respondents, they were expected to answer by ticking in the options that were presented which included scale ranges of Strongly Disagree (1), Disagree (2), I don't know (3), Agree (4) and Strongly Agree (5)

Table 10: Principles of public finance management

|   | Statement          | 1            | 2          | 3            | 4            | 5            | TOTAL      |
|---|--------------------|--------------|------------|--------------|--------------|--------------|------------|
| 1 | Accountability     | 12<br>28.52% | 3<br>7.14% | 7<br>16.67%  | 9<br>21.43%  | 11<br>26.19% | 42<br>100% |
| 2 | Probity            | 6<br>14.29%  | 3<br>7.14% | 13<br>30.95% | 7<br>16.67%  | 9<br>21.43%  | 42<br>100% |
| 3 | Prudence           | 8<br>19.05%  | 0<br>0%    | 7<br>16.67%  | 14<br>33.33% | 8<br>19.05%  | 42<br>100% |
| 4 | Equity             | 6<br>14.29%  | 3<br>7.14% | 8<br>19.05%  | 11<br>26.19% | 10<br>23.81% | 42<br>100% |
| 5 | Transparency       | 5<br>11.9%   | 1<br>2.38% | 11<br>26.19% | 11<br>26.19% | 8<br>19.05%  | 42<br>100% |
| 6 | Democratic consent | 5<br>11.9%   | 3<br>7.14% | 2<br>4.76%   | 8<br>19.05%  | 18<br>42.85% | 42<br>100% |

Source: Respondents

From the table above, it can be seen that accountability is one of the principles of public finance management however 28.52% of the respondents strongly disagreed, 7.14% of the respondents disagreed, 16.67% of the respondents didn't know, 21.43% of the respondents agreed while 26.19% of the respondents strongly agreed with the statement that accountability is one of the principles of public finance management.

On Probity, 19.05% of the respondents strongly disagreed, 7.14% of the respondents disagreed, 30.95% of the respondents didn't know, 16.67% of the respondents

agreed while 21.43% of the respondents strongly agreed that probity is one of the principles of public finance management.

For Prudence, 14.29% of the respondents strongly disagreed, 16.67% of the respondents didn't know, 33.33% of the respondents agreed while 19.05% of the respondents strongly agreed that prudence is one of the principles of public finance management.

For Equity, 14.29% of the respondents strongly disagreed, 7.14% of the respondents disagreed with the statement, 19.05% of the respondents didn't know, 26.19% of the respondents agreed while 23.81% of the respondents strongly agreed that equity is one of the principles of public finance management.

For Transparency, 11.9% of the respondents strongly disagreed, 2.38% of the respondents disagreed with the statement, 26.19% of the respondents didn't know, 26.19% of the respondents agreed while 19.05% of the respondents strongly agreed that transparency is one of the principles of public finance management.

For Democratic consent, 11.9% of the respondents strongly disagreed, 7.14% of the respondents disagreed with the statement, 4.76% of the respondents didn't know, 19.05% of the respondents agreed while 42.85% of the respondents strongly agreed that equity is one of the principles of public finance management.

#### **Relationship between corruption and public finance management**

When a question about the relationship between corruption and public finance management of public finance management in Uganda was presented to the respondents, they were expected to answer by ticking in the options that were presented which included scale ranges of Strongly Disagree (1), Disagree (2), I don't know (3), Agree (4) and Strongly Agree (5)

**Table 11: Relationship between public finance management and corruption practices**

|   | <b>Statement</b>                                           | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>TOTAL</b> |
|---|------------------------------------------------------------|----------|----------|----------|----------|----------|--------------|
| 1 | <b>PFM processes- revenue mobilization (e.g., taxation</b> | 4        | 5        | 8        | 17       | 7        | 42           |
|   |                                                            | 9.52%    | 11.9%    | 19.05%   | 40.48%   | 16.67%   | 100%         |

|   |                                                                                                                                                                                                                                                                     |            |            |             |              |              |            |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|-------------|--------------|--------------|------------|
|   | and customs), budget preparation and resource allocation, budget execution (e.g. procurement and payroll), and the accounting and auditing of government expenditure<br>public expenditure is a substantial, and often the largest, part of most countries' economy |            |            |             |              |              |            |
| 2 | Corruption in PFM can directly affect a range of different development outcomes                                                                                                                                                                                     | 3<br>7.14% | 1<br>2.38% | 6<br>14.29% | 17<br>40.48% | 14<br>33.33% | 42<br>100% |

Source: Respondents

From the table above, it can be seen that PFM processes- revenue mobilization (e.g. taxation and customs), budget preparation and resource allocation, budget execution (e.g. procurement and payroll), and the accounting and auditing of government expenditure, public expenditure is a substantial, and often the largest, part of most countries' economy is the relationship between corruption and public finance management however 9.52% of the respondents strongly disagreed, 11.9% of the respondents disagreed, 19.05% of the respondents didn't know, 40.48% of the respondents agreed while 16.67% of the respondents strongly agreed with the statement. For Corruption in PFM can directly affect a range of different development outcomes, 7.14% of the respondents strongly disagreed, 2.38% of the respondents disagreed, 14.29% of the respondents didn't know, 40.48% of the respondents agreed while 33.33% of the respondents strongly agreed that with the statement.

### **Conclusions**

*The study findings concluded that the causes of corruption include; lack of competent leadership and accountability, public beliefs and attitudes, moral decay in public service, low income, the anti-corruption agencies and the judicial system face problems of limited finances and human resources, the churches with their development projects and charities are also victims of corruption and greed. This was reflected when most of respondents agreed or strongly agreed with the statements about the causes of corruption.*

### **Recommendation.**

*Expose corrupt activities and risks that may otherwise remain hidden, keep the public sector honest, transparent and accountable, help stop dishonest practices and ensure that public sector employees act in the public interest. Align anti-corruption measures with market, behavioral, and social forces. Adopting integrity standards is a smart business decision, especially for companies interested in doing business with the World Bank Group and other development partners.*

### **REFERENCES**

- Baumgartner, F. R. and Jones, B. J. (1993) Agenda and Instability in American politics. Chicago: University of Chicago Press,*
- Boston, J (2000) The Challenge of Evaluating Systematic Change: The Case of Public Management Reform, International Public Management Joeynal 3 23-46.*
- Boston, and Pallot, J. (1997) Linking Strategy and Performance: developments in the New Zealand public sector, Journal of Policy Analysis and Management. 16 (3), 61-78.*
- DFID (2007b) Understanding the politics of budget; what drives change in budgeting Process? London: DFID.*
- Scott, Ball, I and pale, T, (1997), New Zealand's public sector management reform: Implications for the United States, Journal of Policy Analysis and management, 16 357-381.*
- Scott. G., Bushnell, P. and Sallee, N, (1990) Reform of the Core public sector.' New Zealand*

*Experience. Government, 3 138-167,*

*Mugenda, and Mugenda, O, M (2003). Research methods." quantitative and qualitative approaches. ed- Nairobi; Acts.*

*Shafritz JM, Russell EW, Borick CP (2011) Introducing public administration. Longman, Boston. Retrieved from*

*[https://www.pearson.com/.../ShafritzIntroducing-Public-](https://www.pearson.com/.../ShafritzIntroducing-Public-Administration.../978020578)*

*[Administration.../978020578](https://www.pearson.com/.../ShafritzIntroducing-Public-Administration.../978020578). On 27 Sept 2018*

*Bryan & Bell (2011), Business Research methods 3<sup>rd</sup> edition*

*Kazaara, A. G., Deus, T., Prudence, K., & Nicholas, K. (2023). A study on the effect of corruption practices on the implementation of government project in Uganda . A case study of Koch Goma town council. 7(3), 213-219.*

*Nelson, K., Christopher, F., & Milton, N. (2022). Teach Yourself Spss and Stata. 6(7), 84-122.*

*Paul, K., Alex, I., Kazaara, A. G., & Kazaara, A. I. (2023). Corruption and Public Finance Management A Case Study Of Wakiso District. 7(3), 298-306.*