

AN ACCOUNTABILITY INDEX FOR ASSESSING PUBLIC FINANCIAL MANAGEMENT PRACTICES IN UGANDA

Introduction

Effective Public Financial Management (PFM) is crucial for achieving transparency, accountability, and good governance in the public sector. In Uganda, despite several reforms—including the adoption of the Integrated Financial Management System (IFMS) and the Public Finance Management Act (2015)—issues such as misallocation of resources, procurement inefficiencies, and limited budget transparency persist (Auditor General, 2022). Developing an accountability index tailored to Uganda's public sector can offer an objective tool for assessing the performance and integrity of financial management practices across government entities.

Uganda has implemented numerous reforms aimed at strengthening public financial management; however, persistent irregularities in budgeting, spending, and reporting indicate gaps in accountability mechanisms (Afrobarometer, 2021). Existing evaluation tools, such as PEFA assessments, are infrequent and often broad in scope. There is a critical need for a more localized, regularly applicable accountability index to track the performance of public institutions and to provide actionable feedback for continuous improvement.

General Objective

To come up with Accountability Index for assessing the effectiveness of Public Financial Management (PFM) practices in Uganda.

Specific Objectives

- 1) To assess the credibility of public budgets by examining whether they are realistic and implemented as planned
- 2) To evaluate the accessibility of public financial documents to stakeholders.
- 3) To examine the effectiveness of internal control systems in preventing financial mismanagement and fraud within public institutions.
- 4) To assess the level of responsiveness to audit recommendations.
- 5) To investigate the extent of citizen participation in the stages of public budget cycle.

Research Questions

- 1) How credible are public budgets?
- 2) To what extent are public financial documents accessible to stakeholders?
- 3) How effective are internal control systems in preventing financial mismanagement and fraud in public institutions?
- 4) How responsive are public institutions to audit recommendations?
- 5) What is the extent of citizen participation in the various stages of the public budget cycle in Uganda?

Methodology

Research Design

A cross-sectional study design, utilising quantitative approach of research will be employed.

Sampling

A purposive sampling method will be used to select chief finance officers from the Ministry of Finance.

Data Collection Tools

Surveys with closed-ended and open-ended questions will be used to collect data.

Data Analysis

Quantitative data will be scored using a developed index composed of indicators such as budget credibility, internal controls, procurement practices, and audit responsiveness.

Ethical Considerations

Informed consent will be obtained from all participants. Confidentiality will be maintained, and the study will adhere to national ethical standards.

Expected Outcomes

- A validated Accountability Index applicable to Uganda's public sector
- Policy recommendations for strengthening accountability mechanisms

References

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