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Wise in Policy-Making and Fragile in Practice: Financial Management and the Challenges of Value for Money in Uganda

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ABSTRACT: Over decades there has been a growing concern on internal control systems in promoting the wise use of public funds in Uganda, with emphasis on resource allocation, budgeting processes, and efficient utilization of national resources within local governments. It addresses the persistent gap between public financial management policies and their practical implementation in achieving Value for Money. The study was guided by a positivist paradigm; the study adopted a descriptive mixed-methods approach and a case study design. Data were collected from 658 respondents, including district local government officials and civil society representatives, using surveys, interviews, and focus group discussions. Findings indicate that effective internal control systems—comprising budgeting controls, procurement procedures, audit functions and monitoring and evaluation mechanisms significantly enhance resource utilization efficiency and VFM outcomes. However, persistent challenges remain, including weak enforcement of financial regulations, limited institutional capacity, inadequate compliance mechanisms, and underutilization of monitoring and evaluation systems. These weaknesses undermine optimal allocation and use of public resources despite existing policy and regulatory frameworks. The study concludes that although Uganda has established strong financial management policies, their effectiveness is constrained by governance and capacity gaps at implementation level. It recommends strengthening budgeting discipline, enhancing procurement and audit independence, improving monitoring and evaluation systems, and building institutional capacity. Strict adherence to segregation of duties, authorization procedures, and financial regulations is essential for improving prudent public fund management and achieving Value for Money.

KEYWORD: Financial controls, financial management, wise policies, weak practices, capacity building.

INTRODUCTION

This paper critically examines the relationship between financial management controls and Value for Money (VFM) in local government public project investments in Uganda, within the broader context of the Great Lakes Region. It is anchored in the conceptual synergy of being *"*wise in policy-making, weak in practice," where well-designed financial governance frameworks (Alareeni & Hamdan, 2022),(Brown, 2025). This framework contrast sharply with

]persistent inefficiencies in implementation, resource allocation, and public resource utilization. In this paradox, public institutions are often intellectually sound in policy formulation yet operationally constrained, leading to suboptimal use of available financial resources (Zhao et al., 2026).

The study conceptualizes financial management controls as the independent construct and Value for Money as the dependent outcome in the execution of public safe water projects. Despite significant public investments by both central and local governments in Uganda, evidence suggests that Value for Money remains largely elusive, raising critical concerns about budgeting discipline, procurement integrity, and accountability in decentralized governance systems (Ejikonye, 2024).

Uganda's adoption of decentralization under the Local Governments Act (Cap 243) was intended to improve efficiency, enhance accountability, and bring services closer to the people (Akenroye et al., 2025). This reform was expected to strengthen financial management systems by improving planning, budgeting, monitoring, and local participation. However, the transition from centralized to decentralized governance has produced mixed outcomes, with persistent inefficiencies reflecting a gap between

policy intentions and practical execution. Similar patterns have been observed across sub-Saharan Africa, where decentralization reforms are often constrained by institutional weaknesses, political instability, and structural inequalities (Saad, 2025).

The literature suggests that decentralization was designed to reduce bureaucratic inefficiencies, improve monitoring through proximity governance, strengthen financial accountability, and align resource allocation with local priorities (Gumede et al., 2026). In principle, these reforms were expected to promote prudent financial management and enhance Value for Money. However, in practice, weak enforcement mechanisms, limited technical capacity, and inadequate oversight have resulted in inefficiencies and, at times, the "foolish use" of available public resources (Kiiza & Basheka, 2018).

Uganda has undertaken extensive public financial management reforms since the 1990s, including the Budget Act (2001), the Public Finance and Accountability Act (2003), the Public

Procurement and Disposal of Public Assets Act (2003), and the implementation of the Integrated Financial Management System (IFMS). These reforms were intended to enhance aggregate fiscal control, accountability, and service delivery efficiency. Despite these institutional and regulatory advancements, misappropriation of public funds and inefficiencies in project implementation continue to undermine development outcomes (Mohamad, 2024).

This persistent gap between policy strength and implementation weakness creates a critical knowledge deficit that this study addresses (Uzo & Meru, 2018a), Kiiza& Basheka,2018). It is against this background that the paper investigates how financial management controls influence

Value for Money in public water projects, with particular emphasis on budgeting systems (Guzman & Ermasova, 2022), procurement processes, auditing functions, and monitoring and evaluation frameworks. The study further explores whether local governments are effectively managing resources derived from central transfers and locally generated revenues in line with statutory requirements and development priorities.

In addressing this gap, the paper contributes to the emerging discourse on public financial management by introducing a novelty lens of implementation synergy failure where strong policy design coexists with weak operational execution, resulting in inefficient resource allocation and diminished public value (Guzman & Ermasova, 2022). Ultimately, the study seeks to provide empirical insights into how strengthening financial management controls can enhance efficiency, accountability, and Value for Money in Uganda's decentralized governance system in Uganda.

METHODOLOGY

This study on financial management controls and Value for Money (VFM) adopted a mixedmethods research approach in the process of data collection (Akotia et al., 2023). This methodology create an enabling the integration of both quantitative and qualitative data to provide a comprehensive understanding of public financial management practices in Uganda. The study was guided by a positivist research philosophy, which assumes that social and institutional phenomena can be objectively measured and analysed. This philosophical stance aligns with epistemological and ontological positions that prioritize empirical observation and the generation of verifiable knowledge (Belk & Otnes, 2024)

A case research design was employed, allowing data to be collected at a single point in time from respondents across selected local government units (Bhattacharyya, 2024). This design facilitated the examination of relationships between financial management controls and Value for Money in public projects without manipulating study variables.

The study was conducted in the central sub-region of Uganda and targeted local government institutions involved in financial management and service delivery. A total sample of 658 participants was selected, including district financial managers, local government leaders, and senior administrative officials (Silvia, 2020). Sampling was achieved using stratified, simple random, and purposive techniques, with the Krejcie and Morgan (1970) table guiding sample adequacy. Purposive sampling was particularly applied to key informants due to their direct involvement in budgeting, procurement, auditing, and financial oversight processes (Badr & Lhoussaine, 2024).

Data Collection Methods

Primary data were collected using structured questionnaires, semi-structured interview guides, and focus group discussion guides. Documentary review was also undertaken to analyse financial reports, audit records, and policy documents. This triangulation enhanced the validity and reliability of the findings (Mandal et al., 2022).

Data Analysis

Quantitative data were analysed using descriptive statistics (frequencies, means, and standard deviations) and inferential statistics, particularly correlation and regression analysis (Badr & Lhoussaine, 2024). The critical analysis of the relationship between financial management controls and Value for Money. Qualitative data from interviews and focus groups were analysed

using thematic analysis, where recurring patterns, themes, and interpretations were identified and systematically coded. The integration of both datasets enabled convergence and complementarity of findings.

Ethical Considerations

The study adhered to ethical research standards, including informed consent, confidentiality, and voluntary participation. Participants were assured of anonymity, and data were used strictly for academic purposes (Iphofen & O'Mathúna, 2021). Ethical clearance was obtained from relevant institutional and local government authorities prior to data collection. Respondents were informed of their right to withdraw from the study at any time without penalty.

Limitations of the Study

The study was limited by its a case research design, which restricts the ability to establish causality between variables (Derakhshan et al., 2022). The relatively small sample size also limit generalizability beyond the selected region. Additionally, reliance on self-reported data may introduce response bias, particularly among officials discussing financial accountability practices. Time and resource constraints also limited the scope of geographical coverage.

RESULTS

The findings reveal a structural governance synergy within Uganda's decentralised financial management system, where policy design is relatively strong but implementation outcomes remain uneven. The decentralisation framework has institutionally strengthened the accounting architecture of local governments by clearly defining roles for key financial actors, including the Chief Administrative Officer (CAO), Chief Finance Officer (CFO), accountants, vote controllers, and internal auditors. These actors collectively constitute the core of financial governance and are intended to function as complementary safeguards within the internal control system.

However, the results indicate a dual reality of governance practice**:** while 30% of respondents acknowledged a fully integrated financial management structure involving all actors, a significant proportion still perceived fragmented or individualised control functions. This suggests that although policy frameworks promote collective responsibility, operational practice remains partially siloed, reflecting the broader paradox of being *"wise in policy but weak in execution."*

Financial Control Systems

The study findings further demonstrate that responsibility for financial management controls is perceived as widely distributed, with 36% of respondents attributing responsibility to all actors

(accountants, CAO, CFO, sector heads, and user departments). Despite this apparent inclusivity, 18% still viewed the CAO as the central authority, indicating role concentration at the top level of administration**.**

This dual perception highlights an important governance tension: decentralisation has expanded institutional participation, yet accountability clarity remains weak in practice, leading to inefficiencies in resource allocation and oversight. Such ambiguity undermines the effectiveness of internal controls and contributes to suboptimal financial discipline at operational levels.

Financial Management Controls

Findings show a relatively strong conceptual awareness of financial management among respondents. A majority (56%) defined financial management as the efficient and effective use of organisational funds, while 44% associated it with planning, coordination, and control processes.

Similarly, 46% of respondents defined financial management controls as mechanisms for preventing losses through checks and balances, while 42% associated them with waste reduction measures. This indicates that although conceptual understanding is generally sound, there is a disconnect between knowledge and implementation capacity**,** reinforcing the study's central theme of implementation inefficiency.

Resource Allocation Efficiency

The study reveals that respondents strongly associate internal control systems with safeguarding public resources. A majority (80%) considered financial management controls to be highly important in ensuring efficient resource use.

However, despite this recognition, evidence suggests persistent **i**nefficiencies in resource allocation and expenditure discipline**,** particularly in budgeting and procurement processes. This reflects a governance paradox in which institutions are aware of correct financial practices but struggle to operationalise them effectively, resulting in what can be described as "foolishness in resource utilisation despite policy wisdom."

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Value for Money and Public Investment

Findings on Value for Money (VFM) reveal mixed and sometimes inconsistent interpretations among respondents. While 52% associated VFM with a combination of efficiency, effectiveness, economy, and cost reduction principles (3Es), others focused on isolated dimensions such as lower costs (10%) or "inject less, get more" (6%).

This variation indicates that VFM is conceptually fragmented in practice**,** weakening its application as a coherent performance measurement tool. Furthermore, 84% of respondents equated public investment with government expenditure rather than public welfare creation, suggesting a narrow fiscal interpretation of public value rather than a developmental one.

Control Systems and Performance

The findings show that monitoring and evaluation systems are widely recognised, with 78% confirming the existence of performance indicators for financial control systems. Additionally, 90% reported the presence of plans and strategies for enforcing financial management controls.

Despite this, the effectiveness of these systems is constrained by implementation gaps. Regression analysis indicates that only specific financial tools and guidelines significantly explain Value for Money outcomes, while other variables show weak or insignificant predictive power. This reinforces the conclusion that technical frameworks exist but are inconsistently operationalized**.**

Financial Management Controls and Value for Money

Empirical results demonstrate that financial management controls collectively influence Value for Money outcomes in local governments. However, the strength of this relationship is uneven. The regression model suggests that while financial control systems explain a large proportion of variation in VFM outcomes, a significant portion remains influenced by external and behavioural factors not captured in formal systems.

Key outcomes associated with effective financial management include increased public investment efficiency, reduced costs, timely payments, and improved financial predictability. Nevertheless, these benefits are not uniformly realised across all local government units, indicating implementation asymmetry within decentralised governance structures**.**

The Governance Paradox

The findings collectively confirm a central paradox in Uganda's public financial management system: strong policy architecture coexists with weak operational execution**.** Decentralization has improved institutional design, reporting structures, and accountability frameworks, yet practical implementation remains constrained by capacity gaps, role ambiguity, and inconsistent enforcement of financial controls.

This creates a governance condition where institutions are "wise in policy formulation but weak in financial practice," leading to inefficient resource allocation and suboptimal Value for Money outcomes**.** The study therefore introduces a novel interpretive lens of implementation dissonance**,** where policy strength does not automatically translate into performance efficiency.

Theoretical and Practical Contribution

The study contributes to public financial management literature by demonstrating that Value for Money in decentralized systems is not solely a function of formal financial controls but is significantly shaped by implementation behaviour, institutional coordination, and accountability culture**.** It extends existing discourse by showing that inefficiency arises not from absence of systems, but from weak translation of systems into practice, particularly in resource allocation and budgeting discipline.

DISCUSSION

The findings of this study highlight a persistent and structurally embedded paradox in Uganda's decentralised public financial management system. While policy frameworks and institutional arrangements are relatively well developed, their translation into effective financial practice remains inconsistent (M, 2025). This reflects a broader condition of being *"wise in policymaking but weak in implementation,"* particularly in relation to resource allocation, budgeting discipline, and Value for Money (VFM) outcomes.

A key insight from the study is that decentralisation has formally strengthened financial governance structures by clearly defining roles for actors such as the Chief Administrative Officer (CAO), Chief Finance Officer (CFO), accountants, vote controllers, and internal auditors (Uzo & Meru, 2018b), (Collord, 2024). This institutional architecture is consistent with public financial management reforms aimed at improving accountability and efficiency. However, the findings also show that in practice, these roles are not always harmonised, with evidence of fragmented accountability and overlapping responsibilities. This weakens internal control effectiveness and reduces the system's capacity to prevent inefficiencies and resource leakages.

The study further reveals that although respondents demonstrate a relatively strong conceptual understanding of financial management controls and their importance, this knowledge does not consistently translate into effective implementation (Brownson et al., 2023). This disconnects between awareness and practice suggests that Uganda's challenge is not primarily policy deficiency, but rather implementation failure and behavioural constraints within institutions.

In relation to Value for Money, the findings indicate mixed interpretations among stakeholders. While some respondents associate VFM with the others interpret it narrowly in terms of cost reduction or expenditure minimization (Alareeni & Hamdan, 2022). This conceptual fragmentation limits the consistent application of VFM principles in public investment decisionmaking, particularly in safe water projects. As a result, project evaluation and budgeting decisions may not fully reflect long-term cost-benefit considerations or service delivery outcomes.

The study also finds that internal control systems particularly budgeting, procurement, auditing, and monitoring and evaluation are widely recognised as essential for financial discipline (Rog & Bickman, 2025). However, their effectiveness is constrained by weak enforcement, limited institutional capacity, and inconsistent compliance with financial regulations. These weaknesses undermine the integrity of resource allocation processes and contribute to inefficiencies in public expenditure management.

Importantly, the findings confirm a statistically meaningful relationship between financial management controls and Value for Money, although this relationship is not uniform across all variables (Starosta et al., 2023). Certain tools and procedural guidelines significantly influence VFM outcomes, while others show limited explanatory power. This suggests that the effectiveness of financial controls depends not only on their existence but also on their quality of implementation and institutional uptake.

The discussion reveals that Uganda's decentralized financial management system operates within a dual reality: strong policy design and regulatory frameworks coexist with weak operational execution. This results in inefficiencies in resource allocation and occasional misalignment between public spending and development outcomes (Thornicroft et al., 2025). The study therefore reinforces the argument that improving Value for Money requires not only strengthening formal financial control systems, but also addressing institutional capacity gaps, enforcement mechanisms, and accountability culture within local governments.

CONCLUSION

This study set out to examine the relationship between financial management controls and Value for Money (VFM) in Uganda's decentralised local government system, with particular attention to resource allocation, budgeting processes, and internal control mechanisms. The findings demonstrate a clear institutional reality in which Uganda possesses relatively strong policy frameworks, well-defined financial regulations, and established control structures; however, these strengths are not consistently reflected in implementation practice.

The study concludes that decentralisation has successfully created formal financial governance systems involving key actors such as the CAO, CFO, accountants, auditors, and vote controllers. Despite this, operational inefficiencies persist due to fragmented accountability, uneven application of internal controls, and limited enforcement capacity. As a result, resource allocation and public expenditure processes often fail to fully achieve intended Value for Money outcomes, particularly in public investment projects such as safe water delivery.

Overall, the evidence confirms a systemic disconnect between policy design and practical execution. While financial management controls significantly influence VFM, their effectiveness is moderated by institutional capacity, compliance behaviour, and coordination among actors. This reinforces the central conclusion that Uganda's public financial management system is "strong in policy architecture but weak in implementation effectiveness."

Implications of the Study

The study implies that strengthening public financial management in Uganda requires moving beyond policy formulation toward effective enforcement and implementation discipline.

Policymakers should prioritise not only the existence of financial control frameworks but also their practical enforcement at district and lower local government levels. Strengthening accountability systems and reducing role ambiguity among financial actors is essential for improving governance outcomes.

Managerial and Institutional Implications

For local government administrators, the findings highlight the need to reinforce coordination among financial management actors, including accountants, auditors, procurement officers, and accounting officers. Clear segregation of duties, adherence to approval hierarchies, and consistent monitoring of expenditure processes are critical for improving efficiency and reducing wastage of public resources.

Financial Management Practice Implications

The study underscores the importance of strengthening budget discipline, procurement integrity, and audit independence as core drivers of Value for Money. Institutions must ensure that financial management controls are not treated as procedural requirements but as active tools for improving efficiency, transparency, and accountability in resource utilisation.

Development and Service Delivery Implications

At the broader development level, inefficiencies in financial management directly affect service delivery outcomes, particularly in infrastructure and public utility projects. Improving the effectiveness of internal controls has the potential to enhance the sustainability and impact of public investments, thereby improving citizen welfare and trust in government systems.

Theoretical Implication

The study contributes to public financial management theory by reinforcing the notion that policy strength alone does not guarantee performance outcomes. Instead, Value for Money is significantly influenced by implementation behaviour, institutional capacity, and governance coordination—introducing an "implementation gap" perspective within decentralised financial systems.

RECOMMENDATIONS

This study confirms a persistent paradox in Uganda's decentralised financial management system: policies are well designed and "wise in policy", but implementation remains inconsistent and "weak in practice". The recommendations therefore focus on closing this implementation gap by strengthening operational effectiveness, accountability, and institutional discipline.

Although Uganda has comprehensive policies of public financial management, internal control laws and regulations, the main challenge lies in execution. It is therefore recommended that government shifts emphasis from policy formulation to implementation enforcement mechanisms, including regular compliance audits, performance-based monitoring, and sanctions for non-adherence to financial regulations.

The study reveals overlapping responsibilities among CAOs, CFOs, accountants, and auditors. To address this, the study recommends that the government of Uganda at all levels should strengthen role clarity and accountability frameworks within local governments. Clear job descriptions, enforcement of segregation of duties, and standardized reporting lines should be reinforced to reduce inefficiencies in resource allocation.

The study further recommends for internal control systems (budgeting, procurement, auditing, and Monitoring &Evaluation are well established in policy but weakly enforced in practice. It is recommended that local governments establish real-time compliance tracking systems and strengthen internal audit independence to ensure that controls are actively implemented rather than merely documented.

The study recommends to strengthen the Weak implementation is partly driven by limited technical capacity. Continuous professional training in financial management, procurement, and auditing should be institutionalised for local government staff in Uganda. The Capacity-building should focus not only on knowledge but also on practical application and ethical compliance.

The study recommends to address inefficiencies in resource allocation, local governments should adopt stricter budget execution controls, including variance analysis, expenditure ceilings, and mandatory justification for budget deviations. This will ensure that planning aligns more closely with actual financial performance.

The study recommends fostering a results-based accountability culture, where financial managers are assessed not only on compliance but also on efficiency and Value for Money outcomes. Performance contracts and public reporting mechanisms should be strengthened to enhance transparency.

Although monitoring systems exist, their application remains weak. It is recommended that M&E frameworks be strengthened through digital tracking systems, independent verification, and community-level oversight mechanisms to ensure that public funds translate into tangible service delivery outcomes.

Lastly the study's central argument, improving Value for Money in Uganda does not require more policies, but rather stronger execution discipline, enforcement of existing frameworks, and behavioural change in financial management practice. Bridging the gap between "wise policy" and "weak practice" is the key to achieving efficient, accountable, and development-oriented public financial management.

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