

**CODE OF CONDUCT AND ETHICS ON PERCEIVED FINANCIAL
PERFORMANCE IN UGANDA PUBLIC SERVICE: A CASE OF MINISTRY OF
EDUCATION AND SPORTS**

BY

LUBANGA AMIR

(BBS – Hons)

2003/HD10/415U

SUPERVISORS:

- 1. MR.MOYA MUSA**
- 2. MR. ELVIS KHISA**

**A RESEARCH REPORT SUBMITTED TO THE GRADUATE AND RESEARCH
CENTRE OF MAKERERE UNIVERSITY BUSINESS SCHOOL AS PARTIAL
FULFILLMENT FOR THE REQUIREMENTS FOR THE AWARD OF MASTER
OF SCIENCE (ACCOUNTING AND FINANCE) DEGREE OF
MAKERERE UNIVERSITY**

MARCH, 2010

DECLARATION

I, Lubanga Amir, declare that this dissertation is my own work, and that it has never been presented for a Degree award to any University/or Institution.

Signature.....

LUBANGA AMIR

CANDIDATE

Date

APPROVAL

This is to certify that this dissertation has been submitted for examination with our approval as University Supervisors.

Signed:

.....

MR. MOYA MUSA

MR. ELVIS KHISA

Date:.....

Date:.....

DEDICATION

To My Family, especially my Wife and Children.

ACKNOWLEDGEMENT

First and foremost, I thank the Almighty Allah for having given me the wisdom and good health without which it would not be possible to complete this research.

I wish to thank my supervisors, Mr. Moya Musa and Mr. Elvis Khisa for their professional guidance and direction through out the preparation and completion of this dissertation. I am also thankful to Dr. Isaac Kayongo and Mr. Moses Bazibu who supported me in understanding Research Methodology, and not forgetting all my other Postgraduate Lecturers especially Haj. Twaha Kawase and Dr. Mohamed Ngoma for having taken my career an extra mile. I also extend my sincere thanks to the Management and Staff of the Ministry of Education and Sports for having availed their time and data/information necessary for this research.

Lastly, special thanks go to my family members especially my Wife Jamila and Children, Rashida, Laila, Ryan, and Rahma for your usual encouragement and support during this Research and my entire studies. I also salute Moses Bukenya, Sandra Kiconco, Alice Peter, Okurut - Chairman and all my classmates of MSC-Accounting & Finance 2003 for all their assistance and support.

Thank you all

LIST OF ACRONYMS

Bn	Billion
BTVET	Business, Technical, Vocational Education & Training
CSP	Corporate Social Responsibility
EIRIS	Ethical Investment Research Services
FY	Financial Year
GoU	Government of Uganda
IBE	Institute of Business Ethics
MoES	Ministry of Education and Sports
PDU	Procurement and Disposal Unit
PFP	Perceived Financial Performance
SFG	School Facilities Grant
SPSS	Statistical Package for Social Scientists
Tp	Transparency
Tt	Trust
UGX	Uganda Shillings
UPE	Universal Primary Education
USAID	United States of America Agency for International Development
Ushs	Uganda Shillings
VfM	Value for Money

TABLE OF CONTENTS

DECLARATION	i
APPROVAL	ii
DEDICATION.....	iii
ACKNOWLEDGEMENT	iv
LIST OF ACRONYMS	v
TABLE OF CONTENTS	vi
LIST OF TABLES	x
TABLE OF FIGURES	xi
ABSTRACT	xii
CHAPTER ONE	1
INTRODUCTION	1
1.1 Background to the Study.....	1
1.2 Statement of the Problem.....	3
1.3 Purpose of the Study	3
1.4 Objectives of the Study.....	4
1.5 Research Questions.....	4
1.6 Significance of the Study	4
1.7 Scope of the Study	5
1.7.1 Conceptual Scope	5
1.7.2 Geographical Scope	6
1.7.3 Subject Scope	6
1.8 Conceptual Framework.....	6

CHAPTER TWO	8
LITERATURE REVIEW	8
2.1 Code of Conduct and Ethics	8
2.1.1 Introduction	8
2.1.2 Constructs of Code of ethics	11
2.2 Financial Performance	17
2.2.1 Introduction	17
2.2.2 Constructs of Financial Performance in the Public Sector	18
2.3 Relationship between Code of Ethics and Financial Performance	20
2.4 Conclusion.....	21
CHAPTER THREE	22
METHODOLOGY	22
3.1 Research Design	22
3.2 Study Population.....	22
3.3 Sampling Design and Procedure	22
3.4 Sample Size	23
3.5 Measurement of Variables	23
3.6 Data Collection Sources.....	24
3.7 Data Collection Instruments.....	25
3.8 Validity.....	25
3.9 Reliability	26
3.10 Data Processing, Analysis and Presentation	27
3.11 Anticipated Problems and Limitations.....	27

CHAPTER FOUR.....	28
DATA PRESENTATION, ANALYSIS AND INTERPRETATION	28
4.1 Introduction	28
4.2 Demographic Characteristics	28
4.3 Data analysis.....	31
4.3.1 Examine the structure of code of conduct and ethics (Objective one)	31
4.3.2 Findings on the perceived financial performance (Objective 2)	42
4.3.3 Examine the relationship between code of conduct and ethics and perceived financial performance (Objective 3).	47
CHAPTER FIVE.....	51
DISCUSSION, CONCLUSION AND RECOMMENDATION	51
5.1 Discussions	51
5.1.1 Code of conduct and ethics	51
5.1.2 Perceived financial performance	55
5.1.3 Code of conduct and ethics and perceived financial performance	57
5.2 Conclusion.....	58
5.3 Recommendation	60
5.4 Areas of further research.....	63
REFERENCES	65
APPENDICES	
APPENDIX I	
BUDGET FOR THE STUDY	
APPENDIX II	
INTRODUCTION LETTER	
APPENDIX III:	

STUDY QUESTIONNAIRE

APPENDIX IV

TEST QUESTIONNAIRE

LIST OF TABLES

Table 3.1	Reliability test.....	26
Table 4.1:	Gender	28
Table 4.2:	Age group	28
Table 4.3:	Highest level of Education	29
Table 4.4:	Marital Status.....	29
Table 4.5:	Department	30
Table 4.7:	Descriptive Statistics	31
Table 4.8:	Rotated Component Matrix for Code of Conduct and ethics	38
Table 4.9:	Descriptive statistics for perceived financial performance	42
Table 4.10:	Rotated Component Matrix for perceived financial performance	45
Table 4.11:	Zero order correlation matrix.....	47
Table 4. 12:	Regression model.....	49

TABLE OF FIGURES

Figure 1: Conceptual Framework	6
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ABSTRACT

The purpose of this study was to establish the effect of the code of conduct and ethics on the financial performance in the Ministry of Education and Sports (MoES) of Uganda. The study was guided by the following objectives; to assess the structure of Code of Conduct and Ethics for the Ministry of Education and Sports; to examine the perceived financial performance in the Ministry of Education and Sports; and to establish the relationship between the Code of Conduct and ethics and the perceived financial performance of the Ministry of Education and Sports.

The cross sectional research design was selected for this study since it ably facilitated the collection of data from the different strata of respondents and helped the researcher to get the individual characteristics of the variables under study. The study used both primary and secondary sources of data. The data was collected using a self-administered questionnaire which had both open and close ended questions about the study variables. The data was collected, sorted and edited and thereafter analyzed using a Statistical Package for Social Scientists (SPSS 18.0), in which Correlation and Regression tests were run to establish the relationship between the study variables.

Findings reveal that there is a significant positive relationship between code of conduct and Ethics, and perceived financial performance of the Ministry of Education of Sports ($r = 0.715$). Regression results show that the goodness of fit is satisfactory (Adjusted $R^2 = 0.534$), implying that the regressors in the model explain about 53.4% of the variations in financial performance of the Ministry, leaving the 45.6% to other variables outside this study.

The study recommends that in order for the government of Uganda to achieve effective financial performance in the Ministry of Education and sports and other Ministries, then it must implement the Code of conduct and Ethics.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The code of conduct and ethics for Uganda Public Service sets out standards of behaviour for public officers in the Public Service. It is designed to ensure the impartiality, objectivity, transparency, integrity and effectiveness of public officers when performing their duties (Lwamafa, 2004). It is intended to guide public officers in their behaviour and how they relate to each other and the public.

There are various forms of violation of the code of conduct and ethics by the public officers directly charged with accounting and financial management in the Ministry of Education and Sports (MoES). These include bribery, illegal use of public assets for private gain, payment of salaries to non-existent workers (ghost workers), payment for goods and services not supplied, fraud and embezzlement, ten percent commissions, misappropriation of public assets, removing documents from case files or even carrying off the whole file (Bertucci, 2006). Due to widespread concern about the quality of SFG, the 8th Education Sector Review in October 2002 recommended that an independent auditor undertakes a value for money audit of the programme. A report was submitted in October 2003. The report raised the concern that the government and the donors are not getting value for money. Loss in value is estimated between Ushs.75 Ushs 125 bn out of a total expenditure of Ushs 240 bn in 2003. It is stated in an overall evaluation of the procurement process in SFG that delays in the programme implementation were caused by failure in administering guidelines.

Based on the enrolment of 2.5 million students (Ministry of Finance and Planning, 2002), the overall capitation grant should have been approximately Shs.8 billion. In 2002, schools received 21.9% of their entitlement but around Shs.6 billion was diverted. In Financial Year (FY) 2000/2001 the government released UGX 38.9 billion for Universal Primary Education (UPE) Capitation Grant according to the Ministry of Education and Sports (2007). At this time schools then received 81.8% of their entitlement. This means that about 7 billion Ushs (18.2%) was diverted in 2001. The Permanent Secretary Ministry of Education admitted that Gulu had problems accounting for its School Facilities Grant (SFG) fund. The district is yet to account. This case involved some MoES officers who were responsible for diversion of funds before they reached the final destination.

Concerning accountability, the code of conduct and ethics stipulates that a public officer shall hold office in public trust and shall be accountable to the public, has been violated. This is evident in the SFG project under the MoES. Due to wide spread concern about the quality of SFG, the 8th Education Sector Review in October 2002 recommended that an independent auditor undertakes a value for money audit programme. A submitted in October 2003 raised the concern that the government and the donors are not getting value for money. Loss in value is estimated between Ushs.75 Ushs 125 bn out of a total expenditure of Ushs 240 bn in 2003. Based on expenditure and personnel audits and evaluations, the estimated leakages of recurrent expenditures between the Ministry of Finance, Planning and Economic Development and the schools is UGX16 billion, or 6 percent of total budgeted recurrent primary education expenditures (Annual Budget Performance Report, 2005/06). The single largest source of government to school

leakage is the UPE grant. The leakage is 16 percent of total UPE grants, or Ug shs 5 billion (USAID, 2006).

1.2 Statement of the Problem

The existence of a Code of Conduct and Ethics for public officers to enhance performance and reflect a good image of the public service and promote good governance has not mitigated against the financial malpractices in the Ministry of Education and Sports (Lwamafa, 2004). Public officers are accountable for the financial dealings they are engaged in, they however rarely account for all resources under them. In the execution of official government business, the public officers directly charged with accounting and financial management have put themselves in a position where their personal interests conflict with their duties and responsibilities as public officers. They directly or indirectly enter into any contracts with Government. This is unethical since it affects the impartiality of a Public Officer and mars his or her reasonable judgement which may affect the financial performance. This research therefore focused on effect of these violations of the Code of Conduct and ethics on the financial performance in the Ministry of Education and Sports.

1.3 Purpose of the Study

The study sought to establish the effect of the code of conduct and ethics on the perceived financial performance in the Ministry of Education and Sports.

1.4 Objectives of the Study

- i. To assess the structure of Code of Conduct and Ethics for the Ministry of Education and Sports.
- ii. To examine the perceived financial performance in the Ministry of Education and Sports.
- iii. To examine the relationship between the Code of Conduct and ethics and the perceived financial performance of the Ministry of Education and Sports.

1.5 Research Questions

- i. What is the structure of the Code of Conduct and Ethics for the Ministry of Education and Sports?
- ii. What is the level of perceived financial performance in the Ministry of Education and Sports?
- iii. What is the relationship between the Code of Conduct and ethics and the perceived financial performance of the Ministry of Education and Sports?

1.6 Significance of the Study

- i. The study is instrumental to the Government in generating knowledge on the financial malpractices in government departments. This will also provide a feedback to the government about the effectiveness of the Code of Conduct and Ethics in fighting for the public interest in government business and the problems faced in enhancing financial discipline in government financial systems.

- ii. It is practically hoped that the study will provide an understanding to the public of the nature of the financial malpractices in the financial process and its resultant impact on the delivering of education services to the general population.
- iii. It is anticipated that the recommendations of this study will make a significant contribution to the researchers and scholars of accounting and finance on the understanding of the factors that influence and shape the effectiveness of the Code of Conduct and Ethics in guarding against misappropriation of public funds and resources and the needed remedies for enhancing the effectiveness of the code in the administration of finance discipline in the financial process.
- iv. The study will also stimulate and encourage further research and inquiry on ways in which the code of conduct and ethics can be implemented in order to enhance financial discipline so that Government funds and resources can be efficiently and effectively used.

1.7 Scope of the Study

1.7.1 Conceptual Scope

The study largely dealt with examining the violation and compliance with the Code of Conduct and Ethics under which public officers' functions and activities are carried out. It specifically examined compliance with the regulations of transparency, accountability and conflict of interest in relation to their impact on the financial performance in the Ministry of Education and Sports. However, the study did not cover any other codes of conduct and ethics that are not directly related to the public officers.

1.7.2 Geographical Scope

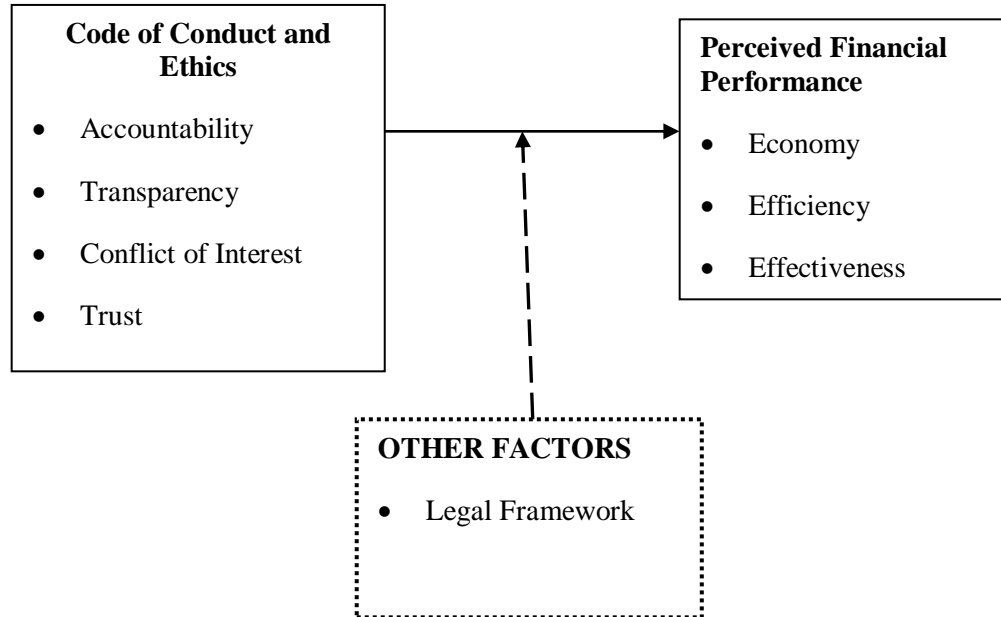
The study was carried out at the Ministry of Education and Sports headquarters in Kampala. This choice was made because this is where most of the major financial activities and operations originate and are done.

1.7.3 Subject Scope

The study focused on the relationship between Code of Conduct and Ethics ,transparency, accountability, conflict of interest,trust and perceived financial performance at the Ministry of Education and Sports.

1.8 Conceptual Framework

Figure 1: Conceptual Framework



Source: *Developed from Literature review*

Code of conduct is the principle that sets out standards of behavior for public officers in the Uganda public service. It is designed to ensure the impartiality, transparency, integrity, efficiency and effectiveness of public officers when performing their duties. It is intended to guide public officers in their behavior and how they relate to each other and the public (Jimmy R Lwamfa, June 2006).

The effectiveness of such codes of ethics depends on the extent to which management supports them with sanctions and rewards. Violations of an organization's code of ethics usually can subject the violator to the organization's remedies. The code of ethics links to and gives rise to a code of conduct for employees (Baron, 2000).

The conceptual framework demonstrates that Code of Conduct and Ethics is quite instrumental in ensuring good financial performance management in an effort to effectively deliver the services. In the same way accountability, transparency and conflict of interest make the operation of controls in financial management possible. In so doing, financial management is smoothly carried out. However there are other factors that seem to influence the effectiveness of accountability, transparency and conflict of interest. In the conceptual framework legal framework works in aggregate contribution to financial performance in selected departments in the Ministry of Education and Sports.

CHAPTER TWO

LITERATURE REVIEW

2.1 Code of Conduct and Ethics

2.1.1 Introduction

Ethical standards in major corporations are coming under scrutiny, and financial institutions have been challenged about conflicts of interest and their investment advice. Considering that ethical scandals have been exposed even in the very large corporations, e.g. Enron, WorldCom etc., managers are becoming more conscious of how they are perceived by the public, and want to be seen as 'ethical'.

However, since it is also the fiduciary duty of managers to make profits and increase shareholders wealth, it is no wonder that there has been an increasing interest in the relationship between being ethical and financial performance.

As findings about the positive relationship between business ethics and financial performance become more widely publicized, managers and practitioners may be more likely to pursue business ethics as part of their strategy for achieving superior financial performance. This is supported by Baron (2000), whose managerial approach to business society interface states that successful managers are able to integrate market strategies with non-market strategies in order to position their firm for optimal effectiveness. As companies voluntarily pursue social responsibility, the need to enforce coercive control mechanisms, in form of government regulations, will be greatly reduced.

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their investment advice. Considering that ethical scandals have been exposed even in the very large corporations, e.g. Enron, WorldCom etc., managers are becoming more conscious of how they are perceived by the public, and want to be seen as 'ethical'.

However, since it is also the fiduciary duty of these managers to make profits and increase shareholders wealth, it is no wonder that there has been an increasing interest in the relationship between being ethical and financial performance. Apart from the academic research undertaken, studies have also been carried out by several bodies, such as Institute of Business Ethics (IBE) and Ethical Investment Research Services (EIRIS), in order to provide useful advice to practitioners on how to improve and measure their own corporate social performance. Both of the above EIRIS: Corporate codes of business ethics studies generated evidence of a positive relationship between ethics/ Corporate Social Responsibility (CSP) and financial performance (Orlitzky, Schmidt and Rynes, 2003).

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need to enforce coercive control mechanisms, in form of government regulations, will be greatly reduced.

Although quite a number of previous researchers have revealed that there is a positive relationship between ethics and financial performance, a few others have found that this said link could neither be proved nor disproved. Barnett and Salomon (2003) supported the inconclusiveness of these previous studies when they said that despite the intensity of study directed at it, the relationship between Code of ethics and financial performance remains in dispute.

Also, the review of previous literature shows that many of these studies are quite dissimilar in their findings. However, these inconsistencies could be due to the fact the different methods used for researching and reviewing the link between Code of ethics and financial performance were not sophisticated enough to find correlations that were obscured by methodological errors such as sampling or measurement errors¹³. To address this issue, this paper will review those studies that have applied meta-analysis in reviewing the subject (Report by Social Investment Forum Foundation, 2004)

Orlitzky, Schmidt and Rynes (2003) describes business ethics can be simply seen as the application of moral philosophies to issues in business and its goal is to describe morally good behaviour for managers and corporations as a whole. It can also be defined as the study of business situations, activities and decisions where issues of right and wrong are addressed and it deals with those issues not explicitly covered by law. In some cases,

ethical and /or socially responsible behavior can be considered an investment in transparency and trust, and consequently, help reduce transaction costs within and across an organisation.

Ethical Investment Research Services (2005) defines business ethics as how a company conducts its business and the behaviour of its employees. Therefore, in present times, it is expected that most, if not all companies should have a code of ethics and also an ethical identity.

2.1.2 Constructs of Code of conduct and ethics

The values of integrity, transparency and accountability in public administrations have enjoyed resurgence within the past three decades or so. Sound public administration involves public trust. Citizens expect public servants to serve the public interest with fairness and to manage public resources properly on a daily basis. Fair and reliable public services and predictable decision-making inspire public trust and create a level playing field for businesses, thus contributing to well-functioning markets and economic growth (Elia, 2005).

Accountability

According to Elia (2005) accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet stated performance objectives. In leadership roles, accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including

the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences.

Recently, accountability has become an important topic in the discussion about the legitimacy of international institutions. Because there is no global democracy to which organizations must account, global administrative bodies are often criticized as having large accountability gaps. One paradigmatic problem arising in the global context is that of institutions such as the World Bank and the International Monetary Fund who are founded and supported by wealthy nations and provide aid, in the form of grants and loans, to developing nations (Hunt, 2008).

Schedler (1999) urged that internal rules and norms as well as some independent commission are mechanisms to hold civil servant within the administration of government accountable. Within department or ministry, firstly, behavior is bounded by rules and regulations; secondly, civil servants are subordinates in a hierarchy and accountable to superiors. Nonetheless, there are independent “watchdog” units to scrutinize and hold departments accountable; legitimacy of these commissions is built upon their independence, as it avoids any conflicts of interest. Apart from internal checks, some “watchdog” units accept complaints from citizens, bridging government and society to hold civil servants accountable to citizens, but not merely governmental departments.

Basically, the Government states that a strong accountability regime ensures public resources are used “effectively and efficiently” (producing “value-for-money”); promotes ethical and policy-based decisions, motivated by a concern for the public interest; rewards good performance and carries consequences when “rules are knowingly broken”, and embraces transparency as a way to make “government more accountable” and support the participation of citizens and organizations in public policy development (Ben and Anderson, 2007).

Aucoin and Jarvis (2008) maintain that there is the “other side” of accountability, asserting that it is not just a one-way street of reporting. To work best it involves a relationship that allows for and supports decision-making, and feedback that informs program delivery and outcomes performance.

Transparency

Transparency refers to unfettered access by the public to timely and reliable information on decisions and performance in the public sector (Elia, 2005).

Winkler (2002) emphasizes the idea that transparency needs to be better defined before it can be debated. He argues that more information divulged by a Ministry does not necessarily imply a greater understanding on the part of the public, part of his definition of transparency. Further, he argues, the simplistic modeling of transparency as simply the reduction or elimination of the uncertainty around a parameter in a model is not helpful for a ministry trying to communicate with the public. An important lesson, however, is that transparency is about effective communication, not simply announcements.

Geraats (2001) created taxonomy of five categories of transparency. She lists political, economic, procedural, policy, and operational transparencies as distinct realms of possible transparency for the public sector. While each of these aspects is important and can be illustrated within several of the models, this degree of specificity is perhaps excessive, particularly given the substitutability across types of transparency.

Conflict of interest

A conflict of interest occurs when an individual or organization has an interest that might compromise their actions. The presence of a conflict of interest is independent from the execution of impropriety (Thacker, 2006). More generally, conflict of interests can be defined as any situation in which an individual or corporation (either private or governmental) is in a position to exploit a professional or official capacity in some way for their personal or corporate benefit.

Depending upon the law or rules related to a particular organization, the existence of a conflict of interest may not, in and of itself, be evidence of wrongdoing. In fact, for many professionals, it is virtually impossible to avoid having conflicts of interest from time to time. A conflict of interests can, however, become a legal matter for example when an individual tries (and/or succeeds in) influencing the outcome of a decision, for personal benefit (McDonald, 2006).

Davis and Andrew (2001) noted that there often is confusion over these two situations. Someone accused of a conflict of interest may deny that a conflict exists because he/she did not act improperly. In fact, a conflict of interests can exist even if there are no improper acts as a result of it. (One way to understand this is to use the term "conflict of roles". A person with two roles—an individual who owns stock and is also a government official, for example may experience situations where those two roles conflict. The conflict can be mitigated.

Generally, codes of ethics forbid conflicts of interests. Often, however, the specifics can be controversial. Codes of ethics help to minimize problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided, and what the parties should do where such conflicts are permitted by a code of ethics. Thus, professionals cannot claim that they were unaware that their improper behavior was unethical. As importantly, the threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable. As codes of ethics cannot cover all situations, some governments have established an office of the ethics commissioner (Porter and Thomas, 2002).

Trust

It has been shown that trust affects the accomplishment of organizational goals, job satisfaction, and motivation (Dwivedi, 1983). Because trust is sometimes viewed to have a close relationship with national growth or economic prosperity, it is considered social

capital which enables members of society to confide in each other and form new groups and gatherings (Fukuyama, 1995).

In addition, more and more researchers have proven that trust in government improves the level of public policy acceptance and reduces administrative costs, while encouraging compliance with laws and regulations (Ayres and Braithwaite, 1992; Levi, 1998; Tyler, 1998). Thus, increasing trust in government is becoming an important goal in order for central and local governments to implement their policy measures effectively and so to realize good governance.

Possible causes of decreased confidence in government include government waste and inefficiency (Baldassare 2000), economic change (Bok, 1997), perceptions of performance of government programs (Orren, 1997), decreasing social capital (Mansbridge, 1997), party polarization (King, 1997), lack of reflecting citizen's desire toward democratic values into political institution and by political leaders (McAllister 1999), and corruption like the Watergate scandal (Thomas 1998).

In the meantime, Dalton (2000) attributes the decrease to a citizen's accumulation of knowledge about politics; an increase of the citizen's influence power toward politics; information on votes; changing attitudes due to increased influence; and growth of individualism. Comparing these possible causes of dissatisfaction, Nye (1997) concludes that each of these offers only a partial explanation, at best, and that the causes are complex.

Today as most countries are making a big effort to advance to be among the leading nations in the 21st century, the public confidence in their governments is becoming more and more important as major social capital on which national competitiveness and high-morale cosmopolitanism are based (Ayres and Braithwaite, 1992).

According to Tyler (1998) most governments in Africa are pursuing a 'Participatory Government,' and have set 'principle and trust' as a top priority in its governing philosophy, and have initiated an intensive reform of the powerful organizations to sever collusive ties among politicians and businesses and transformed the organizations into service-oriented ones. Along with those measures, the administration has enforced several innovation initiatives for more participatory and transparent government in which participation is encouraged from both citizen and public workers, and high integrity of government is retained and all public information freely accessed.

2.2 Financial Performance

2.2.1 Introduction

Government departments are responsible for planning and implementing a wide range of policies and programmes for the delivery of public services. One of the key strengths of the Committee of Public Accounts is its ability to examine the way in which public money is used to deliver these services right across Government.

2.2.2 Constructs of Financial Performance in the Public Sector

According to Belli, et al (2001), Value for Money (VfM) is the term used to assess whether or not a government agency has registered a good or bad financial performance. That is, whether it has obtained the maximum benefit from the goods and services it acquires and/ or provides, within the resources available to it. It not only measures the cost of goods and services, but also takes account of the mix of quality, cost, resource use, fitness for purpose, timeliness and convenience to judge whether or not, when taken together, they constitute good value. Achieving VfM may be described in terms of the 'three Es' - economy, efficiency and effectiveness.

Efficiency

This is the unit cost and productivity indicators that show the ratio between inputs and outputs. 'Efficiency' means doing the same as before, but with fewer resources in terms of money, staff, space, etc.

Efficiency is a measure of productivity, i.e. how much you get out in relation to how much you put in. The efficiency of services such as rent collection may be measured by the cost of the service compared to the rent roll. Efficiency is primarily associated with the process and the best use of resources (also involves the delivery of procurement). It includes whether you get it right first time or whether you have duplication (Anderson, *et al*, 2001).

Effectiveness

This is sub-divided further into three categories: a) Impact which is the output of all these functions either contributes to or influences corporate performance as a whole; b) satisfaction which is how the service is perceived by both senior management (the commissioners, for example, senior decision-makers within the organisation) and those internal staff that use the function (the users, for example, frontline managers and staff); and c) modernisation which is the extent to which the organisation has adopted management practices that would be regarded as being innovative and forward looking (Potts, 2002).

Efficiency and effectiveness are well understood terms and both are contained in the set of primary and secondary indicators for each function.

Economy

According to Jan (2003), Economy aims at minimising the cost of resources ('doing things at a low price'). Economy basically means doing less with fewer resources that *is*, making savings. It is the price paid for what goes into providing a service, for example, the cost per hour of staff, the rent per square metre of accommodation etc. It includes taking bulk discounts, using spare in-house capacity instead of buying in resources or looking at cheaper outsourcing solutions.

2.3 Relationship between Code of conduct&Ethics and Financial Performance

The relationship between code of ethics and financial performance has been a primary issue in the field of business and society over the past 25 years. Significant research has been carried out in several geographical locations, with different parameters for defining ‘ethical’ and ‘corporate social responsibility’ and using numerous proxies for financial performance.

According to the findings of Orlitzky et al (2003), they indicate that the code of ethics has a positive impact on financial performance and that this is strongest in the UK context.

Griffin and Mahon (1997) supported the theory of the positive code of ethics and financial performance relationship with findings from their research. They demonstrated this by studying and classifying the results of 62 studies, spanning 25 years of research, into three categories; positive, negative and no effect/inconclusive. They identified 33 results that found a positive relationship, 20 with negative results and 9 which found no relationship or were inconclusive.

With respect to the relationship between code of ethics and financial performance, Curtis C. (1998) found that companies publicly committing to follow an ethics code as an internal control strategy achieved significantly higher performance measured in both financial and non-financial terms.

Similarly, Berrone et al (2005) in their working paper “Corporate Ethical Identity as a determinant of Firm Performance: A Test of the Mediating Role of Stakeholder Satisfaction” indicate that firms with a strong ethical identity achieve greater degree of stakeholder satisfaction, which in turn, positively influence the firm’s financial performance.

However, in contradiction to the studies above, there have been a few studies such as Abbot and Monsen (1979), Ingram and Frazier (1983) and Freedman and Jaggi (1986) which found no relationship between code of ethics and financial performance, and furthermore, others such as Vance (1975), Shane and Spicer (1983) and Hill, et al (1990) which have shown that a negative code of ethics and financial performance relationship exists.

2.4 Conclusion

Following the above literature review, it is evident that the above authors and writers do not close the gap between the code of ethics and the financial performance of the public sector. Further, most of the literature about the study variables is for the public sector but in the developed world.

Therefore, this study provides findings that tend to confirm this literature and to some extent close the gap between the study variables.

CHAPTER THREE

METHODOLOGY

3.1 Research Design

The researcher used a cross sectional research design, which was selected because it would ably facilitate the collection of data from the different strata of respondents namely accounting officer, accountants, auditors, accounts assistants and department heads. This helped the researcher to get the individual characteristics of the variables under study.

3.2 Study Population

The study population was all the employees from middle to top level managers in departments of Accounts, Audit, Procurement, Finance and Administration at the Ministry's headquarters in Kampala who are 140 permanent staff in total. However a representative sample was selected from these as it was not possible to cover the entire population.

3.3 Sample Size

As Ministry of Education and Sports maintains a total of 140 staff at the top and middle level as managers, the sample size used for this study was 60 respondents. This was determined in line with Roscoe's (1970) rule of thumb that states sample size between 30 and 500 is sufficient for a study. This number is considered to be large enough to yield reliable data and to guard against non-responses.

3.4 Sampling Design and Procedure

In selecting respondents, the researcher used the simple random sampling. Managers were selected purposively. Selection was from the payroll since it contains the names of all serving employees.

3.5 Measurement of Variables

In this study, the measurement of variables was done individually. This study has one independent variable and one dependent variable. The independent variable has four major constructs that include accountability, transparency, conflict of interest and trust, while the dependent variable has constructs which mainly summaries the Value For Money concept (Effectiveness, Efficiency, and Economy).

a) Accountability

This was measured by identifying its attributes such as rules, procedures and regulations (Elia 2005) These were measured in terms of the degree of divergence between the accepted standards and the actual prevailing practices. Therefore, to test perceived accountability a set of statements were used and applied to a five-point likert scale ranging from strongly agree (5), Agree (4), Not sure (3), Disagree (2) to strongly disagree (1).

b) Transparency

This construct was measured by examining the degree of regression of the current practices on the required practices (Winkler 2002) The attributes to be used in measurement included adherence to transparency regulations, policies, procedures and

rules and these were measured on a five-point likert scale ranging from strongly agree (5), Agree (4), Not sure (3), Disagree (2) to strongly disagree (1).

c) Conflict of Interest

This was measured by looking at the extent to which individuals have interest that might compromise their actions (Thacker,2006) by using a five-point likert scale that range from strongly agree (5), Agree (4), Not sure (3), Disagree (2) to strongly disagree (1).

d) Trust

This was measured by examining compliance to laws and regulations(Ayres etal 1992) using a five-point likert scale that range from strongly agree(5),Agree(4), Not sure(3),Disagree(2) to,strongly disagree(1)

e) Financial Performance

This was measured using the three indicators of Value For Money (VFM) a good measure for financial performance in the public sector. That is, economy, efficiency, and effectiveness. Therefore, to test financial performance the researcher devises for each measure a set of statements to test the perceptions of the respondents, using a five-point scale from strongly agree to strongly disagree.

3.6 Data Collection Sources

The study used both primary and secondary sources. Primary data was original data collected for the first time and it was retained by form of interviews conducted by the researcher, however questionnaires were sent out to a certain number of employees as well preferably via Internet to prevent undue influence from management.

The researcher also relied on secondary data which was acquired from existing literature such as internal reports, previous research done on the Ministry, internal memos, minutes of meetings, journals, textbooks and the Internet. The use of both primary and secondary data gave a comprehensive coverage of challenges facing procurement of items for the Ministry.

3.7 Data Collection Instruments

The study used interview guides for in-depth interviews of key respondents. The interview guide utilized both open ended and closed questions. The closed questions were utilized where it is possible to restrict responses to predetermined answers or where alternatives are few. On the other hand, open questions were used where details were needed and where there were many alternative choices.

3.8 Validity

The validity of an instrument is defined as the ability to an instrument to measure what it is intended to measure. In this study, the validity of the instruments was established by a panel of experts through an assessment of selected items in the instruments that ensured that the instruments are measuring to the expectations. After identifying the vague and ambiguous questions, corrections were made and final instruments were prepared. Also Content Validity Index (CVI) was computed from responses of Two (2) Experts and were 0.9205 and 0.8864, respectively and this indicated that the questionnaire was relevant.

3.9 Reliability

The reliability of an instrument is defined as the consistence of the instrument in picking the needed information. Reliability (Internal consistency and stability) of the instruments was tested using Cronbach's Alpha (α) coefficients (Cronbach, 1946). The researcher tested the inter-item consistency reliability to ensure that there is the consistency of respondents' answers to all items in the measure.

Table 3.1 Reliability test

Variable	Coefficient Alpha (α)
Accountability	0.6924
Transparency	0.7986
Conflict of Interest	0.6283
Trust	0.7438
Code of conduct and ethics	0.7327
Economy	0.7421
Efficiency	0.6993
Effectiveness	0.8042
Perceived financial performance	0.7765

Source:primary data

From the above table, it is evident that all the coefficients are above 0.60 which means that the scales used to measure these variables were consistent and therefore reliable.

3.10 Data Processing, Analysis and Presentation

Data collected was compiled, sorted, edited, classified, coded into a coding sheet and analyzed using a Computerized Data Analysis tool/package called SPSS. This package was used to generate descriptive statistics and factor analysis to examine the study variables and regression analysis was used to predict the perceived financial performance. Pearson's correlation analysis was run to determine the degree and significance of the relationship between the study variables.

3.11 Problems and Limitations

The researcher encountered the following limitations:

- i. The researcher met substantial costs especially on secretarial work, transport and communication.
- ii. Time constraint; the researcher is employed and found problems allocating enough time to do the research. He however utilized the limited time available to do the research.
- iii. Some respondents were not willing to answer the questions firstly because of undue influence from their superiors and secondly, to some they saw no apparent gain to be derived from their responses. Emphasis of confidentiality in the questionnaire and letter of introduction from the University however encouraged them to respond.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents data, analysis and interpretation of findings in line with study objectives.

4.2 Demographic Characteristics

The demographic characteristics of the study were as presented in table 4.1 to 4.6 below;

Table 4.1: Gender

	Frequency	Percent
Male	14	37.8
Female	23	62.2
Total	37	100.0

Source: Primary data

Most of the respondents were women with 62% and only 38% men.

Table 4.2: Age group

Group	Frequency	Percent
18 - 29	2	5.4
30 - 39	9	24.3
40 - 49	21	56.8
> 49	5	13.5
Total	37	100.0

Source: Primary data

Majority of the respondents were in the age group 40-49 with 57% followed by 30-39 with 24%, >49 with 14% and lastly 18-29 with 5%.

Table 4.3: Highest level of Education

Level	Frequency	Valid Percent
O'level & Below	2	5.6
"A" level	1	2.8
Diploma	7	19.4
Degree	14	38.9
Postgraduate	12	33.3
Total	36	100.0

Source: Primary data

Most of the respondents were graduates with at least first degree 72% followed by 19% Diploma, 3% A-Level and 6% O-Level and below.

Table 4.4: Marital Status

Status	Frequency	Valid Percent
Married	30	83.3
Single	5	13.9
Widow	1	2.8
Total	36	100.0

Source: Primary data

Most of the respondents were married 83%, 13% single and 3% Widow.

Table 4.5: Department

Department	Frequency	Valid Percent
Others	1	2.7
Accounts Department	2	5.4
Basic Education	1	2.7
BTVET	1	2.7
Business, Technical, Vocational Education & Training (BTVET)	1	2.7
Construction Management Unit	2	5.4
External Audit	4	10.8
Finance & Accounts	1	2.7
Finance & Administration	12	32.4
Finance & Administration - Accounts Section	1	2.7
Finance & Administration /PDU	1	2.7
Finance & Administration/Accounts	1	2.7
Internal Audit	1	2.7
Internal Audit Department	2	5.4
MOES	1	2.7
Planning	2	5.4
Procurement & Disposal Unit	1	2.7
Salary Assistant	1	2.7
Stores Dept	1	2.7
Total	37	100.0

Source: Primary data

Most of the respondents came from Finance and Administration among the many departments.

Table 4.6: Working duration

Duration	Frequency	Percent
Less than 1 year	4	10.8
1 – 3 years	9	24.3
4 – 6 years	10	27.0
7 years & above	14	37.8
Total	37	100.0

Source: Primary data

Most of the employees had worked for 7 years and above 38%, followed by 4-6 years 27%, 1-3 years 24% and less than 1 year 11%.

4.3 Data analysis

Data was analyzed by using descriptive statistics, factor analysis, and correlation and regression analyses as shown in tables 4.7 to 4.12.

4.3.1 Examine the structure of code of conduct and ethics (Objective one)

Table 4.7: Descriptive Statistics

Item	Mean	Std. Deviation
The MOES Officials have an obligation to report on the usage of public resources and answerability for failing to meet the stated performance objectives	4.3810	.97346
The MOES Officials are answerable for failing to meet the stated performance objectives	4.3952	.87458
The MOES Officials acknowledge and assume responsibility for actions within the scope of their employment under the reporting obligations.	4.0952	.94365
The MOES Officials acknowledge and assume responsibility for decisions within the scope of their employment under the reporting obligations.	3.9048	1.13599

The MOES Officials acknowledge and assume responsibility for their policies within the scope of their employment.	4.0476	.86465
In the MOES there are internal rules and norms that hold Civil Servants accountable.	4.5238	.67964
In the MOES there are independent commissions that hold Civil Servants accountable.	3.5714	1.07571
There is a special Department in the MOES which accepts complaints from citizens, bridging government and society to hold Civil Servants accountable to citizens.	3.2381	.94365
The government of Uganda has a strong accountability regime that ensures that public resources are used "effectively and efficiently".	3.9524	1.07127
he government of Uganda (GoU) promotes ethical and policy-based decisions, motivated by a concern for the public interest.	3.8095	.98077
The GoU has a mechanism that rewards good performance.	2.4286	1.02817
The GoU has a mechanism that carries consequences when "rules are knowingly broken".	3.8571	1.06234
The GoU has a mechanism that embraces accountability.	4.0952	1.04426
The MOES supports the participation of citizens and organizations in public policy development issues.	4.0000	.83666
The MOES has created a relationship that allows for and supports decision making.	3.7143	.90238
The MOES has created a relationship that allows for and supports feedback that informs program/project delivery and outcomes performance.	3.6667	.91287
I am personally accountable for all the resources under the office I hold.	4.0000	1.30384
I can confirm that there is free access by the public to timely information on decisions and performance in the MOES.	3.8095	.74960
I can confirm that there is free access by the public to reliable information on decisions and performance in the MOES.	3.9048	.83095
There is effective communication, not simply announcements in MOES.	3.8571	.79282
In the MOES there is potential transparency as a distinct realm of possible transparency for the public sector.	3.5714	.74642
In the MOES there is economic transparency as a distinct realm of possible transparency for the public sector.	3.8095	.67964
In the MOES there is procedural transparency as a distinct realm of possible transparency for the public sector.	3.9048	.62488
In the MOES there is operational transparency as a distinct realm of possible transparency for the public sector.	5.8095	8.77279

All MOES staff are fully informed of relevant matters and there are never any surprises.	3.5714	1.02817
There is full and accurate reporting on MOES affairs to the stakeholders and beneficiaries.	4.0000	.77460
There is openness in order to enhance public confidence in the Ministry.	3.9048	.83095
Ministry staff is consulted whenever introducing ideas affecting the Ministry.	3.4762	.92839
Ministry meetings are always conducted in a manner that encourages open communication.	4.0476	.92066
The various MOES projects requirements are communicated to project staff on a regular basis.	3.7143	.84515
MOES Financial information is easily accessible by stakeholders and other users.	3.3810	1.07127
MOES Technical information is easily accessible by stakeholders and other users.	3.9048	.62488
The Ministry Administration publishes financial details in the press to allow a balanced judgment of overall Ministry performance.	2.9524	1.07127
The Ministry Administration publishes technical details in the press to allow a balanced judgment of overall Ministry performance.	3.6667	1.11056
All staff of MOES are as open as possible about the decisions and actions they take.	3.3333	1.06458
All staff of MOES are always prepared when called upon to give reasons for the decisions and actions they have taken.	3.5714	.74642
A conflict of interest occurs when an individual or organization has an interest that might compromise their actions.	4.1905	.92839
Most Officers in the MOES are in a position to exploit a professional or official capacity in some way for their personal or corporate benefit.	2.9524	1.11697
According to our Code of ethics, the existence of a conflict of interest may not, in and of itself, be evidence of wrongdoing.	3.1905	1.20909
For many officials, it is virtually impossible to avoid having conflicts of interest from time to time.	2.9524	1.11697
We have had cases of in which conflict of interests became a legal matter especially when individual tried (and/or succeeded in) influencing the outcome of a decision, for personal benefits.	3.2381	.94365
In our code of conduct someone accused of a conflict of interest may deny that conflict exists because he/she did not act improperly.	3.2857	1.14642
Generally, our code of ethics forbids conflicts of interests.	3.9048	.99523

Codes of ethics help to minimize problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided.	4.0000	.94868
Codes of ethics spell out what the parties should do in case there are conflicts that are permitted by a code of ethics.	3.7143	.95618
The threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable.	4.0000	1.18322
The codes of ethics used by MOES covers all situations.	3.3333	1.23828
The MOES has established an office in charge of ethics and integrity.	2.4286	.81064
Whenever i realize that there is a conflict of interest in any of my duties, i inform my supervisor of the nature and extent of my interest.	3.1429	1.19523
Every Civil servant/staff in the MOES holds his/her office in public trust and is personally responsible for his/her actions.	3.8571	1.27615
I always hold my office in public trust and iam accountable to the public at all times.	3.8571	1.31475
My ethical behavior is considered an investment in the public trust.	3.9048	1.04426
My social behavior is considered an investment in the public trust.	3.8571	1.06234
Everything do, i do it for the public benefit which increases the public trust.	3.8095	1.07792
I act responsibly in my office which increases public trust for the ministry services	4.0000	1.09545
There are high standards of accountability set for my supervisors which increases public trust.	3.9524	1.11697

Source: Primary data

Most of the item means are approximately 4 and above which is the score for agree and strongly agree, implying that Code of conduct and ethics largely exists in the MOES.

MOES Officials have an obligation to report on the usage of public resources and answerability for failing to meet the stated performance objectives 4.3810, are answerable for failing to meet the stated performance objectives 4.3952, acknowledge and assume responsibility for actions within the scope of their employment under the reporting obligations 4.0952, acknowledge and assume responsibility for decisions within the scope of their employment under the reporting obligations 3.9048, acknowledge and assume responsibility for their policies within the scope of their

employment 4.0476, there are internal rules and norms that hold Civil Servants accountable 4.5238 and there are independent commissions that hold Civil Servants accountable 3.5714.

The government of Uganda has a strong accountability regime that ensures that public resources are used "effectively and efficiently". 3.9524, promotes ethical and policy-based decisions, motivated by a concern for the public interest 3.8095, has a mechanism that carries consequences when "rules are knowingly broken" 3.8571 and has a mechanism that embraces accountability 4.0952.

The MOES supports the participation of citizens and organizations in public policy development issues 4.0000, created a relationship that allows for and supports decision making 3.7143, created a relationship that allows for and supports feedback that informs program/project delivery and outcomes performance 3.666.

Staff are personally accountable for all the resources under their offices 4.0000, can confirm that there is free access by the public to timely information on decisions and performance in the MOES 3.8095 and also can confirm that there is free access by the public to reliable information on decisions and performance in the MOES 3.9048.

There is effective communication, not simply announcements in MOES 3.8571, there is potential transparency as a distinct realm of possible transparency for the public sector

3.5714, there is economic transparency as a distinct realm of possible transparency for the public sector 3.8095, there is procedural transparency as a distinct realm of possible transparency for the public sector 3.9048, there is operational transparency as a distinct realm of possible transparency for the public sector 5.8095 and staff are fully informed of relevant matters and there are never any surprises 3.5714.

There is full and accurate reporting on MOES affairs to the stakeholders and beneficiaries 4.0000 , openness in order to enhance public confidence in the Ministry 3.9048, Ministry staff are consulted whenever introducing ideas affecting the Ministry 3.4762, meetings are always conducted in a manner that encourages open communication 4.0476, and various MOES projects requirements are communicated to project staff on a regular basis 3.7143.

MOES Financial information is easily accessible by stakeholders and other users 3.3810, technical information is easily accessible by stakeholders and other users 3.9048, Administration publishes technical details in the press to allow a balanced judgment of overall Ministry performance 3.6667 and all staff of MOES are always prepared when called upon to give reasons for the decisions and actions they have taken 3.5714.

A conflict of interest occurs when an individual or organization has an interest that might compromise their actions 4.1905, Generally, our code of ethics forbids conflicts of

interests 3.9048, Codes of ethics help to minimize problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided 4.0000 and Codes of ethics spell out what the parties should do in case there are conflicts that are permitted by a code of ethics 3.7143.

The threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable 4.0000, Every Civil servant/staff in the MOES holds his/her office in public trust and is personally responsible for his/her actions 3.8571, staff hold offices in public trust and accountable to the public at all times 3.8571, staff ethical behavior is considered an investment in the public trust 3.9048, social behavior is considered an investment in the public trust 3.8571, Everything staff do, do it for the public benefit which increases the public trust 3.8095, act responsibly in office which increases public trust for the ministry services 4.0000 and there are high standards of accountability set for my supervisors which increases public trust 3.9524.

However , there is a disagreement and not being aware of the code of conduct issues below; GoU has no mechanism that rewards good performance 2.4286, not aware of special Department in the MOES which accepts complaints from citizens, bridging government and society to hold Civil Servants accountable to citizens 3.2381, not aware of Ministry Administration publishing financial details in the press to allow a balanced judgment of overall Ministry performance 2.9524, Officers being in position to exploit a professional or official capacity in some way for their personal or corporate benefit

2.9524, According to Code of ethics, the existence of a conflict of interest may not, in and of itself, be evidence of wrongdoing 3.1905.

For many officials, it is virtually impossible to avoid having conflicts of interest from time to time 2.9524, had cases of in which conflict of interests became a legal matter especially when individual tried (and/or succeeded in) influencing the outcome of a decision, for personal benefits 3.2381, In our code of conduct someone accused of a conflict of interest may deny that conflict exists because he/she did not act improperly 3.2857, The codes of ethics used by MOES covers all situations 3.3333, The MOES has established an office in charge of ethics and integrity 2.4286, Whenever staff realize that there is a conflict of interest in any of my duties, i inform my supervisor of the nature and extent of my interest 3.1429 and all staff of MOES are as open as possible about the decisions and actions they take 3.3333.

Table 4.8: Rotated Component Matrix for Code of Conduct and ethics

	Component			
	1	2	3	4
Codes of ethics spell out what the parties should do in case there are conflicts that are permitted by a code of ethics.	.860			
The MOES Officials acknowledge and assume responsibility for actions within the scope of their employment under the reporting obligations.	.814			
The GoU has a mechanism that carries consequences when "rules are knowingly broken".	.808			
Codes of ethics help to minimise problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided.	.803			
he government of Uganda (GoU) promotes ethical and policy-based decisions, motivated by a concern for the public interest.	.779			

The MOES Officials have an obligation to report on the usage of public resources and answerability for failing to meet the stated performance objectives	.744			
A conflict of interest occurs when an individual or organization has an interest that might compromise their actions.	.730			
The MOES Officials acknowledge and assume responsibility for their policies within the scope of their employment.	.728			
The government of Uganda has a strong accountability regime that ensures that public resources are used "effectively and efficiently".	.716			
The MOES Officials acknowledge and assume responsibility for decisions within the scope of their employment under the reporting obligations.	.677			
The GoU has a mechanism that embraces accountability.	.663			
The MOES supports the participation of citizens and organisations in public policy development issues.	.663			
I am personally accountable for all the resources under the office I hold.	.658			
Most Officers in the MOES are in a position to exploit a professional or official capacity in some way for their personal or corporate benefit.	.603			
Generally, our code of ethics forbids conflicts of interests.	.590			
For many officials, it is virtually impossible to avoid having conflicts of interest from time to time.	.545			
According to our Code of ethics, the existence of a conflict of interest may not, in and of itself, be evidence of wrongdoing.	.502			
There is effective communication, not simply announcements in MOES.	.448			
There is openness in order to enhance public confidence in the Ministry.		.864		
MOES Technical information is easily accessible by stakeholders and other users.		.822		
Ministry staff is consulted whenever introducing ideas affecting the Ministry.		.808		
In the MOES there is procedural transparency as a distinct realm of possible transparency for the public sector.		.767		
All MOES staff are fully informed of relevant matters and there are never any surprises.		.739		

Ministry meetings are always conducted in a manner that encourages open communication.		.716		
The MOES has created a relationship that allows for and supports decision making.		.703		
The various MOES projects requirements are communicated to project staff on a regular basis.		.692		
There is full and accurate reporting on MOES affairs to the stakeholders and beneficiaries.		.674		
I can confirm that there is free access by the public to timely information on decisions and performance in the MOES.		.662		
All staff of MOES are always prepared when called upon to give reasons for the decisions and actions they have taken.		.655		
I can confirm that there is free access by the public to reliable information on decisions and performance in the MOES.		.602		
In the MOES there is economic transparency as a distinct realm of possible transparency for the public sector.		.568		
The MOES has created a relationship that allows for and supports feedback that informs program/project delivery and outcomes performance.		.549		.
All staff of MOES are as open as possible about the decisions and actions they take.		.505		
MOES Financial information is easily accessible by stakeholders and other users.		.505		
There is a special Department in the MOES which accepts complaints from citizens, bridging government and society to hold Civil Servants accountable to citizens.		.444		
My ethical behavior is considered an investment in the public trust.			.866	
Everything i do, i do it for the public benefit which increases the public trust.			.845	
There are high standards of accountability set for my supervisors which increases public trust.			.826	
I act responsibly in my office which increases public trust for the ministry services			.821	
My social behavior is considered an investment in the public trust.			.820	
The threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable.			.797	

Every Civil servant/staff in the MOES holds his/her office in public trust and is personally responsible for his/her actions.			.762	
I always hold my office in public trust and iam accountable to the public at all times.			.752	
The codes of ethics used by MOES covers all situations.			.739	
Whenever i realize that there is a conflict of interest in any of my duties, i inform my supervisor of the nature and extent of my interest.			.617	
In our code of conduct someone accused of a conflict of interest may deny that conflict exists because he/she did not act improperly.			.525	
The Ministry Administration publishes technical details in the press to allow a balanced judgment of overall Ministry performance.				.787
The Ministry Administration publishes financial details in the press to allow a balanced judgment of overall Ministry performance.				.747
In the MOES there is potential transparency as a distinct realm of possible transparency for the public sector.				.549
Eigen value	11.810	9.998	9.292	4.543
% of variance	21.089	17.854	16.593	8.113

Source: Primary data

Note:1-Accountability 2-Transparency 3-Conflict of Interest 4-Trust.

Four components with Eigen values greater than explaining 64% of the total variance of code of conduct and ethics in MOES. This implies that trust, transparence, conflict of interest and accountability are the dimensions of code of conduct and ethics.

4.3.2 Findings on the perceived financial performance (Objective 2)

Table 4.9: Descriptive statistics for perceived financial performance

	Mean	Std. Deviation
On almost all the MOES programs/ projects, activities are done the same as before, but with fewer resources in terms of money, staff, space, etc.	3.4444	1.15470
MOES officials and Administrators always look forward to getting out much in relation to how much they put in.	3.4074	1.04731
The ministry always ensures that in every process, there is the best use of resources by getting it right first time or whether you have duplication.	4.1852	3.71108
Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's Objectives.	3.6296	.96668
Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's set targets.	3.7037	.86890
Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's set tasks.	3.8148	.83376
On all the MOES programmes/projects the officers always look out for the impact which's is the output of all these functions either contributes to or attainment influences Ministry performance as a whole.	4.0000	.67937
There is satisfaction on all the MOES programmes/projects which is exhibited by how the service is perceived by both senior management and the internal staff on these projects.	3.4815	.89315
There is a high level of modernisation exhibited by the extent to which the Ministry has adopted management practices that would be regarded as being innovative and forward looking.	3.8519	.81824
All staff at the MOES strive to achieve the intended results in terms of quality in accordance with the set targets and performance standards for service delivery.	4.0741	.54954
All staff at the MOES strive to achieve the intended results in terms of quantity in accordance with the set targets and performance standards for service delivery.	4.0370	.51750
The MOES aims at minimising the cost of resources for all the available programmes/projects.	4.0000	.67937

The MOES generates cost savings on most of its procurements. That is, it does less with fewer resources.	3.4074	.79707
The Ministry pays the price that is exactly for what goes into providing a service or product.	3.4074	1.00992
The Ministry takes bulk discounts by buying/procuring in large quantities.	3.1481	.90739
The Ministry uses in-house Technical capacity instead of recruiting expensive Consultants	3.2963	1.06752
Ministry looks out for cheaper outsourcing solutions rather than directly buying in expensive services.	3.3333	1.00000
In the MOES cost is more significant than the quality of the Ministry's services.	3.8519	5.92065
In the MOES quality of the services is more significant than the costs.	3.5556	.84732
I always ensure that there is proper and economical utilization of public funds.	3.9259	.61556
I always safeguard the public property/assets entrusted to me to ensure that there is no damage.	4.3333	.55470
The procurement staff of the MOES always ensures that there is no loss or misappropriations in the process of procurement, storage, utilization, and disposal.	3.4444	.93370

Source: Primary data

Most of the items have means above 3.5 indicating the score of 4 with agree category of agree which implies that there is minimum performance by MOES.

The ministry always ensures that in every process, there is the best use of resources by getting it right first time or whether you have duplication 4.1852, Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's Objectives 3.6296, Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's set targets 3.7037

Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's set tasks 3.8148, On all the MOES programmes/projects the officers always look out for the impact which's is the output of all these functions either contributes to or

attainment influences Ministry performance as a whole 4.0000, there is satisfaction on all the MOES programmes/projects which is exhibited by how the service is perceived by both senior management and the internal staff on these projects 3.4815, there is a high level of modernisation exhibited by the extent to which the Ministry has adopted management practices that would be regarded as being innovative and forward looking 3.8519, All staff at the MOES strive to achieve the intended results in terms of quality in accordance with the set targets and performance standards for service delivery 4.0741, All staff at the MOES strive to achieve the intended results in terms of quantity in accordance with the set targets and performance standards for service delivery 4.0370,

The MOES aims at minimizing the cost of resources for all the available programmes/projects 4.0000, In the MOES cost is more significant than the quality of the Ministry's services 3.8519, In the MOES quality of the services is more significant than the costs 3.5556, I always ensure that there is proper and economical utilization of public funds 3.9259, and always safeguard the public property/assets entrusted to me to ensure that there is no damage 4.3333.

However there is a disagreement and not being aware of the following;

the procurement staff of the MOES always ensures that there is no loss or misappropriations in the process of procurement, storage, utilization, and disposal 3.4444, MOES generates cost savings on most of its procurements that is, it does less with fewer resources 3.4074, Ministry pays the price that is exactly for what goes into

providing a service or product 3.4074, the Ministry takes bulk discounts by buying/procuring in large quantities 3.1481, the Ministry uses in-house Technical capacity instead of recruiting expensive Consultants 3.2963 and Ministry looks out for cheaper outsourcing solutions rather than directly buying in expensive services 3.3333.

Table 4.10: Rotated Component Matrix for perceived financial performance

	Component		
	1	2	3
Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's set targets.	.869		
Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's set tasks.	.847		
Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's Objectives.	.775		
All staff at the MOES strive to achieve the intended results in terms of quality in accordance with the set targets and performance standards for service delivery.	.715		
All staff at the MOES strive to achieve the intended results in terms of quantity in accordance with the set targets and performance standards for service delivery.	.664		
There is satisfaction on all the MOES programmes/projects which is exhibited by how the service is perceived by both senior management and the internal staff on these projects.	.586		
I always safeguard the public property/assets entrusted to me to ensure that there is no damage.	.584		
There is a high level of modernisation exhibited by the extent to which the Ministry has adopted management practices that would be regarded as being innovative and forward looking.	.583		
On all the MOES programmes/projects the officers always look out for the impact which is the output of all these functions either contributes to or attainment influences Ministry performance as a whole	.574		
The Ministry pays the price that is exactly for what goes into providing a service or product.		.775	
he Ministry looks out for cheaper outsourcing solutions rather than directly buying in expensive services.		.743	
The Ministry uses in-house Technical capacity instead of recruiting expensive Consultants		.742	

The MOES generates cost savings on most of its procurements. That is, it does less with fewer resources.		.697	
The MOES aims at minimizing the cost of resources for all the available programmes/projects.		.656	
The Ministry takes bulk discounts by buying/procuring in large quantities.		.650	
The ministry always ensures that in every process, there is the best use of resources by getting it right first time or whether you have duplication.		.557	
In the MOES quality of the services is more significant than the costs.		.538	
I always ensure that there is proper and economical utilization of public funds.			.767
The procurement staff of the MOES always ensures that there is no loss or misappropriations in the process of procurement, storage, utilization, and disposal.			.669
MOES officials and Administrators always look forward to getting out much in relation to how much they put in.			.449
Eigen value	5.284	4.196	2.756
% of variance	24.020	19.074	12.528

Source: Primary data

Note:1-Efficiency 2-Effectiveness 3-Economy

Three factors explaining 55.6% of the total variation of perceived financial performance were extracted. This implies that three Es are the dimensions of perceived financial performance and explain 55.6% of the perceived financial performance.

4.3.3 Examine the relationship between code of conduct and ethics and perceived financial performance (Objective 3).

Table 4.11: Zero order correlation matrix

	Accountability	Transparency	Conflict of interest	Trust	Code of conduct and ethics	Efficiency	Effectiveness	Economy	Financial performance
Accountability	1								
Transparence	.583**	1							
Conflict of interest	.467**	.173	1						
Trust	.264	-.048	.530**	1					
Code of conduct and ethics	.813**	.623**	.726**	.646**	1				
Efficiency	.449**	.592**	.285	.260	.578**	1			
Effectiveness	.379*	.451**	.382*	.419**	.593**	.539**	1		
Economy	.498**	.510**	.402*	.284	.604**	.462**	.569**	1	
Financial performance	.536**	.633**	.426**	.383*	.715**	.835**	.837**	.804**	1

** . Correlation significant at 0.01 levels

* . Correlation significant at 0.05 levels

Source: Primary data

There is a significant positive relationships between code of conduct and ethics and perceived financial performance ($r=.715$, $p\text{-value}<0.01$). This implies that code of conduct and ethics enhances on the financial performance of MOES in terms of efficiency, effectiveness and economy.

There are significant positive relationships between accountability and financial performance (efficiency, effectiveness and economy), ($r=.536, .449, .379, .498$, p -

values<0.01, 0.05) respectively. This implies that accountability improves on the financial performance in terms of efficiency, effectiveness and economy of MOES.

There are significant positive relationships between transparency and financial performance (efficiency, effectiveness and economy), ($r=.633, .592, .451, .510$, p -values<0.01). This implies that transparency improves on the financial performance of MOES.

Conflict of interest had significant positive relationship with financial performance (effectiveness and economy), $r=.426, .382, .402$, p -values<0.01, 0.05), This implies that conflict of interest improved on the financial performance of MOES. However no significant relationship with efficiency ($r=.285$, p -value>0.05).

Trust had significant positive relationship with financial performance in terms of effectiveness only ($r=.383, .419$, p -value<0.05, 0.01). This implies that trust enhances on the financial performance of MOES.

Table 4. 12: Regression model

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.165	.615		-.268	.791		
Accountability	.035	.168	.034	.211	.834	.510	1.960
Transparency	.547	.131	.607	4.186	.000	.615	1.625
Conflict of interest	.170	.196	.127	.867	.392	.604	1.655
Trust	.279	.114	.336	2.443	.020	.684	1.463
R-Square =0.585, Adj R-Square=0.534, F=11.299, Sig=0.000							

Source: Primary data

Tolerance and VIF Statistics show that there was no high correlations between the Independent variables.

Transparency and trust significantly predicted 53% financial performance of MOES (F=11.299, Sig=0.000). Transparency predicts more (beta=0.607) to financial performance than trust (beta=0.336). Improvement in transparency led to 0.607 increase in financial performance and change in trust led to 0.336 enhancement in financial performance. Accountability and conflict of interest were not significant predictors of perceived financial performance. Therefore, Perceived Financial Performance (PFP) in MOES is average. The model is:

$$PFP = - 0.165 + 0.547Tp + 0.279Tt$$

Where:

PFP = Perceived Financial Performance

Tp = Transparency

Tt = Trust

-0.165 in the model mean that without trust and transparency perceived financial performance will be in a worse off situation.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATION

5.1 Discussions

5.1.1 Code of conduct and ethics

Accountability, trust, conflict of interest and transparency are the core dimensions of code of conduct at MOES as presented by factor analysis of code of conduct and ethics table 4.8 in Chapter 4. The four dimensions are present at MOES in areas of MOES Officials have an obligation to report on the usage of public resources and answerability for failing to meet the stated performance objectives, are answerable for failing to meet the stated performance objectives, acknowledge and assume responsibility for actions within the scope of their employment under the reporting obligations, acknowledge and assume responsibility for decisions within the scope of their employment under the reporting obligations, acknowledge and assume responsibility for their policies within the scope of their employment, there are internal rules and norms that hold Civil Servants accountable and there are independent commissions that hold Civil Servants accountable. This finding is in line with the literature of Baron (2000) who urged that ethical standards in major corporations are coming under scrutiny, and financial institutions have been challenged about conflicts of interest and their investment advice. Considering that ethical scandals have been exposed even in the very large corporations, e.g. Enron, WorldCom etc., managers are becoming more conscious of how they are perceived by the public, and want to be seen as ‘ethical’.

The government of Uganda has a strong accountability regime that ensures that public resources are used "effectively and efficiently, promotes ethical and policy-based decisions, motivated by a concern for the public interest, has a mechanism that carries consequences when "rules are knowingly broken" and has a mechanism that embraces accountability.

The MOES supports the participation of citizens and organizations in public policy development issues, created a relationship that allows for and supports decision making, created a relationship that allows for and supports feedback that informs program/project delivery and outcomes performance. Staff are personally accountable for all the resources under their offices, can confirm that there is free access by the public to timely information on decisions and performance in the MOES and also can confirm that there is free access by the public to reliable information on decisions and performance in the MOES.

These findings confirm the literature of Hunt (2008) who noted that accountability has become an important topic in the discussion about the legitimacy of international institutions. Because there is no global democracy to which organizations must account, global administrative bodies are often criticized as having large accountability gaps.

There is effective communication, not simply announcements in MOES, there is potential transparency as a distinct realm of possible transparency for the public sector, there is economic transparency as a distinct realm of possible transparency for the public sector, there is procedural transparency as a distinct realm of possible transparency for the public

sector, there is operational transparency as a distinct realm of possible transparency for the public sector and staff are fully informed of relevant matters and there are never any surprises. These findings confirmed the works of Ben and Anderson (2007) who pointed out that the a strong accountability regime in a Government entity ensures public resources are used “effectively and efficiently” (producing “value-for-money”); promotes ethical and policy-based decisions, motivated by a concern for the public interest; rewards good performance and carries consequences when “rules are knowingly broken”, and embraces transparency as a way to make “government more accountable” and support the participation of citizens and organizations in public policy development.

There is full and accurate reporting on MOES affairs to the stakeholders and beneficiaries, openness in order to enhance public confidence in the Ministry, Ministry staff are consulted whenever introducing ideas affecting the Ministry, meetings are always conducted in a manner that encourages open communication, and various MOES projects requirements are communicated to project staff on a regular basis.

MOES Financial information is easily accessible by stakeholders and other users, technical information is easily accessible by stakeholders and other users, Administration publishes technical details in the press to allow a balanced judgment of overall Ministry performance and all staff of MOES are always prepared when called upon to give reasons for the decisions and actions they have taken.

The above findings were found to be in agreement with Schedler (1999) who noted that that internal rules and norms as well as some independent commission are mechanisms to hold civil servant within the administration of government accountable to the public.

Within department or ministry, firstly, behavior is bounded by rules and regulations; secondly, civil servants are subordinates in a hierarchy and accountable to superiors and at the same time the general public in a transparent and balanced manner.

A conflict of interest occurs when an individual or organization has an interest that might compromise their actions, Generally, our code of ethics forbids conflicts of interests, Codes of ethics help to minimize problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided and Codes of ethics spell out what the parties should do in case there are conflicts that are permitted by a code of ethics.

The threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable, Every Civil servant/staff in the MOES holds his/her office in public trust and is personally responsible for his/her actions , staff hold offices in public trust and accountable to the public at all times, staff ethical behavior is considered an investment in the public trust, social behavior is considered an investment in the public trust, Everything staff do, do it for the public benefit which increases the public trust , act responsibly in office which increases public trust for the ministry services and there are high standards of accountability set for my supervisors which increases public trust. These findings were found to be in line with the literature of Porter and Thomas (2002) who urged that Codes of ethics help to minimize problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided, and what the parties should do where such conflicts are permitted by a code

of ethics. Thus, professionals cannot claim that they were unaware that their improper behavior was unethical. Further, that as importantly, the threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable. As codes of ethics cannot cover all situations, some governments have established an office of the ethics commissioner.

5.1.2 Perceived financial performance

Factor analysis in table 4.9 in chapter four indicated that efficiency, effectiveness and economy are the dimensions of perceived financial performance and the means showed that there is a positive presence of financial performance at MOES. The ministry always ensures that in every process, there is the best use of resources by getting it right first time or whether you have duplication, Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's Objectives, Every staff in the MOES endeavors to optimally use resources in the attainment of the Ministry's set targets. This is in support with the literature of Belli, Anderson, Barnum, Dixon, and Tan (2001) who noted that Value for Money (VfM) is the term used to assess whether or not a government agency has registered a good or bad financial performance. That is, whether it has obtained the maximum benefit from the goods and services it acquires and/ or provides, within the resources available to it.

Every staff in the MoES endeavors to optimally use resources in the attainment of the Ministry's set tasks, on all the MoES programmes/projects the officers always look out

for the impact which is the output of all these functions either contributes to or attainment influences. As far as the Ministry performance is concerned, there is satisfaction on all the MOES programmes/projects which is exhibited by how the service is perceived by both senior management and the internal staff on these projects, there is a high level of modernization exhibited by the extent to which the Ministry has adopted management practices that would be regarded as being innovative and forward looking. These findings are in line with Jan (2003) who averred that, government staff should aim at achieving Economy, which aims at minimising the cost of resources in form of taking bulk discounts, using spare in-house capacity instead of buying in resources or looking at cheaper outsourcing solutions.

All staff at the MOES strive to achieve the intended results in terms of quality in accordance with the set targets and performance standards for service delivery, All staff at the MOES strive to achieve the intended results in terms of quantity in accordance with the set targets and performance standards for service delivery, The MOES aims at minimizing the cost of resources for all the available programmes/projects, In the MOES cost is more significant than the quality of the Ministry's services, In the MOES quality of the services is more significant than the costs, I always ensure that there is proper and economical utilization of public funds, and always safeguard the public property/assets entrusted to me to ensure that there is no damage.

It is evident that these findings are in agreement with Potts (2002) who noted that the Government can realise quality results in terms of financial performance by looking at

indicators like the satisfaction which is how the service is perceived by both senior management and those internal staff that use the function and the modernisation which is the extent to which the Organisation has adopted management practices that would be regarded as being innovative and forward looking.

5.1.3 Code of conduct and ethics and perceived financial performance

Code of conduct and ethics has a positive effect on the perceived financial performance of MOES. Also all constructs of code of conduct and ethics, accountability, trust, transparency and conflict of interest had significant positive relationship with financial performance in terms of efficiency, effectiveness and economy. Upholding code of conduct and ethics leads to improvement in efficiency, effectiveness and economy of the MOES. These findings are in line with the works of Orlitzky et al (2003) who indicated that the code of ethics has a positive impact on financial performance, though this was strongest in the UK context, it has been proved to be the same for the Ugandan context too.

In addition, these findings are in agreement with the literature of Curtis (1998) who found that companies publicly committed to following a code of ethics as an internal control strategy achieved significantly higher performance measured in both financial and non-financial terms.

However, the findings were in contrast with Abbot and Monsen (1979), Ingram and Frazier (1983) and Freedman and Jaggi (1986) who completely found no relationship

between the code of ethics and financial performance. In addition, these findings disproved the works of Vance (1975), Shane and Spicer (1983) and Hill, Kelley and Agle (1990) who concluded that there is a negative code of ethics and financial performance.

5.2 Conclusion

From the developing country perspective, specifically Uganda, this study has revealed that the Code of Conduct is seen as a necessary element in the Ministry of Education and Sports, which is basically a system of assured accountability and transparency, which enhances government financial performance. According to this study's empirical findings it is evident that a well implemented Code of conduct and Ethics provides a system by which citizens can be assured that the Government employees including the legislature, will act in the public interest and according to broad ethical standards that underpin the society.

Emerging from this study is the point that an essential element in any code of conduct is a clear injunction to honors the traditions of representative government, which involve facilitating accountability and promoting public discussion on matters of public importance. Much of the misbehaviors that fuels the current advocacy for codes of conduct does not only involve conflicts of interest or other forms of personal impropriety, but a lack of commitment to the institutions of representative democratic government. Codes of Conduct cannot merely be aspirational but must contain clear injunctions prohibiting some actions. For instance, the Ministry should set an injunction to avoid

influence promoting, or behaving in a manner that tended to reflect badly upon the institution or lower its dignity. In other words the codes of conduct should not be used as merely devices to be used to improve the behaviour of Public servants, but devices that are essential elements in the system that ensures effective performance of the government entity. Only in that way will the trust of the public be increased and discharged.

It is important to point out, however, that codes of conduct are not the only measures that must be adopted in order to improve the perception that the general public hold of the Ministry. The Ministry through the Legislative Assembly can call for various commissions of inquiry designed to fortify the system of government against people who would subvert it.

Compared to the International scene, Codes of conduct have been extensively adopted and implemented in the two democracies from which the Commonwealth initially derived much of its constitutional inspiration; the United Kingdom and the United States. In the case of the United Kingdom, it is evident that the code of conduct has improved the conduct of parliamentarians and other Government Officials and staff. On the other hand, in the United States of America, the codes of conduct adopted there do not seem to have improved matters, but this may well be due to the method of implementation, which is contrary to the Canadian provincial jurisdictions where the codes are considered successful.

Therefore, as confirmed by the major findings of this study Codes of conduct are one step in the journey of attaining value for money. They are, however, an essential step and one

that can be delayed no longer if the government is to achieve its strategic goals through its entities and agencies.

5.3 Recommendation

In light of the research findings, the following recommendations were made:

5.3.1 Personal Interests

Ministry staff should not in their official or personal capacity allow their personal interests to conflict with the Ministry's requirements or use their position improperly to confer an advantage or disadvantage on any person. It is highly recommended that public servants should ensure that their personal interests do not conflict with their public duty. For example, it might be that an official's spouse is an employee of a firm tendering to provide a service to the Ministry. It would be inappropriate for that official to take part in the tender assessment process.

5.3.2 Registration of Interests

The Government should require the Ministry employees must comply with any requirements of the Ministry such as registering or declaring their interests; and to declare hospitality, benefits or gifts received as a consequence of their employment. This will help the Ministry to understand the employees' interests that may have a bearing on the way in which the functions of the Ministry are discharged.

5.3.3 Reporting Procedures

The Ministry should also ensure that in their Code of Conduct they include a provision such that no employee should not treat another employee of the Ministry less favourably than other employees by reason that that other employee has done, intends to do, or is suspected of doing anything under or by reference to any procedure the Ministry has for reporting misconduct. This provision will aim to address the need to protect employees who “blow the whistle” from victimization when it comes to accountability and financial reporting in which Staff victimize their colleagues for the misappropriation of funds.

5.3.4 Openness

The Ministry should ensure that an employee must not disclose information given to him/her in confidence by anyone, or information acquired which he/she believes is of a confidential nature, without the consent of a person authorized to give it, or unless he/she is required by law to do so; and not prevent another person from gaining access to information to which that person is entitled by law. In order to enforce this, the Parliament of Uganda will have to introduce a bill which will later be passed into an Act on Disclosure. This will improve the security for confidential information of the ministry which is not for public consumption to avoid biasing the public with such information.

5.3.5 Appointment of Staff

The Ministry of Public Service – Appointments Board should ensure that an employee must not be involved in the appointment or any other decision relating to the discipline, promotion, pay or conditions of another employee, or prospective employee, who is a relative or friend. In this regard “relative” means a spouse, partner, parent, parent-in-law,

son, daughter, step-son, step-daughter, child of a partner, brother, sister, grandparent, grandchild, uncle, aunt, nephew, niece, or the spouse or partner of any of the preceding persons. It is recommended that the Government takes the view that it would be appropriate therefore to emphasis the need to ensure that such decisions are made impartially and objectively. This will solve the lack of qualified and experienced staff in the Finance and Accounting and the Procurement Units of MOES by the ministry recruiting professional and Certified Accountants who can ensure that there is Value for Money realized from all the ministry's activities.

5.3.6 Duty of Trust

The Ministry of Education and Sports should ensure that as part of its Code of Conduct an employee must, at all times, act in accordance with the trust that the public is entitled to place in him/her. This requirement will help the government employees to carry out their duties in a way that secures public confidence in their actions and at the same time improved the Ministry's financial performance in terms of economy, efficiency and effectiveness.

5.3.7 Disciplinary tool

If implemented and enforced-codes of conduct have other institutional roles. The MOES can use the Code of Conduct as the foundation upon which it can justify disciplining errant members and even remove them. As well, codes can act also as a catalyst for the socialisation of organisational members, and as a means of reducing uncertainty about what is acceptable and unacceptable. Also, codes can act as a medium for the

communication of values and standards and as a starting point for discussions about acceptable and unacceptable behavior. In this way, codes of conduct can promote the skills needed for ethical analysis, sensitize organizational members to the values implicit in their activities, and in general, promote moral development. This will result into increased professionalism and ethical practices when it comes to handling finances in the Ministry's projects, where embezzlement and corruption are on the rise just like in other government ministries and agencies.

5.3.8 Review the existing code of conduct

Finally, following a Consultative approach, the Ministry should conduct Interview with the staff about the validity and relevancy of the current Code of Conduct and Ethics and the Ministry's mandate, after which the results should be collated and, if necessary, amendments be made in the Code of conduct and Ethics. In case there are fundamental changes proposed a full further consultation should take place. However, arrangements must also be made for ensuring that all employees are properly informed about the content of the amended code of Conduct and Ethics before it comes into force. The amendments will substantively embrace the Value For Money concept by all the Staff in the Ministry which in turn will result into improved financial performance.

5.4 Areas of further research

- This study mainly focused on the relationship between the code of conduct and Financial Performance of the Ministry of Education and Sports of Uganda. The Researcher suggests that a similar research be carried out in other Ministries and

Government Agencies and compare the findings that have been reported in this report.

- The Researcher recommends that the same study be carried out in the Ugandan Private Sector with the Leadership of the Private Sector Foundation of Uganda since most of the studies have been carried out in the private sector of the developed Countries. These findings will provide lessons for the Ugandan employers in the Private sector as a way of improving their financial performance.

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APPENDICES

APPENDIX I:

BUDGET FOR THE STUDY

Item	Quantity	Unit Price	Total (UGX)
Ream of paper (ruled)	1	10,000	10,000
Plain paper 1 ream (A4)	2	7,000	14,000
Pens	10	300	3,000
Envelopes	106	200	20,000
Internet surfing	40 Hours	3,000	120,000
Airtime	10 Cards	20,000	200,000
Typing and Printing proposal	60 Pagesx6	1,000	60,000
Transport			500,000
Binding			25,000
Total			972,000

The research was fully financed by the Researcher.

APPENDIX II:
INTRODUCTION LETTER

APPENDIX III:
STUDY QUESTIONNAIRE
MAKERERE UNIVERSITY BUSINESS SCHOOL
GRADUATE RESEARCH CENTRE (GRC)
MASTER OF SCIENCE IN ACCOUNTING AND FINANCE

Dear Respondent,

This is a questionnaire designed to assist the researcher to complete the academic research project on *Code of conduct and ethics on perceived financial performance in Uganda Public Service, a case of the Ministry Of Education and Sports* which is a partial fulfillment of the requirements for the award of a Master of Science in Accounting and Finance of Makerere University.

It will take about 15 minutes to complete and your participation is voluntary, confidential, and very important to the success of this project. You may refuse to complete the questionnaire at any point. To protect the anonymity of respondents, please do not write your name on the questionnaire, though space has been provided for this purpose in case you choose so. Results will be aggregated and reported at group levels. At no time will individual responses be reported.

The researcher thanks you for your participation and if you have questions about the research or would like to receive a copy of the abstract of the completed project, please write to: Mr. Amil Lubanga, P.O. Box, 26816, Kampala, Mobile 0772403948 or Email: amilubs06@yahoo.co.nz. Therefore, attach your business card on returning of a completed questionnaire.

SECTION A: DEMOGRAPHICS

1. Name of the Respondent (Optional)
2. Gender of the Respondent
☐ Male ☐ Female
3. Age bracket of the Respondent.
☐ (18 – 29) Years ☐ (30 – 39) ☐ (40 – 49) Years ☐ > 49 Years
4. Highest Level of education.
☐ 'O' Level & Below ☐ 'A' Level ☐ Diploma ☐ Degree
☐ Postgraduate
5. Marital Status.
☐ Married ☐ Single ☐ Divorced ☐ Widow
☐ Widower
6. What is your Job title?

7. What is the name of your Department or Section in the Ministry of Education and Sports?

.....

8. For how long have you been working with this Ministry?

☐ Less than 1 Year ☐ 1-3 Years ☐ 4 – 6 Years ☐ 7 Years & above

SECTION B: CODE OF ETHICS

Please mark your level of agreement with each of the following statements as regards the Code of Ethics in the Ministry of Education and Sports). If the item does not apply to you, please mark "Uncertain."

#	Item	Strongly disagree(1)	Disagree(2)	Uncertain (3)	Agree(4)	Strongly agree(5)
	Code of ethics					
1	We have a code of ethics in place that guide our operations at the ministry					
2	Everything I do as per my job description is in line with the established code of ethics.					
3	Ethical standards in the Ministry of Education & Sports (MoES) are coming under scrutiny.					
4	Managers and Directors of MOES are becoming more conscious of how they are perceived by the public, and want to be seen as 'ethical'					
5	The major goal of our code of ethics is to describe morally good behavior for managers and the Ministry as a whole					
6	Ugandan Citizens expect us to serve the public interests with fairness.					
7	Ugandan Citizens expect us to manage public resources properly on a daily basis.					
8	Every staff at the MOES is careful and diligent in carrying out his or her official duties.					
	Accountability					
1	The MOES Officials have an obligation to report on the usage of public resources and answerability for failing to meet stated performance objectives.					
2	The MOES Officials are answerable for failing to meet the stated performance objectives.					
3	The MOES Officials acknowledge and assume responsibility for actions within the scope of their employment under the reporting obligation.					
4	The MOES Officials acknowledge and assume responsibility for					

#	Item	Strongly disagree(1)	Disagree(2)	Uncertain (3)	Agree(4)	Strongly agree(5)
	decisions within the scope of their employment under the reporting obligation.					
5	The MOES Officials acknowledge and assume responsibility for their policies within the scope of their employment					
6	In the MOES there are internal rules and norms that hold Civil Servants accountable.					
7	In the MOES there are independent commissions that hold Civil Servants accountable.					
8	There is a Special Department in the MOES which accepts complaints from citizens, bridging government and society to hold civil servants accountable to citizens.					
9	The Government of Uganda has a strong accountability regime that ensures that public resources are used “effectively and efficiently”.					
10	The Government of Uganda (GoU) promotes ethical and policy-based decisions, motivated by a concern for the public interest.					
11	The GoU has a mechanism that rewards good performance.					
12	The GoU has a mechanism that carries consequences when “rules are knowingly broken”.					
13	The GoU has a mechanism that embraces accountability.					
14	The MOES supports the participation of citizens and organizations in public policy development issues.					
15	The MOES has created a relationship that allows for and supports decision-making.					
16	The MOES has created a relationship that allows for and supports feedback that informs Program/Project delivery and outcomes performance.					
17	I am personally accountable for all the resources under the office I hold.					
	Transparency					
1	I can confirm that there is free access by the public to timely information on decisions and performance in the MOES.					
2	I can confirm that there is free access by the public to reliable information on decisions and performance in the MOES.					
3	There is effective communication, not simply announcements in MOES.					
4	In the MOES there is political, economic, procedural, policy, and operational transparencies as distinct realms of possible transparency for the public sector.					
5	In the MOES there is political, economic, procedural, policy, and operational transparencies as distinct realms of possible transparency for					

#	Item	Strongly disagree(1)	Disagree(2)	Uncertain (3)	Agree(4)	Strongly agree(5)
	the public sector.					
6	In the MOES there is political transparency as a distinct realm of possible transparency for the public sector.					
7	In the MOES there is economic transparency as a distinct realm of possible transparency for the public sector.					
8	In the MOES there is procedural transparency as a distinct realm of possible transparency for the public sector.					
9	In the MOES there is operational transparency as a distinct realm of possible transparency for the public sector.					
10	All MOES staff are fully informed of relevant matters and there are never any surprises.					
11	There is full and accurate reporting on MOES affairs to the stakeholders and beneficiaries.					
12	There is openness in order to enhance public confidence in the Ministry					
13	Ministry staff is consulted whenever introducing ideas affecting the Ministry					
14	Ministry meetings are always conducted in a manner that encourages open communication.					
15	The various MOES projects requirements are communicated to project staff on a regular basis.					
16	MOES Financial information is easily accessible by stakeholders and other users.					
17	MOES Technical information is easily accessible by stakeholders and other users.					
18	The Ministry Administration publishes financial details in the press to allow a balanced judgment of overall Ministry performance.					
19	The Ministry Administration publishes technical details in the press to allow a balanced judgment of overall Ministry performance.					
20	All staff of MOES are as open as possible about the decisions and actions they take.					
21	All staff of MOES are always prepared when called upon to give reasons for the decisions and actions they have taken.					
	Conflict of interest					
1	A conflict of interest occurs when an individual or organization has an interest that might compromise their actions.					
2	Most Officers in the MOES are in a position to exploit a professional or					

#	Item	Strongly disagree(1)	Disagree(2)	Uncertain (3)	Agree(4)	Strongly agree(5)
	official capacity in some way for their personal or corporate benefit.					
3	According to our Code of Ethics, the existence of a conflict of interest may not, in and of itself, be evidence of wrongdoing.					
4	For many Officials, it is virtually impossible to avoid having conflicts of interest from time to time.					
5	We have had cases of in which conflict of interests became a legal matter especially when individual tried (and/or succeeded in) influencing the outcome of a decision, for personal benefit					
6	In our code of Conduct someone accused of a conflict of interest may deny that a conflict exists because he/she did not act improperly.					
7	Generally, our code of ethics forbids conflicts of interests.					
8	Codes of ethics help to minimize problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided.					
9	Codes of ethics spells out what the parties should do in case there are conflicts that are permitted by a code of ethics.					
10	The threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable.					
11	The Codes of ethics used by MOES covers all situations.					
12	The MOES has established an office in charge of Ethics and Integrity.					
13	Whenever I realize that there is a conflict of interest in any of my duties I inform my supervisor of the nature and extent of my interest.					
	Trust					
1	Every Civil Servant/Staff in the MOES holds his/her office in public trust and is personally responsible for his/her actions.					
2	I always hold my office in public trust and I am accountable to the public at all times.					
3	My ethical behavior is considered an investment in the Public trust.					
4	My social behaviour is considered an investment in the Public trust.					
5	Everything I do I do it for the public benefit which increases the public trust.					
6	I act responsibly in my Office which increases public trust for the Ministry services.					
7	There are high standards of accountability set for my Supervisors which increases public trust.					

SECTION C: FINANCIAL PERFORMANCE

Please mark your level of agreement to each of the following statements as regards the aspects of Financial Performance in relation to the Ministry of Education and Sports. If the item does not apply to you, please mark "Uncertain."

#	Item	Strongly disagree(1)	Disagree(2)	Uncertain (3)	Agree(4)	Strongly agree(5)
	Efficiency					
1	On almost all the MOES Programmes/Projects, activities are done the same as before, but with fewer resources in terms of money, staff, space, etc.					
2	MOES Officials and Administrators always look forward to getting out much in relation to how much they put in.					
3	The Ministry always ensures that in every process there is best use of resources by getting it right first time or whether you have duplication.					
4	Every Staff in the MOES endeavours to optimally use resources on time in the attainment of the Ministry's Objectives.					
5	Every Staff in the MOES endeavours to optimally use resources in the attainment of the Ministry's set targets.					
6	Every Staff in the MOES endeavours to optimally use resources in the attainment of the Ministry's set tasks.					
	Effectiveness					
1	On all the MOES Programmes/Projects the Officers always look out for the impact which is the output of all these functions either contributes to or influences Ministry performance as a whole.					
2	There is satisfaction on all the MOES Programmes/Projects which is exhibited by how the service is perceived by both senior management and the internal staff on these projects.					
3	There is a high level of modernisation exhibited by the extent to which the Ministry has adopted management practices that would be regarded as being innovative and forward looking.					
4	All staff at the MOES strive to achieve the intended results in terms of quality in accordance with the set targets and performance standards for service delivery.					
5	All staff at the MOES strive to achieve the intended results in terms of quantity in accordance with the set targets and performance standards for service delivery.					
	Economy					

#	Item	Strongly disagree(1)	Disagree(2)	Uncertain (3)	Agree(4)	Strongly agree(5)
1	The MOES aims at minimising the cost of resources for all the available Programmes/Projects.					
2	The MOES generates cost savings on most of its procurements. That is, it does less with fewer resources.					
3	The Ministry pays the price that is exactly for what goes into providing a service or product.					
4	The Ministry takes bulk discounts by buying/procuring in large quantities.					
5	The Ministry uses in-house Technical capacity instead of recruiting expensive Consultants.					
6	The Ministry looks out for cheaper outsourcing solutions rather than directly buying in expensive services.					
7	In the MOES cost is more significant than the quality of the Ministry's services.					
8	In the MOES quality of the services is more significant than the costs.					
9	I always ensure that there is proper and economical utilization of public funds.					
10	I always safeguard the public property/assets entrusted to me to ensure that there is no damage.					
11	The Procurement staff of the MOES always ensures that there is no loss or misappropriations in the process of procurement, storage, utilization, and disposal.					

Thank you very much for being part of this study

APPENDIX IV
TEST QUESTIONNAIRE
MAKERERE UNIVERSITY BUSINESS SCHOOL
GRADUATE RESEARCH CENTRE (GRC)
MASTER OF SCIENCE IN ACCOUNTING AND FINANCE

Dear Respondent,

This is a questionnaire designed to assist the researcher to complete the academic research project on *Code of conduct and ethics on perceived financial performance in Uganda Public Service, a case of the Ministry Of Education and Sports* which is a partial fulfillment of the requirements for the award of a Master of Science in Accounting and Finance of Makerere University.

It will take about 15 minutes to complete and your participation is voluntary, confidential, and very important to the success of this project. You may refuse to complete the questionnaire at any point. To protect the anonymity of respondents, please do not write your name on the questionnaire, though space has been provided for this purpose in case you choose so. Results will be aggregated and reported at group levels. At no time will individual responses be reported.

The researcher thanks you for your participation and if you have questions about the research or would like to receive a copy of the abstract of the completed project, please write to: Mr. Amil Lubanga, P.O. Box, 26816, Kampala, Mobile 0772403948 or Email: amilubs06@yahoo.co.nz. Therefore, attach your business card on returning of a completed questionnaire.

SECTION A: DEMOGRAPHICS

1. Name of the Respondent (Optional)
2. Gender of the Respondent
☐ Male ☐ Female
3. Age bracket of the Respondent.
☐ (18 – 29) Years ☐ (30 – 39) Years ☐ (40 – 49) Years ☐ > 49 Years
4. Highest Level of education.
☐ 'O' Level & Below ☐ 'A' Level ☐ Diploma ☐ Degree
☐ Postgraduate

5. Marital Status.

☐ Married ☐ Single ☐ Divorced ☐ Widow
☐ Widower

6. What is your Job title?

7. What is the name of your Department or Section in the Ministry of Education and Sports?
.....

8. For how long have you been working with this Ministry?

☐ Less than 1 Year ☐ 1-3 Years ☐ 4 – 6 Years ☐ 7 Years & above

SECTION B: CODE OF ETHICS

Please mark your level of agreement with each of the following statements as regards the Code of Ethics in the Ministry of Education and Sports). If the item does not apply to you, please mark "Uncertain."

#	Item	Relevant (4)	Quite Relevant (3)	Somewhat relevant (2)	Not Relevant (1)
	Code of ethics				
1	We have a code of ethics in place that guide our operations at the ministry				
2	Everything I do as per my job description is in line with the established code of ethics.				
3	Ethical standards in the Ministry of Education & Sports (MoES) are coming under scrutiny.				
4	Managers and Directors of MOES are becoming more conscious of how they are perceived by the public, and want to be seen as 'ethical'				
5	The major goal of our code of ethics is to describe morally good Behaviour for managers and the Ministry as a whole				
6	Ugandan Citizens expect us to serve the public interests with fairness.				
7	Ugandan Citizens expect us to manage public resources properly on a daily basis.				
8	Every staff at the MOES is careful and diligent in carrying out his or her official duties.				
	Accountability				
1	The MOES Officials have an obligation to report on the usage of public resources and answerability for failing to meet stated performance objectives.				

#	Item	Relevant (4)	Quite Relevant (3)	Somewhat relevant (2)	Not Relevant (1)
2	The MOES Officials are answerable for failing to meet the stated performance objectives.				
3	The MOES Officials acknowledge and assume responsibility for actions within the scope of their employment under the reporting obligation.				
4	The MOES Officials acknowledge and assume responsibility for decisions within the scope of their employment under the reporting obligation.				
5	The MOES Officials acknowledge and assume responsibility for their policies within the scope of their employment				
6	In the MOES there are internal rules and norms that hold Civil Servants accountable.				
7	In the MOES there are independent commissions that hold Civil Servants accountable.				
8	There is a Special Department in the MOES which accepts complaints from citizens, bridging government and society to hold civil servants accountable to citizens.				
9	The Government of Uganda has a strong accountability regime that ensures that public resources are used “effectively and efficiently”.				
10	The Government of Uganda (GoU) promotes ethical and policy-based decisions, motivated by a concern for the public interest.				
11	The GoU has a mechanism that rewards good performance.				
12	The GoU has a mechanism that carries consequences when “rules are knowingly broken”.				
13	The GoU has a mechanism that embraces accountability.				
14	The MOES supports the participation of citizens and organizations in public policy development issues.				
15	The MOES has created a relationship that allows for and supports decision-making.				
16	The MOES has created a relationship that allows for and supports feedback that informs Program/Project delivery and outcomes performance.				
17	I am personally accountable for all the resources under the office I hold.				
	Transparency				
1	I can confirm that there is free access by the public to timely information on decisions and performance in the MOES.				
2	I can confirm that there is free access by the public to reliable information on decisions and performance in the MOES.				
3	There is effective communication, not simply announcements in MOES.				

#	Item	Relevant (4)	Quite Relevant (3)	Somewhat relevant (2)	Not Relevant (1)
4	In the MOES there is political, economic, procedural, policy, and operational transparencies as distinct realms of possible transparency for the public sector.				
5	In the MOES there is political, economic, procedural, policy, and operational transparencies as distinct realms of possible transparency for the public sector.				
6	In the MOES there is political transparency as a distinct realm of possible transparency for the public sector.				
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8	In the MOES there is procedural transparency as a distinct realm of possible transparency for the public sector.				
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10	All MOES staff are fully informed of relevant matters and there are never any surprises.				
11	There is full and accurate reporting on MOES affairs to the stakeholders and beneficiaries.				
12	There is openness in order to enhance public confidence in the Ministry				
13	Ministry staff is consulted whenever introducing ideas affecting the Ministry.				
14	Ministry meetings are always conducted in a manner that encourages open communication.				
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21	All staff of MOES are always prepared when called upon to give reasons for the decisions and actions they have taken.				
	Conflict of interest				
1	A conflict of interest occurs when an individual or organization has an interest				

#	Item	Relevant (4)	Quite Relevant (3)	Somewhat relevant (2)	Not Relevant (1)
	that might compromise their actions.				
2	Most Officers in the MOES are in a position to exploit a professional or official capacity in some way for their personal or corporate benefit.				
3	According to our Code of Ethics, the existence of a conflict of interest may not, in and of itself, be evidence of wrongdoing.				
4	For many Officials, it is virtually impossible to avoid having conflicts of interest from time to time.				
5	We have had cases of in which conflict of interests became a legal matter especially when individual tried (and/or succeeded in) influencing the outcome of a decision, for personal benefit				
6	In our code of Conduct someone accused of a conflict of interest may deny that a conflict exists because he/she did not act improperly.				
7	Generally, our code of ethics forbids conflicts of interests.				
8	Codes of ethics help to minimize problems with conflicts of interests because they can spell out the extent to which such conflicts should be avoided.				
9	Codes of ethics spells out what the parties should do in case there are conflicts that are permitted by a code of ethics.				
10	The threat of disciplinary action helps to minimize unacceptable conflicts or improper acts when a conflict is unavoidable.				
11	The Codes of ethics used by MOES covers all situations.				
12	The MOES has established an office in charge of Ethics and Integrity.				
13	Whenever I realize that there is a conflict of interest in any of my duties I inform my supervisor of the nature and extent of my interest.				
	Trust				
1	Every Civil Servant/Staff in the MOES holds his/her office in public trust and is personally responsible for his/her actions.				
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SECTION C: FINANCIAL PERFORMANCE

Please mark your level of agreement to each of the following statements as regards the aspects of Financial Performance in relation to the Ministry of Education and Sports. If the item does not apply to you, please mark "Uncertain."

#	Item	Relevant (4)	Quite Relevant (3)	Somewhat relevant (2)	Not Relevant (1)
	Efficiency				
1	On almost all the MOES Programmes/Projects, activities are done the same as before, but with fewer resources in terms of money, staff, space, etc.				
2	MOES Officials and Administrators always look forward to getting out much in relation to how much they put in.				
3	The Ministry always ensures that in every process there is best use of resources by getting it right first time or whether you have duplication.				
4	Every Staff in the MOES endeavours to optimally use resources on time in the attainment of the Ministry's Objectives.				
5	Every Staff in the MOES endeavours to optimally use resources in the attainment of the Ministry's set targets.				
6	Every Staff in the MOES endeavours to optimally use resources in the attainment of the Ministry's set tasks.				
	Effectiveness				
1	On all the MOES Programmes/Projects the Officers always look out for the impact which is the output of all these functions either contributes to or influences Ministry performance as a whole.				
2	There is satisfaction on all the MOES Programmes/Projects which is exhibited by how the service is perceived by both senior management and the internal staff on these projects.				
3	There is a high level of modernisation exhibited by the extent to which the Ministry has adopted management practices that would be regarded as being innovative and forward looking.				
4	All staff at the MOES strive to achieve the intended results in terms of quality in accordance with the set targets and performance standards for service delivery.				
5	All staff at the MOES strive to achieve the intended results in terms of quantity in accordance with the set targets and performance standards for service delivery.				
	Economy				
1	The MOES aims at minimising the cost of resources for all the available				

#	Item	Relevant (4)	Quite Relevant (3)	Somewhat relevant (2)	Not Relevant (1)
	Programmes/Projects.				
2	The MOES generates cost savings on most of its procurements. That is, it does less with fewer resources.				
3	The Ministry pays the price that is exactly for what goes into providing a service or product.				
4	The Ministry takes bulk discounts by buying/procuring in large quantities.				
5	The Ministry uses in-house Technical capacity instead of recruiting expensive Consultants.				
6	The Ministry looks out for cheaper outsourcing solutions rather than directly buying in expensive services.				
7	In the MOES cost is more significant than the quality of the Ministry's services.				
8	In the MOES quality of the services is more significant than the costs.				
9	I always ensure that there is proper and economical utilization of public funds.				
10	I always safeguard the public property/assets entrusted to me to ensure that there is no damage.				
11	The Procurement staff of the MOES always ensures that there is no loss or misappropriations in the process of procurement, storage, utilization, and disposal.				

Thank you very much for being part of this study