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Financial Corruption and the Role of E-Government

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Abstract

Corruption distorts the legitimacy and public trust in government institutions, which weakens the rule of law, impairs public financing, discourages domestic and foreign trade, slows down economic progress, and raises poverty. The aim of the study is to investigate the impact of transparency, accountability, and audit institutions on financial corruption in the public sector

of Balochistan, and, most importantly, e-government is integrated as a moderating variable. In Balochistan, the public sector is active and contributes to almost every sphere of social life. However, this sector is facing huge challenges of corruption in various departments, which could threaten its sustainability and socio-economic development. In such situations, the public sector needs to implement appropriate strategies such as transparency and accountability to enhance organizational efficiency and effectiveness, which help fight against corruption. Audit quality also becomes central to curbing financial corruption in the public sector. These institutions create an atmosphere of transparency and accountability that essentially contributes to detecting and significantly preventing financial corruption. Applying principal-agent theory helps to better understand the relationship between government (as agent) and citizens (as principals). This study applies a quantitative research approach to collect data from respondents. The data were collected from respondents working in the public sector as finance and accounting managers through a survey questionnaire. The results suggest that accountability and audit quality significantly affect financial corruption. In addition, the findings substantiate that audit quality is the strongest determinant in fighting corruption. Furthermore, e-government moderates the relationship between audit quality and financial corruption.

Keywords: Transparency, Accountability, Corruption, E-government, Audit quality

JEL Classification: D73, G38, O33, H11

1. Introduction

Corruption is ubiquitous and a byzantine phenomenon with social, economic, and political origins. According to Transparency International, corruption is the abuse of entrusted power for private gain (TI, 2009). The abuse encompasses bribery, fraud, embezzlement, extortion, favouritism, nepotism, misuse of official powers, and other social evils that have devastating impacts (Guo & Tu, 2017). It is prevalent in most government departments such as bureaucracy, armed forces, finance, judiciary, and policy-making institutions. Generally, corruption is an immoral, illegal, and illegitimate behaviour that is intolerable in society. In recent years, its nefarious implications have been broadly studied by a number of social scholars. Corruption has distorted the legitimacy and public trust in government institutions, undermined the rule of law, impaired public financing, discouraged domestic and foreign trade, hampered economic progress, and elevated poverty (Altamirano, 2007; Bowler &Karp, 2004; De Jong & Bogmans, 2011; Hillman, 2004; Méndez & Sepúlveda, 2006).

Corruption is an intricate and risky conundrum which is substantially occurring in all parts of the globe (Shamshad, 2011). Transparency International (TI) considers corruption to be one of the most serious challenges of the modern world. Although corruption is a global phenomenon that is affecting all countries across the world, this problem has particularly adverse implications for developing countries (Olken & Pande, 2012). It is happening at an unprecedented pace in society and is being recognized as a common approach executing business, politics, and government. Corruption is deeply ingrained into our society and has become a serious menace to economic development as well as social stability (Zucman, 2015). It also destabilizes economic growth and the rule of law, delays public infrastructure projects, and causes enormous financial losses to a nation (Cartier-Bresson, 2000). There is not any nation in the world that scarcely secures from the evil of corruption.

Balochistan, a province in Pakistan, despite occupying a massive and resource-rich territory, has failed to keep pace with socio-economic development and progress far behind other provinces of the country (Ahmed, 2018). There are many reasons why the people of Balochistan are lagging behind the rest of the country, as is evident from its economic, social and political indicators (Ahmed & Hassan, 2016). Corruption is one of the main concerns that impede the economic and social development of the province. The corruption issue in the province, believed to be systemic, endemic, pervasive, and a significant contributor to increased inequality and sluggish economic growth, has attracted national and regional concerns. Historically, Balochistan has performed poorly in terms of transparency. As per the report of the Free and Fair Network (FAFEN), public perception ranks government departments of Balochistan for corruption significantly higher than other provinces and regions of Pakistan (Junaidi, 2015)

Recently, an Anti-Corruption seminar was organised by the Government of Balochistan; the chief secretary said that corruption is an illness which is considered fatal for any nation (Balochistan, 2019). Further, he reiterated that corruption is widespread in the province and requires stringent measures to curb its growth. During this decade, various cases of corruption have been reported from different public departments. Some prominent cases of corruption are discussed here. A case involving several million rupees in the health department, where three senior officials were involved in corruption and arrested by the National Accountability Bureau (NAB) (Dunya News, 2020), fisheries department has been charged with corruption of about PKR 1 billion against 21 officers (Urdupoint, 2021); another well-known mega scandal of

corruption around Rs. 5.7 million, executed by the finance secretary of the province (Shah, 2016) and two officials of the communication department were involved in the embezzlement of government fund PKR. 250 million, and a petition has been filed against them in the accountability court (Balochistan, 2020). This issue has been kept pending for many decades, and every successive government at the provincial and central level were ineffective in eradicating corruption from its roots. In order to uplift the infrastructure, socioeconomic conditions of people, and performance of various departments in the public sector of the province, regulatory bodies and policymakers should work together to weaken the existence of corruption.

This study proposes an important contribution in area of transparency and accountability, fighting against financial corruption in the public sector of Balochistan, a province of Pakistan. The paramount contribution of this study is to empirically examine to what extent transparency, accountability, and audit quality influence financial irregularities and can help to combat corruption, enhance perceptions of corruption, and improve public trust in government. Furthermore, this study enriches the existing literature by examining the influence of transparency, accountability, and audit institutions in the fight against corruption. Apart from this, the outcomes of this study can assists regulatory bodies, and policymakers those are key players in governance; this study is advisable for curtailing financial delinquencies and corruption. Most importantly, this study will be essential for the Balochistan Government and Regulatory Bodies like Anti-Corruption Institutions such as the NAB and Federal Investigation Agency (FIA) to identify the factors that affect corruption. Thus, it may help curb fraudulent practices in the public sector of Balochistan.

It has been observed that countries that adopted the strategies of transparency and accountability as anti-corruption measures are able to produce more transparent and reliable information than any other nations and are more willing to publicize their financial information to citizens (Héritier, 2003; Lord, 2006). Although numerous attempts have been made to encourage transparency and accountability, combating financial corruption is precisely designed around the economic, social, cultural, and political characteristics of every nation, as recognized in government policies and societal awareness actions and sometimes emphasized by democratic involvement (Brown & Cloke, 2004). Prior literature has provided empirical evidence that political stability, democracies, freedom of the media and parliamentary systems are helpful in reducing corruption (Lederman et al, 2005). In addition, several studies have

investigated the causes and effects of corruption in various disciplines. However, there is scarce literature that empirically assesses the influences of transparency, accountability, and audit institutions on financial corruption in public sector that help in enhancing government efficiency, improving public trust and reducing financial corruption (Everett et al., 2007; Sargiacomo et al., 2015). E-government is an important factor of good governance (Kim et al., 2009). The literature indicates that no empirical evidence has been found that e-government has been applied in the context of transparency, accountability, and audit institutions to fight against financial corruption.

2. Literature Review

Corruption is a prevalent spectacle worldwide (Shleifer & Vishny, 2009). It is defined as delinquencies of abusing government resources by government officers for private benefits (Rose-Ackerman, 1975; Shleifer & Vishny, 2009; Svensson, 2005). Corruption may occur in almost all governmental institutions such as police, the armed forces, public health, educational institutions, the bureaucracy, public procurements, revenue departments, judiciary, and policy-creating institutions and each department of institutions involving at various scale of transactions ranging from small-scale to large-scale transactions relatively lower-level officials to the blanket plunder of public resources by those at the top of the political structure. Corruption includes various types of financial and non-financial irregularities such as bribery, kickbacks, embezzlement, misappropriation, money laundering, forgery, influence peddling, misuse of public office, tax evasion and nepotism, shown as favouritism conducted by individuals for their own benefit (Caiden & Caiden, 1977; RoseAckerman, 1975, 1996).

The nature and extent of corruption differ from country to country (Kolstad & Wiig, 2009). It is widespread in developing countries as well as developed countries like the United States (Chen et al., 2019). The existence of corruption in a society has several adverse effects such as rules and regulations inclined to be ineffective (Djankov et al., 2002), investment and business activities decline (Colonnelli & Prem, 2019), (Fisman & Svensson, 2007), mortality proportions are high (Fisman & Wang, 2015), spending in public and social sector is less productive (Bandiera et al., 2009; Olken, 2007) and progress is hampered (Mauro, 1995). Various scholars have provided empirical evidence that corruption has adverse effects on growth (Aidt et al., 2008; Blackburn & Powell, 2011; Evrensel, 2010), foreign investment (Egger & Winner, 2005), and innovation (Anokhin & Schulze, 2009). The issue of corruption

in the public sector is pervasive, which threatens institutional prosperity. According to Silva (1999), long-term costs associated with corrupt activities reduce the efficiency of both private and public organizations. It is estimated that more than USD 1000 billion is paid out in bribes yearly around the globe (Nussbaum, 2004). To combat corruption, transparency as well as the penalties against it must improve the mechanism. Transparency enhances the possibility of detecting a fraudulent action. Fighting against corruption is only a part of a broader effort called institutional adjustment (Klitgaard, 1998; Silva, 1999). Corruption is a usual consequence of poor governance characterized by lack of transparency, weak accountability, inefficiency, and lack of citizen participation (Ciccone et al., 2014).

According to Transparency International, 'Transparency is a public value that requires that citizens be informed about how and why decisions are made, including procedures, criteria applied by government decision makers, the evidence used to reach decisions, and results'. Often, transparency refers to access to information. Transparency is the access of appropriate and reliable political, economic, and social information to the public (Kaufmann & Bellver, 2005). A similar definition is given by Florini (2000): transparency is the dissemination of relevant information to public for the evaluation of institutions. The decisions and actions of the institutions can be watched if information about these institutions is reachable to the public. However, Oliver (2004) adds more about related to transparency and contends that the disclosure of available information is not considered transparency; however, it is the responsibility of public institutions to provide required information if needed. Transparency may help to alleviate the risks of corruption, as it allows the inspection of public representatives and their judgments. The government has a responsibility to provide clarity on the rules and regulations. To have better insights into what corruption-associated issues transparency resolves, or challenges faced by the absence of transparency, it is crucial to comprehend how information influences the decisions of possibly corrupt agents. According to Stiglitz (2002), transparency is regarded as an important instrument for good governance. Various empirical evidence suggests that the doctrine of transparency is an essential tool to combat corruption more specifically in public sector (Bauhr & Grimes, 2014; Islam, 2006; Kolstad & Wiig, 2009). According to Suphachalasai (2005), corruption reduces substantially when there is a higher level of transparency. Although Besley and Prat (2005) claim that transparency is required to lessen corruption, this is not a satisfactory situation. They suggest that besides receiving information, the capability of process that information as well as the capability to act with the received information is important. Kolstad and Wiig, (2009) find that having access to relevant

information has a significant impact on corruption. Bauhr and Grimes (2014) argue that transparency is key to all forms of accountability, both government and civil society accountability.

The development of accountability is a central measure to tackle corruption. Accountability means the responsibility of individuals who have the authority to justify, make clear and take liability for their action, performance, and decisions. Public representatives are accountable to act in compliance with standards and promises that are made publicly in the shape of rules, law, regulation, procedures, policies, and guidelines (Paschke et al., 2018). Professionals have described three components of accountability such as answerability, enforcement, and responsiveness (Lambert-Mogiliansky, 2015). Similarly, Bovens (2007) describes accountability as a social association that makes an individual to be obliged to clarify and defend his / her actions and decisions to someone else. Accountability is frequently used alternatively with terminologies such as answerability, liability, blameworthiness, and responsibility. It is an important facet of good governance and often used to overcome the issues related to public sector (Bovens, 2007).

Accountability is an ambiguous concept. Therefore, it appears different people with different things, at various periods and in various situations. Generally, accountability concept is very close to accounting that is related to the use of different types of assets (Bovens et al., 2014). In contemporary world, accountability refers to someone is being brought to account by an authorization for one's decisions (Jones, 1992). Thus, accountability means being answerable for one's actions or inaction with respect to those standards, and potentially being subjected to sanctions for failure to comply (Oakerson, 1989). Vian and Kohler (2016) describe that accountability can be seen as a mechanism that makes institutions accountable to their specific public. It obligates organizations to be answerable to those individuals who are influenced by their actions.

Accountability can help to mitigate corruption and other irregularities, ensure compliance with standards and procedures, and enhance organizational learning and performance (Brinkerhoff, 2004). In addition, accountability requires organizations to explain their outcomes to inner and outer observers and stakeholders and enforce penalties for delinquency or fraudulent behaviour. Furthermore, accountability is an urgent need in the public sector because it may help to confirm that all actions and decisions carried out by government representatives are subject to scrutiny and transparency. Accountability is one of the essential prerequisites for

controlling the misuse of power and for guaranteeing that authority is directed towards the accomplishment of efficiency, effectiveness, and transparency. By ensuring that all government organizations are answerable, they will accomplish their specified goals and objectives and are also more responsive to the requirements of the citizens. Moreover, if government officials are responsive to the requirements of the community, public institutions would be more transparent, so the citizens can keep watch on their activities, therefore making it less possible for government officials to misuse their entrusted positions (Dike, 2002).

Audit quality is an important concept in both public and private sectors (Masood & Afzal, 2016). This concept has been evidenced by many studies that use this variable with different dimensions. According to DeAngelo and Masulis (1980), audit quality is the capability of auditors to detect errors in financial statements and report them to different stakeholders. Upholding audit quality helps reduce the agency conflict in the public sector. An agency problem arises when the interests of government officials are not aligned with the interests of the public and government. Wheeleen and Hunger (2002) argued that the agency conflict arises when managers are unwilling to take responsibility for where they have shifted funds to achieve the desired goals. According to the Institute of Internal Auditors (2006), the principal-agent relationship exists in the public sector. Government office holders act as agents of government because they get funds and disburse them on behalf of the government for public welfare. In this principal-agent relationship, government auditors act on behalf of the public to supervise the work of government officials. So, audit quality is a mechanism to strengthen/weaken the public trust. Agency theory also supports this notion that audit quality is significant in reducing conflicts of interest between government officials and the public. Audit quality is a governance characteristic that monitors the actions of public officials and prevents fraudulent activities (DeAngelo and Masulis, 1980).

The literature suggests that auditing has a significant effect on domestic levels of corruption, as it is a cornerstone and an essential factor in fighting corruption in the public sector (Gustavson & Sundström, 2016). Some scholars also believe that auditors play a key role in mitigating corruption if they fail to eradicate it (Khan, 2006; Otalor & Eiya, 2013). This aligns with the assumption that greater auditing quality in the public sector gives the impression of having an obvious effect on reducing national corruption (Dipietro, 2011). Similarly, Ionescu (2014) discusses that government should plan auditing as a dexterous tool that is used for checks and balances and for detecting scams and fraud; such an instrument should assist

auditors serving governmental institutions in detecting corrupt practices and avoiding serious economic deficiencies.

E-government is increasingly being employed to improve transparency in the government sector at both local and national levels worldwide and to control corruption (Kim et al., 2009). Primarily, it was developed as a tool for enhancing the internal performance of management in public departments. Gradually, e-government has been used as an essential measure to improve citizens' access to government facilities and accelerate the provision of services to the public. The central emphasis of e-government is to shift from management efficacy to value-added public services (Melitski, 2003; Stratford & Stratford, 2000). E-government refers to the usage of technology to improve easy access and transfer government's services to provide benefits to businesses, employees and public (Silcock, 2001). E-government can augment transparency and alleviate corruption in government management is receiving much acceptance from scholars and e-government experts (Wescott, 2003). E-government can develop modern styles of citizen services, where most public institutions provide updated, cohesive, and smooth services for citizens. By providing boundless access to relevant information concerning citizens' dealings such type of transparency can be acquired. It is well known that higher transparency leads to lower corruption (Kim et al., 2009).

A stream of literature has found that e-government plays a key role in combating corruption and enhancing transparency in emerging (Andersen, 2009; Bertot et al., 2010; Bhatnagar, 2003; Cho & Choi, 2004; Choi, 2014; Elbahnasawy, 2014; Kim, 2014; Krishnan et al., 2013). Literature has also provided substantial evidence on the relationships between e-government services and anti-corruption (Bannister & Connolly, 2011; Meijer, 2009) and significant impacts of e-government services on perceived transparency of and trust in government (Grimmelikhuijsen et al., 2013; Porumbescu, 2013). E-government can play an important role in the fight against corruption by providing easy access to public information, allowing civil society and the general public to oversee the government, empowering citizens to track state decisions and actions of public officials, and significantly decreasing the costs of transparency efforts (Bertot et al., 2010). Considering e-government is one of the essential solutions to financial corruption, Bhatnagar (2003) claimed that "by developing rules clearer and more transparent, e-government encourages inhabitants and businesses to question unreasonable measures and their uninformed application" (p. 30). E-government is often considered an invariably positive tool, making governments more transparent, responsible, and less corrupt.

Conversely, evidence on it is mixed and often unconvincing. Thus, this study is suggested to examine the effect of e-government on financial corruption as a moderating construct.

3. Methodology

The current study applies random sampling, providing an equal likelihood to individuals in the population of being included in the sample (participants). A total of 350 questionnaires were distributed via random sampling, yielding 210 returned responses, representing a 60% response rate. Of these 210,7 incomplete questionnaires were excluded from analysis, resulting in a usable response rate of 58%. Babbie (1990) considers 50% acceptable for social science research, 60% is categorizes as good and 70% and higher is classified as very good. The study's proposed framework was examined using "partial least squares structural equation modelling (PLS-SEM) with Smart PLS 3.0."

Following Anderson and Gerbing (1988) and Hair et al.(2005), a two-step analytical approach was employed. Construct validity in the measurement model was first examined through confirmatory factor analysis (CFA), and subsequently the structural model was evaluated to test the hypothesized relationship among variables.

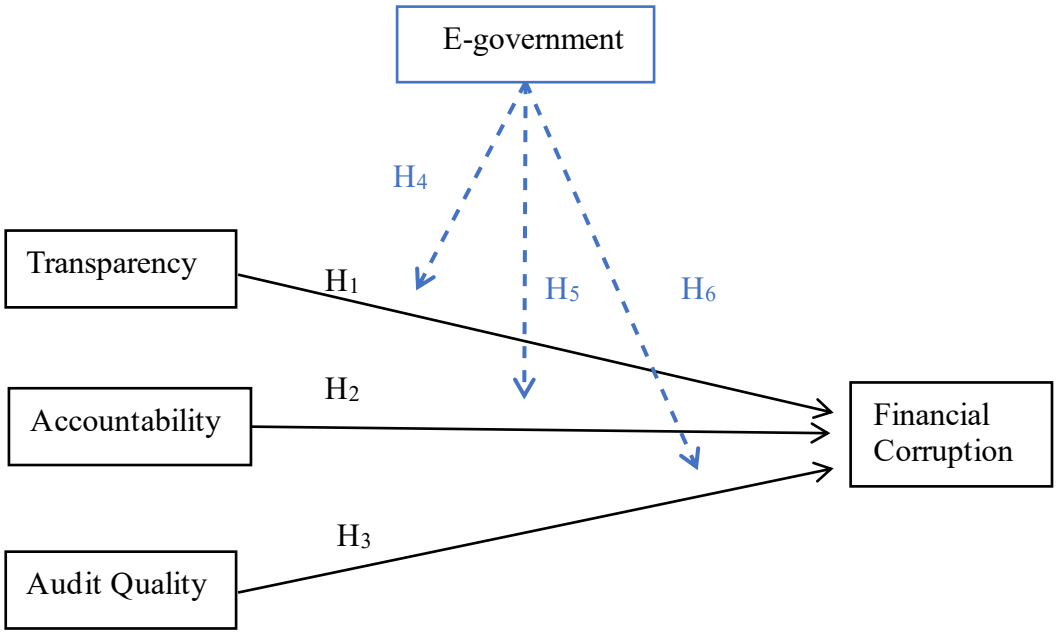


Figure 1: Research Framework

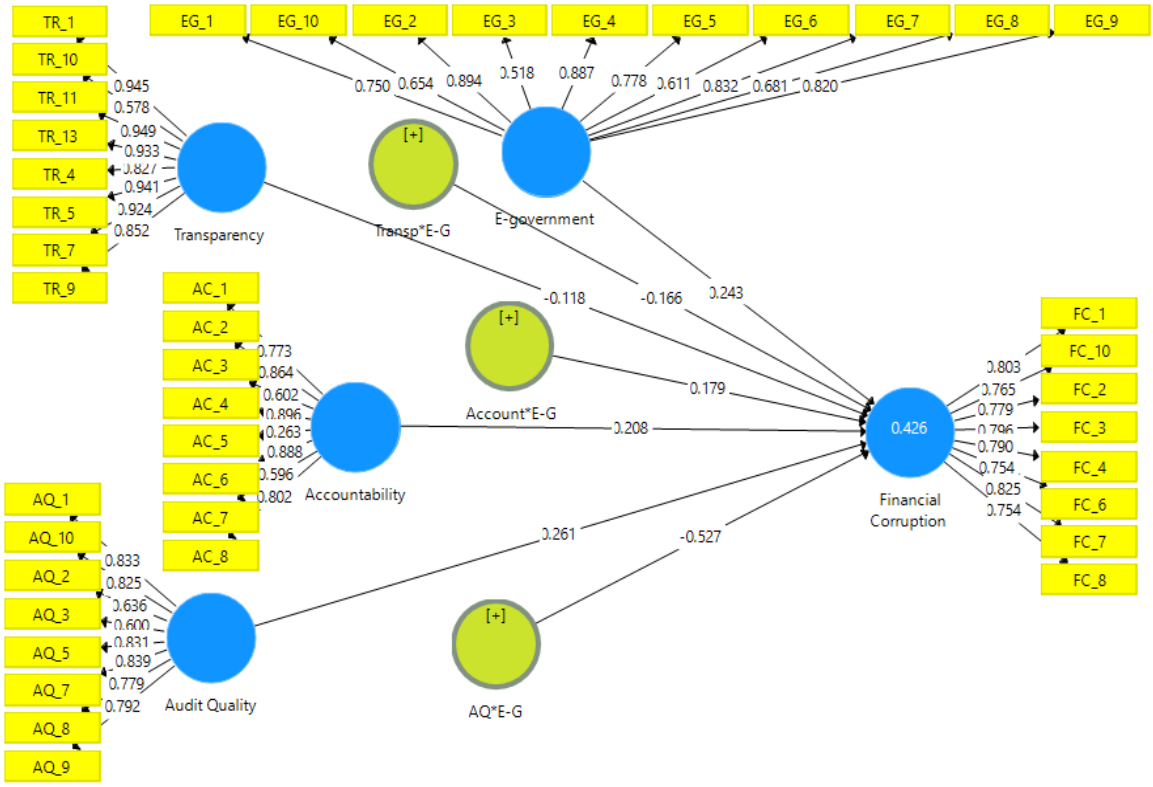


Figure 2: Measurement Model

4. Results

The SEM-PLS analysis starts with the measurement model, where assessment is considered essential in SEM analysis (Hair et al.,2013),as the outer model establishes the reliability of the theoretically defined constructs. Henseler et al.,(2009) maintained that the measurement model should be evaluated through convergent validity, composite reliability (CR), average variance extracted (AVE) and discriminant validity. Accordingly, construct reliability and validity were tested using Smart PLS 3.00 (Ringle et al.,2015) to confirm the measurement model.

Table 1: Validity

Constructs	Items	Loadings	Cronbach's Alpha	CR	AVE
Transparency	TR_1	0.945	0.954	0.963	0.769
	TR_4	0.827			
	TR_5	0.941			
	TR_7	0.924			

	TR_9	0.852			
	TR_10	0.578			
	TR_11	0.949			
	TR_13	0.933			
Accountability	AC_1	0.773	0.863	0.894	0.546
	AC_2	0.864			
	AC_3	0.602			
	AC_4	0.896			
	AC_5	0.863			
	AC_6	0.888			
	AC_7	0.596			
	AC_8	0.802			
Audit Quality	AQ_1	0.833	0.900	0.921	0.596
	AQ_2	0.636			
	AQ_3	0.600			
	AQ_5	0.831			
	AQ_7	0.839			
	AQ_8	0.779			
	AQ_9	0.792			
	AQ_10	0.825			
Financial Corruption	FC_1	0.803	0.910	0.927	0.614
	FC_2	0.779			
	FC_3	0.796			
	FC_4	0.790			
	FC_6	0.754			
	FC_7	0.825			
	FC_8	0.754			
	FC_10	0.765			
E-Government	EG_1	0.750	0.915	0.927	0.565
	EG_2	0.894			
	EG_3	0.518			
	EG_4	0.887			
	EG_5	0.778			
	EG_6	0.611			

	EG_7	0.832			
	EG_8	0.681			
	EG_9	0.820			
	EG_10	0.654			

Table 1 summarizes the factor loadings, CR, AVE, and Cronbach's alpha values, all of which met the required criteria, showing that the measurement model was successfully achieved.

Table 2: The Fornell-Larcker Criterion

	Transparency	Accountability	Audit Quality	Financial Corruption	E-Government
Transparency	**0.877**				
Accountability	0.077	**0.793**			
Audit Quality	-0.019	0.543	**0.772**		
Financial Corruption	-0.148	0.382	0.412	**0.784**	
E-Government	0.000	-0.017	0.004	-0.260	**0.752**

Table 2 shows that every diagonal value (square root of AVE) is higher than the corresponding column and row correlations, confirming that the measurement model established discriminant validity. Jointly, all validity and reliability tests fulfilled the measurement model requirements, and the metrics applied to assess the constructs proved effective and conducive to evaluating the inner model parameters.

The general model of this study examined the relevance through the coefficient of determination (R2) and predictive relevance (Q2). The (R2) shows the value 0.426, indicating that the independent variable mutually explains 42.6% in the dependent variable (financial corruption). Then, predictive relevance (Q2) was assessed through blindfolding rules, which is 0.213; the overall model was significant. Based on the direct relationship, the statistical test of (H1) showed an insignificant relationship between transparency and financial corruption. The negative coefficient (β = -0.117) does not provide support for H1. The result of this hypothesis

aligns with the studies of Islam (2006) and Reinikka & Svensson (2005) that transparency has a significant impact on corruption. In fact, transparency is deemed one of the main factors in curbing corruption. However, the result suggests that transparency isn't an instrument that could influence financial corruption in the public sector. This means that enhancing the levels of transparency is not associated with a lower level of financial corruption. Specifically, government offices with a high level of transparency experienced a higher level of corruption.

This finding, to some extent, may reflect the nature of convoluted corruption in the public sector of Balochistan. Further, the statistical test of (H2) produces a positive and significant value of the coefficient ($\beta = 0.212$) and provides support for H2. Based on the results, it can be concluded that H2 has strong empirical evidence to support it. The result reveals that accountability has a significant influence on financial corruption. The result is consistent with various prior studies (Sohail & Cavill, 2008; Tran, 2014). This result suggests that a high level of accountability is accompanied by a low level of perception of financial corruption. It means office holders in the public sector engage in less corruption if there is more accountability. In other words, accountability should be increased in government institutions to reduce the level of corruption. Civil servants play a central role in distributing public funds and executing budgets. Accountability requires government officials to be responsible for their actions and performance to the public.

Once the accountability measures are administered, there would be fewer opportunities for corruption in public offices, even in a society where there is a vast inequality between government elected officials and the least privileged citizens. Furthermore, the third hypothesis (H3) of a direct relationship was statistically tested. There is also sufficient evidence to support H3. The result of (H3) shows a positive coefficient ($\beta = 0.257$) of audit quality on financial corruption. It can be inferred that there is substantial empirical evidence to fail to reject H3. The results of this hypothesis in line with previous studies (Kurniawati & Pratama, 2021; Liu & Lin, 2012). The result suggests that audit quality in the public sector plays a crucial role in curbing financial corruption and provides support to achieve financial stability and quality of reporting in public institutions. In other words, audit quality represents an important factor of accountability and helps the public sector to maintain integrity and enhances its manoeuvres. Further, it advocates that auditing should be judiciously coherent, precise, and neutral to reinforce to curb fraudulent activities.

Overall, the findings of the direct relationship of the present study are significant except H1. Accountability and audit quality have significant impacts on financial corruption. Also, it can be observed from the results that audit quality is an important determinant to fight against financial corruption in the public sector. Our results suggest that the government should improve accountability and reinforce audit quality in public sector institutions. Unexpectedly, the results of two moderating relationships were insignificant, and only one exhibited a significant relationship. The findings of statistical test of H4 ($\beta = -0.165$, $t = 1.404$, $p > 0.05$), H5 ($\beta = 0.181$, $t = 0.973$, $p > 0.05$) were found insignificant whereas H6 ($\beta = 0.527$, $t = 2.825$, $p > 0.05$) was found significant. This means e-government simply moderates the relationships between audit quality and financial corruption. E-government has been previously addressed in mostly theoretical models of technology adoption and diffusion to understand citizens' adoption and use of e-government services (Bélanger and Carter, 2012) in direct relationship studies, while its applications as moderation are very scarce and lacking theoretical rigour. The use of e-government services can reduce information asymmetry and leave no space for corrupt demeanours through monitoring the operation of public servants. Our findings suggest that e-government is an efficient tool to combat corruption.

5. Conclusion

With the growing concerns about financial corruption in the public sector of Balochistan, the existing study aimed to evaluate the effect of transparency, accountability, and audit quality on financial corruption. In addition, to explore the moderating effects of e-government on these relationships. The existing study has positively used principal-agent theory, as it helps explain the relationship between government officials and the public. This theory has been broadly used in both public and private sectors. Various empirical studies (e.g. Chen & Neshkova, 2019; Mason, 2020) have reinforced this philosophy, and it has been widely used as a model for eradicating the issue of information asymmetry between government officials (the agents) and citizens (the principals). This can only be achieved if the public has access to information about their representatives' actions. A transparent system reduces information asymmetries and irregularities among elected officials and citizens, helping align the interests of both parties, i.e., principals and agents. In the case of financial information, transparency implies that governments disclose their planned heads of expenditures ad actual budget utilization to the general public. Thus, it will enable the citizens and auditors to keep track of the entire procedure. It increases public check and balance on the allocation, disbursement of scarce

resources of the public and controls elected officials from misappropriating public funds for personal benefits.

This study theoretically contributes to the insufficient empirical studies that currently exist on financial corruption and its determinants. The present study can increase the rigour of the exploration by systematically considering fundamental theoretical factors of corruption in the public sector. In addition, its most important theoretical implication for the existing body of literature is the integration of e-government into the proposed research model and empirically testing its impact on financial corruption. E-government itself could reflect information and communication technology to enhance the performance of government institutions and could be an effective tool to combat corrupt behaviours. However, the existing body of literature lacks the core theoretical role of e-government in incorporating corruption's determinants. This study integrates e-government with the determinants (transparency, accountability, and audit quality) of corruption to assess its impacts in our research model. The results have provided empirical support for the proposed model.

Our findings suggest that the government should reinforce its audit institutions that help in monitoring the operations of public offices and develop rigorous anti-corruption strategies against fraudulent practices to eradicate the risks of corruption in public sector organizations in order to build citizens' trust. Every public sector department should establish an organizational infrastructure for checks and balances to dampen the level of corruption. Apart from this, findings would help the general public, policymakers, and government parastatals who are fighting against corruption. Most precisely, this would be of paramount significance to the Balochistan Government and anti-graft bodies such as the National Accountability Bureau (NAB), Federal Investigation Agency (FIA) and Provincial Anti-Corruption Establishments (ACEs) to combat fraudulent dealings.

6. Limitations and Future Research

In this study, careful measures were taken to ensure the credibility of the research work. This study is not without its limitations. Corruption is a sensitive issue around the world, and people fear disclosing information on such problems. The collection of data was challenging for the researchers due to the sensitive nature of the study. Even some respondents were reluctant to provide information, so the researchers were not able to obtain the anticipated number of samples. It is highly likely that a higher number of respondents in a study would provide better

results (Patel et al., 2003). This study could be replicated with a larger sample size from the public sector. Another important limitation of this study could be a challenge of generalizability. This study was conducted in the public sector of Balochistan, a province of Pakistan which has a distinct social and cultural context, so its findings remain limited to this sector. Considering this weakness, further exploration deserves to be conducted by comparing public and private sectors.

Corruption is a convoluted conundrum around the world with varying degrees. Though corruption is a universal issue that is persistently spreading in most regions of the world, it has nefarious implications for developing countries (Olken & Pande, 2012). In the Balochistan context, corruption is one of the major challenges to economic growth and social development of the province, and public officials are extremely involved in corrupt dealings. The government's efforts to deal with corruption were ineffective, and corrupt activities are mounting every year.

This study presents some important determinants that influence financial corruption in the public sector of Balochistan as well as the moderating role of e-government. The main objectives of the present study were to examine the influence of transparency, accountability, and audit quality on financial corruption in the public sector by applying principal-agent theory. To achieve these objectives, a quantitative research approach was employed to test the proposed hypotheses. Data were collected through 350 self-administered questionnaires distributed among respondents in four major cities of Balochistan, of which 203 valid questionnaires were returned. Subsequently, the data were evaluated with the support of PLS-SEM analysis.

Our research findings reveal that accountability and audit quality play a substantial role in curbing financial corruption and help enhance institutional performance, economic growth, rule of law, and people’s trust in the public sector. Further, results suggest that quality audits help to prevent and detect financial corruption in public sector organizations through controlling and monitoring the activities of public servants. Furthermore, the results of moderation exhibit that audit quality has a significant influence on financial corruption when there is a higher level of e-government. It is noticed that the use of e-government promotes transparency and accountability through quality audits that leave less space for corrupt dealings. Transparency, accountability and service quality can be improved by e-government

in order to curtail corruption in the public sector. However, it requires greater participation of citizens.

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