

# Integrated Financial Management Information System and Financial Reporting Effectiveness of District Local Governments in Uganda

Mugaba Muhamad Muhamud  
Department of Sociology and  
Social Administration,  
Faculty of Arts and Social Sciences  
Kyambogo University.

Mukokoma Mary Maurice Nalwoga  
(PhD), Department of Accounting and  
Finance, School of  
Management and Entrepreneurship  
Kyambogo University.

Kyamanywa Teopista (PhD),  
Department of Business Administration  
and Entrepreneurship, School of  
Management and Entrepreneurship  
Kyambogo University.

**Abstract:-** The study examined the effects of Integrated Financial Management Information System on Financial Reporting Effectiveness of District Local Governments in Uganda. The study adopted a descriptive case study research design due to its strength to giving reliable and firsthand information about the current state of affairs of the variable being researched about. Data was collected using a questionnaire and structured interview, data was analyzed quantitatively by Statistical Package for Social Sciences (SPSS) and qualitatively by thematic. The study found that IFMIS positively affects and improves the financial reporting effectiveness of district local governments in Uganda as it ensures consistency in reporting with mean support of 3.30, accuracy 4.19, timely reporting 4.39, transparency 4.32 and ensuring relevancy of the report 4.23 out of 5. This overwhelming support reflect that IFMIS has great effect on financial reporting of effectiveness of district local governments. This positive effect is attributed to effective budget preparation, transaction processing and effective report preparation of the system, meaning that, meaning that the findings indicate the fulfilment of one of the objective for the introduction of Integrated Financial Management Information System (IFMIS) in district local government in Uganda which is improving financial accountability through prompt financial reporting effectiveness.

**Keywords:-** Integrated Financial Management Information System (IFMIS), Financial Reporting Effectiveness, Financial Budget Preparation, Financial Transaction Processing, And Financial Report Preparation.

## I. INTRODUCTION

A good Integrated Financial Management Information System has elements that include management function which provides a wide range of non-financial and financial information which is so crucial for financial reporting effectiveness (Hendriks, 2012). IFMIS is supposed to functional system in all government agencies, department and institutions district local governments inclusive. The integration of IFMIS in government institutions is to ensure that all users adhere to common principles, rules and procedures, with the aim of reducing risks of mismanagement of public resources through automated

reporting of financial matters. Financial reporting effectiveness provide information about the financial position, and performance of an institution that is useful to a wide range of users and for assessing the stewardship of management and for making economic/financial decision. Therefore, financial reporting effectiveness is important to financial decision-makers to make decision on investment, policy, and marketing strategies and therefore decisions are made out of available financial information; hence, financial reports should be made available to users periodically (Maidoki, 2013).

### ➤ Background to the Study.

For many years, developed and developing countries have increasingly embarked on efforts to computerize government operations, especially in relation to Public Financial/resource Management and reporting. The common one has been the introduction of Integrated Financial Management Information Systems (IFMIS) that automate major aspects of budget preparation and accounting functions in all government institutions (Rozner & Gallagher, 2008).

Overtime, there has been a growing interest in developing countries to improve the quality of public sector financial management with developing countries being encouraged to reform their expenditure management and accountability systems and increasingly embark on major projects to computerize financial functions (Bason, 2010). Introducing Integrated Financial Management Information Systems (IFMIS) in developing countries has been seen as a blessing and the IFMIS has been the most popular among those projects to computerize public institutions' accounting and payment operations aimed at improving financial reporting (International Monetary Fund, 2010).

IFMIS therefore refers to the use of information and communications technology in financial operations to support management in budget decisions making, transaction processing, fiduciary responsibilities, and preparation of financial reports and statements of the organisation (Rozner & Gallagher, 2008). The IFMIS's scope covers financial accounting, budgeting, and cash/debt management. IFMIS functions according to needs and needs and specifications of the environment in which it is installed (Brown, 2008).

According to Maidoki (2013), financial reporting effectiveness is the process of communicating financial information that is accurate, transparent, and consistent within time bound to decision-makers. It offers information that is important for making investment decisions that are effective and reliable. In other words financial reporting effectiveness presents information in a manner that is relevant and understood by users for decision making (Maidoki, 2013). IFMIS in this regard can enable prompt and efficient access to reliable financial data which can help strengthen government financial controls, improve the provision of government services, raise budget process to higher levels of transparency and accountability and expediting government functioning (Isidore, 2012). Donors and international institutions like the International Monetary Fund (IMF), the World Bank, and USAID have been so influential in supporting and shaping developing countries' financial management systems through projects that provide a combination of technical assistance, training, financial resources and procurement support to partner governments (Rozner & Gallagher, 2008). This is due to a broad agreement that freely functioning IFMIS can improve financial management of public institutions by providing real time information that managers can use to administer programs, formulate budget and manage resources effectively.

The middle late 1990s saw the proliferation of Medium Term Expenditure Frameworks (MTEFs) throughout the developing world. About 25 countries in Africa including Kenya, South Africa, Uganda, Asia (eastern, central, and southern), Latin America, and Eastern Europe are at various stages in the process of adopting MTEFs and other countries are seriously considering IFMIS and this proliferation has occurred over a relatively short period of time. Of the 25 existing MTEFs, nearly 90% were adopted over the five-year period 1997-2001. It is not premature to say that MTEFs are a trend in developing country public expenditure management (PEM), and the trend shows no signs of cresting" (Wynne, 2005).

Since 2002, the Government of Uganda has been installing a number of stand-alone computerized systems in various Government Ministries, Agencies and Local Governments in an attempt to plug out financial deficiencies and strengthening government finance and accounting functions (Diamond & Khemani, 2005). The system was first extended to 22 ministries and 25 districts, by 2014 IFMIS had been operationalized in 77 districts to manage public funds (Nabuukera, 2014). This is being done for the purpose of improving financial management, reporting and transparency of public resources for effective service delivery (Muigai, 2012). District local governments have been using IFMIS since 2014 with focus not only on efficiency and effectiveness but also ensuring management and interactive access of information on their expenditure by the public and improvement to service delivery (MoFPED, 2015). The ambition to adopt the system was influenced by the benefits advanced by Hendriks (2012) that IFMIS forms part of the financial management reform

practices of developing countries globally and holds benefits such as effective control over public finance, enhance transparency and management and serves as a deterrent to corruption and fraud through reporting.

#### ➤ *Statement of the Problem.*

Auditor General Report (2015) observed that Wakiso district alone failed to effectively report for finances worthy Ush. 30,092,483,676 in financial year ended 30<sup>th</sup> June 2015 and it's not only Wakiso. As a way to improve district financial reporting, IFMIS was introduced in all districts as a tool to cushion the districts against loss of revenue through unauthorized expenditure so as to improve financial reporting (Munyambonera & Lwanga, 2015). Despite the existence of the system for three years, the financial misappropriation has remained unchanged which affects service delivery and value for money (Dener & Young, 2015) and (Karatsi, 2015). This called for an investigation about the IFMIS in regard to ensuring financial reporting effectiveness of the district if local government funds are to achieve its goal and ensure future financial management.

## II. OBJECTIVES OF THE STUDY

#### ➤ *General Objective.*

To determine the effect of Integrated Financial Management Information System (IFMIS) on Financial Reporting Effectiveness of Local Governments in Uganda.

## III. METHODOLOGY

#### ➤ *Research Design.*

The study adopted descriptive case study design. The design could study a single phenomenon within its real life context in situation where the problem is not clear and evident with many source of information. It allowed the examination of the data conducted within the context of its use, that is, within the situation in which the activity takes place (Zainal, 2007). Descriptive case study design had the ability to provide a real situation of the current state of affairs financial budget planning, financial transaction processing and financial report preparation and the research was both qualitative and quantitative (Zainal, 2007)

#### ➤ *Sampling Size and Sampling Technique.*

The study adopted 108 sample size determined using Krejcie and Morgan table (1970) obtained using systematic, stratified sampling from departments of Finance, Audit, Procurement and Marketing, Accounts, Education, Health, Planning and Administration.

Stratified sampling and systematic technique were used because population was heterogeneous as it comprises of employees from different departments. After stratification of the respondents, purposive sampling was used to select the sample elements from each stratum. The techniques ensured fair and accurate representation of the general target population. According to Kothari (2014) at least 30% of the target population is a recommended size.

➤ *Data Collection Methods and Tools.*

The structured questionnaire was used to collect valid and reliable data with close-ended questions on Likert Scale questions about the effect of IFMIS budget preparation, transaction processing and report preparation on financial reporting effectiveness in district local governments. This was supplemented with qualitative data collected using structured interviews.

➤ *Data Analyses Methods.*

The quantitative data was analyzed using Statistical Package for the Social Sciences (SPSS) computer software in two levels. First, Descriptively by mean, standard deviation, maximum and minimum distribution. Secondly by a multi-variant logistic regression to determining the net impact of IFMIS budget preparation, transaction processing and report preparation on financial reporting effectiveness. Logistic regression had been proven to be efficient in the analysis of data where response variable is categorical.

➤ *Ethical Issues*

The study passed University Committee of Ethic, the researcher thereafter sought the consent of the respondents before the information could be collected from them regarding the study objectives by making them aware of the type information required. The study ensured confidentiality of the information obtained from the respondents.

#### IV. RESULTS AND DISCUSSIONS

Findings indicated that IFMIS budgeting ensures equity and it is realistic to resources available for allocation of local governments and therefore the system improves the reporting effectiveness of financial matters in local governments with positive correlation of  $r=0.325^{**}$ ,  $p=0.001$  which  $p<0.01$ . The findings has some agreement with the writings of Hendricks (2012) who observes that IFMIS allow a more standardized and realistic budget formulation in all government departments and agencies, while promoting better control over budget execution through the full integration of budget execution data. The findings informs that IFMIS improves financial reporting effectiveness of the public sector specifically local governments as it allows for the decentralization of financial functions and processes under the overall control of the Ministry of Finance, enhance financial discipline and control operating costs by reducing administrative tasks and civil servants' workload and it is very simple to tracks income and expenditure of the district using IFMIS. In comparison with Braggs (2013) writings, it is clear that Budgeting system with IFMIS plays an important role to organisation management, especially in decentralized agencies and that local governments needs budget to translate all the company's strategies into short-term and long-term plans and objectives. These results do not differ from the observations of one the respondent who reported that *"Because the system's operation is linked to computer technology, it has a provision which you click after all the budget details has been captured to prepare a full budget*

*and the whole budget will be summarized in a few hours as long as the systems network is strong"*.

Another respondent from the accounts department reported that *"As long as the environment is conducive with no interruption from anywhere the system is the best to use in budgeting because if programmed and follow the budgeting rules and regulations, it improve the information generation financial matters which later we use in financial reporting for any financial decision to be made"*

Officials in the district painted a clear picture that IFMIS is appreciated and district need to make the system more fruitful is capacity building of the staff that use the system. IFMIS integrates and ranks local government budget according to priorities with the mean of 4.56 out of 5 although 0.636 deviated from that mean on the view but this is too low. The minimum response support rate was 2 and the maximum was 5. These findings agree with Allen and Tommasi (2011) description of the system's readiness to openness, communication and accountability indicating transparency in budget reports, enhancement of reliability information and improved financial reporting. This variation is associated with the fact that the system is still new in districts and users have not been trained on how to use it effectively. The study showed that using IFMIS make it easy to integrate all departmental budget together including the ranking of their projects and activities for funding. This was obtained from finding that the IFMIS is effective in improving district financial budgeting and ranking of financial priorities for decision making which reflect a positive correlation of  $r=0.291^{**}$ ,  $p=0.003$  which  $p<0.01$  between the IFMIS budget preparation on financial reporting effectiveness. The findings are consistent with the views of Dener and Young (2015) that the system allocates resources in a fair manner which is referred to identical resource allocation policy and procedures emphasized with equity and transparency principles. The study that IFMIS tracks income and expenditure of the district easily.

Similarly, findings showed that IFMIS is realistic to available resources for spending. 0.537 deviated from the mean of 4.06. The minimum response rate was 2 and the maximum was 5. This therefore implying that IFMIS provides real time sharing of budget information so quick and easy. The results are consistent with the observation of Wamuyu (2013) that the system make budget data publicly available necessary for transparent reporting of the government's financial intentions and of its use of taxes. The study also found that the system makes it easy to make a district budget based on resources available and presents the budget in a way that enable analysis which agrees with the views of Karatsi (2015) who argued that IFMIS can facilitate timely and accurate reporting. These findings move hand in hand with the response made by one of the respondent who commented that *"The system is so reliable because when a transaction is made, it provides a notification message to the concerned parties and the amount is has released. This message comes immediately the transaction is made. So it gives quick update of the amount paid"*. Using IFMIS for budget preparation leads to

effective financial reporting as reflected in regression findings with significance level of 0.002 meaning that government agencies that use IFMIS to prepare budgets achieve effective financial reporting. The finding therefore shows that there is significant effect of IFMIS budget preparation and financial reporting effectiveness in the district and 0.705 in this respect means the level of error that was cited in the data. These results are attributed to the fact that the system follow rules and regulation during the budgeting process which positively affects the system's performance in ensuring financial reporting effectiveness as supported by views of Karatsi (2015) who argued that IFMIS can facilitate timely and accurate reporting.

#### ➤ *IFMIS Financial Transactions Processing*

The study established that IFMIS processes all transaction receipts and payments of the district instantly as sighted by Diamond and Khemani (2005) who emphasized that the system processes both receipts and payments including the payroll payments to ensure that the budget and accounts are comprehensive. This implies reduction in wastage and irregular/illegal payments which makes the correlation coefficient ( $r=0.521^{**}$ ,  $p=0.000$ ) which  $p<0.01$  significance. This indicate that the system helps to reduce instances of unauthorized, unnecessary or irregular expenditure, suggesting that public money is appropriately managed which is crucial for improving financial reporting effectiveness.

The research findings showed that IFMIS offers rapid and quick response of the transaction, although there were about 0.483 deviations from the mean of 5. The system is good at providing rapid and quick transaction responses to the concerned information users in local governments. These findings are in line with the benefits outlined by Simon et al. (2011). The study established that IFMIS allows only budgeted activities are processed with mean support of 4.13. The study found out that IFMIS allows only authorized budgeted activities and projects for funding indicating that IFMIS encourages due diligence in its users which is consistent with sound financial reporting principles as emphasized by Moeti, Khalo and Mafunisa (2007) and that the system offers rapid response and this has to do with quick information available to the public with responsiveness ability and that it can produce the maximum and quick amount of financial information for a given and fixed transaction or payment made.

The study established that the system quickly detects errors in the authorization process suggesting that the system is better financial reporting as outlined by Isidore (2012). In terms of transaction processing, it is expected that the automation and interlinking of procurement processes such as requisition, tendering, contract award and payment has yielded dividends for local governments. One of the issue that manifests in the finding is that IFMIS allows timely sharing of transaction information to all concerned parties which promote transparency and effective financial reporting. This is one of the gains for introduction of the IFMIS in local governments and the positive correlation between the system and improvements

in financial transaction processing suggesting that all procuring entities within the local government buy the right products and or services at the right prices. This is done by availing information to potential buyers and such instances financial reporting effectiveness is improved. This agreement is in line with the response of one respondent who observed that *"You see that it has with it a component which quickly tell if the amount being paid is above or less than what it has so if you entered for example 50,000 on a certain item, it cannot allow you to pay over or less than that amount, it will inform you that the order is out of proportion, so the system easily detect the mistake"*

The study findings established that IFMIS processes only captured and validated transactions. The results shows a significant correlation coefficient ( $r=0.521^{**}$ ,  $p=0.000$ ) which  $p<0.01$ ) between IFMIS transaction processing on financial reporting effectiveness and validated transactions of the district. This is consistent with the observation of Simson, Sharma, & Aziz (2011) who notes that the various public financial reporting processes are structured around the budget cycle with annual cycle aims to ensure that public expenditure is well planned executed and accounted for. Pearson correlation on this objective correspondents with regression result which shows that that departments that use IFMIS in processing transaction are 2.326 times more effective in reporting financial matters The findings show 0.000 significance level which implies that IFMIS processes transaction which are effective in reporting financial transactions in the district implying that there is a significant impact of IFMIS Transaction processing on financial reporting effectiveness in the district and 0.625 in this respect means the level of standard error that was cited in the data. This great impact is attributed to the fact that after the information has been fed into the system it is easier to monitor and quickly process any transaction using the system so the system can only release what has been fed in it for a particular item. The results therefore indicated that IFMIS transaction processing impact positively on the financial reporting effectiveness in local governments.

#### ➤ *IFMIS financial report preparation*

The study findings revealed that IFMIS eases budget preparation with mean support of 4.23. This agrees with the arguments of Thurakam (2007), who observed that the financial statements which are prepared from accounting information which are required for an operating statement reflecting revenues and expenses; a statement of assets and liabilities of the entity; a cash flow statement related to operating, investment, and financing activities; and a statement presenting additional information on a disaggregated basis (Hoek, 2010). They are the end products of accounting process in an enterprise. It is easy to prepare a district financial report using IFMIS which simplifies the financial reporting of the local governments. This is linked to results that IFMIS organizes and structures financial report that are straight forward and facilitates analysis which facilitated effective financial reporting of the local governments with  $r=.509^{**}$ ,  $p=0.000$  which  $p<0.01$  positive correlation between IFMIS transaction

processing and financial reporting effectiveness as well as producing purposeful reports required by the district which was within the expectations for the introduction of the system hence improving financial reporting effectiveness.

The study established that IFMIS prepares only factual and accurate reports. This means that users of financial reports are able to access and analyse only factual information concerning financial management at the district which enhanced financial reporting effectiveness. The findings depicts the positive correlation IFMIS transaction processing and financial reporting effectiveness with  $r=0.509^{**}$ ,  $p=0.000$  which  $p<0.01$ . The findings agree with the observation made by Simson et al., (2011), that the system has to gain an understanding of how public funds have been utilized, and how they contribute to government policies, it is important to monitor the results of expenditure. This leads to the establishment of government monitoring and evaluation systems for factual and comprehensive reporting. These systems are used to measure the quantity, quality and targeting of goods and services that the state provides and to measure the outcomes and impact resulting from them.

The study established that IFMIS accurately discloses financial position of the district with a mean support of 4.39 and that IFMIS prepares financial reports accurately discloses the financial position of the district. The study therefore indicate that IFMIS produces financial reports that are clear and relevant to all stakeholder in the district. These results agreed with the observation of Ministry of Finance (2015) that for this purpose it is anchored in the district accounting system and should be designed to perform all necessary accounting functions as well as generate custom reports for internal and external use. For example, the component of reporting of district transactions encompasses all activities that include the updating and maintenance of the general ledger, the reconciliation of sub ledgers to the general ledger and closing of books. It also includes recording, control and reporting on fixed assets at both National and district level. The findings agree with the correlation results which showed that there is a positive significant correlation between IFMIS transaction processing and financial reporting effectiveness with  $r=0.509^{**}$ ,  $p=0.000$  which  $p<0.01$ . This correlation picture shows that there is a likelihood of improving financial reporting effectiveness when districts use the system to prepare financial reports. This means that if district can fully use the system in all it financial business, there will be limited loss of money hence effective service delivery in the district. The finding on this objective is not different from what one the respondent that *"The system has got quick responsive mechanism immediately after the transaction has been made, it briefly brings a message to the concerned parties about what transaction has been made, for what purpose to who and the time of transaction"*. The findings in the Pearson correlation about this objective correspondents with regression result which shows use of IFMIS in preparing financial report put them at 2.546 times more likely to be effective in reporting financial matters. The findings show 0.001 significance

level which implies that departments that used IFMIS to preparing financial reports were effective in financial reporting in the district. Implying that there is a significant impact of IFMIS Report Preparation on financial reporting effectiveness in the district. This is because the system is already with information that is required to prepare a financial report, it is easy prepare a report which increases the system's effectiveness in reporting financial matters.

## V. CONCLUSIONS

IFMIS improves financial budget preparation positively which affects the financial reporting effectiveness in district local governments. The results are attributed to the fact that the IFMIS follow financial management rules and regulation during the budgeting exercise/process which affects the system's performance in ensuring financial reporting effectiveness. This means that the introduction of the system in the district led to improvement in the budgeting and financial reporting of easy costing of the activities in the budget, improved equity in budget priorities, easy integration of all departmental budgets in the district including their cost ranking, easy tracking of the income and costs of the district budget, easy updating of the budget, ensuring convenience in making budgets of the district, quick sharing of budget information and quick authorization of the budgeting process and that IFMIS helped the district Transparency, accuracy and relevancy which are critical in promoting financial reporting effectiveness which was one the objective for the introduction of IFMIS.

Using IFMIS in transaction processing significant improvements in financial reporting effectiveness in district local governments. This was shown by offering rapid and quick financial transaction responses/ messages to various stakeholders in the district, provision of receipts of the payment transacted, processing of only budgeted and authorized activities, detecting of errors in the authorization process, structuring information about the spending made, validation of transactions before processing, tracing of all stages of transaction processing in the district, automatic reconciliation of bank statement, making transaction processing participatory and keeping transaction database information for reference in the district. The findings were also Pearson correlation and multivariate logistic regression results. This therefore meant that the objectives of improve rapid response, reliability, inflexibility, controlled processing were achieved.

In terms of using IFMIS to prepare report, IFMIS has led to improved Organisation and structure of the financial report, timely release of financial report which is friendly to the user, helping to derive the specific information required to carry out duties, release of straight forward financial reports that facilitate analysis, accurate disclosure of the district financial position, enhanced transparency, increased accountability, auditable financial statements and enhanced credibility of the reports of the district and improve financial reporting. Therefore IFMIS report preparation positively effects financial reporting effectiveness of the

districts and the objective for the introduction of the system was achieved.

## REFERENCES

- [1]. Actionaid. (2014). *Corruption and the Service Delivery Tragedy in Uganda, Stories from the Eastern Leg of the Anti-Corruption Caravan*.
- [2]. Auditor General (2015). *Report of Auditor General on Financial Statement of Wakiso District Local Government for the year Ended 30<sup>th</sup> June 2015*.
- [3]. Allen, R. (2009). *The Challenge of Reforming Budgetary Institutions in Developing Countries*. Washington DC: International Monetary Fund.
- [4]. Allen, R., & Tommasi, D. (2011). *Managing Public expenditure (Electronic resource): a reference book for transition countries*. Paris: OCED Publishing.
- [5]. Barton, A. (2009). The use and Abuse of Accounting in the Public Sector Financial Management Reform Program in Australia. *A journal of Accounting, Finance and Business Studies*, 45(2), 221-248.
- [6]. Bason, C. (2010). *Leading Public Sector Innovation: Co-creating for a better society*. Bristol: The policy Press.
- [7]. Bragg, S. M. (2013). *Accounting Best Practices* (7th ed.). New York: John Wiley & Sons.
- [8]. Brown, E. R. (2008). *Integrated Financial Management Information Systems. A Practical Guide*. USAID.
- [9]. Cem, D., Alexandra, W. J., & Leslie, D. W. (Financial Management Information System: 25 years of World Bank experience on what works and what does not). *2011* (Vol. 1). Washinton DC.
- [10]. Chene , M. (2009). Assessing the relationship between Characteristics and Organisational culture. *Academy of Management Journal*, 37, 522-554.
- [11]. Dener, C., & Young, S. (2015). *Financial Management Information System and Open Budeget Data: Do Governments Report on Where the Money Goes?* Washington DC: World Bank Publications.
- [12]. Diamond, J., & Khemani, P. (2005). *Introducing Financial Management Information Systems in Developing Countries*. New Delhi: Fiscal Affairs Department.
- [13]. Diamond, J., & Khemani, P. (2006). 'Introducing financial management information systems in developing countries'. *OECD Journal on Budgeting* 5(3), 97–132.
- [14]. Hendriks, C. J. (2012). *Integrated Financial Management Information Systems: Guidelines for effective implementation by the public sector of South Africa*. Bloemfontein: University of the Free State, South Africa.
- [15]. Howard, P. (2004 ). *Building and Implementing a Security Certification and Accreditation Program*. Boca Raton: CRC Press.
- [16]. International Monetary Fund. (2010). *Combined First and Second Reviews under the Arrangement Under the Extended Credit Facility, Request for Waiver of Non-observance of Performance Criteria, Modification of Performance Criteria and Rephrasing of Disbursements*. Washington DC: International Monetary Fund.
- [17]. Isidore, M. (2012). An assessment of how integrated financial management information system enhances financial decision making at Tanesco. *Public finance Journal*, 24(62), 89-105.
- [18]. Jin, D., & Lin, S. (2012). *Advances in Electronic Commerce, Web Application and Communication*. New York: Springer Publishers.
- [19]. Karatsi, R. (2015, 9 26). Why is the new salary system failing civil servants? *Saturday Vision*, p. 6.
- [20]. Kasumba, S. (2009). Where New Technology Meets Socio-Economic Impasses: A Study of the Integrated Financial Management System as a Management Control in Local Governments in Uganda. *Accountancy Business and the Public Interest*, 8(2), 1-43.
- [21]. Kimwele, J. (2009). *Factor affecting effective implementation of IFMIS in government ministries in kenya*. . University of Nairobi: Unpublished MBA.
- [22]. Kothari, C. R. (2014). *Research Methodology: Methods and Techniques* (3rd ed.). New age International publishers.
- [23]. Krejcie, R.V & Morgan, D (1970). Determining Sample size for Research Activities, 607-610
- [24]. Lambright, G. M. (2011). *Decentralization in Uganda: Explaining Successes and Failures in Local Governance*. Boulder, USA: First Forum Press, A Division of Lynne Rienner Publishers, Inc.
- [25]. Mckinney, J. B. (2004). *Effective Financial Management in Public and Non-profit Agencies* (3rd ed.). Praeger Publishers.
- [26]. Modina , S., & Zanolli, R. (2008). *Rationalising administrative processes interms of efficacy, efficiency and effectiveness*. Milano: Guiffre Editore.
- [27]. Moeti, K., Khalo, T., & Mafunisa, J. (2007). *Public Finance Fundamental*. Cape Town. South africa: Africa Juta Publishers. Retrieved on 14th April 2016.
- [28]. MoFPED. (2015). *The Effectiveness of the Integrated Financial Management System In Uganda*. Kampala.
- [29]. Muigai, E. K. (2012). *The impact of Integrated Financial Management Information System on Financial Performance of Public Sector*. Patent No. D61/60169/2011. Kenya/East Africa. Unpublished Thesis, University of Nairobi.
- [30]. Nabuukera , C. (2014, September 13). The electronic system reaches 77 districts. *The Saturday Vision*, pp. 2-3.
- [31]. Picci, L. (2005). *The Quantitative Evaluation of the Economic Impact of e-government: A structural modelling appraoch*. Retrieved on 15th June 2016, from Information Economics and Policy; <http://www.elsevier.com/locate/iep>.

- [32]. Pollitt, C. (2008). Integrated Financial Management and Performance Management. *OECD Journal on Budgeting*, 1(1), 1-37.
- [33]. Rabrenović, A. (2009). *Financial Accountability as a Condition For EU Membership*. Belgrade: Institute of Comparative Law.
- [34]. Rozner, S. (2008). *Best practices in fiscal reform and economic governance. Introducing integrated financial management information systems*.
- [35]. Rozner, S., & Gallagher, M. (2008). *Integrated Financial Management Information Systems, A Practical Guide*. Washington: Bureau of Economic Growth, Agriculture and Trade.
- [36]. Rupanagunta, K. (2006). E-Governance in Public Finance Management: An Overview. *IIMB Management Review*, 1(2), 403-413.
- [37]. Thurakam, R. (2007). *Management Accounting*. New Delhi: New Age International.
- [38]. Wamuyu, K. (2013). *The effect on Integrated Financial Management Information System on Financial Management and service delivery of Government Ministries in Kenya*. Unpublished Thesis.
- [39]. World Bank. (2013). *Local government management and services delivery adaptable program loan (apl) project in support of the public financial management reform program and the decentralization policy strategic framework*.
- [40]. Wynne, A. (2005). *Public financial management reforms in developing countries: lessons of experience*. London, United Kingdom: The Knowledge Management and Program Support Department.
- [41]. Zainal, Z. (2007). Case study as a research Method. *Journal Kemanusiaan bil*, 1-6.