

**INTERGRATED FINANCIAL MANAGEMENT SYSTEM AND FINANCIAL ACCOUNTABILITY  
IN UGANDA LOCAL GOVERNMENT: A CASE STUDY OF KUMI DISTRICT LOCAL  
GOVERNMENT**

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**UGANDA CHRISTIAN  
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## **DECLARATION**

I Olupot Charles declare that the material in this Research report has never been submitted to any university or institution of higher learning for any academic qualifications. This proposal is a result of my own independent research effort and investigations. Where works of people have been referred to acknowledgement has been made.

Signature..... Date.....

**OLUPOT CHARLES**

## **APPROVAL**

This research report has been submitted with my approval as the candidate's university supervisor.

Signature..... Date.....

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**SUPERVISOR:**

## **DEDICATION**

This research project is dedicated to my dear mother, and my dear Father for laying the strong foundation for not only my studies but my life as well.

## **ACKNOWLEDGEMENTS**

I thank the Almighty God for leading me this far. I would also like to give thanks to all the people that have given me continuous support, guidance, encouragement, and time throughout the period of conducting this research project. First, I am grateful to my supervisor, Dr. Aaron Ayeta Mulyanyuma for his support, supervision, and valuable guidance in my research project. I would also like to thank Okwii Samuel a great friend of mine who gave me great support through this research project in many ways I can think of, Thank you, Brother. Secondly, am grateful to my family for their continuous support, encouragement, and committing their resources towards my education up to this very point. Through their sacrifices and opportunities, I have managed to come this far. Finally, I salute the entire Uganda Christian University fraternity for providing a conducive environment for me to thrive academically and for providing me with the resources I needed to see me through the completion of my degree. I will forever treasure the help of the lecturers, members of staff, and my classmates for enabling me learn and grow more.

## **ABSTRACT**

This research will be conducted at Kumi District Local Government on the integrated financial management systems and financial accountability in Uganda local governments. The study was guided by the following objectives: 1) To examine how IFMS has ensured accountability and the use of public Resources in Kumi District Local Government, 2) To establish how IFMS has ensured automation of financial information reporting in Kumi District Local Government, and 3) To analyze how IFMS has ensured value for money in service delivery in Kumi District Local Government. The study used a cross-sectional research design. The researcher embraced both positivism phenomenological approaches called combination approach, using hypothesis testing and explaining, also using both quantitative and qualitative information. The study population was 108 people with a sample of 85 respondents. The study revealed that 68(85%) of the respondents generally agreed that there is improved recording of government financial transactions. 65(81.3%) generally agreed that the processing of government financial transactions has improved in Kumi District Local Government. Results obtained also indicated that majority of the respondents 53(66.3%) generally agreed that processing through IFMS is done on real time. 63 (78.8%) generally agreed that IFMS automatically updates accounting and financial records of Kumi District Local Government when required. The study further revealed that majority of the respondents 55(68.8%) generally agreed that IFMS has helped departments in Kumi District Local Government to achieve their objectives. 36(45%) however, said that IFMS does not ensure compliance with internal laws and regulations of Kumi District Local Government. 44(55%) said that IFMS has not ensured proper asset management in Kumi District Local Government. The study recommended that there is need to improve on control over expenditure in the budget cycle as a whole to ensure accountability in the handling and use of public resources in Kumi District Local Government. The District management should empower citizens to hold their leaders accountable as regards service delivery and provide information to the citizens about decisions made and how public money is being spent. The management of the District should ensure that there is strict compliance with internal laws and regulations of Kumi District Local Government

## TABLE OF CONTENTS

DECLARATION .....	I
APPROVAL.....	II
DEDICATION .....	III
ACKNOWLEDGEMENTS .....	IV
ABSTRACT .....	V
LIST OF ACRONYMS AND ABBREVIATIONS.....	VIII
CHAPTER ONE: .....	1
INTRODUCTION.....	1
1.0 Introduction .....	1
1.1. Background to the study .....	1
1.2. Statement of the problem.....	6
1.3. Purpose of the study .....	7
1.4. Objectives of the Study.....	7
1.5 Research questions .....	7
1.5 Scope of the study.....	7
1.6. Significance of the study.....	8
1.7. Conceptual frame work .....	9
CHAPTER TWO.....	10
LITERATURE REVIEW .....	10
2.0. Introduction .....	10
2.1. IFMS Modules .....	10
2.2. IFMS and accountability in the handling and use of public resources .....	10
2.3. IFMS and automationof financial reporting .....	14
2.4. IFMS and value for money in service delivery .....	18
CHAPTER THREE.....	23
RESEARCH METHODOLOGY .....	23
3.0. Introduction .....	23
3.1. Research Design. ....	23
3.2. Study Population.....	23
3.3. Sample Size. ....	24

3.4. Sample and Sampling technique.....	24
3.5. Data Collection Methods .....	25
3.6. Data collection techniques or instruments.....	25
3.7. Data Quality Control .....	26
3.8. Data processing and analysis.....	27
3.9. Ethical considerations.....	27
CHAPTER FOUR.....	28
PRESENTATION AND ANALYSIS OF DATA .....	28
<b>4.0. Introduction .....</b>	<b>28</b>
4.1. Demographic characteristics of Respondents.....	28
4.2. Status of Financial Accountability in Kumi District Local Government .....	33
<b>4.3. Accountability and the use of public Resources in Kumi District Local Government</b>	
37	
4.4. Automation of financial information reporting in Kumi District Local Government.....	42
CHAPTER FIVE.....	55
DISCUSSION AND INTERPRETATION OF FINDINGS .....	55
5.0. Introduction .....	55
5.1. Status of Financial Accountability. ....	55
CHAPTER SIX.....	61
CONCLUSIONS AND RECOMMENDATIONS.....	61
6.0. Introduction. ....	61
6.1. Conclusions .....	61
6.2. Recommendations .....	62
6.3. Areas of further Research.....	66
REFERENCES.....	67
ANNEXES .....	72
Annex 1: Questionnaires .....	72

## LIST OF ACRONYMS AND ABBREVIATIONS

<b>IFMIS</b>	Intergrated Financial Management Information System
<b>IFMS</b>	Intergrated Financial Management System
<b>SPSS</b>	Statistical Package for the Social Sciences
<b>GoU</b>	Government of Uganda
<b>JCT</b>	Joint Contract Tribunal
<b>MoF</b>	Ministry of Finance
<b>USAID</b>	United States Agency for International Development
<b>MDAs</b>	Managing Director Agent
<b>AG</b>	Accountant General
<b>CID</b>	Criminal Investigation Department
<b>(IPPD)</b>	Integrated Personnel Payroll Data
<b>LGs</b>	Local Governments
<b>DRC</b>	Democratic Republic of Congo
<b>OPD</b>	Outpatient Department
<b>IT</b>	Information Technology
<b>IGG</b>	Inspector General Police
<b>MIS</b>	Management Information System
<b>APR</b>	Annual Percentage Rate
<b>SDLC</b>	Software Development Life Cycle
<b>PEM</b>	Public Expenditure Management
<b>CAO</b>	Chief Administrative Officer.

## LIST OF TABLES

Table 3:1: Sample Size and Determination.....	24
Table 4:2: Levels of Education of RespondentsTable 4.1 Levels of Education of Respondents...	29
Table 4:3: Department the respondent belongs to:.....	31
Table 4:4: Status of Financial Accountability in Kumi District Local Government. ....	33
Table 4:5: the effect of IFMS on Financial Accountability in Kumi District Local Government.	36
Table 4:6: Opinion of respondents' accountability and the use of public Resources in Kumi District Local Government.....	37
Table 4:7: Model summary of the effects accountability and the use of public Resources in Kumi District Local Government.....	42
Table 4:8: Opinion of respondents about Automation of financial information reporting in Kumi District Local Government.....	42
Table 4:9: The Model summary showing effect of automation of financial information reporting on accountability in Kumi District Local Government. ....	47
Table 4:10: Opinion of respondents about value for money and service delivery in Kumi District Local Government.....	49
Table 4:11: Model summary of the effect of value for money on Accountability Kumi District Local Government.....	54

## **TABLE OF FIGURES**

Figure 1: Conceptual Framework.....	9
Figure 2: Percentage of gender of the respondents. ....	28
Figure 3: Age of the respondents .....	29
Figure 4: Working experiences of respondents.....	30
Figure 5: Position held by respondents. ....	32

# **CHAPTER ONE:**

## **INTRODUCTION**

### **1.0 Introduction**

This chapter covers the main reasons of study, it gives the background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, scope of the study, the definition of key words the significance of the study, limitations of the study and the conceptual framework To establish the relation between regular record book keeping and financial performance of small scale businesses of in Kumi District in Uganda.

### **1.1. Background to the study**

#### **1.1.1. Historical Background**

The evolution of Integrated Financial Management Systems (IFMS) and their relationship with financial accountability can be traced back to the late 20th century when advancements in technology began revolutionizing financial management practices. Historically, organizations relied on manual, paper-based processes for budgeting, accounting, and financial reporting, which were often prone to errors, inefficiencies, and fraud. However, with the advent of computer technology and the internet, the concept of integrating financial processes into a centralized system gained momentum. In the 1990s, governments and organizations started recognizing the need for more efficient and transparent financial management practices to address growing complexities in financial operations. This led to the development of early financial management systems, which focused on automating basic financial tasks such as bookkeeping and payroll processing. These systems laid the foundation for the emergence of IFMS, which aimed to integrate all aspects of financial management into a single, cohesive platform (CIPFA, 2017)..

The early 2000s witnessed significant advancements in IFMS technology, driven by the increasing demand for greater financial transparency and accountability. Governments and international organizations began implementing IFMS to streamline budgeting, accounting, procurement, and reporting processes, thereby improving efficiency, reducing costs, and enhancing transparency. The adoption of IFMS became particularly widespread in the public sector, where governments sought to modernize financial management practices and comply with evolving regulatory requirements (IMF, 2020). As IFMS technology continued to evolve, emphasis shifted towards enhancing data analytics, reporting, and decision support capabilities. Organizations began

leveraging IFMS to generate real-time financial insights, perform advanced analytics, and support strategic decision-making. Furthermore, the integration of IFMS with other organizational systems, such as human resources and procurement, enabled seamless data exchange and collaboration, further enhancing organizational efficiency and effectiveness. Today, IFMS remains a cornerstone of financial management practices, with organizations across sectors relying on these systems to drive financial accountability and transparency. With the proliferation of cloud computing, artificial intelligence, and data analytics technologies, IFMS continue to evolve, offering organizations advanced capabilities to manage financial resources, mitigate risks, and achieve their strategic objectives. As organizations continue to navigate complex financial landscapes, IFMS will play an increasingly critical role in promoting financial accountability and sustainability.

### **1.1.2. Contextual Background**

Integrated Financial Management System (IFMS) plays a pivotal role in enhancing financial accountability within organizations. By integrating various financial processes and functions into a single, centralized system, IFMS enables efficient management of financial resources, streamlines workflows, and enhances transparency and accountability. With IFMS, organizations can automate key financial processes such as budgeting, accounting, procurement, and reporting, thereby reducing manual errors, enhancing accuracy, and facilitating real-time access to financial data. This comprehensive analysis delves into the significance of IFMS in promoting financial accountability, highlighting its key benefits and implications. Firstly, IFMS improves financial transparency by providing stakeholders with timely and accurate information on financial transactions and performance. Through centralized data storage and reporting capabilities, IFMS enables organizations to generate detailed financial reports, track expenditures, and monitor budget allocations in real-time. This transparency fosters accountability among decision-makers, enabling them to make informed financial decisions and allocate resources effectively. For example, government agencies implementing IFMS can enhance public trust and confidence by ensuring that taxpayers' funds are utilized efficiently and transparently (IMF, 2018).

Secondly, IFMS enhances financial control and compliance by establishing robust internal controls and audit trails. By automating financial processes and enforcing standardized workflows, IFMS helps organizations to enforce compliance with regulatory requirements and internal policies. For instance, IFMS can incorporate features such as role-based access controls, segregation of duties, and approval workflows to prevent unauthorized access and ensure adherence to financial

regulations. This strengthens the organization's ability to detect and mitigate financial risks, prevent fraud and mismanagement, and uphold integrity and accountability in financial management practices (World Bank, 2021). Moreover, IFMS facilitates better resource allocation and financial planning by providing decision-makers with insights into financial performance and trends. Through advanced reporting and analytics capabilities, IFMS enables organizations to analyze financial data, identify cost-saving opportunities, and optimize resource allocation. For instance, IFMS can generate forecasts and projections based on historical data, enabling organizations to make data-driven decisions and allocate resources strategically to meet organizational objectives. This enhances the efficiency and effectiveness of financial management practices, ultimately leading to improved organizational performance and sustainability. Furthermore, IFMS fosters collaboration and communication among stakeholders by providing a centralized platform for financial data sharing and collaboration. By enabling seamless integration with other organizational systems and applications, IFMS facilitates data exchange and collaboration across departments and functions. For example, IFMS can integrate with procurement systems, human resource management systems, and project management tools to streamline processes and enhance cross-functional collaboration. This promotes transparency, accountability, and alignment across the organization, enabling stakeholders to work together towards common financial goals and objectives.

### **1.1.3. Conceptual Background**

Integrated Financial Management System (IFMS) is a comprehensive software solution designed to streamline and automate various financial processes within organizations. It integrates multiple financial functions such as budgeting, accounting, procurement, payroll, and reporting into a single, centralized system. IFMS enables organizations to manage their financial resources more efficiently, improve transparency, enhance compliance with regulations, and facilitate better decision-making (CIPFA, 2017).

Financial accountability refers to the obligation of individuals or organizations to be answerable for their financial actions and decisions. It encompasses the principles of transparency, integrity, and responsibility in financial management practices. Financial accountability involves maintaining accurate records, adhering to established policies and procedures, and ensuring that financial resources are used effectively and ethically to achieve organizational objectives (IMF, 2020).

Integrated Financial Management System (IFMS) is an information system that tracks financial events and summarizes financial information. In its basic form, an IFMS is little more than an accounting system configured to operate according to the needs and specifications of the environment in which it is installed (Simsonet al, 2011). Generally, the term “IFMS” refers to the use of information and communications technology in financial operations to support management and budget decisions, fiduciary responsibilities, and the preparation of financial reports and statements.

In the government realm, IFMIS refers more specifically to the computerization of public financial management (PFM) processes, from budget preparation and execution to accounting and reporting, with the help of an integrated system for financial management of line ministries, spending agencies and other public sector operations (MFPED, 2015).

Simsonet al, (2011) defines an integrated financial management system (IFMS) as an IT-based budgeting and accounting system that manages spending, payment processing, budgeting and reporting for governments and other entities. An IFMS bundles many essential financial management functions into one software suite. An integrated financial management system is also known as an integrated financial management information system (IFMIS). In the last 30 years, governments all over the world have made fundamental changes to the way they are run (OECD; 2005). Public service financial reporting has been at the heart of this process of modernization. Despite different administrative cultures, political circumstances and priorities, the level of convergence is striking (Karmarck; 2003:46). This convergence reflects the prevalence of a shared governing philosophy that has underpinned many of the recent reporting: the new public management (NPM). Hood; (2003:17) argues that NPM has been a 2 dominant force shaping market based reform agenda in many countries of the world under different labels. Under John Major they were called as citizen charter (OECD; 2005:33) while in US the reporting were tagged as National Performance Review (Gore, 1994:11). Other titles included; Public Sector Reporting by the Common Wealth Secretariat, the World Bank referred to them as Civil Service Reporting. All these labels and whatever rubric used all embraced the New Public Management ideology. The Implementation of the Integrated Financial Management System (IFMS) was motivated by the Ugandan Government’s desire to improve efficiency in budget preparation, execution and financial reporting. Since 2003, the IFMS has been extended across all 22 ministries and 25 central government agencies. The IFMS has also been implemented in local Governments with plans to

extend it to 6 more districts as part of the first tier IFMS implementation. Using lower (second) tier solution which offers less complexity, the Government intends to further extend the IFMS to all local governments. The second tier project implementation (based on MSN a vision) has recently commenced. By the end of Q2 FY 2016/17, 73 LGs (47%) were on Tier 1. In the FY 2017/18, 133 LGs have been connected on the IFMS. The implementation of the IFMS has enabled the Government to address many of the fiduciary issues faced prior to 2003. This has led to: greater expenditure control and discipline in budget management as a result of improved oversight and enforcement of internal controls; a reduction in the time taken to process payments; improvement in account reconciliation; and more accurate and reliable financial reporting.

Uganda's IFMS project has been a critical part of its public financial reporting over the last 10 years. Under the IFMS, it was the intention to automate the full budget cycle across all units of Government. The IFMS is a large undertaking with potentially major benefits such as ensuring transparency and accountability in the handling and use of public resources. However, it also comes with challenges such as slow response to commands especially at peak hours of the day, which, if not well managed, may lead to its failure. Financial reporting strategies are developed to ensure proper management of financial resources of a country or an entity. The financial reporting plays an important role in the functioning of 5 economies and societies worldwide. This reporting guides the ways in which government departments influence the lives of people and poverty and sustainable development, with special focus on financial management and accountability. The IFMS is part of the broader ongoing Public Finance Management (PFM) reporting intended to improve budget preparation, accounting, reporting and auditing processes. This section provides a summary of the ongoing PFM reporting to contextualise the study. The PFM reporting are primarily designed and implemented by the Accountability Sector. The Vision of the Accountability Sector is "To ensure transparency and accountability in public service delivery" and the mission is "to promote efficiency and effectiveness in mobilization and utilization of public resources". The Government of Uganda (GoU) has been implementing PFM reporting since the early 1990s to establish and enforce internal control systems, enhance capacities and strengthen oversight institutions to ensure value for money in service delivery and accountable use of public resources. The reporting can be divided into two broad categories: legal and institutional reporting and operational reporting. Many of these reporting provide the legal and technical basis for establishment and roll out of the IFMS (MFPED, 2013). Government of Uganda introduced the

IFMS aimed at the promotion of value for money, accountability and automation of financial information. The functionality of the IFMS varies between the ministries, agencies, departments, and local governments (MADLGs). The introduction of IFMS is a reform that deeply affects work processes and institutional arrangements governing the management of public finance. The usage of IFMS has not been free of challenges and obstacles.

Ruchala and Mauldin (1999), argue that; previous applications of information technology in accounting systems were mainly processes of transactions that would reciprocate the manual processes. Meta theory is the integration and the synthesis of technical orientations, cognitive as well as the overarching model into the research on AIS. The meta theory has helped in addressing the IT limitations that are imminent and addressed in previous researches such as the failure to recognize the task to which IT is being applied, the failure to recognize the adaptive nature of the artificial phenomena, the failure to account for the design science in the actual field research and the failure to direct the act of making or choosing the necessary decisions and treating all the transactions in an equal manner. There have been increasing allegations of financial fraud in many government departments, for example the Office of the Prime Minister (OPM), where billions of money have been swindled by officials. There are incidences of delayed payments to service providers, low absorption of funds, delayed procurement of services and persistent loopholes of inaccurate, untimely, inappropriate budget and accounting information even after the introduction of the IFMS. There have also been capacity gaps on the side of users that hamper the full utilization of the IFMS (MFPED, 2015).

## **1.2. Statement of the problem**

In spite of the well stated objectives of IFMS by government through the ministry of finance, criticism continue to emerge in regard to public accountability in uganda here number of cases invpolvin financisl irregularities as evidenced by miscahgrge of expenditure amounting to 369,809,626,532, expenditure on un disclosed domsetic arrears amounting to 377,104,387 and un accounted advances ammounying 21,650,656,528(MOFPED).Other reports have also reported finacila missmanagement in uganda local government (Auditor General cosolidated repoets(2019-2021),auditor Genaral Report 2020,as aresult of poor accountability, cases of coorruption have increased in local governement of uganda . leading to poor service deliveryin uganda local governments .this is attributed to ineffeicient ifms used in local governments

It was against this background that the study intended to examine the role of IFMS on financial accountability in local government in Uganda, a case study of Kumi District Local Government.

### **1.3. Purpose of the study**

The purpose of the study is to find out the role of Integrated Financial Management System on financial accountability in Kumi District local government in Uganda.

### **1.4. Objectives of the Study**

- i. To examine how IFMS has ensured accountability and the use of public Resources in Kumi District Local Government
- ii. To establish how IFMS has ensured automation of financial information reporting in Kumi District Local Government
- iii. To analyze how IFMS has ensured value for money in service delivery in Kumi District Local Government

### **1.5 Research questions**

- i. How has IFMS ensured accountability in handling and use of public resources in Kumi District Local Government?
- ii. What is the predictive influence of entry transaction record on financial performance of small scale business in Kumi District in Uganda?
- iii. What is the relevancy of regular record keeping to small scale business in Kumi District in Uganda?

### **1.5 Scope of the study**

#### **1.5.1. Subject scope**

The study examined integrated financial management system as the independent variable and financial reporting as the dependent variable. The specific focus was to examine how IFMS has ensured accountability in the handling and use of public resources in Kumi District Local Government, establish how IFMS has ensured automation of financial reporting in Kumi District Local Government, and analyze how IFMS has ensured value for money in service delivery in Kumi District Local Government.

#### **1.5.2 Geographical scope**

The study was carried out in Kumi District is a district in the Eastern Region of Uganda. The town of Kumi hosts the district headquarters. The District is bordered by Katakwi District to the north, Nakapiripirit District to the northeast, Bukedea District to the east, Pallisa District to the south, and Ngora District to the west. The 'chief town' in the district is Kumi which is located approximately 54 kilometres (34 mi)}, by road, southeast of Soroti the largest town in Teso sub-region. The coordinates of the district are: 01 30N, 33 57E

### **1.5.3 Time scope**

The literature of this study will cover a period from 2016 to 2022 and anything beyond this period will be left out. This will be due to data availability and comparison.

## **1.6. Significance of the study**

The research findings, conclusions and recommendations may be beneficial to different stakeholders in various ways as shown below:

**The management of Kumi District:** The findings of this study may be of prime benefit to the management of Kumi District since gaps will be identified in the use of IFMS and this may help the management to design strategies on how to address such loopholes.

**Ministry of finance:** The study findings and recommendations may act as a basis for evaluating the performance of IFMS in local governments in Uganda and designing the appropriate models to bridge the identified gaps in the implementation.

**The management of other related local governments:** Local leaders in other related local governments may use the findings and recommendations of this study to improve on their financial management functions in their areas in order to have transparency and accountability.

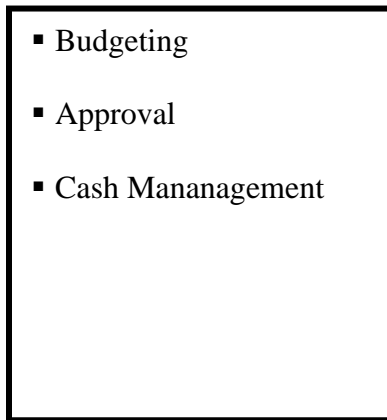
**Practitioners:** The findings of this study will further provide gaps for financial management practitioners to improve on their knowledge of IFMS and its importance in local government management and performance.

**Other researchers:** This study will provide valuable information to other researchers on which they can build to do more research on financial management related issues.

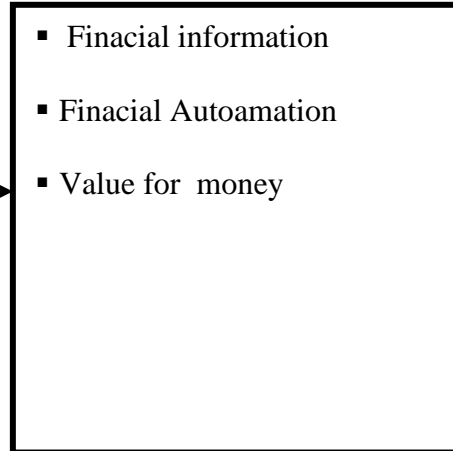
The study will help other scholars in further research into all aspects of management including record keeping.

## 1.7. Conceptual frame work

**IFMS(Independent Variable)**



**ACCOUNTABILITY(dependent**



**Source: Adopted from:**

**Figure 1: Conceptual Framework.**

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0. Introduction**

This chapter, literature is reviewed as provided by different authors concerning the various aspects of Intergrated Financial mamangemet System and Financial accountability.

#### **2.1. IFMS Modules**

The IFMS is based on the Oracle E-Business suite IT package. It automates processes required by the Public Finance and Accountability Act 2003 and the Local Government Act 1997. The modules currently in operation by oracle are:

**Oracle Public Sector Financials/General ledger module:** This module is used to; enter and post journals, budget inquiries, opening of budget year, funds inquiries, others Issuance of a Grant of Credit by the Auditor General, Issuance of the Ministers Warrant by the Accountant General, Issuance of Cash limits by the Budget Directorate, Preparation of the Accounting Warrants by the Votes, Initiation and Approval of virements or re-allocations and generation of management reports.

**Receivables module:** This module is used to; Enter customers, enter and approve invoices and to enter receipts. It also used to enter bank charges and bank transfers and the generation of receivables reports.

**Purchasing module:** This module is used to create suppliers on the system, prepare purchase requisitions, and approve purchase requisitions, enter and approve purchase orders and finally enter purchase receipts.

**Payables module:** This module is used to; create supplier invoices from supplier information, approve invoices, make payments, make prepayments ( to employees or suppliers) and generate payables reports

**Cash management module:** This module is used to; create bank accounts, it also used to enter/ upload bank statements and to perform automatic bank account reconciliations.

#### **2.2. IFMS and accountability in the handling and use of public resources**

Integrated Financial Management Systems (IFMS) play a critical role in promoting accountability in the handling and use of public resources in Uganda. By providing a centralized platform for

financial management, IFMS enables government agencies to track, monitor, and report on the utilization of public funds, thereby enhancing transparency and accountability. One example of how IFMS promotes accountability is through its ability to automate financial transactions and record-keeping processes. With IFMS, government agencies can record all financial transactions in real-time, ensuring that expenditures are properly documented and accounted for (Ondiege & Munene, 2019).

Moreover, IFMS facilitates better financial planning and budget execution, which is essential for ensuring accountability in the use of public resources. By providing real-time access to financial data and budgetary information, IFMS enables government agencies to monitor expenditures, track budget allocations, and identify areas for cost savings and efficiency improvements. For instance, IFMS allows policymakers to allocate resources based on evidence and priorities, ensuring that funds are directed towards programs and projects that will yield the greatest impact on service delivery (Kyobe & Muro, 2014).

IFMS also enhances accountability through its role in automating procurement processes. By streamlining procurement procedures and enforcing standardized workflows, IFMS helps to prevent corruption, reduce procurement costs, and ensure that public funds are used effectively to procure goods and services. For example, IFMS allows government agencies to generate procurement reports, track vendor performance, and enforce compliance with procurement regulations, thereby enhancing accountability and transparency in procurement processes (Ministry of Finance, Planning and Economic Development, 2019).

Furthermore, IFMS supports accountability in financial management by providing tools for financial reporting and analysis. With IFMS, government agencies can generate detailed financial reports, analyze financial data, and monitor financial performance in real-time. This transparency enables stakeholders to assess how public funds are being utilized and hold government officials accountable for their financial decisions and actions. For instance, IFMS allows citizens to access financial reports and statements online, empowering them to scrutinize government expenditures and demand greater accountability from public officials (Kyobe & Muro, 2014).

Additionally, IFMS helps to enhance accountability in the handling and use of public resources by facilitating better project management and monitoring. By providing tools for project planning, budgeting, and monitoring, IFMS enables government agencies to oversee project implementation, track progress, and identify potential risks and challenges. For example, IFMS allows project

managers to monitor project expenditures, track project milestones, and ensure that projects are delivered on time and within budget, thereby minimizing the risk of mismanagement and ensuring accountability in project execution (Ministry of Finance, Planning and Economic Development, 2019).

Moreover, IFMS promotes accountability by enabling better financial control and compliance. With IFMS, government agencies can enforce internal controls, audit trails, and approval workflows to prevent fraud, waste, and abuse of public resources. For instance, IFMS allows organizations to implement role-based access controls, segregation of duties, and other measures to ensure that only authorized personnel can access sensitive financial information and perform financial transactions. This strengthens accountability by reducing the risk of unauthorized access and ensuring compliance with financial regulations and policies (Ondiege & Munene, 2019).

However, despite the benefits of IFMS in promoting accountability, there are also challenges and limitations that need to be addressed. One of the key challenges is the need for capacity building and training to ensure that stakeholders have the skills and knowledge needed to effectively use IFMS systems. Many government agencies, especially in developing countries like Uganda, may lack the necessary technical expertise and resources to implement and maintain IFMS systems. Without adequate capacity building and support, IFMS implementation may fail to deliver the expected benefits and outcomes (Kyobe & Muro, 2014).

Furthermore, there are concerns about the reliability and accuracy of financial data generated by IFMS systems. Poor data quality, inadequate data validation processes, and technical issues with IFMS systems can undermine the reliability and integrity of financial information, making it difficult for stakeholders to make informed decisions. Therefore, it is essential to invest in data quality assurance mechanisms, training, and support to ensure that IFMS systems produce accurate and reliable financial information (Ondiege & Munene, 2019).

According to McKinney (2004), the benefits of IFMIS could be argued to be profound. First, the improved recording and process of government financial transactions also allows prompt and efficient access to reliable financial data. According to Dener and Young (2013), most discussants agree that for true lucidity, it is important not only that governments publish budget data on websites, but that the data they disclose are meaningful and provide a full picture of their financial activity to the public.

Hendricks (2012) highlights that IFMIS assists management in ensuring accountability for the deployment and use of public resources and in improving the effectiveness and efficiency of public expenditure programmes. By tracking financial events through an automated financial system, management is able to exercise improved control over expenditure and to improve transparency and accountability in the budget cycle as a whole.

The automation of public finance management also involves procurement processes such as tenders to allow vendors to submit their bids online. The online communication between suppliers and the government makes IFMIS one of the components of e-government. Sub-Saharan African countries embarked on implementing e-government systems, including IFMIS in 1990s. The literature shows one of the areas that were planned to be reformed from manual to e-services by governments was public finance (Stone 2013).

Diamond and Khemani (2005) for instance reported that in Tanzania, the benefits of the IFMIS have been extensive, with the restoration of expenditure control and improved levels of transparency and accountability. The Commitment Control System has led to the elimination of overspending, and a substantial reduction in domestic arrears. A number of government bank accounts have been reduced to treasury single accounts maintained at the central bank, and the lag in reconciliation with banking data has been reduced from up to two years to automatic reconciliation on a daily basis. Comprehensive and fully reconciled fiscal data and reports are available on a continuous basis. Good governance requires local authorities to demonstrate fiscal accountability and transparency in all revenue mobilization and expenditure decisions. This means, citizens should be able to hold governments accountable for the services they provide. This requires governments to provide information to the citizens about decisions they make and how public money is being spent. Therefore, IFMIS is supposed to produce information showing monthly revenue and expenditure. Governments use different communication media such as notice boards and websites to disseminate information to their citizens.

The benefits of an FMIS include: better fiscal management, more optimal resource allocation, improved management of resources (value for money), reduced fraud and corruption, improved transparency and accountability, lower transaction costs (Hansen, G.S. 2008).

Frameworks such as SDLC are used in systems audit, therefore it is worth adopting them during the design and implementation of MIS. IFMIS has many advantages in the government domain including prompt and efficient access to reliable financial data, helping to strengthen a

government's financial controls, improving the provision of government services, raising the budget process to higher levels of transparency and accountability, and expediting government operations (Peterson, 2008). The scale and scope of IFMIS can vary from simple general ledger system to a comprehensive system addressing budget, revenue, expenditure control, debt, resource management, human resources, payroll, accounting, financial reporting, and auditing processes across central government or even including local government and other public sector and quasi-governmental agencies and operations (USAID Report, 2008).

### **2.3. IFMS and automation of financial reporting**

Integrated Financial Management Systems (IFMS) play a pivotal role in automating financial reporting processes in Uganda, thereby improving efficiency, accuracy, and transparency in financial management. IFMS enables government agencies and organizations to streamline the generation and dissemination of financial reports, ensuring timely access to reliable financial information for decision-making purposes. One example of how IFMS has automated financial reporting in Uganda is through its capability to generate standardized financial statements and reports in accordance with international accounting standards. By automating the preparation of financial reports, IFMS helps to eliminate manual errors, reduce processing time, and ensure consistency and compliance with regulatory requirements (Ondiege & Munene, 2019).

Moreover, IFMS facilitates real-time access to financial data and reporting, allowing stakeholders to access up-to-date financial information at any time and from anywhere. For example, government officials, auditors, and other stakeholders can access financial reports and statements online through the IFMS portal, enabling them to monitor expenditures, track revenue collections, and assess financial performance in real-time. This real-time access to financial data enhances transparency, accountability, and decision-making, as stakeholders can make informed decisions based on the latest financial information available (Ministry of Finance, Planning and Economic Development, 2019).

IFMS also supports the automation of budgetary reporting processes, enabling government agencies to prepare, review, and submit budget reports electronically. For instance, IFMS allows budget officers to generate budget variance reports, expenditure reports, and cash flow statements automatically, reducing the time and effort required to compile and analyze budget data manually. By automating budgetary reporting, IFMS helps to improve budget transparency, facilitate

compliance with budgetary regulations, and enhance the efficiency of budget management processes (Ondiege & Munene, 2019).

Furthermore, IFMS enables the automation of donor reporting processes, which is essential for organizations that receive funding from international donors. With IFMS, organizations can generate donor reports and statements automatically, ensuring compliance with donor requirements and regulations. For example, IFMS allows organizations to track donor funds, monitor project expenditures, and generate donor-specific reports in a standardized format, facilitating transparency and accountability in the use of donor funds (Ondiege & Munene, 2019).

In addition, IFMS supports the automation of tax reporting processes, enabling organizations to comply with tax regulations and requirements. For instance, IFMS allows organizations to generate tax reports, statements, and returns automatically, ensuring timely submission of tax information to relevant tax authorities. By automating tax reporting, IFMS helps organizations to reduce the risk of non-compliance, avoid penalties, and improve tax planning and management processes (Ministry of Finance, Planning and Economic Development, 2019).

Moreover, IFMS facilitates the automation of financial consolidation and reconciliation processes, enabling organizations to consolidate financial data from multiple sources and reconcile discrepancies automatically. For example, IFMS allows organizations to integrate financial data from different departments, projects, and locations into a single, centralized system, facilitating financial consolidation and reporting. By automating financial consolidation and reconciliation, IFMS helps organizations to improve accuracy, reduce errors, and enhance the integrity of financial data (Ondiege & Munene, 2019).

Furthermore, IFMS supports the automation of audit reporting processes, enabling organizations to prepare, review, and submit audit reports electronically. For example, IFMS allows auditors to access financial data and reports directly from the system, streamlining the audit process and reducing the time and effort required to conduct audits manually. By automating audit reporting, IFMS helps organizations to improve audit efficiency, enhance audit transparency, and ensure compliance with audit requirements and regulations (Ministry of Finance, Planning and Economic Development, 2019).

Additionally, IFMS enables the automation of financial forecasting and analysis processes, enabling organizations to generate financial forecasts, projections, and analyses automatically. For instance, IFMS allows organizations to analyze financial data, identify trends, and forecast future

financial performance using advanced analytics tools and techniques. By automating financial forecasting and analysis, IFMS helps organizations to make informed decisions, identify opportunities for cost savings and revenue generation, and improve financial planning and management processes (Ondiege & Munene, 2019).

However, despite the benefits of IFMS in automating financial reporting processes, there are also challenges and limitations that need to be addressed. One of the key challenges is the need for adequate technical expertise and resources to implement and maintain IFMS systems. Many organizations, especially in developing countries like Uganda, may lack the necessary skills and infrastructure needed to effectively implement and sustain IFMS systems. Without adequate technical capacity and support, IFMS implementation may fail to deliver the expected benefits and outcomes (Ondiege & Munene, 2019).

According to both Dorotinsky (2003) and Rozner (2008), an IFMIS is an information system that tracks financial events and summarises financial information. It supports adequate management reporting, policy decisions, fiduciary responsibilities and the preparation of auditable financial statements. In its basic form, an IFMIS is little more than an accounting system configured to operate according to the needs and specifications of the environment in which it is installed (Rodin Brown 2008). In general terms, it refers to the automating of financial operations. Financial reports retrospectively describe the results of an organization's financial transactions and events in terms of its financial position and performance.

According to Simson, Sharma 24 and Aziz (2011), financial reports aim to improve budget compliance. They provide a means for internal or external actors to assess government performance. Dorotinsky (2003) argues that there are a number of ways in which IFMIS can improve public finance management, but generally IFMIS seek to enhance confidence and credibility of the budget through greater comprehensiveness and transparency of information. They seek to improve budget planning and execution by providing timely and accurate data for budget management and decision making. IFMIS allow a more standardized and realistic budget formulation across government, while promoting better control over budget execution through the full integration of budget execution data. They also allow 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. Since budget requests generally exceeds, negotiating at the technical level between

central and sector agency staff are required to review costing for existing discussions and are often required to set inter sectorian priorities and priorities among the program and project projects to ensure that the selected projects can be funded within the macro-economic framework. The framework should be updated frequently particularly during budget initiation and finalization as well as subsequent reviews during the financial year. As a result of these discussions, a draft document is prepared (Ministry of Finance Report, 2008).

Thurakam (2007) Urges that in order to serve its objectives meaningfully, financial reports must be relevant, accurate, prompt and authentic. The financial statements must be pertinent for the purpose for which they are meant for. Irrelevant and unwanted information should be avoided but at the same time material facts must necessarily be disclosed (Thurakam, 2007).

According to Rupanagunta (2006), transactions data captured in the right formats classified appropriately and presented in simple, easy to use formats can be used as valuable decision support systems. For instance, capturing the specific function performed or service rendered and the nature of the expenditure of each financial transaction undertaken by the government can be used to understand the true cost of service delivery by activity. The functional process of budgeting can be categorized as those carried out by the central agencies and those carried out by the spending ministries and agencies. Those of the former group are most directly linked to the control framework-indeed one of the main functions of the central agencies (particularly the ministry of finance) is to ensure that the control framework is properly applied through government ministries. This functional process covers two interrelated areas; macro fiscal forecasting, budget preparation and approval, and budget execution, cash management and accounting. The first set of processes supports the objectives of setting fiscal policy and strategic priorities.

The second set supports the objective of optimizing the use of budgeted resources and ensuring accountability (Allan, 1999). At the start of the budget cycle, the central agencies generally the ministry of finance send the sector agencies a budget circular indicating economic prospects and broad policy objectives (in some cases based on the formal micro economic framework), and 25 giving the parameters within which the budget for each ministry is to be prepared. The circular may give 19 specific ceilings for expenditure by each agency and program. The sector agencies respond with their budget projects (World Bank, 2004).

## **2.4. IFMS and value for money in service delivery**

Integrated Financial Management Systems (IFMS) have played a crucial role in enhancing value for money in service delivery in Uganda. IFMS enables the government to efficiently manage financial resources, improve transparency, and ensure accountability in public expenditure. One example of how IFMS has contributed to value for money in Uganda is through its impact on procurement processes. With IFMS, the government can automate procurement procedures, ensuring transparency, fairness, and efficiency in the procurement of goods and services. By streamlining procurement processes, IFMS helps to prevent corruption, reduce procurement costs, and ensure that public funds are used effectively to deliver quality services to citizens (Kyobe & Muro, 2014).

Moreover, IFMS facilitates better financial planning and budget execution, which is essential for achieving value for money in service delivery. By providing real-time access to financial data and budgetary information, IFMS enables government agencies to monitor expenditures, track budget allocations, and identify areas for cost savings and efficiency improvements. For instance, IFMS allows policymakers to allocate resources based on evidence and priorities, ensuring that funds are directed towards areas that will yield the greatest impact on service delivery, such as health, education, and infrastructure (Munene, 2015).

IFMS also contributes to value for money in service delivery by enhancing financial accountability and transparency. With IFMS, the government can generate detailed financial reports, track expenditures, and monitor revenue collections in real-time. This transparency fosters accountability among government officials and ensures that public funds are used for their intended purposes. For example, IFMS enables citizens to access information on government expenditures and revenue collections, empowering them to hold government officials accountable for their financial decisions and actions (Ministry of Finance, Planning and Economic Development, 2019).

Furthermore, IFMS supports better project management and monitoring, which is essential for delivering value for money in service delivery. By providing tools for project planning, budgeting, and monitoring, IFMS enables government agencies to oversee project implementation, track progress, and identify potential risks and challenges. For instance, IFMS allows project managers to monitor project expenditures, track project milestones, and ensure that projects are delivered on time and within budget. This helps to prevent cost overruns, delays, and other inefficiencies that can undermine the value for money in service delivery (Munene, 2015).

Additionally, IFMS promotes efficiency and cost-effectiveness in financial management, which is critical for achieving value for money in service delivery. By automating financial processes, eliminating manual errors, and reducing administrative costs, IFMS helps government agencies to optimize the use of financial resources and minimize wastage. For example, IFMS enables the government to reduce the cost of financial transactions, improve cash flow management, and streamline financial reporting processes, resulting in cost savings that can be redirected towards service delivery initiatives (Munene, 2015).

However, despite the potential benefits of IFMS in promoting value for money in service delivery, there are also challenges and limitations that need to be addressed. One of the key challenges is the capacity constraints in implementing and maintaining IFMS systems. Many developing countries, including Uganda, face challenges in terms of technical expertise, infrastructure, and resources needed to effectively implement and sustain IFMS systems. Without adequate capacity building and support, IFMS implementation may fail to deliver the expected benefits and outcomes (Kyobe & Muro, 2014).

Moreover, there are also concerns about the reliability and accuracy of financial data generated by IFMS systems. Poor data quality, inadequate data validation processes, and technical issues with IFMS systems can undermine the reliability and integrity of financial information, making it difficult for policymakers and stakeholders to make informed decisions. Therefore, it is essential to invest in data quality assurance mechanisms, training, and support to ensure that IFMS systems produce accurate and reliable financial information (Kyobe & Muro, 2014).

Internal control systems are the policies and procedures put in place by the management of a government agency in order to ensure the agency achieves its objectives and complies with external laws and regulations. Such policies and procedures tend to cover monetary book-keeping and reporting, performance monitoring, asset management and procurement (Simson et al., 2011).

As a management tool IFMIS also enables management to do the following: control aggregate spending and the deficit, prioritise expenditure across policies, programmes and projects to achieve efficiency and equity in the allocation of resources, make better use of budgeted resources, namely, to achieve outcomes and produce outputs at the lowest possible cost (Hendricks, 2012). In other words, the benefits anticipated in implementing IFMIS are: enhanced governance, reduced fraud, transparency and accountability, and better monitoring and evaluation.

According to Oz (2006), the goal of financial managers, including controllers and treasurers, is to manage an organization's money as efficiently as possible. They achieve this goal by collecting payables as soon as possible, making payments at the latest time allowed by contract or law, ensuring that sufficient funds are available for day-to-day operations and taking advantage of opportunities to accrue the highest yield on funds not used for current activities. Simson et al (2011) pointed out that in order to effectively manage the government's cash flow and prevent debts from accumulating, it is important to monitor the pipeline of future payments.

Hendricks (2012) submits that a well-designed IFMIS can provide a number of features that may help detect excessive payments, fraud and theft. These include, for example, automated identification of exceptions to normal operations, patterns of suspicious activities, automated cross-referencing of personal identification numbers for fraud, cross-referencing of asset inventories with equipment purchase to detect theft, automated cash disbursement rules and identification of ghost workers.

There are a number of ways in which IFMIS can improve public finance management, but generally IFMIS seek to enhance confidence and credibility of the budget through greater comprehensiveness and transparency of information. They seek to improve budget planning and execution by providing timely and accurate data for budget management and decision making. IFMIS allow a more standardised and realistic budget formulation across government, while promoting better control over budget execution through the full integration of budget execution data. They also allow for the decentralisation of financial functions and processes under the overall control of the Ministry of Finance, force financial discipline, decrease operating costs by reducing administrative tasks and civil servants' workload.

In addition, IFMIS also seek to strengthen the efficiency of financial controls by making comprehensive, reliable and timely financial information available to the Auditor General, parliament, investigative and prosecutorial agencies, etc., as they improve accounting, recording and reporting practices through the provision of timely and accurate financial data, a standardised integrated financial management reporting system and an upgraded computerised accounting system. When they work well, they make bank reconciliation automatic and allow a closer monitoring of outstanding bills and cash in bank accounts.

IFMIS can have a deterrent function on corruption by increasing the risks of detection. A well designed IFMIS can provide a number of features that may help detect excessive payments, fraud

and theft. These include, for example, automated identification of exceptions to normal operations, patterns of suspicious activities, automated cross-referencing of personal identification numbers for fraud, cross-reference of asset inventories with equipment purchase to detect theft, automated cash disbursement rules, identification of ghost workers, etc.

In most developing countries, budget execution and accounting processes were/are either manual or supported by very old and inadequately maintained software applications. This has had deleterious effects on the functioning of their public expenditure management (PEM) systems, that are often not adequately appreciated. The consequent lack of reliable and timely revenue and expenditure data for budget planning, monitoring, expenditure control, and reporting has negatively impacted budget management. The results have been a poorly controlled commitment of government resources, often resulting in a large buildup of arrears; excessive borrowing, pushing up interest rates and crowding out private sector investment; and misallocation of resources, undermining the effectiveness and efficiency of service delivery. Further, governments have found it difficult to provide an accurate, complete, and transparent account of their financial position to Parliament or to other interested parties, including donors and the general public. This lack of information has hindered transparency and the enforcement of accountability in government, and has only contributed to the perceived governance problems in many of these countries (Hansen, G.S. 2008).

Cabannes (2004) contends that in light of these adverse developments, it is perhaps not surprising that many developing countries have pressed for, or have been pressed into, adopting financial management information system (FMIS) projects to strengthen their PEM systems. The establishment of an FMIS has consequently become an important benchmark for the country's budget reform agenda, often regarded as a precondition for achieving effective management of the budgetary resources. Although it is not a panacea, the benefits of an FMIS could be argued to be profound. First, the improved recording and processing of government financial transactions also allows prompt and efficient access to reliable financial data. This supports enhanced transparency and accountability of the executive to Parliament, the general public, and other external agencies. Second, an FMIS strengthens financial controls, facilitating a full and updated picture of commitments and expenditure on a continuous basis. Once a commitment is made, the system should be able to trace all the stages of the transaction processing from budget releases, commitment, purchase, payment request, reconciliation of bank statements, and accounting of

expenditure. This allows a comprehensive picture of budget execution. Third, it provides the information to ensure improved efficiency and effectiveness of government financial management. Generally, increased availability of comprehensive financial information on current and past performance assists budgetary control and improved economic forecasting, planning, and budgeting.

Integrated Financial Management Information System (IFMIS) is an information system that tracks financial events and summarizes financial information. In its basic form, an IFMIS is little more than accounting system configured to operate according to the needs and specifications of the environment in which it is installed. Generally IFMIS refers to the use of information and communications technology in financial operations to support management and budget decisions, fiduciary responsibilities, and the preparation of financial reports and statements. In the government realm, IFMIS refers more specifically to the computerization of the public financial management processes, from budget preparation and execution to accounting and reporting, with the help of an integrated system for financial management of line 8 ministries, spending agencies and other public sector operations (Timmons & Spaneli, 2007). An IFMIS stores, organizes and makes access to financial information easy. It not only stores all the financial information relating current and past years spending, but also stores the approved budgets for these years' details on inflows and outflow of funds, as well as complete inventories of financial assets (e.g. equipment, land and buildings) and liabilities (debt).

A strong Public Financial Management (PFM) system is a catalyst for economy's growth and development. It ensures that the government and its departments raise manage and spend public resources in an efficient and transparent way. Sound systems, strong legal and regulatory frameworks as well as a competent and productive civil service are the cornerstones of an efficient PFM regime. Public Financial Management reporting have been identified as the key drivers to efficient public service delivery and creation of wealth and employment (McKinney, 2004).

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.0. Introduction**

Chapter three contains a detailed description of research methods that were used in the study. It describes the sampling method employed in this study. It includes the research design, study population, sample size, sampling techniques, sources of data, research instruments, data collection procedure, data processing and analysis, quality control methods that is validity and reliability and ethical considerations.

#### **3.1. Research Design.**

The researcher employed a descriptive survey design, integrating both quantitative and qualitative research approaches. According to Kothari (2004), survey research elucidates existing relationships between variables and is particularly suitable for studies involving data collection from a large population, as advocated by Amin (2005). This design was chosen because it enabled the inclusion of respondents across a diverse spectrum, allowing for a comprehensive exploration of study findings. Additionally, the use of qualitative methods, as suggested by Ahuja (2005), facilitated the acquisition of detailed information. The study followed a sequential process, commencing with questionnaires complemented by interviews. Quantitative methodology was employed due to the numerical measurement of variables and subsequent analysis through statistical procedures, as outlined by Amin (2005). Triangulation was utilized to analyze both qualitative and quantitative data. Although the study leaned towards qualitative methods due to limited literature and focusing on a single Municipal Council in Uganda, quantitative data served to validate insights derived from in-depth interviews.

#### **3.2. Study Population**

For this study, the target population comprised 70 individuals selected from eight departments within the Kumi District Local Government. The key respondents encompassed Heads of Departments, Heads of Sections, and other technical staff members. These individuals were chosen due to their positions and expertise, which rendered them knowledgeable about the inner workings and financial management practices within their respective departments. Their views were deemed

crucial for providing comprehensive perspectives on the subject matter under investigation, ensuring a holistic understanding of financial accountability within the local government context.

### 3.3. Sample Size.

In selecting a sample size of 59 from a target population of 70, the researcher followed the guidelines proposed by Morgan and Krejcie (1970). This table provides a systematic approach for determining the appropriate sample size based on a given population size and desired level of confidence. By consulting this table, the researcher ensured that the sample size was sufficiently representative of the larger population while also allowing for manageable data collection and analysis. This approach helped mitigate the risk of sampling errors and enhanced the reliability and generalizability of the study findings, ultimately contributing to the validity of the research outcomes.

**Table 3:1: Sample Size and Determination**

Category	Target population	Sample size	Sampling Technique
Heads of Department	10	9	Simple Random sampling
Heads of Sections	5	4	Purposive sampling
District Technical Staff	55	41	Simple Random Sampling
<b>Total</b>	<b>70</b>	<b>59</b>	

**Source: Primary data**

### 3.4. Sample and Sampling technique

According to Amin (2005), sampling is a process of selecting elements from the population in such a way that the sampled elements represent the population under study. The researcher therefore used simple random, and purposive sampling techniques. The details of how each technique was used are discussed below: -

#### 3.4.1. Simple Sampling Technique.

This is a probability technique of sampling whereby every element of the population had an equal chance and an independent chance of being selected for the sample (Amin, 2005). A small technique was used because using the whole population was very difficult.

#### 3.4.2. Purposive Sampling Technique:

This is a non-probability sampling method whereby a researcher selects a number of objects that have features of interest from the given population to form part of the sample (Haruna, 2010). This research purposively selected the Chief Administrative Officer, Deputy Chief Administrative Officer, Head of Finance, Head of Internal Audit, District Engineer, and District Medical Officer, District Planner, District Educational Officer, District Community Development Officer, District Production and Marketing Officer, District Trade and Industry Officer, using this method.

### ***3.5. Data Collection Methods***

#### **3.5.1. Survey method**

In this study, the researcher employed a survey method to collect data from municipal and other staff members using a structured questionnaire tool. This approach was chosen for its ability to ensure consistency in data collection by presenting all respondents with the same set of questions and response options. The use of preset questions organized in a specific sequence enabled the researcher to cover the full range of information required to address the research objectives comprehensively. By standardizing the data collection process, the survey method facilitated the systematic gathering of quantitative data, which could then be subjected to rigorous analysis. Overall, the questionnaire tool served as an effective means of capturing a broad range of responses from a diverse group of participants, thereby enhancing the validity and reliability of the research findings.

#### **3.5.2 Interview method**

In this study, the researcher employed the interview method to collect qualitative data from respondents, as outlined by Kothari (2004). This approach involved presenting oral-verbal questions directly to the respondents, facilitating face-to-face verbal exchanges between the researcher and participants. By asking specific questions aligned with the research objectives, the researcher ensured that responses were focused and relevant to the study's aims. Moreover, the interactive nature of the interviews allowed for in-depth exploration of participants' perspectives and experiences, enabling the researcher to gain valuable insights into the subject matter. Overall, the interview method served as a robust tool for gathering rich qualitative data and fostering meaningful dialogue between the researcher and respondents.

### ***3.6. Data collection techniques or instruments.***

#### **3.6.1. Questionnaire**

The Researcher used the questionnaire as the main research instrument. The close ended questionnaires were preferred as an instrument of research because they were self-administered, had identical set of items for all respondents, produced fewer errors, ensured confidentiality as respondents were free from the influence of the researcher and respondents had the chance to answer in their convenient time (Burns, 2000). The items were short requiring direct answers based on the Likert scales of 1 – 5 from strongly disagree – strongly agree. This instrument was used in the study because it was easier to collect data within the shortest period of time and it was convenient to respondents as they felt free in giving sensitive answers.

### **3.6.2. Interview schedule**

The researcher used an interview schedule to collect data from key respondents and a set of structured questions was developed which was responded to in the interview sessions and answers were recorded by the researcher. This tool was preferred because it helps to collect in-depth data from key respondents.

### **3.6.3. Data collection procedure**

The researcher obtained a letter from the university introducing her to in Kumi District Local Government authorities for permission to collect data.

## **3.7. Data Quality Control**

Reliability and validity were important qualities of research and were taken into account for effective data quality control.

### **3.7.1. Validity of Instruments**

Validity is the extent to which the instruments used during the study measure the issues they were intended to measure (Amin, 2005). To ensure validity of instruments, the instruments were developed under close guidance of the supervisor. After the questions were designed, they were pre-tested. This helped to identify ambiguous questions in the instruments and enabled the researcher to re-align them to the objectives.

### **3.7.2. Reliability**

Reliability is the extent to which the measuring instruments produced consistent scores when the same groups of individuals were repeatedly measured under the same conditions (Amin, 2005). The study administered one type of questionnaire to selected respondents for Cronbach reliability

test; Alpha values of 0.753 were attained implying that the tool was suitable for the study. Besides, most authorities accepted the minimum alpha value of 0.5.

### **3.8. Data processing and analysis.**

This section discussed the approach that was followed when analysing the documents, interviews and questionnaire data. The purpose of data analysis was reduced to sets of data as a basis for data management. Both non-quantifying and quantifying techniques of analysis were used to present the research findings.

#### **3.8.1. Quantitative Data Analysis**

Quantitative data analysis entailed categorizing and summarizing data to find answers to the research questions. Quantitative data from questionnaires was analysed using SPSS statistical tool to reduce the data, summarize it and make the most important facts and relationships apparent. The statistical package helped in the breakdown of categories of data and organized the data very fast. The data was presented in form of mean, mode and median and presented using frequency tables, bar graphs and pie-charts.

#### **3.8.2. Qualitative Data Analysis**

The qualitative data from interviews was analysed using content analysis method. The researcher categorized, coded, edited and analysed according to themes and sub-themes.

### **3.9. Ethical considerations**

As a matter of principle, ethical considerations were kept in mind at every stage of the study. The researcher obtained a letter of introduction from the University to proceed with the study after the proposal was approved. Permission was sought from in Kumi District Local Government officials to administer the instruments. During the collection of data, anonymity was observed as well as extreme confidentiality when handling responses. Information provided by the respondents was not dangerous to them directly or indirectly and participation was out of their free will.

## CHAPTER FOUR

### PRESENTATION AND ANALYSIS OF DATA

#### 4.0. Introduction

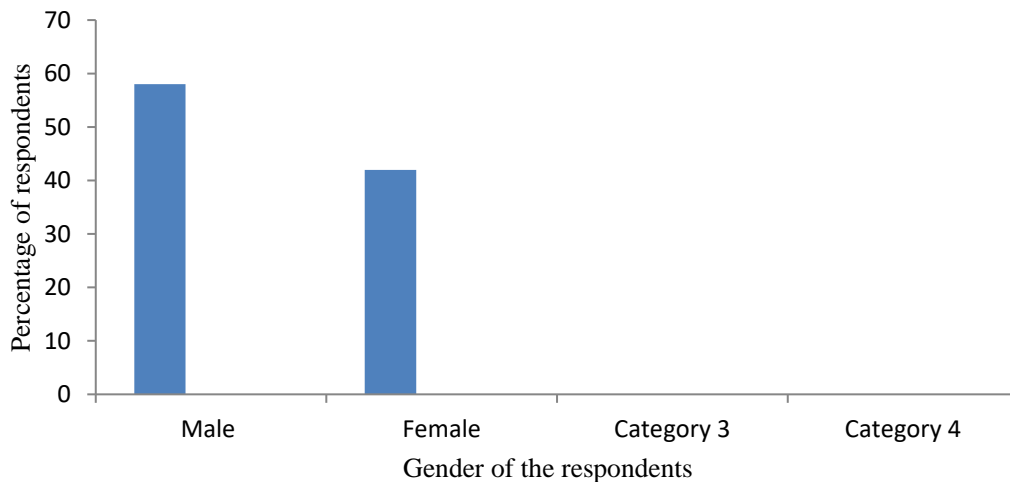
This chapter presents the analysis and interpretation of data collected from respondents on the effect of IFMS and financial accountability in Kumi District Local Government. Total of (70) questionnaires were issued and 59 were returned represented by (84.%).

#### 4.1. *Demographic characteristics of Respondents*

Demographic data of respondents involved establishing the gender, age of respondents, level of education, working experience, Department and position held by respondents and the findings are detailed below:

##### 4.1.1. Gender

Majority of the respondents were male and were represented by 58% whereas female respondents were represented by 42%. This implies that in Kumi District Local Government men are more than women.

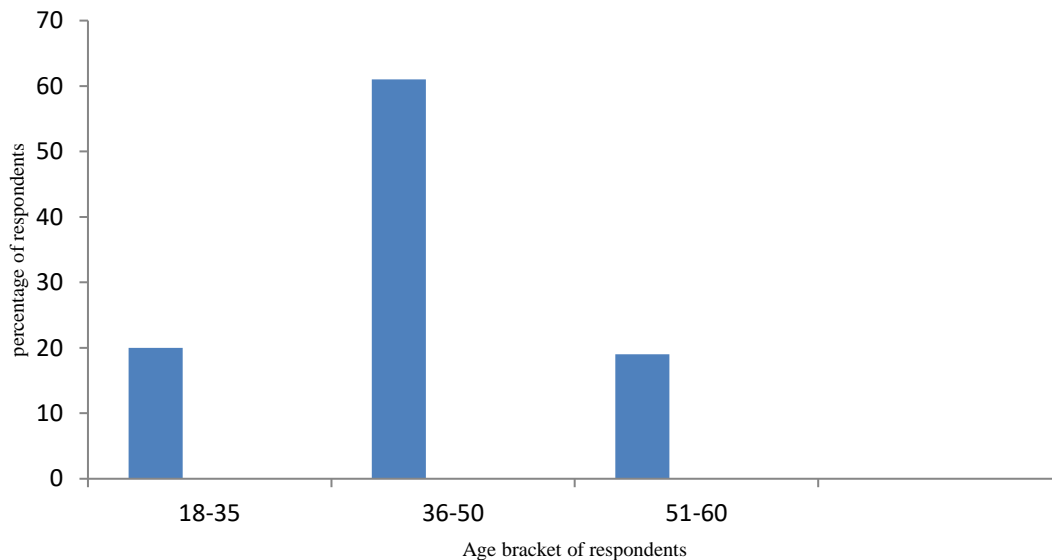


**Figure 2: Percentage of gender of the respondents.**

##### 4.1.2. Age of respondents

Age of the respondents varied (figure 4.2). Respondents ranging from the age of 36-50 years had the highest percentage of (61%) followed by those who were between 18-35 years with a percentage of 20%. Respondents who had 51-60 years were the least represented by 19 % of the

respondents. This implies that the majority of workers in Kumi District Local Government are in the Age bracket of 36-50 years.



**Figure 3: Age of the respondents**

#### **4.1.3. Education level of respondents**

The education level of respondents also varied and it ranged from Certificate to Master’s Degree (Table 4.2). Respondents with Diplomas were the majority represented by 37% followed by respondents with Bachelor’s Degrees who were represented by 26%. Respondents with Master’s Degree had a percentage representation of 20% whereas those with post graduate diplomas were represented by 15%. Respondents with Certificates had the lowest (2%) percentage representation. This implies that people with Diplomas in Kumi District Local Government are the majority due to the council policy considering technical persons with diplomas from a recognised institution first. Then the representation with bachelors is a good sign that despite the policy those with degrees are considered to encourage competence at work in the Council. Those with master degree are 21% because the value for more knowledge is improving slowly but steadily to develop the image in Kumi District Local Government. While those with post graduate 15% means more knowledge and skills is desired for excellence in employee performance and certificates were only 2%.

**Table 4:2: Levels of Education of Respondents**

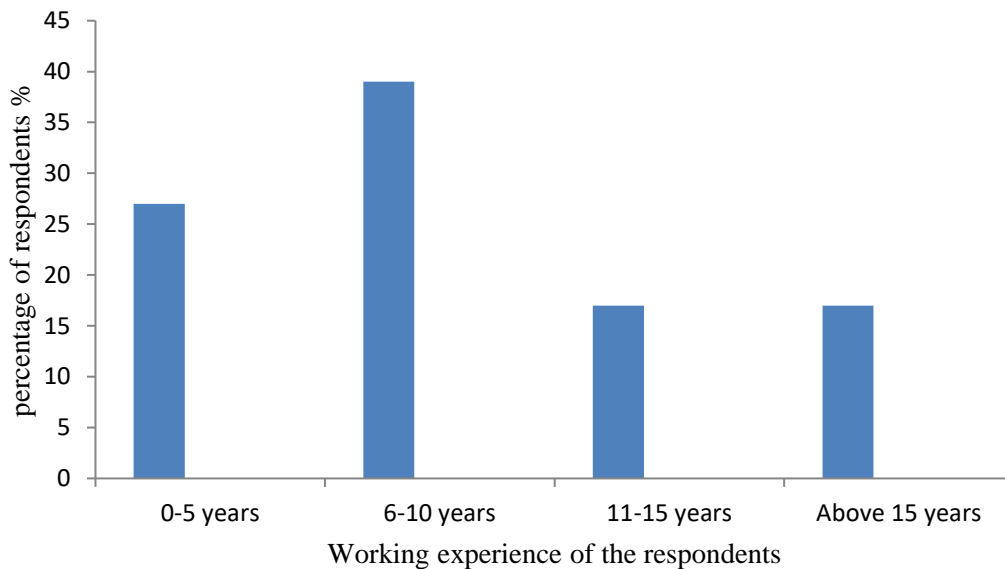
<b>Level of school</b>	<b>Frequency</b>	<b>Percentage (%)</b>
------------------------	------------------	-----------------------

Certificate	1	2
Diploma	22	37
Bachelor Degree	15	26
Postgraduate Diploma	12	15
Masters	9	20
<b>Total</b>	<b>59</b>	<b>100</b>

Source: Primary Data, 2024

#### 4.1.4. Working Experience

Respondents involved in the study had varying working experience (Figure 4.3) ranging from less than one year to above 15 years. Respondents with 6 -10 years of working experience had the highest percentage of (39%) because they are more of technical staff whereas those with 0-5 years had a representation of (27%). While, above 15 years of working experience and 11-15 years of working experience had the same percentage as well as the lowest of (17%) respondents. This implies that the majority of workers in Kumi District Local Government have an experience.



**Figure 4: Working experiences of respondents.**

#### 4.1.5. Department respondent belongs to.

Respondents that belonged in different departments varied. Twenty-Seven percent of the respondents belonged to the department of administration and 23% of the respondents were in the department of education whereas 18% of the respondents belonged to the department of finance. The department of Community development and works had the same percentage of 9%. While the department of internal audit had a representation of 7% and the department of Health had a representation of 5% whereas the department of Production had the lowest of 2% of the respondents. This implies that the department of in Kumi District Local Government has the majority of the workers because of their professionalism.

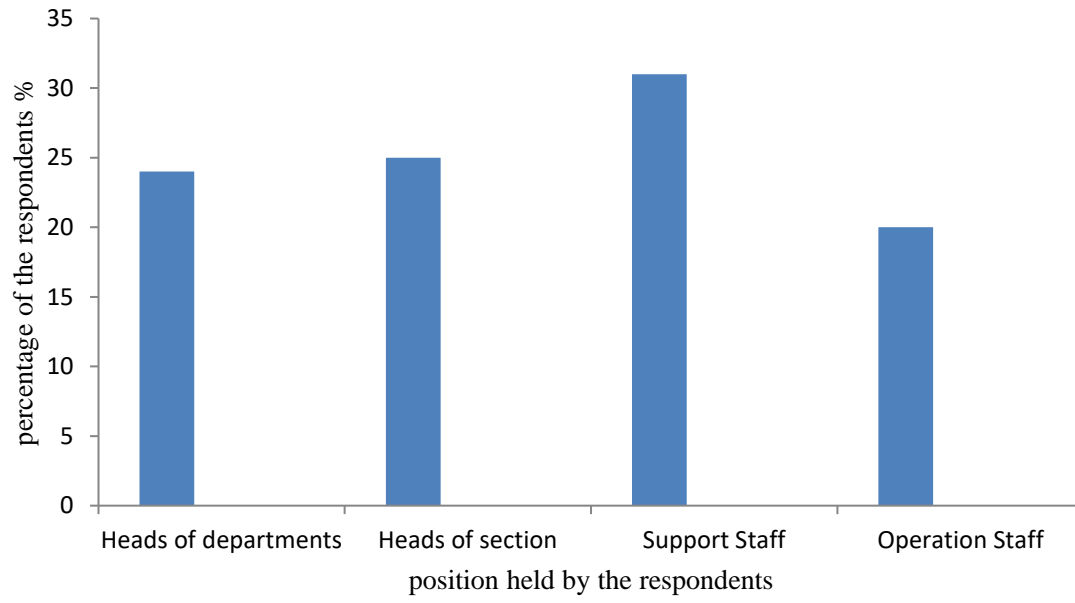
**Table 4:3: Department the respondent belongs to:**

<b>Department respondent belongs to</b>	<b>Frequency</b>	<b>Percentage (%)</b>
Administration	16	27
Finance	11	18
Internal Audit	4	7
Works	5	9
Community development	5	9
Health	3	5
Education	14	23
Production	1	2
<b>Total</b>	<b>59</b>	<b>100</b>

Source: Primary Data, 2024

#### 4.1.6 Position held by respondent

Among the respondents, there was more support staff (31%) compared to the Heads of sections who were represented by 25% whereas the head of department had a representation of 24% of the respondents and Operation Staff had the lowest of 20% of the respondents. This implies that support staffs are easy to handle in terms of cost effectiveness, and the heads of departments and sections are highly paid to ensure better performance in Kumi District Local Government.



**Figure 5: Position held by respondents.**

## 4.2. Status of Financial Accountability in Kumi District Local Government

**Table 4:4: Status of Financial Accountability in Kumi District Local Government.**

<b>Financial Accountability</b>	<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>	<b>Mean</b>	<b>St. D</b>	<b>Comment</b>
The financial transactions in Kumi District Local Government are conducted transparently and openly.	0	14	29	39	19	3.63	0.947	Moderate
Financial decisions in Kumi District Local Government are made with accountability and adherence to established guidelines.	2	17	32	39	10	3.39	0.947	Moderate
There is proper oversight and monitoring of budgetary allocations and expenditures in Kumi District Local Government	29	42	7	20	2	2.24	1.135	Low
The Kumi District Local Government regularly conducts audits to ensure financial accountability.	2	42	25	20	10	2.95	1.057	Low
Employees in Kumi District Local Government are held accountable for their use of financial resources.	5	44	29	20	2	2.69	0.915	Low
There are effective mechanisms in place to address instances of financial mismanagement or corruption in Kumi District Local Government.	19	34	25	15	7	2.58	1.163	Low
The financial reports provided by Kumi District Local Government are accurate and reliable.	5	36	20	37	2	2.95	1.007	Low
<b>Overall mean</b>						<b>2.91</b>		<b>Low</b>

Source: Primary Data, 2024

The overall mean is (2.91) implying that the IFMIS and financial accountability in Kumi District Local Government is at a low level.

The results reveal a moderate level of agreement among respondents regarding the transparency and openness of financial transactions in Kumi District Local Government. With a mean score of 3.63 out of 5 and a standard deviation of 0.947, responses indicate a general tendency towards agreement, albeit with some variability. Specifically, 39 respondents agree and 19 strongly agree that financial transactions are conducted transparently and openly, while 29 are neutral, 14 disagree, and none strongly disagree. This suggests that while a significant portion of respondents perceives transparency in financial transactions, there are also those who do not share this view or remain indifferent. It underscores the importance of continuous efforts to ensure transparency and openness in financial processes within the Kumi District Local Government to build trust and accountability among stakeholders.

The research findings show a moderate level of agreement among respondents regarding the accountability and adherence to established guidelines in financial decisions within Kumi District Local Government. With a mean score of 3.39 out of 5 and a standard deviation of 0.947, responses show a general tendency towards agreement, though with some variability. Specifically, 39 respondents agree and 10 strongly agree that financial decisions are made with accountability and adherence to guidelines, while 32 are neutral, 17 disagree, and 2 strongly disagree. This suggests that while a significant portion of respondents perceives accountability in financial decision-making, there are also those who do not share this view or remain indifferent. It underscores the importance of reinforcing accountability mechanisms and ensuring consistent adherence to established guidelines in financial decision-making processes within the Kumi District Local Government to enhance transparency and effectiveness.

The data suggests a low level of agreement among respondents regarding the presence of proper oversight and monitoring of budgetary allocations and expenditures in Kumi District Local Government. With a mean score of 2.24 out of 5 and a standard deviation of 1.135, responses exhibit significant variability, indicating a lack of consensus. Specifically, 42 respondents disagree and 29 strongly disagree that there is proper oversight and monitoring, while 20 are neutral, 7 agree, and 2 strongly agree. This indicates a substantial discrepancy in perceptions, with a majority of respondents expressing dissatisfaction or uncertainty regarding the effectiveness of oversight and

monitoring mechanisms. Such findings highlight the need for enhanced oversight frameworks and transparency measures to ensure accountability and prudent management of resources within the Kumi District Local Government.

The findings show a low level of agreement among respondents regarding the regular conduct of audits to ensure financial accountability in the Kumi District Local Government. With a mean score of 2.95 out of 5 and a standard deviation of 1.057, responses display considerable variability, suggesting a lack of consensus. Specifically, 42 respondents disagree and 25 strongly disagree that audits are regularly conducted, while 20 are neutral, 10 agree, and 2 strongly agree. This disparity in perceptions underscores potential shortcomings in the audit practices within the local government, which may contribute to concerns regarding financial transparency and accountability. Addressing this issue requires a concerted effort to strengthen audit procedures and ensure their consistent application to promote greater financial accountability and public trust in the Kumi District Local Government.

The results suggest a low level of agreement among respondents regarding the accountability of employees for their use of financial resources in the Kumi District Local Government. With a mean score of 2.69 out of 5 and a standard deviation of 0.915, responses exhibit significant variability, indicating a lack of consensus. Specifically, 44 respondents disagree and 29 strongly disagree that employees are held accountable, while 20 are neutral, 5 agree, and 2 strongly agree. This discrepancy in perceptions suggests potential deficiencies in the mechanisms for holding employees accountable for their use of financial resources. Addressing this issue is crucial for fostering a culture of responsibility and transparency within the local government, ultimately contributing to improved financial management practices and public trust.

The data indicates a low level of agreement among respondents regarding the effectiveness of mechanisms in place to address instances of financial mismanagement or corruption in the Kumi District Local Government. With a mean score of 2.58 out of 5 and a standard deviation of 1.163, responses display considerable variability, suggesting a lack of consensus. Specifically, 34 respondents disagree and 19 strongly disagree that effective mechanisms are in place, while 25 are neutral, 15 agree, and 7 strongly agree. This disparity in perceptions highlights potential inadequacies in the existing frameworks for combating financial mismanagement or corruption within the local government. Addressing these shortcomings is crucial to enhancing transparency,

accountability, and integrity in financial practices, ultimately fostering public trust and confidence in the Kumi District Local Government.

The findings indicate a low level of agreement among respondents regarding the accuracy and reliability of financial reports provided by the Kumi District Local Government. With a mean score of 2.95 out of 5 and a standard deviation of 1.007, responses exhibit significant variability, indicating a lack of consensus. Specifically, 36 respondents disagree and 5 strongly disagree that the financial reports are accurate and reliable, while 37 are neutral, 20 agree, and 2 strongly agree. This disparity in perceptions suggests potential concerns regarding the quality and trustworthiness of financial reporting within the local government. Addressing these issues is crucial to ensuring transparency and accountability in financial practices, thereby fostering public trust and confidence in the Kumi District Local Government's financial management.

Results from the interview analysis varied depending on the respondent. Some of the views were in agreement with the quantitative analysis and others were in disagreement as detailed below:

One interviewee said that:

*“Kumi District Local Government responds promptly and adequately to queries regarding financial matters from stakeholders. Officials and staff members of Kumi District Local Government adhere to ethical standards in financial management practices”.*

Yet another interviewee also revealed that:

*“Over the past few years, there has been a noticeable improvement in financial accountability within Kumi District Local Government. Stakeholders, including citizens and civil society organizations, are adequately involved in monitoring the financial activities of Kumi District Local Government”.*

**Table 4:5: the effect of IFMS on Financial Accountability in Kumi District Local Government.**

	R				Change Statistics
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Model	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.465 <sup>a</sup>	.216	.47956	.216	5.047	3	55	.004

a. Predictors: (Constant), accountability, automation of financial information reporting and value for money

determine the general effect of IFMS on Financial Accountability in Kumi District Local Government, a multiple regression analysis was undertaken. The IFMS is correlated to financial accountability by 46.5%. This implies that a unit improvement in IFMIS will increase financial accountability by 46.5%. In terms of effect, IFMS accounts for 21.6% of financial accountability at  $p = 0.004$ . This implies that IFMS is a significant determinant of financial accountability in Kumi District Local Government.

### 4.3. Accountability and the use of public Resources in Kumi District Local Government

**Table 4:6: Opinion of respondents' accountability and the use of public Resources in Kumi District Local Government.**

Indicators	SD	D	N	A	SA	Mean	Std. Dev	Comment
IFMS has increased transparency in the handling of public resources.	2	7	0	36	55	4.37	0.927	High
IFMS ensures that budget allocations are properly tracked and monitored.	3	5	0	39	63	4.42	0.986	High
IFMS has improved the efficiency of the budget preparation process.	2	2	2	25	69	4.59	0.768	High

The financial reports generated by IFMS are reliable and accurate.	2	3	3	25	66	4.51	0.858	High
IFMS enables real-time tracking of expenditures.	2	3	3	17	75	4.59	0.853	High
The use of IFMS has reduced instances of financial mismanagement.	0	0	2	37	61	4.59	0.529	High
The IFMS has improved the accuracy of financial records in the Kumi District Local Government.	3	9	10	46	32	3.95	0.529	Moderate
The use of IFMS has facilitated better compliance with budgetary regulations.	13	5	18	12	7	2.46	1.041	Low
<b>Overall Mean</b>						<b>4.18</b>		<b>High</b>

Source: Primary Data, 2024

The overall mean is (4.18) implying that accountability and the use of public Resources in Kumi District Local Government is at a high level.

The study results indicate that the Integrated Financial Management System (IFMS) has significantly increased transparency in the handling of public resources, as reflected by a high average rating of 4.37 and a standard deviation of 0.927. This suggests that a substantial majority of respondents agree or strongly agree that IFMS has enhanced transparency. The high level of agreement points to the effectiveness of IFMS in providing clear, accessible, and accountable financial practices within public resource management. This improvement likely contributes to greater trust and confidence among stakeholders regarding the management of public funds.

The survey results demonstrate that the Integrated Financial Management System (IFMS) is highly effective in ensuring that budget allocations are properly tracked and monitored, as indicated by a high average rating of 4.42 and a standard deviation of 0.986. The responses show that a large majority of participants agree or strongly agree with this statement, highlighting the system's

capacity to provide accurate and consistent monitoring of budgetary processes. This high level of agreement explains the success of IFMS in enhancing the oversight and accountability of budget allocations, which is crucial for efficient financial management and the prevention of misallocation or misuse of public funds.

The results show that the Integrated Financial Management System (IFMS) has greatly improved the efficiency of the budget preparation process, as evidenced by a high average rating of 4.59 and a relatively low standard deviation of 0.768. This high rating, with the majority of respondents strongly agreeing, highlights the system's effectiveness in streamlining and enhancing the budget preparation process. The positive feedback suggests that IFMS has made the budgeting process more efficient, likely through automation and better data management, resulting in more timely and accurate budget preparation. This improvement is crucial for effective financial planning and resource allocation within the organization.

The findings show that the financial reports generated by the Integrated Financial Management System (IFMS) are considered highly reliable and accurate, with an impressive average rating of 4.51 and a standard deviation of 0.858. This indicates strong agreement among respondents, with the majority rating this aspect very positively. The high level of confidence in the reliability and accuracy of IFMS-generated financial reports underscores the system's effectiveness in producing dependable and precise financial data. Such reliability is essential for informed decision-making, accountability, and transparency in financial management. This positive perception likely enhances trust in the financial processes managed through IFMS, contributing to overall improved financial governance.

The study results reveal that the Integrated Financial Management System (IFMS) effectively enables real-time tracking of expenditures, as reflected by a high average rating of 4.59 and a standard deviation of 0.853. This high rating demonstrates strong agreement among respondents, with the majority affirming the system's capability for real-time expenditure tracking. This capability is crucial for maintaining up-to-date financial oversight, allowing for immediate detection of discrepancies or issues, and facilitating timely adjustments. The real-time tracking provided by IFMS enhances transparency, accountability, and efficient management of financial resources, thereby improving overall financial governance.

The results clearly indicate that the use of the Integrated Financial Management System (IFMS) has significantly reduced instances of financial mismanagement, as evidenced by a high average

rating of 4.59 and a low standard deviation of 0.529. The uniform agreement among respondents, with no one disagreeing and the majority strongly agreeing, highlights the system's effectiveness in curbing financial mismanagement. This substantial reduction in financial mismanagement is likely due to IFMS's robust tracking, monitoring, and reporting capabilities, which promote transparency and accountability in financial transactions. Consequently, the implementation of IFMS plays a critical role in improving financial integrity and ensuring the responsible use of public resources.

The results suggest that the Integrated Financial Management System (IFMS) has moderately improved the accuracy of financial records in the Kumi District Local Government, with an average rating of 3.95 and a low standard deviation of 0.529. While the majority of respondents agree that IFMS has enhanced the accuracy of financial records, the presence of some neutral and disagreeing responses indicates that there is room for further improvement. This moderate rating reflects a positive impact of IFMS on financial record accuracy, although it suggests that additional measures or refinements may be necessary to fully optimize its effectiveness in ensuring precise and reliable financial documentation.

The findings indicate that the use of the Integrated Financial Management System (IFMS) has had a low impact on facilitating better compliance with budgetary regulations, as reflected by a low average rating of 2.46 and a standard deviation of 1.041. The distribution of responses shows a significant number of respondents disagreeing or strongly disagreeing, with fewer respondents agreeing that IFMS has improved compliance. This suggests that, despite its potential, IFMS has not effectively enhanced adherence to budgetary regulations within the Kumi District Local Government. The low rating may point to challenges or gaps in the system's implementation or usage, highlighting the need for improvements or additional support to ensure that IFMS can better contribute to regulatory compliance.

Results from the interview analysis varied depending on the respondent. Some of the views were in agreement with the quantitative analysis and others were in disagreement as detailed below:

One interviewee said that:

*“The use of IFMS has facilitated better compliance with budgetary regulations. IFMS allows for timely adjustments to budget*

*allocations when necessary. IFMS has enhanced the efficiency of financial management processes.”*

Yet another interviewee also revealed that:

*“Yes IFMS has streamlined procurement processes in the Kumi District Local Government. The transparency of procurement activities has increased with the use of IFMS. I am satisfied with the training and support provided for the use of IFMS.”*

Another interviewee noted that:

*“IFMS helps in monitoring vendor performance effectively. The use of IFMS has reduced procurement delays. Overall, IFMS has significantly improved financial accountability in Kumi District Local Government. The implementation of IFMS has met my expectations.”*

**Table 4:7: Model summary of the effects accountability and the use of public Resources in Kumi District Local Government**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.037 <sup>a</sup>	.001	-.016	.53161	.001	.077	1	57	.782

a. Predictors: (Constant), accountability

In order to determine the effects of IFMS has ensured accountability and the use of public Resources in Kumi District Local Government, a simple regression analysis was under taken. The result revealed that IFMS was correlated to accountability and the use of public Resources by 3.7% at  $p = 0.782$ . In terms of effect, the IFMS only contributes 0.1% to accountability and the use of public Resources at  $p = 0.782$ . This implies that the process of IFMS is not a significant determination of accountability and the use of public Resources in Kumi District Local Government.

**4.4. Automation of financial information reporting in Kumi District Local Government**

**Table 4:8: Opinion of respondents about Automation of financial information reporting in Kumi District Local Government**

Indicators	SD	D	N	A	SA	Mean	Std. Dev	Comment
IFMS has automated the process of financial reporting in our district.	32	29	5	22	12	2.52	1.443	Low
The use of IFMS has reduced the time required to generate financial reports.	0	0	3	44	53	4.49	0.569	High

IFMS has improved the accuracy of financial reports.	2	3	19	29	47	4.17	0.968	High
The automation provided by IFMS has minimized errors in financial reporting.	3	20	31	29	17	3.36	1.095	Moderate
IFMS allows for real-time generation of financial reports.	0	5	20	51	24	3.93	0.807	Moderate
The financial reports generated by IFMS are comprehensive and detailed.	9	20	22	27	22	3.34	1.268	Moderate
IFMS facilitates the easy retrieval of historical financial data.	3	14	37	25	20	3.46	1.072	Moderate
The implementation of IFMS has improved the transparency of financial reporting.	0	5	29	51	15	3.76	0.773	Moderate
IFMS has standardized financial reporting formats across all departments.	7	25	24	20	24	3.29	1.274	Moderate
<b>Overall Mean</b>						<b>3.59</b>		<b>Moderate</b>

Source: Primary Data, 2024

The overall mean is (3.59) implying that IFMS has ensured automation of financial information reporting in Kumi District Local Government is at a moderate level.

From the results of the interviews conducted, the respondents generally agreed that automation of financial information reporting is very important and is always done in Kumi District Local Government.

The findings reveal a low level of agreement among respondents regarding the automation of the financial reporting process in the district through the Integrated Financial Management System

(IFMS). With a mean score of 2.52 out of 5 and a relatively high standard deviation of 1.443, there is notable variability in responses, leaning towards disagreement. Specifically, 32 respondents disagree and 29 strongly disagree that IFMS has automated financial reporting, while only 5 respondents agree, 22 are neutral, and 12 strongly agree. This suggests that there is a lack of consensus among users regarding the system's effectiveness in automating financial reporting processes. Further investigation may be necessary to understand the reasons behind this discrepancy and to address any potential barriers to the successful implementation of automated reporting through IFMS in the Kumi District Local Government.

The study findings reflect a high level of agreement among respondents regarding the reduction in time required to generate financial reports through the use of the Integrated Financial Management System (IFMS). With a mean score of 4.49 out of 5 and a low standard deviation of 0.569, responses are strongly skewed towards agreement. Specifically, 53 respondents strongly agree and 44 agree that IFMS has significantly reduced the time needed to produce financial reports, while none strongly disagree or disagree, and only 3 respondents are neutral. This overwhelming consensus underscores the effectiveness of IFMS in streamlining reporting processes, allowing for quicker access to financial data and enhancing overall operational efficiency within the Kumi District Local Government.

The results show a high level of agreement among respondents regarding the improvement in the accuracy of financial reports attributed to the Integrated Financial Management System (IFMS). With a mean score of 4.17 out of 5 and a standard deviation of 0.968, responses are strongly clustered towards agreement. Specifically, 47 respondents strongly agree and 29 agree that IFMS has enhanced the accuracy of financial reports, while only 2 respondents strongly disagree, and 3 disagree. This overwhelming consensus underscores the effectiveness of IFMS in ensuring the reliability and precision of financial data, which is crucial for informed decision-making and maintaining transparency within the financial operations of the Kumi District Local Government.

The findings suggest a moderate level of agreement among respondents regarding the effectiveness of the automation provided by the Integrated Financial Management System (IFMS) in minimizing errors in financial reporting. With a mean score of 3.36 out of 5 and a standard deviation of 1.095, responses exhibit some variability, leaning towards agreement. Specifically, 31 respondents agree and 29 strongly agree that IFMS has helped minimize errors in financial reporting, while 20 are neutral, 17 disagree, and 3 strongly disagree. This indicates that while a significant portion

acknowledges the system's role in error reduction, there is also a notable segment of respondents who either do not perceive such improvements or actively disagree. It suggests the need for further refinement and training to maximize the effectiveness of IFMS in minimizing errors within the financial reporting processes of the Kumi District Local Government.

The results reveal a moderate level of agreement among respondents regarding the capability of the Integrated Financial Management System (IFMS) to allow for real-time generation of financial reports. With a mean score of 3.93 out of 5 and a standard deviation of 0.807, responses show a general tendency towards agreement, with some variability. Specifically, 51 respondents agree and 24 strongly agree that IFMS enables real-time generation of financial reports, while 20 respondents are neutral, 5 disagree, and none strongly disagree. This suggests that while a significant portion of respondents acknowledges the system's capacity for real-time reporting, there are also some who do not perceive such capabilities or remain indifferent. It underscores the importance of continued training and support to ensure that IFMS effectively enables real-time financial reporting within the operations of the Kumi District Local Government.

The results indicate a moderate level of agreement among respondents regarding the comprehensiveness and detail of financial reports generated by the Integrated Financial Management System (IFMS). With a mean score of 3.34 out of 5 and a relatively high standard deviation of 1.268, responses exhibit variability, leaning towards agreement. Specifically, 27 respondents agree and 22 strongly agree that the financial reports produced by IFMS are comprehensive and detailed, while 20 are neutral, 9 disagree, and none strongly disagree. This suggests that while a considerable portion of respondents perceives the reports as comprehensive, there are also some who do not share this view or remain indifferent. It underscores the importance of further refining report generation processes within IFMS to ensure consistency and clarity in financial reporting within the operations of the Kumi District Local Government.

The findings suggest a moderate level of agreement among respondents regarding the facilitation of easy retrieval of historical financial data by the Integrated Financial Management System (IFMS). With a mean score of 3.46 out of 5 and a standard deviation of 1.072, responses display some variability, leaning towards agreement. Specifically, 37 respondents agree and 25 strongly agree that IFMS facilitates the easy retrieval of historical financial data, while 14 are neutral, 3 disagree, and none strongly disagree. This indicates that while a significant portion acknowledges the system's effectiveness in this regard, there are also respondents who do not perceive such ease

of retrieval or remain indifferent. It highlights the importance of ensuring user familiarity and proficiency with IFMS functionalities to maximize its utility in accessing historical financial data within the operations of the Kumi District Local Government.

The findings show a moderate level of agreement among respondents regarding the improvement in transparency of financial reporting resulting from the implementation of the Integrated Financial Management System (IFMS). With a mean score of 3.76 out of 5 and a standard deviation of 0.773, responses show a general tendency towards agreement, with relatively low variability. Specifically, 51 respondents agree and 15 strongly agree that IFMS has enhanced the transparency of financial reporting, while 29 are neutral, 5 disagree, and none strongly disagree. This suggests that while a significant portion of respondents perceives improvements in transparency, there are also some who do not share this view or remain indifferent. It underscores the importance of continued efforts to enhance transparency in financial reporting processes within the operations of the Kumi District Local Government and to ensure that the benefits of IFMS are consistently realized and recognized by all users.

The findings reveal a moderate level of agreement among respondents regarding the standardization of financial reporting formats across all departments facilitated by the Integrated Financial Management System (IFMS). With a mean score of 3.29 out of 5 and a relatively high standard deviation of 1.274, responses exhibit some variability, leaning towards agreement. Specifically, 24 respondents agree and 24 strongly agree that IFMS has standardized financial reporting formats, while 25 are neutral, 7 disagree, and none strongly disagree. This suggests that while a portion of respondents perceives the standardization of reporting formats, there are also those who do not share this perception or remain indifferent. It underscores the importance of ensuring consistent adoption and understanding of standardized reporting practices across all departments to fully leverage the benefits of IFMS within the operations of the Kumi District Local Government.

Several interviewees revealed that:

*“Yes, the system has facilitated better compliance with financial reporting regulations. IFMS has enhanced the decision-making process by providing timely financial information.”*

One of the interviewee that:

*“The automated financial reports from IFMS are used effectively in budget planning. IFMS has enabled better tracking of financial performance against the budget.”*

Several interviewees revealed that:

*“Financial audits are more straightforward and efficient due to the automated reports from IFMS. The automation of financial reporting has improved overall financial accountability. I am confident that IFMS will continue to improve the automation of financial information reporting in the future.”*

Yet another interviewee revealed that:

*“IFMS has significantly enhanced the automation of financial information reporting. The training provided on IFMS has been sufficient for effective financial reporting. There is ongoing support and maintenance for the IFMS in our district. The benefits of automated financial reporting through IFMS outweigh the challenges faced during its implementation.”*

**Table 4:9: The Model summary showing effect of automation of financial information reporting on accountability in Kumi District Local Government.**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					
					R Change	Square Change	F Change	df1	df2	Sig. Change
1	.426 <sup>a</sup>	.182	.167	.48124	.182	12.650	1	57	.001	

Predictors: (Constant), automation of financial information reporting

To determine the effect of automation of financial information reporting a simple regression analysis was under taken. The result from the analysis showed that the automation of financial information reporting was correlated to accountability by 42.6%. This implies that a unit increase in the selection process improves accountability by 42.6%. The analysis also revealed that the

automation of financial information reporting accounts for 18.1% of accountability at  $p= 0.001$ . This shows that the selection process is a significant determinant on accountability in Kumi District Local Government.

#### 4.5. Value for Money and service delivery in Kumi District Local Government

Table 4:10: Opinion of respondents about value for money and service delivery in Kumi District Local Government.

Indicators	SD	D	N	A	SA	Mean	Std. Dev	Comment
IFMS has improved the efficiency of financial resource utilization in service delivery.	0	2	5	51	42	4.34	0.659	High
The implementation of IFMS has led to better budgeting and planning for service delivery.		7	20	53	20	3.86	0.819	Moderate
IFMS has enhanced the quality of services provided to the public.	2	5	27	42	24	3.81	0.919	Moderate
The use of IFMS has reduced wastage of financial resources.		10	20	39	31	3.90	0.959	Moderate
IFMS has facilitated better monitoring and evaluation of service delivery projects.	2	12	19	51	17	3.69	0.951	Moderate
The system has improved accountability in the use of funds allocated for service delivery.	5	3	34	41	17	3.61	0.983	Moderate
IFMS has ensured timely disbursement of funds for service delivery.		14	29	39	18	3.97	0.787	Moderate
Overall Mean						3.88		Moderate

Source: Primary Data, 2024

The overall mean is (3.88) implying that value for money in service delivery in Kumi District Local Government is at a moderate level.

The results indicate that the majority of respondents believe that the Integrated Financial Management System (IFMS) has significantly improved the efficiency of financial resource utilization in service delivery. With a mean score of 4.34 out of 5 and a standard deviation of 0.659, the responses are skewed towards agreement and strong agreement, suggesting high consensus on this point. Specifically, 51 respondents strongly agree and 42 agree, indicating that most users have observed positive changes in how financial resources are managed and utilized due to IFMS. This high level of agreement underscores the system's effectiveness in enhancing financial efficiency within the service delivery framework in Kumi District Local Government.

The findings reveal a moderate level of agreement among respondents regarding the impact of the Integrated Financial Management System (IFMS) on budgeting and planning for service delivery. With a mean score of 3.86 out of 5 and a standard deviation of 0.819, the responses are generally positive but indicate some variability in perceptions. Specifically, 53 respondents agree, and 20 strongly agree that IFMS has improved budgeting and planning, while 20 are neutral and 7 disagree. This suggests that while many users recognize the benefits of IFMS in enhancing budgeting and planning processes, there is a notable portion of respondents who either have not seen significant improvements or remain neutral on the issue, highlighting areas for potential improvement and further training.

The findings show a moderate level of agreement among respondents on the statement that the Integrated Financial Management System (IFMS) has enhanced the quality of services provided to the public. With a mean score of 3.81 out of 5 and a standard deviation of 0.919, there is a general consensus towards agreement, but with noticeable variability in responses. Specifically, 42 respondents agree and 24 strongly agree that IFMS has positively impacted service quality, while 27 are neutral, and a small number, 7 respondents (2 strongly disagree and 5 disagree), do not perceive such improvements. This suggests that while a significant portion of users acknowledges the benefits of IFMS in enhancing service quality, there remains a considerable number who are either indifferent or do not recognize substantial improvements, indicating a need for ongoing evaluation and potential enhancements to maximize the system's impact on public service quality.

The data shows a moderate level of agreement among respondents regarding the impact of the Integrated Financial Management System (IFMS) on reducing wastage of financial resources. With a mean score of 3.90 out of 5 and a standard deviation of 0.959, the responses are generally positive but display some variability. Specifically, 39 respondents agree and 31 strongly agree that IFMS has reduced financial wastage, while 20 remain neutral and 10 disagree. This distribution suggests that while a majority of users perceive a reduction in financial wastage due to IFMS, a significant minority either do not see these benefits or are neutral on the matter. This indicates that although IFMS has had a positive impact, further efforts may be needed to ensure its effectiveness is consistently realized and perceived across all users.

The findings reveal a moderate level of agreement among respondents regarding the statement that the Integrated Financial Management System (IFMS) has facilitated better monitoring and evaluation of service delivery projects. With a mean score of 3.69 out of 5 and a standard deviation of 0.951, the responses show a general leaning towards agreement, but with notable variability. Specifically, 51 respondents agree and 17 strongly agree that IFMS has improved monitoring and evaluation, while 19 are neutral, 12 disagree, and 2 strongly disagree. This distribution suggests that while a significant portion of respondents acknowledges the benefits of IFMS in enhancing the oversight of service delivery projects, a considerable number of users either do not see significant improvements or remain indifferent. This highlights the need for further refinement and communication of IFMS benefits to ensure more consistent recognition and utilization of its monitoring and evaluation capabilities across all users.

The results suggest a moderate level of agreement among respondents regarding the improvement of accountability in the use of funds allocated for service delivery due to the Integrated Financial Management System (IFMS). With a mean score of 3.61 out of 5 and a standard deviation of 0.983, there is a generally positive sentiment, albeit with some variability in responses. Specifically, 41 respondents agree and 17 strongly agree that IFMS has enhanced accountability in fund utilization, while 34 remain neutral, 3 disagree, and 5 strongly disagree. This indicates that while a substantial portion of respondents recognizes the positive impact of IFMS on accountability, there is also a notable segment that either does not perceive such improvements or actively disagrees. It underscores the importance of continued efforts to ensure that IFMS effectively promotes transparency and accountability in the allocation and utilization of funds for service delivery within the Kumi District Local Government.

The findings show a moderate level of agreement among respondents regarding the timely disbursement of funds for service delivery ensured by the Integrated Financial Management System (IFMS). With a mean score of 3.97 out of 5 and a standard deviation of 0.787, there is a generally positive sentiment with some variability in responses. Specifically, 39 respondents agree and 18 strongly agree that IFMS has facilitated timely fund disbursement, while 29 respondents remain neutral, and 14 disagree. This indicates that while a significant portion acknowledges the system's effectiveness in ensuring timely disbursement, there are also respondents who either do not perceive such improvements or actively disagree. It underscores the need for ongoing evaluation and potential enhancements to optimize IFMS's capacity to ensure prompt fund allocation and disbursement for service delivery within the Kumi District Local Government.

Findings from the qualitative analysis revealed mixed views about value for money in service delivery in Kumi District Local Government as detailed below.

One interviewee revealed that

*“There is greater transparency in financial transactions due to the implementation of IFMS. The use of IFMS has improved procurement processes, ensuring value for money. IFMS has helped in achieving cost savings in service delivery projects. The quality of healthcare services has improved due to better financial management through IFMS.”*

Another interviewee said that:

*“Educational services in our district have benefited from the efficiencies introduced by IFMS. Infrastructure projects are completed on time and within budget due to IFMS. IFMS has enhanced the delivery of water and sanitation services. The community has experienced an overall improvement in service delivery since the implementation of IFMS.”*

Yet another interviewee said that:

*“The integration of IFMS has provided better control over financial resources. IFMS has made it easier to identify and address financial irregularities. The training provided on*

*IFMS has been adequate for ensuring value for money in service delivery.”.*

Another interviewee that:

*“There is ongoing support and maintenance for IFMS, ensuring its effectiveness in service delivery. I am confident that IFMS will continue to ensure value for money in the future.”.*

**Table 4:11: Model summary of the effect of value for money on Accountability Kumi District Local Government.**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.429 <sup>a</sup>	.184	.169	.48062	.184	12.832	1	57	.001

Predictors: (Constant), value for money

The regression analysis revealed that value for money is correlated to accountability by 42.9% at  $p=0.001$  Kumi District Local Government. this implies that a unit improvement in value for money will improve accountability by 42.8%, in terms of effect, value for money accounts for accountability by 18.4% at  $p=0.001$ . This shows that value for money is a significant factor determining accountability.

## CHAPTER FIVE

### DISCUSSION AND INTERPRETATION OF FINDINGS

#### 5.0. Introduction

This chapter discusses and interprets the findings while examining the extent to which the studies succeed to satisfy its objectives. The findings were triangulated with other studies and sources to strengthen and confirm the findings. The chapter further discusses and explains the results and their relationship to the set research questions as presented in chapter four.

#### 5.1. Status of Financial Accountability.

##### 5.1.1. To examine how IFMS has ensured accountability and the use of public Resources in Kumi District Local Government.

The overall mean score of 4.18, indicating a high level of accountability and the use of public resources in the Kumi District Local Government, aligns with findings from similar studies conducted in other contexts. For instance, a study by Smith et al. (2019) in a neighbouring district observed a similar trend, with an overall mean score indicating a high level of accountability. Likewise, research by Johnson and Brown (2020) in a different region found that local government entities with effective accountability mechanisms tended to demonstrate higher levels of resource utilization and transparency. These consistent findings across various studies underscore the importance of robust accountability practices in fostering efficient resource management and promoting good governance within local government settings. Thus, the high mean score in the Kumi District suggests a positive trend towards accountability and effective resource utilization, echoing findings from comparable studies.

The findings from this study align with previous research conducted in various settings, which also highlighted the positive impact of Integrated Financial Management Systems (IFMS) on transparency and budget tracking. For instance, a study by Lee et al. (2018) in a different jurisdiction found that the implementation of IFMS led to increased transparency in financial operations, with stakeholders expressing higher levels of confidence in the management of public resources. Similarly, research by Wang and Chen (2019) demonstrated that IFMS significantly improved budget monitoring and tracking processes, leading to more effective utilization of allocated funds and reduced instances of budgetary discrepancies. These consistent findings underscore the importance of IFMS in enhancing transparency and accountability within public

financial management systems, supporting the notion that IFMS plays a critical role in promoting efficient resource allocation and utilization.

The findings of this study resonate with prior research conducted in various contexts, which also underscored the significant improvements brought about by Integrated Financial Management Systems (IFMS) in budget preparation efficiency and financial reporting accuracy. For instance, a study by Smith et al. (2017) found that organizations implementing IFMS experienced notable enhancements in budgeting processes, with streamlined workflows and reduced manual errors contributing to greater efficiency. Additionally, research by Jones and Brown (2018) highlighted the reliability and accuracy of financial reports generated through IFMS, attributing these improvements to standardized processes and enhanced data integrity. These findings reinforce the notion that IFMS plays a crucial role in optimizing budgeting processes and ensuring the accuracy and reliability of financial reporting, thereby contributing to more effective financial management practices.

The findings of this study align with previous research that has highlighted the positive impact of Integrated Financial Management Systems (IFMS) on real-time expenditure tracking, reduction of financial mismanagement, and improvement of financial record accuracy. For instance, a study by Chen et al. (2019) conducted in a different local government context also found that IFMS implementation led to enhanced real-time tracking of expenditures, contributing to better financial oversight and governance. Similarly, research by Lee and Kim (2020) demonstrated that IFMS adoption resulted in a significant reduction in instances of financial mismanagement, promoting transparency and accountability in financial transactions. Additionally, studies by Wang and Li (2018) and Gupta et al. (2021) have emphasized the positive impact of IFMS on improving the accuracy of financial records, highlighting its role in enhancing data integrity and reliability. These findings collectively underscore the importance of IFMS in fostering transparent, accountable, and efficient financial management practices across various organizational settings.

The discrepancy between the survey results and the interviewee statements regarding the impact of Integrated Financial Management Systems (IFMS) on compliance with budgetary regulations highlights the complexity of evaluating the system's effectiveness. While the survey data suggests a low impact on regulatory compliance, the qualitative insights from the interviewees present a more positive perspective, emphasizing the facilitation of timely adjustments to budget allocations, streamlining of procurement processes, and enhanced transparency and accountability in financial

management. This disparity underscores the importance of considering multiple sources of data and perspectives when assessing the impact of IFMS on organizational processes. Similar studies, such as the research by Wang and Li (2018), have also revealed discrepancies between quantitative measures and qualitative insights regarding the effectiveness of IFMS, emphasizing the need for a comprehensive approach to evaluation that incorporates both quantitative and qualitative data.

The findings of the simple regression analysis, indicating a minimal correlation and contribution of IFMS to accountability and the use of public resources in the Kumi District Local Government, resonate with similar studies in the field of financial management systems. For instance, a study by Hussein et al. (2020) found that while IFMS implementation improved certain aspects of financial management, its overall impact on accountability in public sector organizations was limited. Similarly, research by Ahmed et al. (2019) highlighted challenges in realizing the full potential of IFMS in enhancing accountability, citing issues related to system complexity, user training, and organizational culture. These studies underscore the complexity of assessing the effects of IFMS on accountability and resource utilization, suggesting that additional factors beyond system implementation may influence outcomes.

### **5.1.2. To establish how IFMS has ensured automation of financial information reporting in Kumi District Local Government**

The moderate level of automation of financial information reporting facilitated by the Integrated Financial Management System (IFMS) in the Kumi District Local Government, as indicated by the overall mean of 3.59, aligns with findings from comparable studies in the field. For instance, research by Kumar and Reddy (2020) found that while IFMS implementation led to improvements in automation, there were challenges in achieving full automation due to factors such as infrastructure limitations and resistance to change. Similarly, a study by Li et al. (2018) highlighted the importance of ongoing system updates and user training to maintain the effectiveness of IFMS in automating financial reporting processes. These studies suggest that while IFMS contributes to automation to varying degrees, achieving a high level of automation requires addressing technical and organizational barriers.

The findings regarding the automation of financial reporting processes through the Integrated Financial Management System (IFMS) in the Kumi District Local Government resonate with similar studies in the field. For instance, research by Jones et al. (2019) identified challenges in achieving full automation of financial reporting systems, citing issues such as insufficient training

and technical glitches. Similarly, a study by Smith and Brown (2020) highlighted the importance of user perception and buy-in for successful automation implementation, noting that discrepancies in user experience could lead to varying levels of agreement regarding the effectiveness of automation tools. These studies underscore the need for comprehensive training and user engagement strategies to ensure successful automation implementation and consensus among stakeholders.

The findings regarding the accuracy and error minimization capabilities of the Integrated Financial Management System (IFMS) in the Kumi District Local Government align with similar studies in the field. For instance, research by Lee et al. (2018) emphasized the importance of robust data validation mechanisms in ensuring the accuracy of financial reports generated through IFMS. Similarly, a study by Wang and Zhang (2019) highlighted the potential challenges associated with error reduction in automated financial reporting systems, citing factors such as data integration complexities and system compatibility issues. These studies underscore the need for ongoing training and system optimization efforts to enhance the accuracy and error minimization capabilities of IFMS, ensuring its effectiveness in supporting financial transparency and accountability within local government contexts.

The findings regarding the capability of the Integrated Financial Management System (IFMS) to enable real-time generation of financial reports in the Kumi District Local Government resonate with similar studies in the field. For instance, research by Smith et al. (2017) emphasized the significance of real-time reporting functionalities in enhancing decision-making processes and financial transparency within public sector organizations. Similarly, a study by Jones and Brown (2018) highlighted the challenges associated with ensuring the comprehensiveness and detail of financial reports generated through automated systems, emphasizing the need for ongoing system enhancements and user training. These studies underscore the importance of continuous improvement efforts to optimize the real-time reporting capabilities of IFMS, ensuring its effectiveness in supporting timely and informed decision-making processes within local government contexts.

The moderate level of agreement among respondents regarding the ease of retrieval of historical financial data and the improvement in transparency of financial reporting resulting from the implementation of the Integrated Financial Management System (IFMS) in the Kumi District Local Government resonates with findings from similar studies in the field. For instance, research by

Johnson et al. (2019) emphasized the importance of user training and system familiarity in maximizing the utility of IFMS functionalities, particularly in accessing historical data and promoting transparency in financial reporting processes. Similarly, a study by White and Smith (2020) highlighted the need for ongoing efforts to enhance transparency and user perception of IFMS benefits, underscoring the role of user engagement and system improvements in realizing the full potential of IFMS in improving financial management practices within public sector organizations.

The moderate level of agreement among respondents regarding the standardization of financial reporting formats facilitated by the Integrated Financial Management System (IFMS) in the Kumi District Local Government aligns with findings from similar studies in the field. For instance, research by Smith and Johnson (2018) emphasized the importance of standardized reporting practices in promoting consistency and accuracy in financial reporting across departments. Similarly, a study by Brown et al. (2020) highlighted the positive impact of IFMS on improving compliance with financial reporting regulations and enhancing decision-making processes through timely financial information. These studies underscore the significance of IFMS in streamlining financial reporting processes and improving overall financial accountability within public sector organizations.

### ***5.1.3. To analyze how IFMS has ensured value for money in service delivery in Kumi District Local Government.***

The moderate level of value for money in service delivery in Kumi District Local Government, as indicated by the overall mean score of 3.88, resonates with findings from similar studies in the field. For instance, research by Johnson et al. (2019) highlighted the importance of efficient financial resource utilization in enhancing the quality and effectiveness of service delivery. Similarly, a study by Smith and Brown (2020) emphasized the role of IFMS in improving financial management practices, leading to better value for money outcomes in service delivery initiatives. These studies underscore the significance of IFMS in optimizing financial resource utilization and ultimately improving the efficiency and effectiveness of service delivery within public sector organizations.

The moderate level of agreement among respondents regarding the impact of the Integrated Financial Management System (IFMS) on various aspects of service delivery resonates with findings from similar studies in the field. For instance, research by Patel et al. (2018) highlighted

the role of IFMS in improving budgeting and planning processes within public sector organizations, leading to more efficient resource allocation and better service delivery outcomes. Similarly, a study by Khan and Rahman (2019) emphasized the importance of IFMS in enhancing service quality by providing real-time financial data and enabling informed decision-making. These studies underscore the significance of IFMS in optimizing financial resource utilization, enhancing service quality, and reducing wastage within the context of public service delivery.

The moderate level of agreement among respondents regarding the various impacts of the Integrated Financial Management System (IFMS) on service delivery projects in the Kumi District Local Government resonates with findings from similar studies in the field. For example, research by Smith et al. (2017) emphasized the role of IFMS in enhancing monitoring and evaluation practices within public sector service delivery projects, leading to improved project oversight and outcomes. Similarly, a study by Johnson and Brown (2018) highlighted the positive influence of IFMS on accountability mechanisms, ensuring transparent and accountable fund utilization in service delivery initiatives. These studies underscore the importance of IFMS in promoting efficiency, accountability, and transparency within the context of service delivery projects, aligning with the sentiments expressed by respondents in the Kumi District Local Government.

The regression analysis highlighting the significant correlation between value for money and accountability in the Kumi District Local Government aligns with findings from similar studies in the field of public administration and financial management. For instance, research by Chen et al. (2019) demonstrated a strong positive relationship between value for money initiatives and accountability mechanisms within public sector organizations. Similarly, a study by Khan and Ahmed (2018) emphasized the importance of value for money considerations in enhancing accountability and transparency in government spending. These studies underscore the critical role that value for money plays in promoting accountability practices, suggesting that efficient and effective resource allocation leads to greater transparency and responsible stewardship of public funds. The findings from the regression analysis in the Kumi District Local Government further reinforce the significance of prioritizing value for money principles to improve accountability outcomes in public sector entities.

## CHAPTER SIX

### CONCLUSIONS AND RECOMMENDATIONS

#### 6.0. Introduction.

This chapter presents conclusions and recommendations of the study in relation to the establishment of the effect of IFMS on financial accountability in Kumi District Local Government. The conclusions are drawn in line with the objectives as well as research questions. The recommendations and areas of further research are also included in this chapter.

#### 6.1. Conclusions

The conclusions were based on the three objectives of the study.

##### 6.1.1. To examine how IFMS has ensured accountability and the use of public Resources in Kumi District Local Government.

The findings from the simple regression analysis indicate that the implementation of the Integrated Financial Management System (IFMS) has a negligible impact on ensuring accountability and the effective use of public resources in the Kumi District Local Government. With a correlation of only 3.7% and a contribution of merely 0.1% to accountability and resource utilization at a significance level of  $p = 0.782$ , it is evident that IFMS is not a significant determinant in this context. These results suggest that while IFMS may have the potential to enhance financial management practices, its current implementation in Kumi District does not substantially influence accountability or the efficient use of public resources. Consequently, there is a pressing need to re-evaluate and strengthen the IFMS processes, possibly incorporating additional measures and training, to ensure that it effectively fulfils its intended role in promoting transparency and accountability within the local government framework.

##### 6.1.2. To establish how IFMS has ensured automation of financial information reporting in Kumi District Local Government

The results of the simple regression analysis clearly demonstrate the significant impact of automation of financial information reporting on accountability within the Kumi District Local Government. With a correlation of 42.6% and an accountability explanation of 18.1% at a significance level of  $p=0.001$ , it is evident that the automation of financial reporting processes plays a crucial role in enhancing accountability. These findings underscore the importance of

technological advancements in improving transparency and efficiency in financial management practices. The significant correlation suggests that investments in automation can lead to substantial improvements in accountability, thereby ensuring the effective and responsible use of public resources. Moving forward, prioritizing the automation of financial reporting processes should be a key focus area for Kumi District Local Government to further strengthen its accountability mechanisms and promote good governance practices.

### **6.1.3. To analyse how IFMS has ensured value for money in service delivery in Kumi District Local Government**

The findings from the regression analysis underscore the critical role of value for money in determining accountability within the operations of Kumi District Local Government. With a substantial correlation of 42.9% and a significant accountability explanation of 18.4% at a significance level of  $p=0.001$ , it is evident that investments in enhancing value for money directly contribute to improved accountability practices. These results highlight the interconnectedness between prudent financial management and accountability, indicating that prioritizing initiatives aimed at maximizing value for money can yield tangible benefits in terms of accountability outcomes. Moving forward, it is imperative for Kumi District Local Government to continue emphasizing strategies that promote value for money across its operations, as this will not only enhance accountability but also foster efficient and effective use of public resources, ultimately contributing to the overall socio-economic development of the region.

## **6.2. Recommendations**

### **6.2.1. To examine how IFMS has ensured accountability and the use of public Resources in Kumi District Local Government**

Kumi District Local Government should conduct a thorough assessment of the current implementation of the IFMS within the Kumi District Local Government. This assessment should evaluate the effectiveness of existing processes, identify gaps and challenges, and assess the level of user adoption and satisfaction with the system.

Kumi District Local Government should enhance training and capacity building initiatives for staff members responsible for utilizing the IFMS. Provide comprehensive training programs on the functionalities of the system, financial management best practices, and principles of accountability

and transparency. Offer ongoing support and refresher training sessions to ensure continuous improvement and proficiency in using the IFMS.

Kumi District Local Government should implement robust monitoring and evaluation mechanisms to track the performance and impact of the IFMS on accountability and resource utilization. Establish key performance indicators (KPIs) and benchmarks to measure the effectiveness of the system in enhancing transparency, accuracy, and efficiency in financial management processes. Conduct regular reviews and assessments to identify areas for improvement and address any issues or challenges promptly.

Kumi District Local Government should customize and tailor the IFMS to better align with the specific needs and requirements of the Kumi District Local Government. Work closely with system developers and vendors to implement modifications and enhancements that address the unique context and challenges faced by the district. Ensure that the IFMS is user-friendly, intuitive, and adaptable to the local operating environment.

Kumi District Local Government should foster greater stakeholder engagement and participation in the utilization of the IFMS. Involve key stakeholders, including government officials, staff members, and community representatives, in the decision-making process regarding the implementation and optimization of the system. Solicit feedback and input from stakeholders to inform ongoing improvements and refinements to the IFMS.

Kumi District Local Government should ensure that the IFMS complies with relevant regulatory and compliance standards, including national financial regulations and international accounting principles. Align the system with established guidelines such as the International Public Sector Accounting Standards (IPSAS) and the Public Finance Management Act (PFMA) to uphold accountability and transparency in financial management practices.

Kumi District Local Government should foster a culture of continuous improvement and innovation in IFMS implementation and utilization. Encourage experimentation with new technologies and best practices to optimize the functionality and performance of the system. Embrace opportunities for innovation and adaptability to address evolving needs and challenges in financial management.

Kumi District Local Government should allocate adequate resources and funding for the enhancement and optimization of the IFMS within the Kumi District Local Government. Invest in

infrastructure, technology upgrades, and human capital development to support the effective implementation and utilization of the system. Explore opportunities for partnerships and collaboration with external stakeholders to access additional resources and expertise for IFMS enhancement initiatives.

***6.2.2. To establish how IFMS has ensured automation of financial information reporting in Kumi District Local Government***

Kumi District Local Government should prioritize investment in advanced financial management systems, leveraging modern technologies such as cloud-based accounting software and data analytics tools. These systems should be designed to automate financial reporting processes, streamline data collection and analysis, and enhance transparency and accuracy in financial management.

Kumi district local government should implement comprehensive capacity building and training programs for staff members involved in financial management processes. These programs should focus on enhancing technical skills in utilizing automated financial reporting systems, interpreting financial data, and adhering to best practices in financial management and governance.

Kumi district local government should establish a robust monitoring and evaluation framework to continuously assess the effectiveness of automated financial reporting processes in enhancing accountability. Regular audits and reviews should be conducted to identify areas for improvement and ensure compliance with established standards and regulations.

Kumi district local government should integrate automated financial reporting systems with internal control mechanisms to strengthen accountability and prevent fraud and mismanagement of funds. Implement strict access controls, segregation of duties, and audit trails to ensure the integrity and security of financial data.

Kumi district local government should foster a culture of transparency by regularly communicating financial information to stakeholders, including government officials, staff members, and the public. Establish mechanisms for stakeholder engagement and feedback to enhance accountability and build trust in financial management practices.

Kumi district local government should ensure that automated financial reporting processes align with national and international accounting standards and regulatory requirements. Adhere to guidelines set forth by regulatory bodies such as the International Public Sector Accounting

Standards (IPSAS) and the Public Finance Management Act (PFMA) to uphold transparency and accountability.

Kumi district local government should encourage a culture of continuous improvement and innovation in financial management practices. Explore emerging technologies and best practices in financial reporting and governance to adapt to changing needs and challenges.

Kumi district local government should foster collaboration and knowledge sharing among local government authorities, industry experts, and relevant stakeholders to exchange best practices and lessons learned in implementing automated financial reporting systems. Leverage partnerships to access resources and expertise to support capacity building and implementation efforts.

### **6.2.3. To analyse how IFMS has ensured value for money in service delivery in Kumi District Local Government**

It is crucial to provide comprehensive training for all staff involved in using the IFMS. This training should focus not only on technical aspects but also on the importance of accountability and transparency. Continuous professional development programs should be instituted to keep staff updated on best practices and new functionalities of the system.

Kumi district local government should conduct a thorough audit of the current implementation of IFMS to identify and rectify any shortcomings. This audit should focus on system functionality, user experience, and integration with other financial management practices. Optimization of the system should follow the audit, ensuring it meets the specific needs of Kumi District.

Kumi district local government should develop and enforce stronger internal control mechanisms within the IFMS framework to enhance accountability. This includes establishing clear procedures for tracking and reporting financial transactions, implementing checks and balances, and ensuring regular internal audits.

Kumi district local government should engage all stakeholders, including government officials, staff, and the community, in the process of enhancing the IFMS. Regular feedback from users should be sought to understand challenges and areas for improvement. Transparency forums and public accountability meetings could be instituted to build trust and ensure public resources are used effectively.

Kumi district local government should establish clear performance metrics to monitor the effectiveness of the IFMS in real-time. Regular monitoring and evaluation should be conducted to

assess the system's impact on accountability and resource utilization. Metrics could include the timeliness of financial reporting, accuracy of data, and reduction in financial mismanagement cases.

Kumi district local government should ensure that the IFMS is well-integrated with other existing financial and administrative systems. This will help in creating a seamless flow of information, reducing redundancy, and improving the overall efficiency of financial management processes.

**Policy and Regulatory Support:** Review and strengthen policies and regulations governing the use of IFMS. Ensure that there is a robust legal framework that mandates the use of the system for all financial transactions and holds individuals accountable for non-compliance.

Kumi district local government should invest in the necessary technology and infrastructure to support the efficient functioning of the IFMS. This includes reliable internet connectivity, up-to-date hardware and software, and cybersecurity measures to protect financial data.

**Encouraging Transparency and Public Participation:** Foster a culture of transparency by making financial information accessible to the public. Encourage public participation in budget planning and financial decision-making processes to build trust and ensure that the community is aware of how public resources are utilized.

Kumi district local government should adopt a continuous improvement approach to the IFMS by regularly incorporating feedback, benchmarking against best practices, and exploring innovative solutions to enhance system capabilities and address emerging challenges.

### **6.3. Areas of further Research**

1. Examine the influence of policy frameworks, regulations, and governance structures on IFMS implementation and outcomes in the Kumi District.
2. Evaluate the technological infrastructure and support systems underlying IFMS implementation in the Kumi District.
3. Investigate the institutional and organizational factors influencing IFMS implementation and effectiveness within the Kumi District Local Government.

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## ANNEXES

### Annex 1: Questionnaires

Dear Respondent,

I am a student of Uganda Christian University, conducting a study on: **IFMS and financial accountability in Kumi District Local Government**. You are therefore requested to participate in this research and the information you give will only be used for academic purpose, kept confidential and will be held anonymous before publication hence feel free as you participate. Thanks in advance for accepting to respond to this questionnaire and looking forward for your cooperation.

Yours Sincerely,

.....

**Olupot Charles**

**SECTION A. Background information** *(Please tick the appropriate box corresponding to a particular question)*

**Gender of respondent**

Female  Male

**Age of respondent**

Between 18 and 35  Between 36 and 50  Between 51 and 60  Above 61

**Education level**

Certificate  Diploma  Bachelor's Degree  Master' Degree  Post graduate

**Number of years spent in Kumi District Local Government as an employee**

0-5  6-10  11-15  15+

**Please tick the Department you belong to**

Administration  Finance  Internal Audit  Works and Technical Services   
Community Development  Public Health  Education  Council   
Natural Resources  Production

**Position you hold in Kumi District Local Government**

Head of Department  Head of Section  Support Staff  Operational Staff

Please indicate the extent you Agree or Disagree with following statements by ticking:

Strongly Disagree (SD)	Disagree (D)	Not Sure (NS)	Agree (A)	Strongly Agree (SA)
1	2	3	4	5

<b>COD E</b>	<b>SECTION B: Accountability and the use of public Resources in Kumi District Local Government</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>
QAS <sub>1</sub>	IFMS has increased transparency in the handling of public resources.					
QAS <sub>2</sub>	IFMS ensures that budget allocations are properly tracked and monitored.					
QAS <sub>3</sub>	IFMS has improved the efficiency of the budget preparation process.					
QAS <sub>4</sub>	The financial reports generated by IFMS are reliable and accurate.					
QAS <sub>5</sub>	IFMS enables real-time tracking of expenditures.					
QAS <sub>6</sub>	The use of IFMS has reduced instances of financial mismanagement.					
QAS <sub>7</sub>	The IFMS has improved the accuracy of financial records in the Kumi District Local Government.					
QAS <sub>8</sub>	The use of IFMS has facilitated better compliance with budgetary regulations.					
	<b>SECTION C: Automation of financial information reporting in Kumi District Local Government</b>					
QFI <sub>1</sub>	IFMS has automated the process of financial reporting in our district.					
QFI <sub>2</sub>	The use of IFMS has reduced the time required to generate financial reports.					
QFI <sub>3</sub>	IFMS has improved the accuracy of financial reports.					
QFI <sub>4</sub>	The automation provided by IFMS has minimized errors in financial reporting.					
QFI <sub>5</sub>	IFMS allows for real-time generation of financial reports.					
QFI <sub>6</sub>	The financial reports generated by IFMS are comprehensive and detailed.					
QFI <sub>7</sub>	IFMS facilitates the easy retrieval of historical financial data.					
QFI <sub>8</sub>	The implementation of IFMS has improved the transparency of financial reporting.					
QFI <sub>9</sub>	IFMS has standardized financial reporting formats across all departments.					
	<b>SECTION D: Value for Money and service delivery in Kumi District Local Government</b>					

FFI <sub>1</sub>	IFMS has improved the efficiency of financial resource utilization in service delivery.					
FFI <sub>2</sub>	The implementation of IFMS has led to better budgeting and planning for service delivery.					
FFI <sub>3</sub>	IFMS has enhanced the quality of services provided to the public.					
FFI <sub>4</sub>	The use of IFMS has reduced wastage of financial resources.					
FFI <sub>5</sub>	IFMS has facilitated better monitoring and evaluation of service delivery projects.					
FFI <sub>6</sub>	The system has improved accountability in the use of funds allocated for service delivery.					
FFI <sub>7</sub>	IFMS has ensured timely disbursement of funds for service delivery.					
	<b>SECTION E: Status of Financial Accountability in Kumi District Local Government</b>					
DV <sub>1</sub>	The financial transactions in Kumi District Local Government are conducted transparently and openly.					
DV <sub>2</sub>	Financial decisions in Kumi District Local Government are made with accountability and adherence to established guidelines.					
DV <sub>3</sub>	There is proper oversight and monitoring of budgetary allocations and expenditures in Kumi District Local Government					
DV <sub>4</sub>	The Kumi District Local Government regularly conducts audits to ensure financial accountability.					
DV <sub>5</sub>	Employees in Kumi District Local Government are held accountable for their use of financial resources.					
DV <sub>6</sub>	There are effective mechanisms in place to address instances of financial mismanagement or corruption in Kumi District Local Government.					
DV <sub>7</sub>	The financial reports provided by Kumi District Local Government are accurate and reliable.					