International Journal of Advanced Multidisciplinary Research and Studies

Integrated Financial Management Systems and Service Delivery in Dokolo District Local Government, Uganda

[1] Moses Alwong, [2] Dr. Mohammad Ssendagi, [3] Steven Ainebyona
[1, 2, 3] School of Graduate Studies and Research, Team University, Kabaka Ajagarard. Kampala, Uganda

Corresponding Author: **Moses Alwong**

Abstract

This study concentrated on assessing the relationship between Integrated Financial Management Systems and service delivery in Dokolo district local government. This was assessed through breaking down IFMS in terms of accounting and reporting, budgeting and purchasing and cash management verse the service delivery in the district. The researcher considered a quantitative paradigm, with a co-relational, cross-section, survey design. The target population of the study was 160 people from where a sample 113 respondents was sampled based Morgan and Krejcie tables (1970) using Simple random and purposive sampling technique to collect primary data using a research questionnaire. Results revealed a strong positive relationship between IFMS budgeting systems and service delivery as this was evidenced by a correlation coefficient(r) of 0.805 that was statistically significant since the p value (0.000) < 0.01 and that the coefficient of determination (Adjusted R^2) value 0.849; implied that 84.9% of the variation in service delivery can be explained by the IFMS systems in terms of purchasing and cash management systems, accounting systems and budgeting systems in place in the district holding other factors constant. Based on the study findings, the researcher recommends that the management of the banking industry and the ministry of Finance should promote efficient and clear budgeting by incorporating it with the IFMS. The management of the district should ensure that there is strict compliance with internal laws and regulations guiding usability of IFMS in Dokolo District Local Government. The users of the IFMS should be trained and given frequent trainings to help them understand the system well. And that the district management team should involve all the stakeholders in the development of cash management framework that is used in the planning, implementation, auditing, supervision, monitoring and maintenance of the IFMS to streamline all roles and responsibilities of all the users of the system so that no cash is mismanaged.

1. Introduction
1.1 Background to the study
The study of Integrated Financial Management System (IFMS) and service delivery is important because the IFMS application provides timely, accurate, reliable and verifiable information that hasten the decision-making process (Hendricks, 2012) [4].

IFMS provides an entity with a framework for integrating functional processes and financial resources which accelerates the process of transactions and conveyance of financial information and in addition eliminate duplicate activities and responsibilities along the entity's chain of command. Systems integration also provides greater leverage for centralizing shared services so as to reduce operational costs associated with running multiple operational units for the shared services (Semakula & Muwanga, 2012) [12]. Semakula & Muwanga (2012) [12] argue that the adoption of IFMS applications elevates the performance of the entity in service delivery. And that it enables the government departments to respond appropriately to changes in target population that in turn improves efficiency and effectiveness in service delivery.

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 (MFPED, 2015).

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 as there is low technical knowledge to its effectiveness. Dokolo District IFMS Status Report (2016) revealed that budgeting, financial reporting, and accountability for the district have lagged behind which was attributed to the lack of required and competent skills to operate the IFMS by those in the audit department at the time which caused delays in the service delivery.

1.2 Statement of the problem
Public sector financial reforms are expected to improve service delivery at local government level by ensuring proper allocation of scares resources, transparency and proper accountability. In a bid to improve the performance of financial management at central and local government levels, the government of Uganda embarked on a number of financial reforms like upgrading of the Integrated Financial Management Systems. Despite the well laid guidelines to improve financial management processes and the performance of local governments, there is widespread consensus that the performance of local governments as regards service delivery is less than desirable (Wanje, 2014) [14]. Dokolo district IFMS Status Report (2016) reported that budgeting, financial reporting, and accountability had lagged behind which was attributed to the lack of required and competent skills to operate the IFMS. And owing the sectors importance, it's for this reason that the researcher investigated the relationship between Integrated Financial Management Systems and service delivery in Dokolo district Local Government, Uganda.

1.3 General objective
To investigate the relationship between IFMS and service delivery in Dokolo District Local Government.

1.3.1 Specific objectives
1. To assess the relationship between Accounting and Reporting systems of the IFMS and service delivery in Dokolo district Local government.
2. To examine the relationship between Budgeting systems of the IFMS and service delivery in Dokolo district local government.
3. To assess the relationship between Purchasing and Cash Management systems of the IFMS and service delivery in Dokolo district local government.

1.4 Scope of the study
This study concentrated on assessing the relationship between Integrated Financial Management Systems and service delivery in Dokolo district local government. This was assessed through breaking down IFMS in terms of accounting and reporting, budgeting and purchasing and cash management verse the service delivery in the district.

The researcher considered a timeframe of 4 years; that is from 2017 to 2021 as this is the time in which Dokolo district IFMS Status Report (2017) reported that budgeting, financial reporting, and accountability had lagged behind which was in one way attributed to the lack of required and competent skills to operate the IFMS.
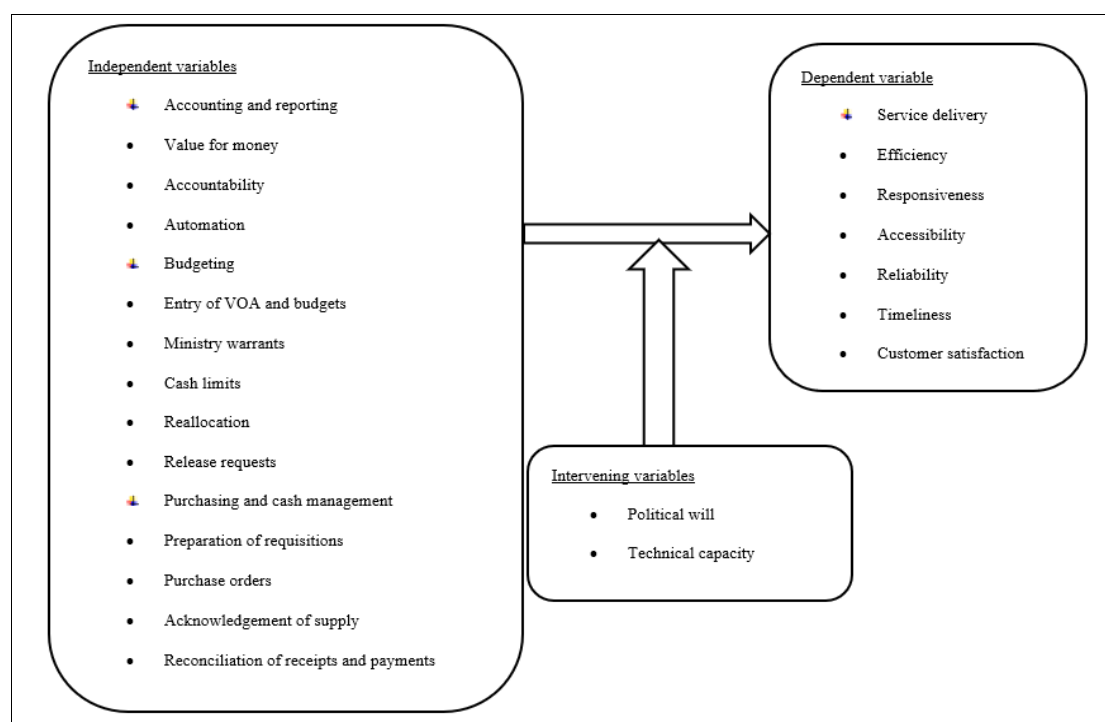
1.5 Conceptual framework

Fig 1: Showing the conceptual framework of IFMS and service delivery

From figure 1 above, the researcher hypothesized IFMS to influence service delivery in the district. And that IFMS were conceptualized in terms of accounting and reporting systems, budgeting systems and lastly purchasing and cash management methods employed in the IFMS that were seen to influence service delivery in relation to its efficiency, timeliness, responsiveness, accessibility, reliability and customer satisfaction. The intervening variables were the technology used by the district, political will and the technical capacity to manage the IFMS.

2. Methodology

The researcher considered a quantitative paradigm, with a co-relational, cross-section, survey design. The cross-sectional design was considered in order to reduce time and cost(s) involved. The target population of the study are 160 people who include; Chief Administrative officer (1), Chief Finance Officer (1), Principal Internal Auditor (1), planning unit (4), procurement unit (4), Works department (5), internal audit (4), finance department (6), Sub County Chiefs (11), opinion leaders (33) and other district staff (90) as based on the information from the office of District Human Resource (2019). The researcher sampled 113 respondents from the targeted population as based on the Morgan and Krejcie tables (1970). The researcher employed a combination of sampling techniques. Simple random sampling technique was used to give equal opportunity to eligible respondents so as to avoid biased findings. Likewise, the researcher adopted a purposive sampling technique that was used in selecting respondents perceived by the researcher to have vast information regarding the study. The data was collected, cleaned, sorted and gathered. All the respondents' opinions and views obtained from the field matched and coded using numerical numbers. Then, was entered in a computer, after which analysis was done. Descriptive statistics in the form of contingency tables were used to describe the data. Measures of association were used to examine the relationship between the independent and dependent variables. The mean score and correlation coefficients for each attribute were calculated and the standard deviation used to interpret the respondent's deviation from the mean. This was followed by analysis using appropriate measures such as Pearson or ANOVA tests to examine the relationship between study variables.

3. Results and discussion

3.1 Empirical findings of the study

3.1.1 Accounting and Reporting IFMS systems and service delivery

In relation to the statements on accounting systems, the researcher investigated the nature of the relationship between IFMS accounting systems and the service delivery and results are as in the table below.

Table 1: showing the relationship between IFMS Accounting systems and service delivery

Correlations		Accounting systems	Service delivery
Accounting systems	Pearson Correlation	1	.260**
	Sig. (2-tailed)		.007
	N	108	108
Service delivery	Pearson Correlation	.260**	1
	Sig. (2-tailed)	.007	
	N	108	108
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Researcher (2022)

Results in table 1 above shows that there is a less positive relationship between IFMS accounting systems and service delivery and this is evidenced by a correlation coefficient(r) of 0.26 that is statistically significant since the p value (0.007) < 0.01. This implies that as the district continue to better modify the IFMS accounting systems, then service delivery is shall tend to be geared. These agree with Gakunu (2014) [3] who carried out a study on the effect of integrated financial management information system on the performance of public sector organizations and found out that there was statistically significant positive correlation between accounting systems and service delivery in public sector organizations.

Regression analysis was further done to determine the strength of the relationship between IFMS accounting systems and service delivery. And this was summarized in the model below.

Table 2: showing the model summary on IFMS accounting system

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.260a	.067	.059	3.697
a. Predictors: (Constant), Accounting systems				

Source: Researcher (2022)

The table 2 above indicates that the coefficient of determination (Adjusted R^2) value is 0.059; this implies that 5.9% of the variation in service delivery can be explained by the IFMS accounting systems in place in the district holding other factors constant.

Table 3: showing the ANOVA table on IFMS accounting systems

ANOVAa						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	104.639	1	104.639	7.655	.007b
	Residual	1449.027	106	13.670		
	Total	1553.667	107			
a. Dependent Variable: Service delivery						
b. Predictors: (Constant), Accounting systems						

Source: Researcher (2022)

The ANOVA table above shows an F ratio of 7.655>2.12 and the P-value (0.007<0.01) as given by the T-test table at a critical value for the level α=1% with the degrees of freedom 1 against 106. Since the Fc >Fr, the researcher rejects the null hypothesis and concludes that there is exist a significant relationship between IFMS accounting systems and service delivery in the district.

3.1.2 Budgeting systems and Service Delivery

In relation to the statements on IFMS budgeting systems, the researcher investigated the nature of the relationship between IFMS budgeting systems and the service delivery and results are as in the table below.

Table 4: Showing the relationship between IFMS Accounting systems and service delivery

Correlations		Service delivery	Budgeting systems
Service delivery	Pearson Correlation	1	.805**
	Sig. (2-tailed)		.000
	N	108	108
Budgeting systems	Pearson Correlation	.805**	1
	Sig. (2-tailed)	.000	
	N	108	108
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Researcher (2022)

Results in table 4 above shows that there is a strong positive relationship between IFMS budgeting systems and service delivery and this is evidenced by a correlation coefficient(r) of 0.805 that is statistically significant since the p value (0.000) < 0.01. This implies that as the district continue to better modify the IFMS budgeting system, then service delivery improves greatly. Findings agree with Cabannes (2004) [2] who contends that 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.

Regression analysis was further done to determine the strength of the relationship between IFMS budgeting systems and service delivery. And this was summarized in the model below.

Table 5: Showing the model summary on IFMS budgeting systems

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805ᵃ	.648	.645	2.270
a. Predictors: (Constant), Budgeting systems				

Source: Researcher (2022)

The table 5 above indicates that the coefficient of determination (Adjusted R^2) value is 0.645; this implies that 64.5% of the variation in service delivery can be explained by the IFMS budgeting systems in place in the district holding other factors constant. These agree with Gakunu (2014) [3] who assert that there was statistically significant positive correlation between improved budgeting systems, control and governance and service delivery in public sector organizations.

The ANOVA table 6 below shows an F ratio of 195.395>2.12 and the P-value (0.000<0.01) as given by the T-test table at a critical value for the level α=1% with the degrees of freedom 1 against 106. Since the Fc >Fr, the researcher rejects the null hypothesis and concludes that there is exist a significant relationship between IFMS budgeting systems and service delivery in the district.

Table 6: Showing the ANOVA table on IFMS budgeting systems

ANOVAᵃ						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1007.245	1	1007.245	195.395	.000ᵇ
	Residual	546.421	106	5.155		
	Total	1553.667	107			
a. Dependent Variable: Service delivery						
b. Predictors: (Constant), Budgeting systems						

Source: Researcher (2022)

3.1.3 Purchasing, Cash Management systems and service delivery

In relation to the statements on IFMS purchasing and cash management systems, the researcher went ahead to investigate the nature of the relationship between IFMS budgeting systems and the service delivery and results are as in the table below.

Results in table 7 below shows that there is a strong positive relationship between IFMS purchasing and cash management systems and service delivery and this is evidenced by a correlation coefficient(r) of 0.905 that is statistically significant since the p value (0.000) < 0.01. This implies that as the district continue to better modify the

IFMS purchasing and cash management system, then service delivery improves greatly. Results agree with Peterson (2008) [11] who argue that IFMIS has many advantages in the government domain including prompt and efficient access to reliable financial data, cash management and expediting government operations hence better service delivery.

Table 7: Showing the relationship between IFMS purchasing and cash management systems and service delivery

		Service delivery	Purchasing and Cash Management systems
Service delivery	Pearson Correlation	1	.905**
	Sig. (2-tailed)		.000
	N	108	108
Purchasing and Cash Management systems	Pearson Correlation	.905**	1
	Sig. (2-tailed)	.000	
	N	108	108
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Researcher (2022)

Regression analysis was further done to determine the strength of the relationship between IFMS purchasing and cash management systems and service delivery. And this was summarized in the model below.

Table 8: Showing the model summary on IFMS purchasing and cash management systems

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.905ᵃ	.819	.817	1.629
a. Predictors: (Constant), Purchasing and Cash Management systems				

Source: Researcher (2022)

The table 8 above indicates that the coefficient of determination (Adjusted R^2) value is 0.817; this implies that 81.7% of the variation in service delivery can be explained by the IFMS purchasing and cash management systems in place in the district holding other factors constant.

Table 9: Showing the ANOVA table on IFMS purchasing and cash management systems

ANOVAᵃ						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1272.520	1	1272.520	479.776	.000ᵇ
	Residual	281.146	106	2.652		
	Total	1553.667	107			
a. Dependent Variable: Service delivery						
b. Predictors: (Constant), Purchasing and Cash Management systems						

Source: Researcher (2022)

The ANOVA table above shows an F ratio of 479.776>2.12 and the P-value (0.000<0.01) as given by the T-test table at a critical value for the level α=1% with the degrees of freedom 1 against 106. Since the Fc >Fr, the researcher rejects the null hypothesis and concludes that there is exist a significant relationship between IFMS Purchasing and Cash Management systems and service delivery in the district.

3.1.4 Service Delivery in Dokolo district as an influence of IFMS

Table 10: Showing the service delivery in the district

Opinion	SA n(%)	A n(%)	N n(%)	D n(%)	SD n(%)	X	Std. D
There is improved service delivery in the district	25 (23.1)	75 (69.4)	0 (0)	8 (7.4)	0 (0)	4.08	0.72
There is improved efficiency in the delivery of services offered in the district	23 (21.3)	64 (59.3)	0 (0)	21 (19.4)	0 (0)	3.82	0.98
There is quality delivery of public services as a result of IFMS	23 (21.3)	70 (64.8)	9 (8.3)	4 (3.7)	2 (1.9)	4	0.78
There is timely delivery of public services in the district	25 (23.1)	58 (53.7)	12 (11.1)	13 (12)	0 (0)	3.88	0.9
There is reliable delivery of public services since the IFMS introduction in the district	38 (35.2)	50 (46.3)	0 (0)	20 (18.5)	0 (0)	3.98	1.05
There is increased access of public services in the district as a result of IFMS	59 (54.6)	20 (18.5)	0 (0)	20 (18.5)	0 (0)	4.18	1.13

Source: Researcher (2022)

Having ascertained the implications of the independent variables in the study, the researcher interviewed different statements on the dependent variable (service delivery) and the results are as in table 10 above.

Study findings revealed that there is improved service delivery, efficiency, quality, timely, reliable and increased access of public services in the district since the IFMS introduction in the district as given by 4.08, 3.82, 4, 3.88, 3.98 and 4.18 means with 0.72, 0.98, 0.78, 0.9, 1.05 and 1.13 standard deviations respectively. These agree with Munyambonera and Lwanga (2015) who reviewed public financial reforms and found that the decentralization of the payroll has yielded positive results in terms of eliminating ghost workers, improving the timely payment of salaries, cleaning the payroll and auditing, improving service delivery through improved motivation and better staff supervision, improving the management of salary arrears and increasing the ease in deducting local service tax by the local government.

Regression analysis was further done to determine the strength of the relationship between IFMS systems and service delivery. And this was summarized in the model below.

The Table 11 Below indicates that the coefficient of determination (Adjusted R^2) value 0.849; implies that 84.9% of the variation in service delivery can be explained by the IFMS systems in terms of purchasing and cash management systems, accounting systems and budgeting systems in place in the district holding other factors constant. These correlate with Semakula & Muwanga (2012) [12] who argue that the adoption of IFMS applications elevates the performance of the entity in service delivery.

Table 11: Showing the model summary on IFMS systems

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of Estimate
1	.924ᵃ	.853	.849	1.483
a. Predictors: (Constant), Purchasing and Cash Management systems, accounting systems, budgeting systems				

Source: Researcher (2022)

Table 12: Showing the ANOVA table on IFMS systems

ANOVAᵃ					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1325.067	3	441.689	200.943	.000ᵇ
Residual	228.600	104	2.198		
Total	1553.667	107			
a. Dependent Variable: Service delivery					
b. Predictors: (Constant), Purchasing and Cash Management systems, accounting systems, budgeting systems					

Source: Researcher (2022)

The ANOVA table above shows an F ratio of 200.943>2.12 and the P-value (0.000<0.01) as given by the T-test table at a critical value for the level α=1% with the degrees of freedom 3 against 104. Since the Fc >Fr, the researcher rejects the null hypothesis and concludes that there is exist a significant relationship between IFMS systems in terms of purchasing and cash management systems, accounting systems and budgeting systems and service delivery in the district. These agree with McKinney (2004) who asserts that Public Financial Management reporting have been identified as the key drivers to efficient public service delivery and creation of wealth and employment.

Table 13: Showing a multiple regression analysis on IFMS systems in terms of purchasing and cash management systems, accounting systems and budgeting systems and service delivery

Coefficientsᵃ						
Model	Unstandardized Coefficients		Standardized Coefficients	Adjusted R square	t	Sig.
	B	Std. Error	Beta			
1 (Constant)	-.331	1.330		.849	-.249	.804
Accounting systems	.141	.032	.172		4.464	.000
Budgeting systems	.154	.055	.200		2.789	.006
Purchasing and Cash Management systems	.427	.043	.715		9.907	.000
a. Dependent Variable: Service delivery						

Source: Researcher (2022)

A Multiple regression was conducted to examine whether purchasing and cash management systems, accounting systems and budgeting systems influence on the service delivery in the district.

The overall model explained that 84.9% of variance in service delivery can be explained by the IFMS systems

which were revealed to be statistically significant at F = 200.943, p-value (0.000) < .01. An inspection of individual predictors revealed that accounting systems (Beta = 0.172, p-value (0.000< .01), Budgeting systems (Beta= .200, p-value (0.006<.01) and purchasing and cash management systems (Beta = .715, p-value (0.006<.01) are statistically

significant predictors of service delivery in the district.

Regression model of form $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

where e = error term was used,

$Y = -0.331 + 0.141 X_1 + 0.154 X_2 + 0.427 X_3$ where;

Y = Service delivery

X_1 = Accounting systems

X_2 = Budgeting systems and

X_3 = Purchasing and Cash Management systems

The constant -0.331 means that service delivery could be negatively influenced within the district due to other factors minus accounting systems, budgeting systems and purchasing and cash management systems.

$\beta_1 = 0.141$ means improvement in accounting systems by 1% increases services delivery 14.1%.

The value of un standard coefficient of $\beta_2 = 0.154$ means improvements in budgeting systems by 1% contribute to better service delivery by 15.4%.

And the value of $\beta_3 = 0.427$ means existence of purchasing and cash management systems affect service delivery by 42.7%.

4. Conclusion and Recommendations

4.1 Conclusions

4.1.1 Accounting and Reporting systems of the IFMS and service delivery in Dokolo district Local government

Based on the study findings, the researcher concludes that IFMS accounting system has improved the transparency in the budget cycle, improved reporting mechanism since the establishment of the IFMS that has improved the efficiency and also improved control of over expenditure in the district. Timely accounting of the IFMS has increased the ability to categorize, classify and compare competing versions of electric government strategic agendas and potential results of the initiative in the district and that there is a significant positive relationship between IFMS accounting systems and service delivery.

4.1.2 Budgeting systems of the IFMS and service delivery in Dokolo district local government

Based on the study findings, the researcher concludes IFMS budgeting system has increased the reliability, timely revenues and expenditures in the district, improved the comprehensive picture of the budget execution as every stage is monitored, improved the efficiency and effectiveness of government financial management and that there is a significant strong positive relationship between IFMS budgeting systems and service delivery.

4.1.3 Purchasing and Cash Management systems of the IFMS and service delivery in Dokolo district local government

Based on the study findings, the researcher concludes that IFMS Purchasing and Cash Management system controls the aggregate spending and deficits, prioritizes the expenditure across policies, programs and projects, promotes equity in the allocation of resources, helps in detection of excessive payments, fraud and theft which reduces corruption tendencies, improves the confidence and credibility of the budget planning and execution by providing timely and accurate data in the district and that

there is a significant strong positive relationship between IFMS purchasing and cash management systems and service delivery.

4.2 Recommendations

4.2.1 Accounting and Reporting systems of the IFMS and service delivery in Dokolo district Local government

Based on the study findings, the researcher recommends that commercial banks should also adhere to strict IFMS guidelines such as payment terms, credit limit, and automatic voucher number. This will help to check on the relevance, verifiability, and comparability of financial reports by the district officials. The district should start automatically initiating and processing of all payments using IFMS in order to ensure automation of financial reporting in Dokolo District Local Government. All financial transactions in the district should be initiated online and management of the district should use IFMS to streamline all payments processes in order to ensure automation of financial accounting and reporting in the district.

4.2.2 Budgeting systems of the IFMS and service delivery in Dokolo district local government

Based on the study findings, the researcher recommends that the management of the banking industry and the ministry of Finance should promote efficient and clear budgeting by incorporating it with the IFMS. This will enable the district to meet their budget objectives and goals, thus promoting the quality of financial reports. The management of the district should ensure that there is strict compliance with internal laws and regulations guiding usability of IFMS in Dokolo District Local Government. The users of the IFMS should be trained and given frequent trainings to help them understand the system well. This will help them to use the system effectively to benefit the district and ensure value for money in service delivery in Dokolo District Local Government.

4.2.3 Purchasing and Cash Management systems of the IFMS and service delivery in Dokolo district local government

Based on the study findings, the researcher recommends that the district management team should involve all the stakeholders in the development of cash management framework that is used in the planning, implementation, auditing, supervision, monitoring and maintenance of the IFMS to streamline all roles and responsibilities of all the users of the system so that no cash is mismanaged. Dokolo district local government should ensure that IFMS easily adapts to the changes in cash management system practices without complete overhaul of the system so as to ensure efficient and timely financial reporting.

6. References

1. Accountability Sector-Strategic Investment Plan (ASSIP) 2014-2019, Transparency and Accountability in public service delivery.
2. Cabannes, Yves. 72 FAQ on Participatory Budgeting, UN Habitat, 2004.
3. Gakunu. Proceedings of the 2nd International Conference on E-government, 2014, p81.
4. Hendricks CJ. Integrated Financial Management Information Systems: Guidelines for effective implementation by the public sector of South Africa. AOSIS Open Journals. 2012; 14(1):529.
5. Lawrence Semakula, Robert Muwanga. Country Learning Notes, Uganda: Implementing an Integrated Financial Management System and the Automation of the Budget process, 2012.
6. MFPED, Budget Monitoring and Accountability Unit Q2/Q3 FY 2012/13 Monitoring Report, 2012.
7. MFPED. Guidelines on Operation of a Treasury Single Account – Phase 1", Ministry of Finance, Planning and Economic Development, 2013.
8. MFPED, Uganda Public Financial strategy, 2014-2018: Consolidating, Widening and Deepening PFM Reporting with a focus on Sequencing. Kampala.
9. Munyombera E, Lwanga MM. A review of Uganda's public financial reforms (2012-2014): Are the reforms yielding expected results, 2015. Retrieved March 18, 2016 from: http://ageconsearch.umn.edu/bitstream/206131/2/121% 20A_Review_of_Uganda%E2%80%99s_Public_Financ e%20Management_Reforms%20 (2012%20To%202014).pdf
10. National Planning Authority. The National Development Plan, 2010/112014/15" Office of the Auditor General: Annual Reports of the Auditor General for the Years Ended 30th June; 2008- 2013, Volumes 1, and 2, March 2010.
11. Peterson SC, Kinyeki Mutai J, Kipsang SW, Ndungu C. Computerizing Accounting Systems in Developing Bureaucracies: Lessons from Kenya. Public Budgeting and Finance. 2008; 16(4):45-58.
12. Semakula, Muwanga. Public Financial Management Performance Report 2008, 2012.
13. The Accountability Sector- Strategic Investment Plan (ASSIP) 2014-2019 "Transparency and Accountability in public service delivery".
14. Wanje M. Budgetary management and the performance of local governments in Uganda: A case study of Dokolo District Local Government. Unpublished Master's Thesis, Uganda Management Institute, Kampala, Uganda, 2014.