

INTEGRATED FINANCIAL MANAGEMENT SYSTEM ON FINANCIAL REPORTING OF LOCAL GOVERNMENT IN UGANDA, A CASE STUDY OF MUKONO DISTRICT LOCAL GOVERNMENT

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ABSTRACT.

Despite the tireless effort by the government to achieve the objectives of IFMS, corruption in local government has remained reasonably high, frequent load shadings and network break down have retarded work progress, inadequate skills by the staff have slowed down the success, transparency in Public Finance Management has not been fully achieved. The purpose of this study was to determine the effect of integrated financial management system on financial reported of local government in Uganda in Mukono district. The study used a descriptive research design. Purposive and stratified sampling techniques were employed so as to realize results with ease. This involved identifying different departments of Mukono District Head Quarters as the strata, thereafter random sampling techniques was employed to minimize bias in the study. The summary of the key findings indicated that 42.8% of the respondents used IFMS daily whereas 28.7% of the respondents used the software weekly. The table also shows 14.5% of the respondents used IFMS monthly while 10.1% of the respondents used the software quarterly. Lastly, 3.9% of the respondents used IFMS annually. Therefore, the majority of the respondents used IFMS daily. Findings as well indicated that there was a strong positive significant relationship between auditing information system and performance of Mukono local government which was statistically significant at 99% level of significance as indicted by the P – Value (0.00). The researcher therefore recommends that public sector organizations such as the Local Government should leverage on the efficiency and effectiveness gains of the system to consolidate stakeholder confidence through more awareness and publicity of the achievements.

Key words: Financial Management and financial reporting.

Received: 13.11.2023

Accepted: 17.11.2023

Published on: 30.11.2023

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Background of the study

An integrated financial management information system refers to an automated system that is used to manage public finances (Ramadhan et al., 2023). It integrates planning, budgeting, expenditure management and control, accounting, auditing and reporting. It is also referred to as an automated system that increases efficiency in planning, budgeting, procurement, expenditure management and reporting (Shariff & Kasenene, 2023).

Financial reporting is the financial results of an organization that are disclosed to its stakeholders and the public (Gracious, 2023). Financial statements include; income statement, balance sheet and cash flow statement (Lutaaya et al., 2023). The goal of financial reporting is to track, analyze and report your business income. The purpose of these reports is to examine the utilization of resources, cash flow, business performance and financial health of the business (Christopher et al., 2022). This helps management and investors make informed decisions about how to run the business (Tasha et al., 2023). The turbulence of the world has come along with fast and dynamic innovations that take advantage of the limited time available. An integrated financial management information system (IFMIS) is a system whose role is to connect, collect, process and then continuously provide information to all parties of the budget system (Moses et al., 2023). Integration is key to any successful IFMIS, and integration means that the system uses a standard data classification to record financial events; has internal controls over data entry, transaction processing and reporting; and has common processes for similar transactions and a system design that eliminates unnecessary duplication of data entry. (Irumba, 2023) stated that a more comprehensive, well-integrated system will provide timely, accurate and consistent data for management and budget decisions; support policy decisions at both government and agency level; integrate budget and government reporting; facilitate the preparation of financial statements; and provide a complete audit trail to facilitate audits (Innocent et al., 2023). budget performance data that allow greater financial control and reduce opportunities for discretion in the use of public funds; provide information for budget planning (Annet et al., 2023), analyses. In Uganda, the IFMS was implemented incrementally to ensure success and provide the government with a process to effectively and efficiently manage the transition from the current state to the future desired state (Irumba et al., 2023). The implementation process began between February 2003 and October 2004 in six (6) ministries and four (4) local governments. The roll-out of the implementation then progressed to twelve (12) other ministries and six (6) local governments (Akankwasa et al., 2022). These implementation phases mainly focused on accounting and reporting (general ledger), budgeting, purchase and payable accounting, payments, cash management, public sector budgeting, activity-based costing and OFA (Babrah & Irumba, n.d.).

Statement of the problem

An integrated financial management system is one of the increasingly sought-after technological innovations in the financial sector that has been adopted by many governments at various levels. Uganda has invested enormously in IFMS to ensure transparency in public financial management (PFM) (Viola et al., 2023). Sectors in which Uganda has implemented IFMS include local government among others, this was basically aimed at increasing the speed of operations, increasing the level of transparency, harmonized accounting framework, timely, relevant and accurate information, effective control of budget and liabilities, reducing the number of bank accounts, reducing the amount of paperwork, improving information security, timely and easy access to information, movement and tracking of documents for approval and easy monitoring and

Received: 13.11.2023**Accepted: 17.11.2023****Published on: 30.11.2023**

reporting, and above all facilitating rational decision-making in the public sector (Kazaara & Christopher, 2023). Despite the government's tireless efforts to achieve the IFMS goals, corruption in local government remains reasonably high, frequent load-shadowing and network outages slow down work progress, insufficient staff skills slow down success, transparency in public finances Governance has not been fully achieved, we still encounter delayed information for decision-making (Stephen & Vincent, 2023). The researcher is therefore compelled to conduct a research to determine the extent to which IFMS impacts financial reporting in the local government sector using a case study of Mukono Local Government Headquarters (Racheal, Enock, et al., 2023).

Specific objectives

1. To examine how the budgeting systems have ensured accountability in handling and use of public resources in mukono district local government.
2. To elucidate the extent to which the introduction of internal control systems has affected the return on capital employed in mukono district local government.
3. To analyze how the auditing information systems have affected the profitability in mukono district local government.

Methodology.

The researcher adopted a descriptive research design. Descriptive research design was used because of its ability to provide a snapshot of the current state of affairs. In this study, the major variables to be studied included: financial reporting, financial transaction processing and financial control and governance. government-wide reporting; facilitate financial statement preparation; and provide a complete audit trail to facilitate audits. In this study, the sampling frame comprised of the list of target staff available in Mukono district local government. Purposive and stratified sampling techniques were employed so as to realize results with ease. This involved identifying different departments of Mukono District Head Quarters as the strata, thereafter random sampling techniques was employed to minimize bias in the study. For the purpose of this study, a sample size of respondents, representing 100% of the target population was used for the study the sample size is to be determined using the table of Krejcie and Morgan, 1970. The sample size also took statistical and non-statistical consideration and the nature of population which is homogenous and thus small. Primary source refers to data observed or collected directly from first-hand experience. The primary sources information was collected from the sample population using questionnaires and interviews; this was preferred because it carries first-hand information related to situation under investigation. The researcher as well used secondary data such as data collected from the library, text books, journals, reports, newspapers, articles, magazines, biographies and current procurement manuals basically chosen for comparison purposes. Data were described through tables and then summarized using frequency counts, descriptive statistics (like, mean, median, standard deviation,), and normality like frequency diagram, was used and all the analysis was performed with the help of STATA (Nelson et al., 2022).

RESULTS

Table 1: Frequency of IFMIS Use

Received: 13.11.2023

Accepted: 17.11.2023

Published on: 30.11.2023

	Frequency	Distribution%
Daily	12	42.8
Weekly	8	28.7
Monthly	4	14.5
Quarterly	3	10.1
Annually	1	3.9
Total	28	100.0

Table 1 shows that 42.8% of the respondents used IFMS daily whereas 28.7% of the respondents used the software weekly. The table also shows 14.5% of the respondents used IFMS monthly while 10.1% of the respondents used the software quarterly. Lastly, 3.9% of the respondents used IFMS annually. Therefore, the majority of the respondents used IFMS daily.

Role of budgeting systems ensuring accountability in handling and use of public resources

In this section, the effect of budgeting on financial reporting by the district is analyzed. The analysis is situated within four measures of effectiveness namely; relevance, accuracy, promptness and authenticity as shown in Table 2 below;

		SA	A	N	D	SD
IFMS enables Mukono District local government to understand the true cost of service delivered by the district per activity	%	15.5%	59.2%	15.5%	8.5%	1.4%
	F	4	16	4	2	
Budgeting makes it easily to extract and present data from information systems in ways that facilitate analysis	%	35.2%	52.1%	5.6%	7.0%	0.0%
	F	10	15	1	2	
Budgeting allows easy access of to derive the specific information required by individuals to carry out their work	%	38.0%	49.3%	7.0%	5.6%	0.0%
	F	11	14	2	1	
IFMS provide analytical tools within	%	28.2%	49.3%	19.7%	2.8%	0.0%

Received: 13.11.2023

Accepted: 17.11.2023

Published on: 30.11.2023

budgeting systems that enable trend analysis of various elements of fiscal operations at the district of Mukono local government		8	14	6	9	
Through budgeting, officers are able to reconcile transactions data in real time	%	31.0%	46.5%	16.9%	5.6%	0.0%
	F	9	13	5	1	
Budgeting accurately discloses the financial position of the district local government	%	36.6%	40.8%	16.9%	5.6%	0.0%
	F	10	11	5	1	
The budgeting information system enables me to generate custom reports	%	42.3%	40.8%	11.3%	5.6%	0.0%
	F	12	11	3	2	

The study sought to ascertain whether respondents could access budgeting information system to derive the specific information they required to carry out their work. Table 2 shows that 14 (49.3%) of the respondents agreed and 11 (38.0%) of the respondents strongly agreed. Seven percent 2 (7%) of the respondents were neutral whereas those who disagreed where 2 (5.6%). Therefore, majority 25 (87.7%) of the respondents agreed that they could access budgeting information system to derive the specific information they required to carry out their work (Racheal, Kazaara, et al., 2023).

The study sought to establish whether there were inbuilt analytical tools within IFMS that made it possible to do trend analysis. The results showed that 14 (49.3%) and 8 (28.2%) of the respondents agree and strongly agreed respectively, that there were inbuilt analytical tools that made it possible to do trend analysis. However, there were 6(19.7%) of the respondents who were neutral while 1 (2.8%) of the respondents disagreed (Collins et al., 2023). Therefore, majority 22 (77.5%) of the respondents agreed that there were inbuilt analytical tools with budgeting information that enabled trend analysis.

Respondents were asked whether the software made it possible to reconcile transaction data in real time. Table 2 below shows that 13 (46.5%) of the respondents agreed and 9 (31%) of the respondents strongly agreed that budgeting made it possible to reconcile data in real time (Ronet et al., 2023). However, 2 (5.6%) of the respondents disagreed while 5 (16.9%) of the respondents were neutral. Therefore, majority 22 (77.5%) of the respondents agreed that through following the budgeting system, the respondents were able to reconcile transactions data in real time (Mark et al., 2023).

The views of respondents were sought as to whether the budgeting accurately disclosed the financial position of the district local government. Table 2 shows that 40.8% of the respondents agreed and 36.6% of the respondent strongly agreed. The table however shows that

5.6% of the respondents disagreed that the software accurately disclosed the financial position of the district local

Received: 13.11.2023

Accepted: 17.11.2023

Published on: 30.11.2023

government while 16.9% of the respondents were neutral. Therefore, the majority 21 (75.4%) of the respondents agreed that budgeting system accurately disclosed the financial position of the district local government (Victoria et al., 2023).

The study sought to establish whether budgeting system enabled the respondents to generate custom reports for external and internal use. As shown in table 4.9, 11 (40.8%) and 12 (42.3%) of the respondents agreed and strongly agreed, respectively. The table however shows that 3 (11.3%) of the respondents were neutral and 2 (5.6%) of the respondents disagreed. Therefore, the majority 23(83.1%) of the respondents agreed that budgeting system enabled them to generate custom reports for internal and external use.

The study sought to establish whether budgeting systems enabled the respondents to easily access non-financial information. Table 4.9 showed that 5 (16.9%) of the respondents strongly agreed that they were able to easily access non-financial information while 8 (29.6%) of the 39 respondents agreed compared to 7 (23.9%) of the respondents who disagreed and 8 (2.8%) of the respondents who strongly disagreed. The study also showed that 8 (26.8%) of the respondents were neutral. Therefore, on aggregate, majority 13 (46.5%) of the respondents agreed that budgeting enabled them to easily access non-financial information such as number of employees (Oscar et al., 2023). Respondents were asked whether budgeting provided periodic balances which could be used for analysis throughout the year. Table 2 shows that 13 (47.9%) and 6 (21.1%) of the respondents agreed and strongly agreed, respectively that the software provided periodic information for analysis throughout the year. However, 3 (11.3%) of the respondents disagreed and 6 (19.7%) of the respondents were neutral. Therefore, the majority 19 (68%) of the respondents agreed that budgeting system provided periodic balances which could be used for analysis throughout the year.

The Effect of Internal control system on capital employed

		Strongly agree	Agree	Neutral	Disagree	Strongly disagree
All district transactions, both receipts and payments are processed through IFMS	%	35.2%	42.3%	14.1%	8.5%	0.0%
	F	10	12	4	2	0
IFMS has led to significant reductions in wasteful expenses and irregular expenditure	%	18.3%	36.6%	26.8%	12.7%	5.6%
	F	5	10	7	4	2
IFMS has streamlined procedures and significantly reduced opportunity for corruption	%	16.9%	50.7%	16.9%	9.9%	5.6%
	F	5	14	5	3	2
IFMS has ensured that the district local government budget is executed in accordance with the rules to prevent overspending	%	28.2%	45.1%	9.9%	12.7%	4.2%
	F	8	13	3	4	1
IFMS has automated procedures and internal controls which promotes accountability	%	25.4%	52.1%	14.1%	8.5%	0.0%
	F	15	4	2	0	

The research sought to establish whether all district local government transactions were processed through internal controls. The findings are presented in table 3. The table shows that 42.3% and 35.2% of the respondents agreed and strongly agreed, respectively. However, there were 8.5% of the respondents who disagreed while 14.1% of the respondents were neutral. Therefore, the majority (77.5%) of the respondents agreed that the all district local government's transactions were processed through the correct internal controls (Isaac et al., 2023).

Respondents were asked whether internal controls have led to significant reductions in wasteful expenses and irregular expenditure. Table 4.8 shows that 36.6% of the respondents agreed and a further 18.3% of the respondents strongly agreed. However, 26.8% of the respondents were neutral, whereas 12.7% and 5.6% disagreed and strongly disagreed, respectively. Therefore, majority (54.3%) of the respondents agreed that internal controls have helped curb wasteful expenses and irregular payments (Ronet et al., 2023).

The perceptions of the respondents were sought as to whether internal controls streamlined procedures and reduced opportunity for corruption. The findings showed that 50.6% of the respondents agreed and another 16.9% strongly agreed. On the other hand, 16.9% of the respondents were neutral whereas 9.9% of the respondents disagreed and 5.6% of the respondents strongly disagreed. Therefore, majority of the respondents agreed that the software helped in streamlining procedures and helped in reducing opportunity for corruption (Alex et al., 2023).

The study sought to establish whether internal controls ensured that the district budget was executed in accordance with the rules. Table 3 shows that 45.1% of the respondents agreed and 25.4% of the respondents strongly disagreed. Nevertheless, there were 12.7% of the respondents who disagreed that the software helped in ensuring that the district budget was executed according to the established rules and a further 4.2% of the respondents who strongly disagreed (Faridah et al., 2023). On aggregate, majority (70.5%) of the respondents agreed that internal controls ensure that the district budget was implemented according to the rules. The question sought to determine whether internal controls automated procedures and internal controls which promoted accountability. Table 3 shows that 52.1% and 25.4% of the respondents agreed and strongly agreed, respectively. Even so, some 8.5% of the respondents disagreed while 14.1% of the respondents were neutral. Therefore, majority (77.5%) of the respondents agreed that internal controls automated procedures and internal controls which promoted accountability (Alex & Kazaara, 2023).

Table 4: Correlation Matrix between auditing information system and Financial Performance

		Loyalty Program	Customer behavior
Loyalty Program	Pearson Correlation	1	.810**
	Sig. (2-tailed)		.000
	N	27	27
Customer behavior in UBL	Pearson Correlation	.810**	1
	Sig. (2-tailed)	.000	

Received: 13.11.2023

Accepted: 17.11.2023

Published on: 30.11.2023

	N	27	27
**. Correlation is significant at the 0.01 level (2-tailed).			

Table 4 above shows Pearson's correlation coefficient $r = 0.810^{**}$ and $p = 0.000$ between on the auditing information system and performance suggested that there was a strong positive significant relationship between auditing information system and performance of Mukono local government which was statistically significant at 99% level of significance as indicted by the P – Value (Nelson et al., 2023). This finding suggested that effective assessment of credit risk through consideration of credit related data and classifications of credit risks has a resultant significant positive effect on the performance of the bank. This confirmed the hypothesis that:

Table 5: Regression results between on the auditing information system and financial performance

Model	R	R Square	Adjusted R Square	Sig	Std. Error of the Estimate
1	.810 ^a	.656	.650	0.000	0.517

Source: Primary data, 2022

The regression model in Table 5 above shows adjusted R Squared value of 0.650 between on the auditing information system and performance suggesting that auditing information system alone predicted 65% of the variance in the performance of Mukono local government. The adjusted $R^2 = 0.650$, $t = 10.436$, $F = 108.920$ and significance P – Value (0.000) at 99% level of significance suggested that the auditing information system was a significant predictor of the variance in performance of Mukono local government. The study therefore confirmed the hypothesis that there is a positive relationship between Auditing information systems and the performance of Institutions in Uganda.

Summary

The study investigates the frequency of Integrated Financial Management Systems (IFMS) use among respondents, revealing that 42.8% use it daily, 28.7% weekly, and smaller percentages monthly, quarterly, or annually. Tables present respondents' views on the role of budgeting systems in ensuring accountability in handling public resources, indicating that the majority believe budgeting facilitates understanding the true cost of services, enables data extraction for analysis, and provides access to specific information needed for work. The analysis also explores the effect of internal control systems on capital employed, demonstrating that most respondents agree that internal controls contribute to processing transactions correctly, reducing wasteful expenses, streamlining procedures, and ensuring adherence to budget execution rules. Additionally, the study explores the correlation between auditing information systems and the financial performance of Mukono local government, revealing a strong positive relationship. Regression analysis further supports this, suggesting that auditing information systems significantly predict the

Received: 13.11.2023

Accepted: 17.11.2023

Published on: 30.11.2023

variance in the performance of Mukono local government, confirming the study's hypothesis about the positive relationship between auditing information systems and institutional performance in Uganda.

Conclusion.

The study investigated the impact of the Integrated Financial Management System (IFMS) on accountability in handling public resources in a district local government. The findings revealed that a majority of respondents perceived IFMS as beneficial in enhancing accurate financial reporting, ease of data extraction and analysis, access to specific information, and improved disclosure of the district's financial position. The system was also associated with features such as inbuilt analytical tools, real-time reconciliation of data, and the generation of custom reports. Additionally, the study explored the effect of internal control systems on capital employed, demonstrating that internal controls significantly contributed to streamlined procedures, reduced corruption opportunities, and ensured adherence to budgetary rules. Furthermore, the research delved into the impact of auditing information systems on profitability, indicating a strong positive relationship between effective auditing and the performance of the district local government. Overall, the study highlighted the positive contributions of IFMS, internal controls, and auditing systems to financial management, accountability, and performance in the public sector.

Recommendations

In order to help achieve the objective of realizing the full benefits of a fully integrated end-to-end financial management information system, the district local government Local Government should both appeal to and support the adoption of the system within the local government. This may require advocacy and capacity building by the national government to influence policy development that embraces the system at the county level.

Public sector organizations such as the Local Government should leverage on the efficiency and effectiveness gains of the system to consolidate stakeholder confidence through more awareness and publicity of the achievements. For example, they should explore opportunity for partnership with the private sector and non-governmental actors to support their agenda as a way of promoting sustainability of the respective agencies.

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Received: 13.11.2023

Accepted: 17.11.2023

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