

The Effects of Integrated Financial Management System (IFMS) Implementation on Financial Accountability in Uganda's Ministry of Finance, Planning, and Economic Development (MOFPED)

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ABSTRACT

Digital financial management systems have emerged as critical tools for enhancing transparency, efficiency, and accountability in public sector financial operations. This study investigates the effects of Integrated Financial Management System (IFMS) implementation on financial accountability within Uganda's Ministry of Finance, Planning, and Economic Development (MoFPED), with a specific focus on transparency and reporting accuracy. Guided by Principal-Agent Theory and Systems Theory, the study conceptualizes IFMS as an integrative platform that automates budgeting, accounting, procurement, and financial reporting, reducing information asymmetry and promoting coordinated organizational processes. Employing a quantitative, descriptive-correlational design, data were collected from 217 MoFPED employees across accounting, budget, audit, and ICT departments, with 212 valid responses (97.7% response rate). Data were analyzed using descriptive statistics and inferential techniques, including Pearson correlation and multiple regression at a 0.05 significance level. Findings reveal that IFMS implementation significantly improves financial accountability ($\beta = 0.460$, $p < 0.001$), explaining 18.3% of the variance, with higher adoption linked to enhanced transparency and accurate reporting. Key challenges identified include technical issues, resistance to change, infrastructural limitations, and project management constraints. The study demonstrates that effective IFMS implementation requires not only technological adoption but also user competence, leadership support, structured change management, and adequate infrastructure. These insights provide practical guidance for policymakers, financial managers, and public sector institutions seeking to strengthen financial governance, accountability, and fiscal transparency in developing economies.

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KEYWORDS: *Integrated Financial Management System (IFMS), Financial Accountability, Transparency, Reporting Accuracy, Public Sector Governance, MoFPED, Uganda.*

1. INTRODUCTION

The adoption of digital financial management systems has increasingly become a strategic approach for governments seeking to strengthen transparency, efficiency, and accountability in the management of public finances. Across many countries, public sector institutions have embraced electronic financial management platforms to modernize budget administration, accounting, and financial reporting

processes. One of the most widely adopted systems is the Integrated Financial Management System (IFMS), which facilitates the automation and integration of core financial management functions within government institutions. By replacing fragmented and manual procedures, IFMS enables governments to improve the accuracy, timeliness, and reliability of financial information used for decision-making and

oversight (Adebayo & Oladipo, 2021; World Bank, 2019).

In many developing economies, the introduction of IFMS has been particularly important due to long-standing challenges associated with weak public financial management systems, limited transparency, and inefficiencies in financial reporting practices. These weaknesses often lead to delayed financial reporting, inconsistencies in financial records, and increased risks of misappropriation of public resources. Consequently, governments have adopted IFMS as a reform mechanism aimed at strengthening accountability and improving fiscal discipline in public institutions (Okello, 2020; Ndagire, 2018). Through the integration of budgeting, accounting, expenditure management, and reporting functions into a single platform, IFMS promotes standardized financial processes and enhances the monitoring of government transactions.

In Uganda, the Ministry of Finance, Planning, and Economic Development (MoFPED) introduced IFMS as part of broader public financial management reforms aimed at improving the transparency and efficiency of government financial operations. The system was designed to enhance the quality of financial reporting, facilitate effective budget execution, and provide real-time financial information to support decision-making within government entities. By integrating various financial management functions, IFMS reduces reliance on manual record-keeping and strengthens internal control mechanisms, thereby minimizing errors and opportunities for financial irregularities (MoFPED, 2017; Brixi & Schick, 2020). The implementation of IFMS has therefore been viewed as a critical step toward improving accountability in the management of public resources.

Empirical literature suggests that the successful implementation of IFMS can significantly improve financial accountability by ensuring the timely preparation of financial reports, enhancing the traceability of financial transactions, and enabling effective monitoring of public expenditures. In addition, the system provides an auditable trail of financial activities, which strengthens oversight by internal and external audit institutions and promotes greater fiscal transparency in government operations (Sharma & Singh, 2021; Kimani, 2019). However, the effectiveness of IFMS largely depends on several contextual factors, including institutional readiness, the availability of skilled personnel, technological infrastructure, and the extent of user adoption within public sector organizations (Khan & Huda, 2020; Othieno, 2018).

Despite the anticipated benefits of IFMS implementation, several operational and institutional challenges have been reported in some public sector organizations. These challenges include limited technical capacity among users, inadequate training, occasional system inefficiencies, and resistance to digital financial management processes. In Uganda, although IFMS has been operational for several years, some public institutions continue to face difficulties in fully utilizing the system to achieve optimal financial accountability outcomes. Issues such as inconsistencies in financial reporting and partial system utilization highlight the need for continuous evaluation of the system's effectiveness within government ministries (Namutebi, 2022).

Given the critical role of transparent financial management in strengthening public trust and ensuring responsible use of government resources, it is important to examine the extent to which IFMS contributes to financial accountability within public institutions. This study therefore investigates the effects of IFMS implementation on financial accountability in Uganda's Ministry of Finance, Planning, and Economic Development. By providing empirical evidence on the relationship between IFMS adoption and accountability outcomes, the study contributes to the growing body of knowledge on digital public financial management reforms and offers insights that may guide policymakers, public finance practitioners, and scholars interested in strengthening governance and fiscal transparency in developing economies (OECD, 2020).

1.1. PROBLEM STATEMENT

Public financial management in Uganda has historically faced challenges related to limited transparency and inaccuracies in financial reporting, which have undermined accountability and reduced public confidence in government institutions. These weaknesses have often resulted in delayed financial reports, inconsistencies in financial records, and limited oversight of public expenditures. In response to these challenges, the Ministry of Finance, Planning, and Economic Development (MoFPED) introduced the Integrated Financial Management System (IFMS) to automate financial processes, improve the timeliness of financial reporting, and minimize errors associated with manual financial management systems (Ndagire, 2018; Okello, 2020; Brixi & Schick, 2020).

Despite the anticipated advantages of IFMS, existing evidence indicates that challenges persist in achieving the desired levels of transparency and accuracy in financial reporting within public institutions. While previous studies have examined the broader

contributions of IFMS to public financial management reforms in developing countries, limited empirical research has specifically evaluated its direct effect on transparency and reporting accuracy within Uganda’s Ministry of Finance, Planning, and Economic Development. Therefore, examining how IFMS implementation influences these key dimensions of financial accountability is essential for improving system utilization, informing policy decisions, and strengthening public trust in government financial management systems (Sharma & Singh, 2021; Kimani, 2019; Namutebi, 2022).

1.2. PURPOSE OF THE STUDY

The purpose of this study is to examine the effects of the Integrated Financial Management System (IFMS) implementation on financial accountability in Uganda’s public sector, with particular emphasis on transparency and the accuracy of financial reporting within the Ministry of Finance, Planning, and Economic Development (MoFPED).

1.3. RESEARCH OBJECTIVES

I. To examine the effects of Integrated Financial Management System (IFMS) implementation on financial accountability within the Ministry of Finance, Planning, and Economic Development (MoFPED) in Uganda.

1.4. RESEARCH QUESTIONS

I. What are the effects of the Integrated Financial Management System (IFMS) implementation on financial accountability within the Ministry of Finance, Planning, and Economic Development (MoFPED) in Uganda?

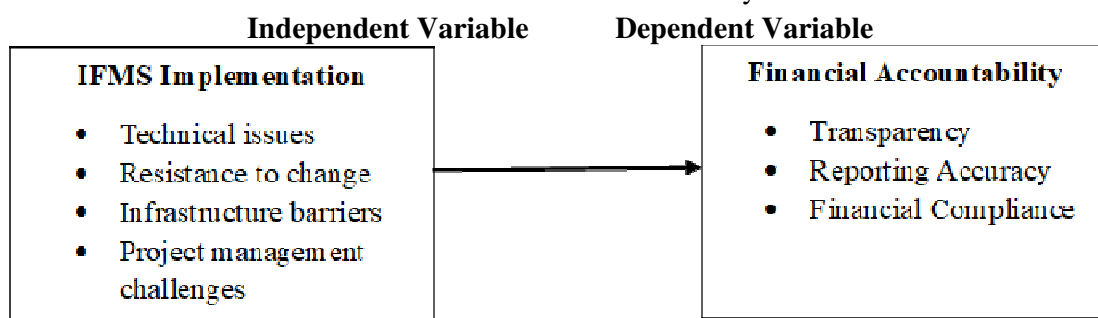
1.5. CONCEPTUAL FRAMEWORK

The conceptual framework illustrates the presumed relationship between the implementation of the

Integrated Financial Management System (IFMS) and financial accountability within the Ministry of Finance, Planning, and Economic Development (MoFPED) in Uganda. In this study, IFMS implementation is treated as the independent variable, while financial accountability is the dependent variable, measured by transparency and reporting accuracy. The framework assumes that the effective adoption and utilisation of IFMS can enhance financial management practices and strengthen accountability in public-sector institutions.

IFMS implementation refers to the use of an integrated computerized financial management platform that supports key public financial management functions such as budgeting, accounting, procurement, and financial reporting. The system enables automation of financial transactions, real-time monitoring of government expenditures, structured approval processes, and the generation of audit trails that enhance internal controls and oversight within public institutions (Brixi & Schick, 2020).

Financial accountability in this study is examined through two key dimensions: transparency and reporting accuracy. Transparency refers to the availability and clarity of financial information to stakeholders, enabling effective scrutiny of government financial activities (OECD, 2020). Reporting accuracy relates to the reliability and correctness of financial statements produced by public institutions, ensuring that financial reports accurately represent government transactions and expenditures (Sharma & Singh, 2021). The framework therefore, assumes that improved IFMS implementation enhances transparency and reporting accuracy, thereby strengthening overall financial accountability within MoFPED.



Source: Researchers' own impression as adopted from Sharma, R., & Singh, P. (2021). Impact of integrated financial management systems on public sector accountability. Journal of Government Financial Management, 70(1), 33–50.

2. LITERATURE REVIEW

2.1. Integrated Financial Management System (IFMS)

The Integrated Financial Management System (IFMS) is a digital platform designed to streamline public financial management by integrating key functions such as budgeting, accounting, procurement, and financial reporting into a single automated system. IFMS enables real-time tracking of government expenditures, system-based approval workflows, and the creation of audit trails, which strengthen internal controls and oversight

mechanisms in public institutions (Brix & Schick, 2020). In the context of Uganda, IFMS has been adopted by the Ministry of Finance, Planning, and Economic Development (MoFPED) to enhance efficiency, reduce manual errors, and improve overall financial accountability. The system is positioned as a critical tool for promoting transparency and reporting accuracy, the two key dimensions of financial accountability measured in this study (OECD, 2020; Sharma & Singh, 2021).

2.2. Empirical Literature Review

Empirical studies suggest that IFMS implementation significantly improves financial accountability in public sector institutions. Research in developing countries has shown that automated financial systems enhance transparency by making financial information more accessible, understandable, and available for stakeholder scrutiny (Sharma & Singh, 2021). Similarly, IFMS supports reporting accuracy by reducing discrepancies and ensuring that financial statements reliably reflect government transactions (Kimani, 2019). The conceptual framework for this study posits that IFMS, as the independent variable, positively influences financial accountability, the dependent variable, through its effects on transparency and reporting accuracy. Evidence also indicates that the success of IFMS depends on institutional capacity, staff training, and the adoption of system-based workflows, which collectively enhance the effectiveness of public financial management practices (Khan & Huda, 2020).

2.3. Literature Gap

Despite extensive studies on IFMS benefits globally, limited empirical research has focused on the system's direct impact on financial accountability within Uganda's MoFPED. Most existing literature addresses broader public financial management reforms or cross-country comparisons, providing little context-specific evidence on how IFMS affects transparency and reporting accuracy. Integrating the conceptual framework, this study highlights the need to examine the relationship between IFMS implementation (independent variable) and financial accountability (dependent variable) within Uganda's public sector. Understanding this relationship is critical for guiding policy decisions, improving system utilization, and strengthening accountability in the management of public resources (Brix & Schick, 2020; Sharma & Singh, 2021; OECD, 2020).

2.4. Theoretical Underpinning

This study is grounded in the Principal-Agent Theory and Systems Theory, which together explain the relationship between IFMS implementation and financial accountability in Uganda's Ministry of Finance, Planning, and Economic Development (MoFPED). The Principal-Agent Theory highlights that public officials (agents) are entrusted to manage resources on behalf of citizens (principals), but information asymmetry can lead to mismanagement and reduced accountability (Eisenhardt, 1989). IFMS mitigates these challenges by providing automated workflows, real-time financial data, and audit trails that enhance monitoring and align agents' actions with organizational and public interests (Brix & Schick, 2020). Complementing this, Systems Theory emphasizes the interconnection of organizational processes, suggesting that integrating budgeting, accounting, procurement, and reporting through IFMS ensures coordinated, accurate, and auditable financial operations (Von Bertalanffy, 1968). By combining these perspectives, the study assumes that effective IFMS implementation strengthens transparency and reporting accuracy, thereby improving overall financial accountability in MoFPED (Sharma & Singh, 2021; OECD, 2020).

3. METHODOLOGY

This study employed a quantitative, descriptive-correlational design to examine the effects of Integrated Financial Management System (IFMS) implementation on financial accountability within Uganda's Ministry of Finance, Planning, and Economic Development (MoFPED). Guided by the conceptual framework, IFMS Implementation was treated as the independent variable and financial accountability was measured through transparency and reporting accuracy as the dependent variable. This design enabled empirical assessment of the relationships between variables in a real-world organizational context (Creswell & Creswell, 2018).

The target population included 500 MoFPED employees involved in financial management, accounting, auditing, and ICT operations related to IFMS (MoFPED, 2023). A stratified random sampling technique ensured proportional representation across Accounting, Budget, Audit, and ICT departments, yielding a sample of 217 respondents based on Krejcie and Morgan's (1970) table.

Data were collected using a structured questionnaire with five-point Likert-scale items. The instrument measured demographic characteristics, IFMS implementation challenge indicators (Technical issues, Resistance to change, Infrastructure barriers and Project management challenges), and financial accountability dimensions,

transparency and reporting accuracy, adapted from validated instruments (Sharma & Singh, 2021; Kimani, 2019; Namutebi, 2022).

Validity and reliability were confirmed through expert review and a pilot test with 25 respondents. Cronbach's alpha ≥ 0.70 indicated acceptable internal consistency (Nunnally, 1978). Ethical procedures included obtaining informed consent, ensuring anonymity, and safeguarding confidentiality.

Data analysis involved descriptive statistics to summarize respondent characteristics and perceptions, and inferential statistics, Pearson correlation and multiple regression to examine relationships between IFMS implementation and financial accountability. All analyses were conducted at a 0.05 significance level, providing evidence on how IFMS implementation affects transparency and reporting accuracy within MoFPED.

Ethical considerations were observed by obtaining informed consent from all participants, ensuring their anonymity, and maintaining the confidentiality of responses, with data used solely for academic purposes.

Data analysis involved descriptive statistics, including frequencies, percentages, means, and standard deviations, to summarize respondent demographics, levels of IFMS implementation, and perceptions of transparency and reporting accuracy. Inferential statistics, such as Pearson correlation and multiple regression, were applied to examine the relationships between IFMS implementation and financial accountability. All analyses were conducted at a 0.05 significance level, providing robust empirical evidence on the effects of IFMS on financial accountability within MoFPED.

4. RESULTS AND DISCUSSION

4.1. Response Rate

Table 1 shows the response rate for the quantitative data collection instruments employed in the study, indicating the level of participation and completeness of the data obtained

Table 1: Showing the response rate

Instrument	Sample Size	Percentage
Questionnaires Distributed	217	100%
Questionnaires Returned	212	97.7%
Questionnaires Not Returned	5	2.3%
Total	217	100%

Source: Field data (2025)

The study achieved a high response rate, reflecting strong participant engagement and the reliability of the collected data. Table 1 presents the distribution and return of questionnaires used for quantitative data collection. Out of 217 questionnaires distributed, 212 were returned, yielding a response rate of 97.7%, while only 5 questionnaires were not returned. This high rate of response enhances the credibility of the study findings and indicates that the dataset is sufficiently representative of the target population.

4.2. Implementation Challenges of IFMS in MoFPED

Respondents were asked to provide their perspectives on the challenges encountered during the implementation of the Integrated Financial Management System (IFMS) within MoFPED. The findings, summarized in Table 2, highlight the key barriers affecting system adoption and utilization, and are analyzed to provide insights into factors that may impede effective financial management.

Table 2: Respondents' Views on Implementation Challenges of IFMS in MoFPED

Items	SD	D	N	A	SA	Mean	Std. Dev
Technical Issues							
IFMS faces system downtime, disrupting functionality and reliability	15.1%	16%	1.8%	31.7%	36.2%	3.58	1.026
Insufficient training for IFMS users leads to a lack of understanding and buy-in	2.6%	22.9%	9.7%	44.7%	20.2%	3.86	1.004
Resistance to Change							
Employees accustomed to manual systems resist IFMS implementation	11.5%	18.5%	31.7%	31.7%	11.5%	4.12	1.176
Lack of trust in leadership hinders adoption of IFMS changes	11.5%	18.4%	22.9%	36.2%	11.5%	3.91	1.191

Infrastructure Barriers							
Absence of hardware, software, network, and storage affects implementation	5.3%	11.5%	23.7%	39.8%	20.2%	3.54	1.337
Insufficient infrastructure results in slow performance, crashes, and difficulty in accessing data	2.6%	12.9%	9.7%	54.7%	20.2%	3.71	1.175
Project Management Challenges							
Inadequate government financial support for implementation and maintenance	11.5%	12.9%	16.2%	48.4%	21.5%	4.40	0.907
Lack of effective project management, poor coordination, and oversight	3.5%	9.2%	16.9%	41.2%	29%	3.92	1.318
Average						3.18	1.134

Key: SA = Strongly Agree; A = Agree; N = Neutral; D = Disagree; SD = Strongly Disagree

Source: Field data (2025)

The study findings in Table 2 revealed that technical issues significantly hinder the effective adoption and utilization of the Integrated Financial Management System (IFMS) in MoFPED. Respondents identified frequent system downtimes, with a mean score of 3.58, and inadequate user training, with a mean of 3.86, as major barriers. These findings are consistent with previous studies indicating that technical reliability and capacity building are critical for successful IFMS implementation in public sector institutions (Sharma & Singh, 2021; Kimani, 2019). From the perspective of the Technology Acceptance Model (TAM), system reliability and perceived ease of use are essential determinants of user adoption, suggesting that addressing these technical constraints is crucial for enhancing engagement with IFMS.

Resistance to change emerged as another prominent challenge affecting IFMS adoption. Respondents reported reluctance to transition from manual processes (mean = 4.12) and a lack of trust in leadership supporting digital reforms (mean = 3.91). These findings align with earlier research highlighting organizational culture and employee attitudes as significant determinants of digital system adoption (Namutebi, 2022; Okello, 2020). Institutional theory supports this observation, emphasizing that formal organizational structures and credible leadership are vital for fostering acceptance of technological innovations in public institutions.

Infrastructure-related barriers also affected the functionality and utilization of IFMS. Issues such as insufficient hardware, software, network connectivity, and data storage were reported (mean = 3.54), along with slow system performance, crashes, and difficulty in accessing and processing data (mean = 3.71). These results are in line with previous studies noting that physical infrastructure is a key factor in successful digital financial system implementation (Brixi & Schick, 2020; OECD, 2020). Without adequate infrastructure, the automation, real-time tracking, and audit trail features of IFMS are undermined, limiting its potential to improve financial accountability.

Project management challenges further constrained IFMS implementation. Respondents indicated inadequate financial support for system implementation and maintenance (mean = 4.40) and poor coordination and oversight by responsible agencies (mean = 3.92). These findings corroborate prior literature suggesting that effective planning, resource allocation, and oversight are essential for achieving intended outcomes from IFMS deployment (Sharma & Singh, 2021). Overall, the results demonstrate that technical, behavioral, infrastructural, and managerial challenges interact to influence the effectiveness of IFMS, highlighting the need for comprehensive strategies to enhance transparency and reporting accuracy, thereby strengthening financial accountability within MoFPED.

4.3. INFERENCE ANALYSIS

4.3.1. The effects of IFMS implementation on financial in MOFPED

The inferential analysis aimed to determine the extent to which adoption and utilization of IFMS predict improvements in these dimensions of financial accountability. Table 3 presents the model summary capturing the statistical relationship between IFMS implementation and the dependent variables.

Table 3 Model Summary on the effect of IFMS implementation on financial accountability in MOFPED

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.440 ^a	.194	.183	.30995

a. Predictors: (Constant), Implementation challenges

Source: Field data (2025)

The model summary (Table 3) indicates that IFMS implementation accounts for 18.3% of the variation in financial accountability at MoFPED (Adjusted $R^2 = 0.183$), suggesting a modest but meaningful contribution to transparency and reporting accuracy. The remaining variation is likely influenced by other organizational and contextual factors, such as leadership, infrastructure, and employee capacity. Despite the relatively low proportion of explained variance, the positive relationship ($R = 0.440$) underscores that enhancing IFMS functionality, addressing technical and managerial challenges, and strengthening user engagement can improve financial accountability.

Table 4: ANOVA Results on the effect of IFMS implementation on financial accountability in MOFPED

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	153.764	1	153.764	1600.567	.000 ^b
	Residual	20.174	210	.096		
	Total	173.938	211			
<i>a. Dependent Variable: financial accountability</i>						
<i>b. Predictors: (Constant), Implementation challenges</i>						

Source: Field data (2025)

The results of Analysis of variance (ANOVA) for regression coefficients revealed that the significance of F statistics is 1600.567, which is greater than 4. This implies that there is a significant positive influence of IFMS implementation on financial accountability in MOFPED. This is interpreted to mean that IFMS implementation partly explains the financial accountability in MOFPED.

Table 5: Linear Regression Coefficients on the effect of IFMS implementation on financial accountability in MOFPED

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.565	.077		8.668	.000
	IFMS implementation	.460	.021	.504	40.007	.000
<i>a. Dependent Variable: financial accountability</i>						

Source: Field data (2025)

The results show that the regression coefficient was 0.460 with a level of significance of $p = 0.000$. Therefore, according to the results, there is a significant positive effect of IFMS implementation on financial accountability in MOFPED. This implied that IFMS implementation positively affects financial accountability in MOFPED. This means that the higher the IFMS implementation, the better the financial accountability at MOFPED. Therefore, the directive hypothesis, which stated that “IFMS implementation positively influences financial accountability in the Ministry of Finance, Planning, and Economic Development (MOFPED)”, was accepted. Therefore, more efforts should be put into ensuring that IFMS users at MOFPED are equipped with the required technical skills, involved in the

The empirical model capturing this relationship is expressed as:

$$FA = 0.565 + 0.460(IFMS)$$

These findings highlight the importance of strengthening technical capacity, engaging users in change management processes, and investing in robust technological infrastructure to maximize the effectiveness of IFMS and improve financial accountability within MoFPED.

5. CONTRIBUTION TO NEW KNOWLEDGE

Contrary to the traditional assumption that IFMS implementation alone ensures improved financial accountability, this study shows that its effectiveness at MoFPED depends on multiple factors, including technical reliability, user training, resistance to change, infrastructure, and project management. Applying the Technology Acceptance Model and Institutional Theory, the study highlights that successful digital financial reforms require not just technology, but skilled users, credible leadership, and structured change management, providing actionable

insights for enhancing public sector financial governance.

6. CONCLUSION

The findings indicate that while IFMS implementation significantly enhances financial accountability in MoFPED, several challenges, including technical issues, resistance to change, infrastructure gaps, and project management constraints, limit its full potential. The positive regression results affirm that effective adoption and utilization of IFMS directly improve transparency and reporting accuracy, validating the study hypothesis.

7. RECOMMENDATIONS

Based on the empirical findings, the study recommends:

1. **Strengthening Technical Capacity:** Continuous training and skill development for IFMS users to enhance system proficiency and adoption.
2. **Change Management Initiatives:** Actively involving employees in the transition process and promoting trust in leadership to reduce resistance to digital reforms.
3. **Infrastructure Investment:** Provision of adequate hardware, software, network connectivity, and data storage to ensure smooth system functionality.
4. **Effective Project Management:** Ensuring proper planning, coordination, and oversight, alongside adequate financial allocation, to support successful IFMS implementation and maintenance.

Continuous Monitoring and Evaluation: Regular audits and performance reviews to identify system bottlenecks and ensure improvements in financial accountability metrics.

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