



**AN EVALUATION OF THE DEFICIENCIES OF THE INTEGRATED
FINANCIAL MANAGEMENT SYSTEM IN LOCAL GOVERNMENTS.**

A CASE STUDY OF WAKISO DISTRICT

BY

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ABSTRACT

The purpose of this study was to evaluate the deficiencies of IFMS in local government using Wakiso District as a case study. This has been necessitated by the fact that the use of IFMS in local governments is undergoing challenges with many users experiencing problems. The researcher used descriptive research design. The population of interest consisted of the staff working in the various departments in Wakiso District. The heads of departments, their assistants and supervisors as well as other officers were involved in responding to the research questions. The study focused on 26 staffs at the District. Questionnaires and interview schedules were used to collect primary data. Secondary data was collected by reviewing the existing documents. Data collected was quantitative in nature. The descriptive statistical tools helped the researcher to describe the data and determine the extent used. This included frequency distributions, tables, figures, percentages, means and standard deviations. Further, descriptive statistics and content analysis was used to evaluate the information on the deficiencies of integrated financial management system in the district.

The notable deficiencies of IFMS in Wakiso District included; failure to ensure timely release of funds; inability to eliminate the existence of ghost staff; failure to print vouchers on time; it did not allow political monitoring ; reduced decentralization as the system is controlled by the centre; and failure to ensure that annual financial statements are free of mis-statements and errors.

Study findings showed that most of the deficiencies of IFMS emanated from the failure to meet the planned expectations from IFMS by the district. The study revealed further that procurement and disposal unit was missing on the system while IFMS was not interfaced with integrated personnel pay roll system IPPS. To that effect, instances of ghost salaries were inevitable since IFMS was not interfaced with IPPS.

The study recommends the; adequate preparation of the local governments before the introduction of IFMS; revision of the training package to increase the number of officers to be

trained and all officers to be trained on all the IFMS modules. The district technical staff should be in position to upload the district budget on IFMS; customize IFMS to allow political monitoring; and all departments must be connected to or interfaced with IFMS.