PUBLIC SECTOR FINANCIAL REFORMS AND SERVICE DELIVERY IN UGANDA'S LOCAL GOVERNMENT SYSTEMS: A CASE OF WAKISO DISTRICT

BY

ZAINAB LOGOSE

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A DISSERTATION SUBMITTED TO SCHOOL OF SOCIAL SCIENCES IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A MASTERS DEGREE IN PUBLIC ADMINISTRATION AND MANAGEMENT OF NKUMBA UNIVERSITY

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DECLARATION

I, **ZAINAB LOGOSE,** declare that the work contained in this research dissertation is my original work and has never been submitted to any other University or Institution of higher learning for any academic award.

Candidate's name: ZAINAB LOGOSE

Signature.....Logose..... **Date:** 6/10/2025.....

APPROVAL

This work titled, **"*URBAN PLANNING PRACTICES AND ENVIRONMENTAL SUSTAINABILITY IN UGANDA; CASE STUDY OF KIIRA MUNICIPALITY-WAKISO DISTRICT*",** has been carried out under my supervision**",** has been carried out under my supervision as a university supervisor and is submitted for examination with my approval.

Supervisor's Name: **DR. BBOSA SULAIMAN**

Signature: .....

Date:.....08/10/2025.....

DEDICATION

This work is dedicated to my husband for the financial and moral support to this study.

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First and foremost, I thank the Almighty God for the gift of life, good health, and for granting me the strength to complete this research.

I am deeply grateful to all those whose contributions have made this study possible. A special thank you goes to my supervisor, **Dr. BBOSA SULEIMAN,** for her unwavering support, encouragement, and guidance throughout the research process.

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LIST OF ACRONYMS

ACCA = Association of Certified Chartered Accountants

BDLG = Wakiso District Local Government

CAO = Chief Administrative Officer

DFID = Department for International Development

ESAAAG = Eastern Southern African Association of Accountants General

FINMAP = Financial Management Accountability Programme

GDP = Gross Domestic Product

GOU = Government of Uganda

HRMIS = Human Resource Management Information System

ICT = Information Communication Technology

IFMIS = Integrated Management Information Systems

IFMS = Integrated Financial Management System

IMF = International Monetary Fund

IPPS = Integrated Payroll Payment System

IT = Information Technology

LC = Local Council

LGs = Local Governments

MADLDs = Ministries, Agencies, Departments and Local Governments

MDAs = Ministries, Departments and Agencies

MFPED = Ministry of Finance Planning and Economic Development

MTEF = Medium Term Expenditure Framework

NPM = New Public Management

OECD = Organization of Economic Cooperation and Development

OPM = Office of the Prime Minister

PAF = Poverty Action Fund

PEAP = Poverty Eradication Action Plan

PEFA = Public Expenditure Financial Accountability

PEM = Public Expenditure Management

PFAA = Public Finance and Accountability Act

PFM = Public Financial Management

PSFRs = Public Sector Financial Reforms

ROM = Result Oriented Management

SAP = Structural Adjustment Programme

SPSS = Statistical Package for Social Scientists

TAM = Technology Acceptance Model

TSA = Treasury Single Account

UK = United Kingdom

URA = Uganda Revenue Authority

OPERATIONAL DEFINITIONS

Integrated Financial Management System refers to a fiscal and financial management information system for Government that bundles all financial management functions into one suite of applications. In simple terms, it is an IT-based budgeting and accounting system that assists the Government of Uganda entities to initiate, spend, and monitor their budgets, initiate and process their payments, and manage and report on their financial activities.

Treasury Single Account refers to a unified structure of government bank accounts that gives a consolidated view of government cash resources.

Integrated Payroll and Personnel System refers to a system that is aimed at enhancing the management of the payroll and personnel in the public service.

Service Delivery refers to the extent to which local governments deliver services within the boundaries of quality, reliability, effectiveness, and efficiency dimensions.

ABSTRACT

This study examined the effect of public sector financial reforms on service delivery in Uganda's local government systems. The study was guided by the focusing objectives: (1) To assess the effect of implementing the Integrated Financial Management Systems (IFMS) on service delivery in Wakiso District Local Government; (2) To determine the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government and (3) To examine the effect of implementing the Integrated Personnel and Payroll System (IPPS) on service delivery in Wakiso District Local Government.

The study used a target population of 407 Wakiso District LG staff and a sample of 155 respondents was selected using Neumann's formula (2000), but only 166 respondents returned questionnaires for analysis. A case study design research was employed and both quantitative and qualitative approaches of data collection were used.

According to result of findings, 84 (72.4%), agreed that IFMS improves the transparency and openness of financial operations in Wakiso District. However, 27(23.3%) of the respondents disagreed, and 5 (4.3%) were not sure. This indicates that while IFMS is widely regarded as a tool for enhancing financial transparency, some staff expressed doubts possibly due to limited interaction with the system. Research finding reveals that 66(56.9%) of the respondents agreed that TSA has improved cash management and reduced idle balances in local government accounts. However, 21(18.1%) were not sure and 29(25%) of the respondents disagreed. Results of findings indicate that 92(79.3%) agreed that IPPS streamlines the management of government payrolls in Wakiso District.

Based on the findings of the study, it is concluded that while the implementation of the Treasury Single Account (TSA) in Wakiso District Local Government has introduced a framework aimed at improving financial control, transparency and service delivery, its impact remains uneven across departments.

The study recommended that Wakiso District Local Government and Ministry of Public Service should enhance comprehensive training and capacity building for IFMS users. Both bodies should coordinate regular training programs for all staff ensuring technical proficiency and familiarity with IFMS functions.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This study sought to examine the effect of public sector financial reforms on service delivery in Uganda's local government systems. The independent variable which is public sector financial reforms included upgrading of the Integrated Financial Management Systems (IFMS), implementation of the Treasury Single Account (TSA) and implementing the Integrated Personnel and Payroll System (IPPS). The dependent variable which is service delivery in the local government context was measured in terms of effectiveness, responsiveness, quality, timeliness, customer satisfaction and efficiency of service delivery. This introduction chapter presents the background to the study, statement of the problem, general and specific objectives of the study, study questions and hypotheses, conceptual framework, significance and justification of the study, scope of the study and definition of key terms and concepts.

1.1 Background to the Study

1.1.1 Historical Background

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 reforms have 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). This convergence reflects the prevalence of a shared governing philosophy that has underpinned many of the recent reforms: the new public management (NPM). Hood; (2003) argues that NPM has been a 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 reforms were tagged as National Performance Review (Gore, 1994:11). Other titles included; Public Sector Reforms by the Common Wealth Secretariat, the World Bank referred to them as Civil Service Reforms. All these labels and whatever rubric used all embraced the New Public Management ideology.

Doherty and Horne (2002:48), argue that the period from 1980-2000 saw changes in patterns of ownership and in the forms of organizational structure and systems in most of the public service of the developed world and the developing ones. It is obvious that every citizen and stakeholders in the public sector where public sector reforms took place in one way or the other and at different levels has been deeply implicated by changes in public social service delivery, well-being and economic development. The New Public Management (NPM), which gained popularity in the 1990s, advocates the redefinition of the size, scope and role of the state in society and its relationship with the market alongside reforms for improving competence of public bureaucracy (Pollitt; 2003). It is largely supportive of effective and efficiency public service delivery. Therefore, it has become a major element of governmental attempts to reshape and improve the performance of public institutions in terms of public service delivery for sustained economies.

One of the broad public sector reforms were financial reforms. Jan (1997:24) argued that the public sector financial reforms were a drive initiated during the 1980s in the advanced capitalist democracies as a response to the public sector expansion process that had been such a dominant feature of the OECD countries after the Second World War. In the early 1980s there was realization that the public sector had a profound problem in relation to how well its various programs were operating, given the fact that the public sector had grown from below 25% to

over 45% of GDP in a couple of decades as an OECD average. Osbome and Gaebrar, (1992:19) alluded that the reforms were a response to the crisis of the welfare state in OECD countries and the general crisis in the third world .The public sector inefficiency and poor performance called for reform strategies; however these could vary considerably in scope, orientation and accomplishment.

In Africa, most of the public sector financial reform programs that have taken place during the last two decades were introduced as part of the Structural Adjustment Programs (SAPs) of the World Bank in the 1980s. The more recent reforms, however under the influence of the New Public Management (NPM), were driven by a combination of economic, social, political and technological factors, which were triggered by the quest for efficiency and for ways to cut the cost of delivering public services. Additional factors, particularly for Africa, included lending conditionality and the increasing emphasis on good governance (ECA, 2003:88).

More recently, the World Bank and other donors in Africa have been concerned with finding alternative ways of organizing and managing public services and redefining the role of the State to give more prominence to markets and competition, and to the private and voluntary sectors (World Bank, 2014; Williamson, 2003:78). The alternative vision, based on issues of efficiency, representation, participation and accountability, has sought to create a market-friendly, liberalized, lean, decentralized, customer-oriented, managerial and democratic State.

Two of the most significant reforms championed by the World Bank, DFID and others were the introduction of a Medium Term Economic Framework (MTEF) and an Integrated Financial Management Information System (IFMIS). “In the early 1990s, Uganda’s priority was to establish macroeconomic stability, following a lapse in fiscal discipline which resulted in high

inflation" (Williamson, 2003:78). As a result the Government of Uganda introduced an MTEF largely on its own initiative. Once some progress had been made towards a balanced budget, the MTEF was used to assist with the reallocation of Government resources towards poverty reducing expenditure, although the success on this measure is far from being clear (Bevan and Palomba, 2000:36).

In early 2001, the Government of Uganda initiated an ambitious project to implement a comprehensive integrated financial management information system(IFMIS).As the Accountant General stated in early 2004, "The IFMIS is one of the most ambitious interventions the Government of Uganda has embarked upon recently" (ESAAG, 2003:13). So far the project appears to be reasonably on course with the pilot sites going live in February 2004, only a year behind the original schedule (World Bank, 2004b).

The Ministry of Finance Planning and Economic Development introduced a Treasure Single Account system in October 2013 in accordance with Section 4 (1)3 of the Public Finance and Accountability Act (PFAA), 2003. Prior to the creation of the TSA, the ministry operated over 2000 accounts, some of which had long become dormant (Munyambonera & Lwanga, 2015). Multiple accounts presented a breeding ground for the misappropriation of public funds (as was the case in the OPM scandal) and resulted in inadequate supervision by MFPED (MFPED, 2013).

In January 2014, the government of Uganda introduced the Integrated Personnel and Payroll System. Under the new payment system, accounting officers are required to verify and approve the payroll and each salary payment (Munyambonera & Lwanga, 2015).

The Ministry of Public Service, which previously managed the payroll, is limited to providing policy guidance, administration and monitoring. In addition to decentralizing the management payroll systems, a number of other measures have been introduced to better manage the system (Ministry of Public Service, 2014).

In 1992, Uganda adopted a decentralization policy that sought to establish a system of governance underpinned by strong local governments. Subsequent constitutional and legal reforms established districts and sub-counties as key pillars of local governments through which effective service delivery and local governance is to be attained (Government of Uganda, 2002). With the implementation of the decentralization policy, deliberate effort was undertaken to decentralize the decision making powers on the planning and budgeting process (Bitarabeho, 2008). The process of fiscal decentralization began in Uganda in 1993/94, when the central government devolved many functions and responsibilities, including the provision of basic health services and control of medical personnel from the central MOH to the district level.

Fiscal decentralization occurred in a phased manner, with some districts being decentralized before others (Akin et al, 2005). Although decentralization has been pursued over the last two decades, there is widespread consensus that financial performance and service delivery under a decentralized setting is less than desirable (Wanje, 2014; Action for Development, 2006; Bashasha, Mangheni & Nkoya, 2008). In a bid to address the lackluster financial performance, the government of Uganda introduced financial reforms which were aimed at improving financial management and improve service delivery. Despite the reforms, service delivery at local government level is still poor (Munyambonera & Lwanga, 2015; Bashasha, Mangheni & Nkoya, 2008).

The current study thus seeks to assess the effect of the financial reforms on service delivery in Uganda's local governments using a case study of Wakiso District Local Government.

1.1.2 Theoretical Background

This research utilized the Technology Acceptance Model (TAM) since it is an information systems theory that models how users accept and use a technology. The model suggests that when users are presented with a new technology, a number of factors influence their decision about how and when they will use it, notably; perceived usefulness and Perceived ease-of-use. Perceived usefulness was defined by Fred Davis as "the degree to which a person believes that using a particular system would enhance his or her job performance". Perceived ease-of-use was defined by Davis as "the degree to which a person believes that using a particular system would be free from effort" (Davis 1989). Thus current study was used to assess the extent to which the Public sector financial management system reforms are accepted and adopted by the users in Wakiso District Local Government.

The study was also based on the General Systems Theory. General System Theory, which was developed by Bertalanffy (1934) as cited in Tama (1987). According to Bertalanffy (1968), system transforms inputs into outputs. This transformation is essential for the survival of the system. There are three aspects involved in this transformation process: inputs, mediator, and outputs. Inputs are taken from the environment, transformed into outputs and given back to the environment. The various inputs may be in the form of information, money, materials, human resources, etc. Outputs may be in the form of goods and services.

Service delivery will be underpinned by the SERVQUAL model of Parasuraman Zeithaml and Berry (1985). According to this model, quality of service delivery is regarded as the effective and efficient delivery of services to clients.

The model looks at service delivery in terms of reliability, accessibility of service, competence, responsiveness and courtesy of staff. The model provides the study with a conceptual framework to measure the quality of service delivery.

1.1.3 Conceptual Background

An Integrated Financial Management Systems (IFMS) is a fiscal and financial management information system for Government that bundles all financial management functions into one suite of applications. In simple terms, it is an IT-based budgeting and accounting system that assists the Government of Uganda entities to initiate, spend and monitor their budgets, initiate and process their payments, and manage and report on their financial activities (MFPED, 2015:11). The IFMS can streamline all fiscal and financial management processes throughout Government and provide GOU with a modern budgeting and accounting system with state of the art functionality on which to undertake its national and public sector accounting and financial management" (MFPED, 2004:2).

A Treasury Single Account (TSA) is a unified structure of government bank accounts that givesa consolidated view of government cash resources. Based on the principle of unity of cash and the unity of treasury, a TSA is a bank account or a set of linked accounts through which the government transacts all its receipts and payments (Munyambonera & Lwanga, 2015). The principle of unity follows from the fungibility of all cash irrespective of its end use. While it is necessary to distinguish individual cash transactions for control and reporting purposes, this purpose is achieved through the accounting system and not by holding/depositing cash in transaction specific bank accounts. This enables the treasury to delink management of cash from control at a transaction level (Pattanayak & Fainboim, 2010).

An Integrated Personnel and Payroll System (IPPS) is a system that is aimed at enhancing the management of the pay roll and personnel. Under the new payment system, accounting officers are required to verify and approve the payroll and each salary payment. The Ministry of Public Service, which previously managed the payroll, is limited to providing policy guidance, administration and monitoring. In addition to decentralizing the management payroll systems, a number of other measures have been introduced to better manage the wage bill and payroll (Munyambonera & Lwanga, 2015:14).

Service delivery is a component of business that defines the interaction between providers and clients where the provider offers a service, whether information or a task, and the client either finds value or loses value as a result. Good service delivery provides clients with an increase in value (Kanzira, 2013). Chen, Dean, Frant and Kumar (2014:8), conceptualize service delivery as the government distribution of resources and services that the citizens depend on like water, electricity, sanitation infrastructure, land, and housing. This study will conceptualize service delivery in terms of whether service delivery in Wakiso District Local government is reliable, efficient, and effective and meets quality requirements.

1.1.4 Contextual background

Uganda is considered by many as a country at the forefront of reforming public expenditure systems towards the goal of poverty reduction. Through the Poverty Eradication Action Plan (PEAP), Uganda has developed a comprehensive framework for reducing poverty in the country, with clearly articulated priorities for achieving this goal. Through Sector Wide Approaches (SWAPs), sectors have developed long term strategic plans with common programming modalities and cost targets.

Over the five years to 2002 there were major shifts in the size of budgeted expenditures and shift in their composition towards priority PEAP programs. Initiatives such as the Medium Term Expenditure Framework (MTEF) and the Poverty Action Fund (PAF) have helped in this reorientation. Uganda runs a very open and consultative budget process, where the Government's near and medium term strategy for implementing the PEAP is discussed. Budget discipline in Uganda has been relatively good compared to its peers; however, disbursements against budget can vary significantly between sectors and agencies within those sectors. Uganda has a highly decentralized system of government with local governments responsible for the implementation of many government services; however, this has not been followed up with full fiscal decentralization.

The vast majority grants from central government are channeled to local governments as 'conditional grants', earmarked by central government to specific areas of primary service delivery in sectors, mostly under the PAF. Throughout the last decade the government has sought to address the need to improve the performance of the public sector through ambitious public service reform programmes. In the early 1990's substantial progress in downsizing the public service and increasing pay was made. Also crucial have been efforts to improve the efficiency and effectiveness of public sector institutions through initiatives such as Results-oriented Management (ROM) and Staff Performance Appraisal systems.

The Public Financial Management (PFM) Reform Strategy (PFM Strategy) provides a guide to the future focus of PFM reforms in Uganda over a five-year period from 2011/12 to 2016/17 Uganda has been implementing PFM reforms since the early 1990s with a number of accomplishments which include: maintaining robust and stable fiscal and macroeconomic policies and fundamentals; improved planning and budgeting; enhanced control and management

of public funds; improved reporting at Ministries Department and Agencies (MDAs) and Local Governments (LGs); and revival of scrutiny and oversight of collection and utilization of public funds and resources. The PFM Strategy takes stock of these achievements and identifies and addresses the gaps that have hindered the maximization of the benefits of implementing PFM reforms.

Despite the successes and improvements that have been registered by GOU PFM systems, studies such as the Public Expenditure and Financial Accountability (PEFA) report 2008, Financial Accountability and Management Programme (FINMAP) Mid-term Review 2010:07) indicate that the improvements do not appear to be translating into marked improved services delivery. In particular it has been observed, especially through the FINMAP Mid-term Review, that resources are not getting to the end users on time and the users are not being empowered to effectively use the resources to improve service delivery.

Notwithstanding the massive but cosmetic participation in Uganda's local governments as exemplified by periodic elections, annual budget conferences organized with much fan fare, and a semblance of oversight institutions, poor accountability constitutes a big challenge. A number of official reports and stories in the mass media have repeatedly revealed the financial rot in local governments for the last decade (Ayoo, 2016: 1; ROU 2003:7; The New Vision, 31 January 2004:5;).

Likewise, the misuse of local government resources by officials has become common. It was reported that several Health Centers (Auditor General Office 2015:13) were Non Functioning. These included three health Centre IIs in Butangasi, Buyengo and Kubo Sub counties constructed in 2012/2013 to a tune of UGX. 193,012,422 which were to - date not functional.

The (IGG's Report Jan- June 2016:72) to Parliament also gives evidence that Wakiso DLG is ranked 24thamong Uganda Districts on complaints regarding corrupt tendencies and the following pages,80,83 and 86 gives more insights of misuse of Public resources in same report. More particularly, procurement of goods and services is characterized by corrupt tendencies where political leaders are reportedly involved in tender's candles that lead to conflicts of interest. Besides, rather than playing the role of supervising civil servants and also ensuring that taxpayers' money is put to good use, elected leaders instead connive with them and embezzle public resources. This confirms the argument by Treisman (2001) Bardhan and Mookhejee (2000) that decentralization is likely to lead to capture by local interest groups and increased corruption.

Other forms of corruption have been cited in the recruitment process. District officials have been reported to engage in acts that flout the standardized rules such as recruitment based on merit. They have been accused of promoting nepotism in recruitment. There has been a tendency to recruit people whose birth origins are from particular local governments while rejecting those from outside the district regardless of their suitability by qualification. There are also reports of influence-peddling in local government recruitment. Friends, relatives and political supporters of influential local government officials have been recruited fraudulently. A good example was in Rakai district where the government ombudsman (Inspector General of Government) had to intervene because of such irregularities that involved, among others, the district chairperson who influenced the recruitment of his son and daughter to the posts of Sub-county Chief and Environment Officer respectively (Kibazo, 2013:7).

In a bid to address the lackluster financial performance, the government of Uganda introduced financial reforms which were aimed at improving financial management and improve service

delivery. Despite the reforms, service delivery at local government level is still poor (Bashasha, Mangheni & Nkoya, 2008). The current study thus seeks to assess the effect of the financial reforms on service delivery in Uganda's local governments using a case study of Wakiso Local Government.

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 the introduction upgrading of the Integrated Financial Management Systems (IFMS); implementation of the Treasury Single Account (TSA) and implementation of the Integrated Personnel and Payroll System (IPPS).

Despite the well aid 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, 2014:5). Wakiso District Local Government is no exception. Poor performance has been reported in the district as evidenced by diminishing revenue base and poor service delivery (Wakiso District Local Government, 2016:4; AuditorGeneral2015:7). In Wakiso District, reports indicate that there is steep decline in spending on service delivery following decentralization and that funds intended for service delivery are used for administrative costs. It is also reported that the district alters the budget share of public goods and services (Auditor General Office, 2008; 2015:9). A report by the Auditor General (2015:7) noted that UGX 4,965,500 paid out for various activities during 2014 remained un- accounted for by the time of audit. The same report noted that a sum of UGX.

6,387,080 which were spent by the district lacked the necessary supporting documents. The Auditor General' Report (2015:8) further observed that payments amounting to UGX 5,923,506 purportedly paid to URA lacked acknowledgment receipts. The report further highlighted corruption in the procurement processes. Given this lackluster financial performance, it is thus not clear if the financial reforms have had any significant effect on service delivery within BDLG. The current study therefore seeks to assess the effect of financial reforms on service delivery in the district. Without this information, the district may continue underperforming which may result into poor service delivery and wastage of tax payers' money. The study will go a long way in suggesting practical recommendations to improve financial management and service delivery in the district local government.

1.3 General objective of the Study

The study sought to assess the effect of public sector financial reforms on service delivery in Wakiso District Local Government.

1.4 Specific Objectives of the Study

1. To assess the effect of implementing the Integrated Financial Management Systems (IFMS) on service delivery in Wakiso District Local Government.
2. To determine the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government.
3. ToexaminetheeffectofimplementingtheIntegratedPersonnelandPayrollSystem (IPPS) on service delivery in Wakiso District Local Government.

1.5 Research Questions

1. What is the effect of implementing the Integrated Financial Management Systems (IFMS) on service delivery in Wakiso District Local Government?

2. What is the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government?
3. What is effect of implementing the Integrated Personnel and Payroll System (IPPS) on service delivery in Wakiso District Local Government?

1.6 Study Hypotheses

1. Implementing the Integrated Financial Management Systems has a significant effect on service delivery in local governments
2. Implementing the Treasury Single Account has a significant effect on service delivery in local governments
3. Implementing the Integrated Personnel and Payroll System has a significant effect on service delivery in local governments.

1.7 Scope of the Study

1.7.1 Content Scope

The independent variable which is public sector financial reforms variables included Public Sector Financial Reforms such as; upgrading of the Integrated Financial Management Systems (IFMS), implementation of the Treasury Single Account (TSA) and implementing the Integrated Personnel and Payroll System (IPPS). The dependent variable which is service delivery in the local governments was measured in terms of effectiveness, responsiveness, quality services, timeliness, customer satisfaction and efficiency of service delivery. The study focused on financial reforms and service delivery because the district is faced with financial management and service delivery challenges yet no study has been conducted to examine how the public financial reforms affect service delivery in the district.

1.7.2 Geographical Scope

The study was conducted in Wakiso District Local Government. Wakiso District lies in the Central Region of the country, bordering Nakaseke District and Luweero District to the north, Mukono District to the east, Kalangala District in Lake Victoria to the south, Mpigi District to the southwest and Mityana District to the northwest. Wakiso, where the district headquarters are located, lies approximately 20 kilometres (12 mi) northwest of Kampala, the capital of Uganda and the largest city in the country. The coordinates of the district are: 00 24N, 32 29E.

1.7.3 Time Scope

The study focused on the period between 2019 and 2024. This is the period in which the district has implemented the public financial management reforms.

1.8 Significance of the Study

The study will be important in the following ways;

The study will help the researcher in understanding more about the public sector financial reforms and service delivery. The study will also help the researcher to gain skills in conducting research for instance interviewing, making questionnaire, observing, and data collection, widen the knowledge and improve on career and career development. The research can be used as a future carrier and done as a business in order to earn some income.

The study will help government departments more especially at Wakiso District Local Government to ensure proper and efficient service delivery and the study will highlight the impact of public sector financial reforms on service delivery.

The study will help the management of Wakiso District to improve on the administration and better management of service delivery. This helps to consolidate their weak areas and improves further on their strong areas so as to provide more efficient, reliable and transparent services.

The study will create an understanding to the residents of Wakiso District about the nature and quality of services they are supposed to get from the District, for example efficient and reliable services, accessible and timely.

Thestudywillbeusefultootherresearchersandacademicianswhowillbeundertakingresearch on public sector financial reforms and service delivery; this is because the study will contribute to the existing secondary data for reference.

1.9 Justification of the Study

While Wakiso District Local Government has implemented financial reforms, no study has been conducted to examine the effect of the financial reforms on the quality of service delivery in the district. This study filled the above mentioned knowledge gap by examining the effect of the financial reforms on service delivery in the district.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents a review of literature on the topic under investigation. The chapter presents a review of the relevant theories. It also presents empirical literature on the effect of the different financial reforms on service delivery.

2.1 Literature survey

While literature abounds related to the themes of this study, none specifically addresses the objectives discussed by the current research. The studies that were done before have been found either not to have focused on public sector financial reforms and service delivery in Uganda's local government systems: a case of Wakiso district as a unit of analysis, or the context of developing organization's effectiveness. Studies that were conducted before did not address the gap that the current study sought to fill.

Kakande (2015) carried out research on the effectiveness of the integrated financial management system in Uganda. The study aimed at assessing the effectiveness and present solutions that can serve as best practice guidelines in the implementation of the IFMS. The study was conducted in a total of 59 Ministries, Departments and Local Governments (12 Ministries, 20 Departments

and Agencies, 4 Hospitals and 23 Local Governments) that are currently using the IFMS. Both primary and secondary data sources were used. Secondary methods entailed conducting an extensive review of the relevant literature, while Primary Data, 2017 was collected from 252 officials through interviews. The study findings revealed that many institutions were using various systems for financial transactions. Although the other financial systems were said to be complementary, some transactions that could be executed on the IFMS were still off the system. All of these systems are not interfacing with the IFMS. Except for the General ledger module, all Modules in the IFMS are fairly used. Although largely new on the IFMS, it was the Local Governments that exhibited highest application of the modules. However, it was noted that the Budgeting Module had been replaced by the OBT and some inconsistencies were reported between the IFMS and OBT budget information.

The conclusion drawn from the study revealed that IFMS is a robust financial management system that has effectively worked in many parts of the world. In Uganda the expected outcomes have not been fully achieved because of the de-incentivized human resource. Many institutions were using systems that were not interfacing with the IFMS, and in instances of uploading information onto the IFMS, the human element determined the pace and reliability of operations.

Much as analysis of effectiveness of the integrated financial management system in Uganda is a critical area of concern in developing organizational capacity and effectiveness, his focus was limited to the percentage of institutions (Ministries, Departments, Agencies and Local Governments) with un-qualified audit opinions which increased slightly from 47% to 50% over the review period thus leaving a gap for this study which considers effect of implementing the Integrated Financial Management Systems (IFMS) on service delivery in Wakiso District Local Government.

Kimera (2012) conducted a study on Integrated Financial Management Information Systems: Guidelines for effective implementation by the public sector of Uganda. The research was conducted in order to identify the challenges and risks that are involved in the implementation of the IFMS in Ugandan public sectors. The methodology that was used is that of a literature study where theories were explored and used to solve a research problem. Based on the theoretical research, solutions and guidelines were developed to solve challenges and risks experienced.

The results indicated that there are a number of challenges involved with the implementation of an IFMS. A set of best practice guidelines was developed that may make the implementation more successful. The study concluded that the sheer size and complexity of an IFMS poses significant challenges and a number of risks to the implementation process. There are, however, critical success factors or best practices that can be used for the project to succeed. It is recommended that these best practices be used by the Public Service. However, the descriptive analysis used by the researcher did not adequately reveal the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government. The current study uses both the qualitative and quantitative data analysis methods to reveal the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government. Therefore, while a wealth of literature exists on the themes of the proposed study, there is a gap in regard to the study of these variables at Wakiso District.

2.2 Theoretical Review

This research utilized the Technology Acceptance Model (TAM) since it is an information systems theory that models how users accept and use a technology. The TAM has been continuously studied and expanded the two major upgrades being the TAM 2 (Venkatesh & Davis 2000 & Venkatesh 2000). A TAM has also been proposed in the context of payroll systems with an inclusion of the effects of trust and perceived risk on system use (Venkatesh &

Bala2008).The study provided intensive, descriptive and holistic financial reform systems in Wakiso District. Several researchers have replicated Davis' original study (Davis, 1989) to provide empirical evidence on the relationships that exist between usefulness, ease of use and system use (Subramanian, 19994; Szajna, 1994).

Venkatesh and Davis extended the original TAM model to explain perceived usefulness and usage intentions in terms of social influence (subjective norms, voluntariness, image) and cognitive instrumental processes (job relevance, output quality, result demonstrability, perceived ease of use). The extended model, referred to as TAM2, was tested in both voluntary and mandatory settings. The results strongly supported TAM2 (Venkatesh & Davis 2000:5). TAM has been widely criticized, despite its frequent use, leading the original proposers to attempt to redefine it several times. Criticisms of TAM as a "theory" include its questionable heuristic value, limited explanatory and predictive power, triviality, and lack of any practical value. As for IPPD, its practical means user acceptance is a factor for system implementation, promoting activities such as end-user computing by managers. TRA has been used in ICT adoption and use research as a fundamental theoretical framework, and it also has been combined with other theories and models. Both attitude and subjective norm were found to be important determinants of people's intentions to adopt and use ICTs and thus adoption of IPPD.

Furthermore, the independent attempts by several researchers to expand TAM in order to adapt it to the constantly changing ICT and systems environments has led to a state of theoretical chaos and confusion (Benbasat & Barki, 2007:7). This is a necessary basis to evaluate current and potential actions that Government may undertake to support financial management reforms implementation. Hence, adoption of TAM theory has to be tested.

Systems Theory

The study was also based on the General Systems Theory. General System Theory was developed by Bertalanffy (1934), as cited in Tamas (1987). According to Bertalanffy (1968), a system is an assemblage of things connected or interrelated so as to form a complex unity: a whole composed of parts and sub-parts in orderly arrangement according to some scheme or plan. The following are the features of a system: A system is basically a combination of parts, sub-parts, and sub-systems. Each part may have various sub-parts. A system has mutually dependent parts, each of which may include many sub-systems. Parts and sub-parts of a system are mutually related to each other some more, some less; some directly, some indirectly. The relationship is in the context of the whole. Any change in one part may affect other parts also. A system is an interdependent framework in which various parts are arranged (Tamas, 1987).

A system transforms inputs into outputs. This transformation is essential for the survival of the system. There are three aspects involved in this transformation process: inputs, mediator, and outputs. Inputs are taken from the environment, transformed into outputs, and given back to the environment. The various inputs may be in the form of information, money, materials, human resources, etc. Outputs may be in the form of goods and services. The total relationship may be called the input output process, and the system works as a mediator in the process (Bertalanffy, 1968). For this study, the financial reforms will be the inputs, and service delivery within the local governments will be the output. The Systems Theory has been used in a number of fields like community development, cybernetics, education, history, philosophy, psychiatry, psychology, and sociology (Tamas, 1987; Lazlo & Knipper, 1998).

SERVQUAL Model (Service Quality Model)

SERVQUAL has been ferreted with a barrage of both theoretical and operational criticisms from scholars. For example, Bradly et al., cited in Ahmed & Shoeb (2009:10), argued that perception

scores should not be relied on alone to explain the service quality of customers because expectations of customers could be based only on the memory of the user, and for that, the results are bound to be biased. Sometimes respondents may not clearly visualize the difference between desired and expected services and consequently give the researcher a diluted report.

These criticisms notwithstanding, various studies have been and are still being carried out in developing countries with strong conviction that SERVQUAL is still a useful model for service quality evaluation, not only in service delivery but also in other fields of human services.

These criticisms notwithstanding, many authors and scholars have adopted and are still employing SERVQUAL as a benchmark for empirical assessment of the views of customers on the services they receive. For example, Aghamolaie, Zare, & Abedini (2007:4) studied the quality of educational services provided to the students in Hormozgan University of Medical Sciences; Zavar et al. (2004) evaluated the quality of education at the Payame Noor University of West Azarbaijan Provinces, Iran; Arbuni et al. (2009:14) investigated the gap between students' expectations and the provision of educational services among students of Medical Sciences in University of Zanjan; Bagherzadeh and Bagherzadeh (2010:229) evaluated the quality of higher education centers' services at Tabriz higher education institutions; Jung-Wan (2010:15) examined potential differences between Korean and American students in terms of their perception levels regarding online service quality, online learning acceptance, and satisfaction; Enayati & Kowsarian (2012:11) applied a descriptive survey to compare Islamic Azad University Mazandaran Province (Iran) by measuring students' expectations and perceptions using the five dimensions of service quality.

2.3 Literature Review

2.3.1 Integrated Financial Management Systems (IFMS)

Views on the role and significance of IT in African economic development may sometimes be over-optimistic. A World Bank publication stated that "in the emerging knowledge-based economy of the 21st Century, information and communications technology (ICT) will likely assume an importance that dwarfs other types of infrastructure.

This shift offers Africa a chance to leapfrog intermediate stages of development" (World Bank, 2000:44). This reference may have been intended to be somewhat rhetorical, but it does show the enthusiasm with which this subject may be approached. As a result, consultants and other advisors of governments in Africa may have some responsibility to temper this enthusiasm and to point out the very real and significant risks associated with the introduction of modern information technology.

"'Integrated Financial Management System' (IFMS) is the generic term that has emerged to describe computerized government financial management systems. The World Bank's 'Treasury Reference Model' has a concept of core and non-core components:

- Core components include the general ledger, budget management, agency budget execution, and cash management.
- Non-core components include budget preparation, debt management, payroll and tax administration, procurement, and a number of other possible areas.

Thus, an IFMS is a budget management and accounting system for a government, with other functions being included as appropriate for a specific country" (ACCA International Public Sector Bulletin, 2004:4).

Many people, especially in developing countries, believe that all industrialized countries have implemented the IFMIS. However, in the UK, for example, each ministry, local government, or other public sector organization has its own financial information system, and a wide variety of different software and computer platforms are used. In addition, the UK public sector has experienced frequent problems with the introduction of new computer systems. For instance, an investigation carried out in April 2005 by the Parliamentary Intelligence and Security Committee found that the computer upgrade in the security service MI5 suffered from persistent problems, limiting the department's capabilities (Public Finance, 14 April 2005). The French government is also struggling to implement the IFMIS across the central offices of government ministries with a plan to connect the regional outposts.

At a World Bank presentation in late 2003, Bill Dorotinsky provided a useful overview of the Bank's experience of providing over $1 billion to finance Integrated Financial Management Information System (IFMIS) projects over the last decade. The average time for the completion was over nine years for African projects, and the average cost of each of the 34 projects worldwide was $12.3 million (Dorotinsky, 2003:7).

IFMIS in Uganda

In early 2001, the Government of Uganda initiated an ambitious project to implement a comprehensive Integrated Financial Management Information System (IFMIS). As the Accountant General stated in early 2004, "The IFMIS is one of the most ambitious interventions the Government of Uganda has embarked upon recently" (ESAAG, 2003:13). So far, the project appears to be reasonably on course, with the pilot sites going live in February 2004, only a year behind the original schedule (World Bank, 2004b).

This project followed on from a number of stand-alone computerized systems which had been installed in various Government Ministries, Agencies, and Local Governments in the past few years (Ministry of Finance, Uganda, 2005:23).

The IFMIS in Uganda is planned to, eventually after nine to ten years, cover all the major government business processes including: Budgeting, Accounting and Reporting, Purchasing Payments/Payables, Revenue Management, Commitment Accounting, Cash Management, Debt Management, Fixed Assets and Fleet Management and Inventory/Stock Control

It is also planned that the system will interface with other systems such as the Integrated Personnel and Payroll System (IPPS), the Government's revenue systems, and Bank of Uganda systems (Ministry of Finance, Uganda, 2005:23).

2.3.2 Treasury Single Account (TSA)

Treasury Single Account (TSA) is one of the financial policies implemented by governments to consolidate all the revenue from all the Ministries, Departments, and Agencies (MDAs) in the country by way of deposit into commercial banks traceable into a single account at the Central Bank of the country. This policy is introduced by governments to reduce the proliferation of bank accounts operated by MDAs and also to promote transparency and accountability among all organs of the government.

Tayo (2015) observed that in Nigeria, TSA is "the Federal Government Independent Revenue e-collection initiative that will automate Revenue Collections of Ministries, Departments, and Agencies (MDAs) directly into the Federal Government Consolidated Revenue Fund (CFR) account at the CBN through the Remita e-collection platform and other electronic payment channels."

Kanu (2016) observes that government sees Treasury Single Account as a useful tool to establish centralized control over its revenue through effective cash management. It enhances accountability and enables the government to know how much is accruing to its accounts on a daily basis. Adelemu (2015) added that the implementation of TSA will help tame the tide of corruption, financial leakages, and embezzlement. The implementation of the Treasury Single Account (TSA) is expected to block revenue leakages within the government parastatals, as the Ministry of Finance will be able to monitor the inflows and outflows, hence augmenting the reduction in oil revenue due to falling oil prices.

CBN (2015) reasoned in the same direction and said that the implementation of TSA will enable the Ministry of Finance to monitor fund flow, as no agency of government is allowed to maintain any operational bank account outside the oversight of the Ministry of Finance. The implementation of the TSA will have a positive effect on national economic planning, swift and full budgetary implementation, reduce leakages and other irregularities in the MDAs, and aid appropriate planning, data collection, analysis, and timely aggregation of government revenue.

The primary benefit of a Treasury Single Account is to provide for proper monitoring of government receipts and expenditure. In the Nigerian case, it will help to block most, if not all, of the leakages that have been the bane of the economy. We have a situation where some Ministries, Departments, and Agencies manage their finances like independent empires and remit limited revenue to the government treasury. Under a properly run Treasury Single Account, it cannot be possible, as agencies of government are meant to spend in line with duly approved budget provisions (Kanu, 2016).

2.3.3 Integrated Personnel and Payroll System (IPPS)

The Integrated Personnel Payroll and Information System (IPPIS) and Government Integrated Financial Management and Information System (GIFMIS) have been able to enhance accountability and transparency in the management of government resources. Moreover, the Federal Ministry of Finance of Nigeria observed in 2013 that the IPPIS enhances efficient personnel cost planning and budgeting, as personnel cost is based on actual verified data and not estimates.

Haruna et al. (2015) argued that implementing the IPPS broadens employment opportunities, reduces corruption in the public service, and reduces personnel costs. The efficiency in transacting government business is enhanced. Furthermore, it enhances confidence in payroll costs and budgeting, greatly improves management reporting and information, rebuilds public confidence, provides opportunities for improved infrastructural facilities, creates a conducive work atmosphere, and ensures job security (Hall and Torington, 1998; Uzochukwu, 2015).

Though, the envisaged challenges by the employees include: job act, bureaucratic bottlenecks, decayed infrastructure, militant unionism, and reduced opportunities for recruitment; as well as government insensitivity and lack of commitment in vigorously pursuing its policies in the past. But Mayo (2011) assessed the success so far and concludes that its success can be consolidated by adopting it at all levels of government, especially the local government, to address the scourge of ghost workers in the system.

2.4 Empirical Literature Review

2.4.1 Implementation of the Integrated Financial Management Systems (IFMS) and Service Delivery

Several studies have been done on the implementation of the Integrated Financial Management Information System (IFMIS). Gichoya (2009:7) looked at the implementation of the Integrated

Financial Management System (IFMIS) and explored cases of success, factors that contributed to this success, and whether success led to reduced corruption and improved public financial management. This work was done through Transparency International, focusing on the benefits and challenges of the system, experiences with implementation, and issues to consider in designing and implementing the system. This study focused on several developing countries and gave examples in Africa. Sierra Leone is cited, where the introduction of IFMIS and subsequent improvement of record management systems helped uncover anomalies in personnel records of 2,000 civil servants, leading to 16% of the subset employees being immediately suspended from the payroll as a result of the exercise.

Gakunu (2014:11) carried out a study on the effect of the Integrated Financial Management Information System on the performance of public sector organizations. The study was conducted in the Ministry for East Africa, Commerce, and Tourism. The target population comprised 94 staff working in the finance, accounts, procurement, and audit departments. The purpose of the study was to determine the effect of the Integrated Financial Management Information System on the performance of public sector organizations. The study focused on the effect of IFMIS on financial reporting in public sector organizations and the effect of the system on financial transaction processing, control, and governance in public sector organizations.

The study found that, in terms of the effect of IFMIS on financial reporting in public sector organizations, there was a statistically significant positive correlation between IFMIS and improved financial reporting. Concerning the effect of IFMIS on financial transaction processing in public sector organizations, the relationship between IFMIS and improvements in financial transaction processing was statistically significant. Regarding the effect of IFMIS on financial

control and governance in public sector organizations, there was a significant positive correlation between IFMIS and better control and governance (Gakunu, 2014:11).

A case study on Personnel and Payroll Records and Information Systems in Tanzania (World Bank/International Records Management Trust Partnership Project, 2002:14) highlights the use of personnel and payroll information in the management of records. Thirteen case studies were conducted and supplemented by findings derived from a global discussion forum of senior officials and records and archives professionals. The knowledge gathered through the studies provided a basis for the development of assessment tools to measure the quality of personnel and payroll information systems in relation to clearly defined functional requirements and benchmarks. The case studies were undertaken in India (in the state of Uttar Pradesh and at the central government level), Burkina Faso, Tanzania, and Chile. The studies highlighted the challenges affecting implementation of personnel and payroll systems and recommended approaches that include integrated systems for the public sector.

2.4.2 Implementation of the Treasury Single Account (TSA) and Service Delivery

Literature available suggests that implementing the TSA accrues positive benefits. It has been argued by Pattanayak and Fainboim (2010:6) that when fully implemented, it is expected that the TSA will ensure that the government's banking arrangement is unified and that transfers are easily traceable, therefore enabling the MFPED to better monitor the government's cash flows. The unified structure of government bank accounts allows complete fundability of all cash resources, including on a real-time basis if electronic banking is in place (Pattanayak and Fainboim, 2010:5).

A study by Munyambonera and Lwanga (2015) to assess the public sector financial reforms in Uganda found that the government ministries and departments that were interviewed reported

that the implementation of the TSA system has so far ensured efficiency and accountability for public funds, as well as improved reporting mechanisms.

Tayo (2015:9) observed in his study that TSA enables government to make banking arrangements for efficient management and control of government's cash resources. It should be designed to minimize the cost of government borrowing and maximize the opportunity cost of funds. TSA ensures that all money received is available for carrying out government's expenditure program and making payments on time. Many low-income countries have fragmented systems for handling government receipts and payments. In these countries, the Ministry of Finance/Treasury lacks a unified view and centralized control over government's cash resources. As a result, this fund lies idle for extended periods in numerous bank accounts held by spending agencies, while the government continues to borrow to execute its budget.

Udoma (2016:11) opines that maintenance of TSA will enhance funding of government budgets rather than depending on federal allocation. In any economy where the budget is fully funded, the aim certainly will be accomplished. The consequence should be improved economic systems, political and social development. IMF (2010) made it clear that a government that lacks effective control over its cash resources can pay for its institutional deficiencies in multiple ways. First, idle cash balances in bank accounts often fail to earn market-related remuneration. Second, the government, being unaware of these resources, incurs unnecessary borrowing costs to cover a perceived cash shortage. Third, idle government cash balances in the commercial banks are not idle for the banks themselves and can be used to extend credit. These have been the case in the Nigerian economy. Nigeria still owes a huge amount in both external and internal debts. Therefore, the implementation of TSA will promote a healthy economic system. Hence, a member of the Monetary Policy Committee.

2.4.3 Implementation of the Integrated Personnel and Payroll System and Service Delivery

In 1999, the Tanzanian Government through Public Service Management started implementation of an HR and payroll system. In 2010, a business process review was conducted and presented to stakeholders, indicating that additional system development was necessary to improve system functionality. Upgrading of the Lawson system was carried out under many challenges, including lack of donor support that had initially supported development of the system. Several reviews of the IPPS identified that the system did not meet the basic requirements for managing both HR and payroll data. The reviews identified a weak implementation strategy that made the system centralized at the Ministry of Public Service. Since then, this has changed and the system has been decentralized in MDAs (PSRP Reports 2006, 2007, and 2010). Adopting information systems could be impeded by laws and regulations, but also by poor system support.

Uganda has been implementing an Integrated Payroll and Personnel System (IPPS) since 2009. The current Oracle database, licenses, and operating system have never been updated since 2009. The system was reviewed in 2015 (MFPED, 2015:17). Results from the review indicate that the system data is incomplete; there are inaccuracies between actual payroll data and the IFMIS system. Human Resource Officers are not aware of actual payments made and whether they tally with the figures computed in the IPPS payroll. IPPS currently has no alternative Business Continuity and Disaster Recovery Capability. The DRS server has no functional storage as it was taken to replace storage at the production site, which had crashed with no replacement as yet. DRS is not connected to the network; therefore, replication is not working and no backups are stored in an offsite location (Uganda IPPS, 2015:15).

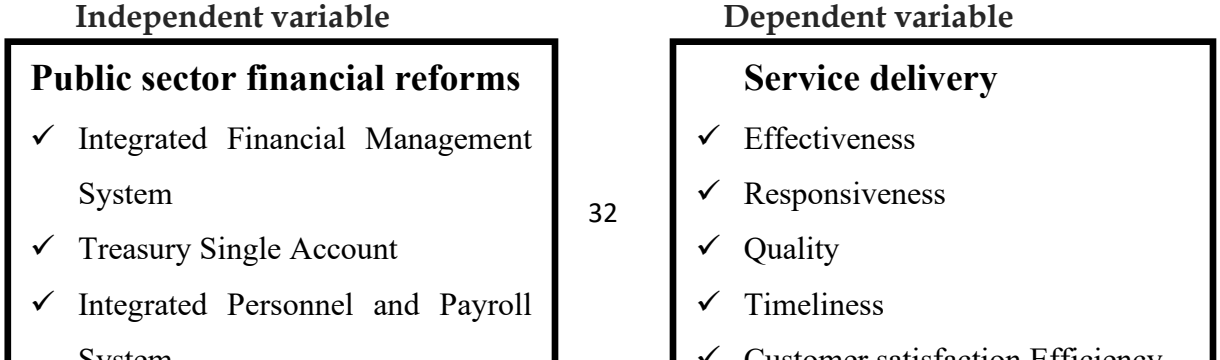
In 2004, the Government of Malawi made a decision to develop a new Human Resource Management Information System (HRMIS). The short- to medium-term objectives of the new

system were to control civil service establishment and hence control the wage bill, maintain civil service job records, maintain up-to-date personnel records, maintain training records, and maintain industrial/labor relations records. Implementation of this system has never covered all the modules, and integration with IFMIS has never been achieved. In June 2008, the government decided to review the implementation progress of the system. Terms of Reference covered a comprehensive and objective assessment of the HRMIS to ensure that it met the original government requirement specifications and best international accounting practices. The review was also to assess the compatibility of HRMIS with IFMIS. By 2015, only the establishment, payroll, and employee data modules of the system were fully functional (Malawi HRMIS, 2004).

Munyambonera and Lwanga (2015:7) 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.

2.5 Conceptual framework

The independent variable of the study is public sector financial reforms while the dependent variable is service delivery. Public sector financial reforms consist of Integrated Financial Management System, Treasury Single Account and Integrated Personnel and Payroll System and service delivery consisted Effectiveness in service delivery, Responsiveness in service delivery, Quality in service delivery, Timeliness in service delivery, Customer satisfaction in service delivery.



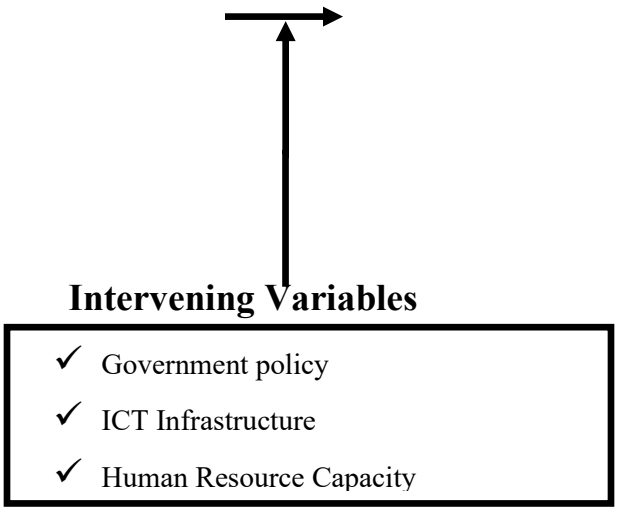


Figure 2.1: Conceptual framework

Source: Source: Adopted with modification from Munyambonera and Lwanga (2015)

The conceptual framework shows the relationship between the public sector financial reforms and service delivery. According to the conceptual framework, public sector financial reforms measured in terms of Integrated Financial Management Systems, Treasury Single Account and the Integrated Personnel and pay roll management system is the independent variable, while, service delivery is the dependent variable. The conceptual framework assumes that service delivery improves with greater implementation of the public sector financial management reforms. According to the conceptual framework, better implementation of the IFMS improves service delivery. The conceptual framework also assumes that better implementation of the TSA improves service delivery. In the conceptual framework, it is also assumed that service delivery improves with better implementation of the IPPS. Thus in all, the framework assumes that service delivery improves with better implementation of the public financial reforms.

2.6 Summary and Gaps Identified in the Literature

The review of literature indicates that implementing public sector financial reforms has significant effects on governance because it improves accountability, efficiency, and

transparency in the management of public funds. However, much as literature points out the advantages of implementing financial reforms, there is a paucity of literature on the effect of financial reforms on the quality of service delivery in local government settings. This study will therefore fill the above-mentioned gaps by examining the effect of public sector financial reforms on the quality of service delivery in Uganda's local government, using a case study of Wakiso District Local Government.

CHAPTER THREE
METHODOLOGY

3.1 Introduction

This chapter presents the methodology that was adopted during the study. It describes and discusses the research design, sample size and selection, the data collection methods used and their corresponding data collection instruments, data management and analysis procedure, as well as steps that were taken to ensure validity and reliability during the study and measurement of variables.

3.2 Research Design

The study adopted a case study design. The case study design was adopted because the study intends to conduct an intensive investigation on the variables under study in a particular local government in Uganda, which is Wakiso District Local Government, as suggested by Oso and Onen (2008:4). Since the study seeks to examine the relationship between variables, a simple

correlation design was adopted to determine the relationship between public sector financial reforms and service delivery in Wakiso District Local Government.

3.3 Research Approach

The study adopted a mixed method approach with the use of both qualitative and quantitative methods. The quantitative approach was adopted because the study intends to examine the effect of public sector financial reforms on service delivery in Wakiso District Local Government. Such an endeavor can best be achieved when a quantitative approach is used because it allows for collecting numeric data on observable individual behavior of samples, then subjecting these data to statistical analysis (Amin, 2005:5).

A qualitative approach was also adopted to enable the researcher to capture data that was left out by the quantitative approach. This was aimed at capturing more in-depth information on the topic under investigation.

3.4 Study Population

The study population was comprised of 407 people who included: 1 LC5 Chairman, 1 Chief Administrative Officer (CAO), 8 LCIII Chairpersons, 8 Sub County Chiefs, 57 Councilors, and 332 District Staff.

3.5 Study Sample

The study sample was comprised of 254 respondents. The LCV Chairperson, the CAO, LCIII Chairpersons, the Sub County Chiefs, Councilors, and District Staff were the unit of inquiry because they are involved in the day-to-day management of the district and service delivery. The sample size was arrived at using the predetermined.

Table 3.1: Distribution of Study Population, Sample Size and Sampling Techniques

Source	Study Population	Sample Size	Sampling Technique

LCV Chairman	1	1	Purposive Sampling
Chief Administrative Officer	1	1	Purposive Sampling
LCIII Chairpersons	5	5	Purposive Sampling
Sub County Chiefs	5	5	Purposive Sampling
Elected Leaders/Councilors	60	40	Simple Random Sampling
Other District Staff	182	103	Simple Random Sampling
Total	**254**	**155**	

Source: Chief Administrative Office, Wakiso District Local Government (2025)

3.6 Sample Size

A sample is a collection of some (subset) element of the population (Amin, 2005). Moser and Kalrton (1979) assert that in many cases, a researcher is unable to cover the entire population, in which case he/she takes a sample that is part of the population. The sample size of respondents is 155 as calculated using Neumann (2000) formula as follows.

$$n = \frac{N}{1 + N(0.05)^2}$$

Where n= the required sample size

N= the study population

e= the level of significant co-efficient

$$n = \frac{254}{1 + 254(0.05)^2}$$

$$n = \frac{254}{1 + 254(0.0025)}$$

$$n = \frac{254}{1.635}$$

$$n = 155$$

3.7 Sampling Techniques and Procedure

A number of sampling techniques were used to select respondents to the study, namely; stratified, simple random, and purposive sampling techniques. Stratified random sampling technique was used to select the Local Councilors from the 7 Sub-Counties and one Municipal Council. Stratified sampling involves a process of stratification or segregation of members of the target population into mutually exclusive groups that are relevant, appropriate, and meaningful in the context of the study, as observed by Sekaran (2003:256). In this case, the local councilors from each of the 7 Sub-Counties and the Municipal Council were segregated into 8 strata, and the respondents from each of the strata were selected using simple random sampling technique.

The District Staff was selected using simple random sampling technique. Simple random sampling was used because it ensures generalizability of findings and minimizes bias (Sekaran, 2003). Purposive sampling technique was used to select senior managers. This technique was used to select the LC V Chairperson, the CAO, LCIII Chairpersons, and the Sub County Chiefs. These key informants were purposively sampled because they are believed to have technical and specialized knowledge about the topic under investigation by virtue of the offices that they held.

3.8 Data Collection Methods

3.8.1 Questionnaire Survey Method

The study used the questionnaire method to collect data. The use of a questionnaire in this study is important mainly because the purpose of the study is to examine the effect of public sector financial reforms on service delivery in Wakiso District. Such data can best be tapped on a closed-ended questionnaire, which allows for easy correlation and regression of the respondents' attitudinal disposition on the independent and dependent variables, as suggested by Amin (2005:10). Secondly, the use of a questionnaire allows busy respondents to fill it at their

convenient time. It also allows respondents to express their views and opinions without fear of being victimized (Oso & Onen, 2008:18).

3.8.2 Interview Method

The study employed the interview method. Interviews in this study helped the researcher obtain more information on the topic under investigation. This method was also used because it offered the researcher an opportunity to adapt questions, clarify the questions by using the appropriate language, clear doubts, and establish rapport and probe for more information (Sekaran, 2003:253).

3.8.3 Document Review Method

The researcher reviewed documents in order to obtain recorded information that is related to the issue under investigation. This method was used because it enables the researcher to access data at his convenient time, obtains data that are thoughtful in that the informants have given attention in obtaining them, and enables the researcher to obtain data in the language of the respondent (Oso & Onen, 2008).

3.9 Data Collection Instruments

The instruments used in this study were questionnaire, interview guide, and document review checklist.

3.9.1 Self-Administered Questionnaire

The study employed a questionnaire as a tool of data collection. The questionnaire for staff had six sections (see appendix I). Section A dealt with the demographic characteristics of the respondents; Section B focused on the implementation of the IFMS; Section C focused on the implementation of the Treasury Single Account (TSA) and service delivery; and Section D

focused on the implementation of the Integrated Personnel and Payroll System (IPPS) and service delivery in Wakiso District, while Section E focused on service delivery in the district.

The questionnaires were closed-ended. Closed-ended questions were developed to help respondents make quick decisions; in addition, closed-ended questions helped the researcher to code the information easily for subsequent analysis and narrow down the error gap while analyzing data, as observed by Sekaran (2003:231).

3.9.2 Interview Guide

An unstructured interview guide was used as a tool for collecting in-depth information from the key informants. The guide had a list of topical issues and questions which were explored in the course of conducting the interviews. The guide was drawn with the questions soliciting for the perception of the key informants regarding the influence of public sector financial reforms on service delivery in Wakiso District Local Government. The interview guide was used because it provides in-depth data which may not be possible to obtain when using self-administered questionnaires (Mugenda & Mugenda, 1999:17; Kakoza, 1999:27).

3.9.3 Document Review Checklist

A document review checklist was used to collect more in-depth data on the topic under investigation. The checklist was used to provide in-depth qualitative information which was not possible to collect with the closed-ended questionnaire.

3.10 Validity and Reliability of the Research Instruments

3.10.1 Validity

To ensure validity, the questionnaire was developed and given to three expert judges to score the relevance of each question in providing answers to the study. After which, a content validity index (C.V.I) was computed using the formula:

CVI = Number of items declared valid / Number of items in the questionnaire

A CVI of above 70% was acceptable (Amin, 2005:18).

3.10.2 Reliability

A pre-test was done on 10% of the respondents who are not part of the final study. Data was coded and entered into the computer. Cronbach's Alpha Reliability Coefficients was generated using the Statistical Package for Social Scientists (SPSS) computer program to estimate the reliability of the questionnaire. The Cronbach's alpha reliability coefficient of above 0.7 was acceptable (Sekaran, 2003:221).

3.11 Research Procedure

I obtained a letter of introduction from UTAMU, which were presented to the authorities at Wakiso District. I obtained a list of the top district leaders, councilors, and politicians from the Office of the Chief Administrative Officer. After obtaining the list of respondents to the study, I randomly selected the local councilors and staff to participate in the study. A self-administered questionnaire was used to collect information from the above-mentioned respondents. I then purposively selected the LC V Chairperson, the CAO, LCIII Chairpersons, and the Sub County Chiefs. Interviews were used to obtain data from the above-mentioned senior officers. After data collection, data was analyzed; a report was written and submitted to Nkumba University for review and defense.

3.12 Data Analysis

3.12.1 Analysis of Quantitative Data

The statistical package which was used for analysis of data in this study is SPSS version 16.0. Different statistical techniques were used namely: correlation and regression analysis. The upper level of statistical significance for hypothesis testing was at 5%. All statistical test results were computed at a 2-tailed level of significance.

Descriptive statistics namely frequency counts and percentages were used to analyze the respondents' demographic characteristics. The mean and standard deviation was used to analyze the respondents' opinions on the public sector financial reforms and service delivery in the district.

Data was analyzed and correlated using Pearson Product-Moment correlation coefficient to establish the relationship between financial reforms and service delivery in the district as suggested by Sekaran (2003:212), Amin (2005), and Oso and Onen (2008:18).

For this study, the three dimensions of public sector financial reforms were regressed against service delivery in Wakiso District Local Government. This was aimed at determining the extent to which the financial reforms explain the variation in service delivery in Wakiso District Local Government. Regression analysis was also used to determine which of the three dimensions of financial reforms influence service delivery most.

3.12.2 Analysis of Qualitative Data

Qualitative data was analyzed using content analysis. Responses from key informants were grouped into recurrent issues. The recurrent issues which emerged in relation to each guiding question were presented in the results, with selected direct quotations from participants offered as illustrations.

3.13 Measurement of Variables

Data on the respondents' views and opinions about public sector financial reforms and service delivery in Wakiso District Local Government will be obtained using scaled variables from a self-developed questionnaire. A five-point Likert scale of:

1 = Strongly Disagree, 2 = Disagree, 3 = Not Sure, 4 = Agree, and 5 = Strongly Agree was used to tap respondents' perception on the study variables.

CHAPTER FOUR
DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0: Introduction

This chapter presents findings and their analysis, interpretation as found and assessed from both primary and secondary sources of data. Tables with frequencies and percentages have been used to present and analyze the findings. The data collected from the field was processed and analyzed qualitatively and quantitatively. All findings were interpreted and presented based on the study objectives. The chapter begins by reflecting the basic characteristics of the respondents and then presents, analyses and interprets the findings in respect to objectives of the study.

According to the study, a total of 155 questionnaires were printed and distributed to the respondents, but only 116 were returned and thus considered by the study.

4.1: Demographic Characteristics of Respondents

The demographic characteristics of the respondents are presented below in tables 3.2 to 3.8. The various biographical characteristics were explored in this study and included, age, gender, level of education, department of population, marital status and so on as discussed below:

4.1.1 Age Group of the respondents

The respondents were asked to state their age group and results obtained are presented in table 4.1.

Table 4.1: Age Group of the respondents

		Frequency	Percent	Cumulative Percent
Valid	20-20 years	27	23.3	23.3
	31-40 years	35	30.2	53.4
	41-50 years	29	25.0	78.4
	+51 years	25	21.6	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Table 4.1 represents the age groups of the respondents, where 35(30.2%) were of 31-40 years, 29(25%) were of 41- 50 years, 27(23.3%) were of 20-29 years and 25(21.6%) were of 51 years and above. Most of the respondents were from the age of 31-40 years. The study revealed that respondents were drawn from all age groups, indicating that Wakiso District Local Government promotes inclusivity and does not practice age-based discrimination in its staffing and service delivery processes.

4.1.2 Gender of respondents

The gender of the respondents was summarized in table 4.2 below.

Table 4.2: Gender of the respondents

		Frequency	Percent	Cumulative Percent
Valid	Male	62	53.5	53.5
	Female	54	46.5	100.0
	Total	116	100.0	

Source: Primary Data, 2025

From Table 4.2, the study revealed that 62 (53.5%) of the respondents were male, while 54 (46.5%) were female. According to the researcher, this was attributed to the higher willingness and availability of male participants who were observed to be actively involved in local government activities compared to female counterparts in Wakiso District Local Government.

4.1.3 Marital status of respondents

Respondents were asked to reflect their current marital status and the results are as shown in table 4.3.

Table 4.3: Current marital statuses of respondents

		Frequency	Percent	Cumulative Percent
Valid	Single	38	32.8	32.8
	Married	51	44.0	76.8
	Separated	4	3.4	80.2
	Widow(er)	2	1.7	81.9
	Cohabiting	21	18.1	100.0
	Total	116	100.0	

Source: Primary Data, 2025

From the table 4.3; the study revealed that 51(44%) of the respondents were married, 38(32.8%) were single, 4(3.4%) were separated, 2(1.7%) were widow and 21(18.1%) were cohabiting. The findings suggest that majority of employees at Wakiso District Local Government headquarters are individuals with family responsibilities which serves as a motivating factor for their commitment to work.

4.1.4 Religious affiliation

Respondents were asked to state their religions and the results are as shown in table 4.4.

Table 4.4: Religious affiliations of respondents

		Frequency	Percent	Cumulative Percent
Valid	Catholic	28	24.1	24.1
	Anglican	26	22.4	46.6
	SDA	10	8.6	55.2
	Pentecostal	28	24.1	79.3
	Islamic	24	20.7	100.0
	Total	116	100.0	

Source: Primary Data, 2025

From the table 4.4; the study revealed that 28(24.1%) of the respondents were Catholics and Pentecostal respectively, 26(22.4%) were Anglicans, 24(20.7%) were Islamic and 10(8.6%) were SDA. The findings indicate that employees in Wakiso District Local Government are largely religious, which may reflect a sense of responsibility, moral grounding and ethical conduct among the respondents involved in the study.

4.1.5 Education level of respondents

The education levels of the respondents were summarized in table 4.5.

Table 4.5: Education level of respondents

		Frequency	Percent	Cumulative Percent
Valid	Certificate	6	5.2	5.2
	Diploma	15	12.9	18.1
	Degree	67	57.8	75.9
	Masters	19	16.4	92.2
	Doctorate	9	7.8	100.0
	Total	116	100.0	

Source: Primary Data, 2025

From table 4.5, it was established that; 67(57.8%) of the respondents had attained Bachelors degree, 19(16.4%) were masters owners, 15(12.9%) were diploma holders, 9(7.8%) were doctorate holders and 6(5.2%) were certificate holders. The study revealed that respondents' understanding of the public sector financial reforms and service delivery varied significantly, influenced by their respective educational backgrounds. However, respondents demonstrated a

good level of understanding of public sector financial reforms, particularly those with higher academic qualifications.

4.1.6 Length of Occupation

Table 4.6 below presents respondents' years in service.

Table 4.6: Length of Occupation

		Frequency	Percent	Cumulative Percent
Valid	1-3 years	27	23.3	23.3
	3-5 years	69	59.5	82.8
	Above 5 years	20	17.2	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Table 4.6 represents the length of occupation of the respondents, where 59.5% had spent 3-5 years, 23.3% had spent 1-3 years and 17.2% had spent above 5 years working with Wakiso District. The study revealed that the majority of respondents had served a considerable amount of time within the district, suggesting a strong familiarity with the institution. This enhanced their ability to provide relevant, informed, and credible responses to the study.

4.1.7 Frequency of IFMS Use

The frequency of IFMS use were reflected in table 4.7 below

Table 4.7: Frequency of IFMS Use

		Frequency	Percent	Cumulative Percent
Valid	Daily	13	11.2	11.2
	Weekly	26	22.4	33.6
	Monthly	36	31.0	64.7
	Quarterly	27	23.3	87.9
	Annually	14	12.1	100.0
	Total	116	100.0	

Source: Primary Data, 2025

From the table 4.7; the study revealed that 31% said monthly, 23.3% supported quarterly, 22.4% supported weekly, 12.1% supported annually and 11.2% supported daily as the level of frequency Wakiso District LG used IFMS. The findings suggest that the frequency of IFMS usage in Wakiso District Local Government varied, with majority indicating a monthly application, reflecting the system's integration into routine financial operations.

4.2: TO ASSESS THE EFFECT OF IMPLEMENTING THE INTEGRATED FINANCIAL MANAGEMENT SYSTEMS (IFMS) ON SERVICE DELIVERY IN WAKISO DISTRICT LOCAL GOVERNMENT

This section presents the analysis and interpretation of findings on the first objective of the study which sought to assess the effect of implementing the integrated financial management systems (IFMS) on service delivery in Wakiso district local government. Tables with frequencies and percentages were used to analyze data collected on the first objective of the study.

4.2.1: IFMS improves the transparency and openness of financial operations in WD

The study asked respondents whether IFMS improves the transparency and openness of financial operations in Wakiso District. The results are indicated in table 4.8.

Table 4.8: IFMS improves transparency and openness of financial operations in WD

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	5	4.3	4.3
	Disagree	22	19.0	23.3
	Not sure	5	4.3	27.6
	Agree	58	50.0	77.6
	Strongly Agree	26	22.4	100.0
	Total	116	100.0	

Source: Primary Data, 2025

According to Table 4.8, the majority of the respondents, 84 (72.4%), generally agreed that IFMS improves the transparency and openness of financial operations in Wakiso District. This implies that the system is widely perceived as an effective tool for promoting financial accountability

and reducing opportunities for mismanagement. However, 27(23.3%) of the respondents disagreed, and 5 (4.3%) were not sure. This indicates that while IFMS is widely regarded as a tool for enhancing financial transparency, some staff expressed doubts possibly due to limited interaction with the system. The daily interaction with the system allows them to witness firsthand its role in streamlining financial processes, enforcing expenditure controls and improving reporting accuracy. On the other hand, staffs operating outside the core financial management units such as those in social services, engineering or administration may only experience IFMS indirectly, depending on finance officers to initiate and process transactions on their behalf hence not fully appreciating the system's transparency features. In line with Hove et al (2010) IFMS provides an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for a Government. **Interview Response revealed:**

"IFMS has made a big difference in how we manage and track government funds. Before it was introduced, there were delays in payments and sometimes accountability was difficult to verify. Now, everything is recorded electronically, and we can trace each transaction from initiation to payment. It has increased transparency, especially in procurement and budget control. However, I've noticed that staff from other departments who don't interact with the system directly tend to think it's just another bureaucratic tool. They don't see how it has helped reduce financial misuse or improved reporting timelines."

4.2.2: IFMS assist the management in ensuring accountability

The study asked respondents whether IFMS assist the management in ensuring accountability for the deployment and use of public resource. The results are indicated in table 4.9.

Table 4.9: IFMS assist the management in ensuring accountability

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	8	6.9	6.9
	Disagree	22	19.0	25.9
	Not sure	6	5.2	31.0
	Agree	61	52.6	83.6
	Strongly Agree	19	16.4	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Findings in table 4.9, majority of the respondents 80(69%) agreed that IFMS assist management in ensuring accountability for deployment and use of public resources. This implies that managers have the necessary information that enables them use the available resources effectively. IFMS provide an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for a Government. It consists of several core sub-systems which plan, process and report on the use of public resources. However, 30(25.9%) of the respondents disagreed and 5.2% were not sure. The full IFMS should also secure integration and communication with other relevant information systems. Rodin-Brown (2008) argues that there some institutional challenges that hinder effective implementation of IFMS. This is supported by the assertion that the introduction of IFMS involves more than only automation of public finance tasks and processes

4.2.3: Management is committed to matters of accounting

IFMS implementation demands a commitment for change. The study asked respondents whether the management is committed to matters of accounting. The results are indicated in table 4.10.

Table 4.10: The management is committed to matters of accounting

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	7	6.0	6.0
	Disagree	28	24.1	30.2
	Not sure	13	11.2	41.4

Agree	68	58.6	100.0
Total	116	100.0	

Source: Primary Data, 2025

Table 4.10 reveals that the majority of the respondents 68(58.6%) agreed that the management is committed to matters of accounting. This implies that Wakiso District uses the accounting information in formulating of organization's records like budgets. However, 35(30.2%) of the respondents disagreed and 13(11.2%) were not sure. On interview, respondents argued that the implementation of IFMS is said to be a complex, risky, resource-intensive process that requires major procedural changes and often involves high-level officials who lack incentives for reform. It was revealed that there some challenges that hinder effective implementation of IFMS. This is supported by the assertion that the introduction of IFMS involves more than only automation of public finance tasks and processes. There are a number of institutional issues that should be anticipated and planned. These include organizational arrangements, the legal framework, and business functional processes. According to Obong (2008), training is the acquisition of knowledge, skills, and competencies as a result of the teaching of vocational or practical skills and knowledge that relate to specific useful competencies. **Interview Response (K-I-2) revealed that:**

> *"While IFMS has introduced transparency in financial operations, its implementation hasn't been smooth for everyone. The system is highly technical and requires adequate training, yet many staff especially in departments like education and engineering haven't received enough orientation. Also, there are times when the system is slow or down, which delays service delivery. Some of the senior officials are hesitant to fully embrace the changes, probably because it limits discretionary spending and demands accountability at every level."*

4.2.4: Capacity has been built to enable the staff use the IFMS in Wakiso District

Capacity building is the acquisition of knowledge and competencies as a result of the teaching of vocational skills. The study asked respondents whether capacity has been built to enable the staff use the IFMS. The results are indicated in table 4.11.

Table 4.11: Capacity building

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	12	10.3	10.3
	Disagree	45	38.8	49.1
	Not sure	6	5.2	54.3
	Agree	24	20.7	75.0
	Strongly Agree	29	25.0	100.0
	Total	116	100.0	

Source: Primary Data, 2025

According to the table above, majority of the respondents 57(49.1%) of the respondents were in disagreement that capacity has been built to enable the staff use the IFMS. This implies that employees are not well trained on how to use the available accounting packages effectively. However, 53(45.7%) of the respondents agreed and 6(5.2%) were not sure. When the respondents were interviewed as to whether employees in the accounting department have the necessary skills needed to operate in their offices effectively, it was discovered that the employees working in the accounting department are not well equipped with the necessary skill, which makes them incompetent. Therefore, lack of capacity is regarded as one of the major causes for the delay in the implementation process. Emphasis on capacity building via training was observed to be one of the primary contributors to their success. Lack of capacity, according to this scholar, is regarded as one of the major causes for the delay in the implementation process. Emphasis on capacity building via training was observed to be one of the primary contributors to their success (Chene 2009). **Interview Response (K-I-3) revealed that:**

"Most of the officers working in finance learned the system through trial and error. There was no formal or structured training for many of us when IFMS was rolled out. This creates a lot of errors, delays, and even fear of using the system, especially among new staff. Unless we receive continuous training and mentorship, the system will remain underutilized despite ***its potential."***

4.2.5: There is continuous feedback from the users of the system

The objective of the organization in giving feedback is to provide guidance by supplying information in a useful manner, either to support effective behavior. The stud asked respondents whether there is continuous feedback from the users of the system. The results are indicated in table 4.12.

Table 4.12: There is continuous feedback from the users of the system

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	16	13.8	13.8
	Disagree	42	36.2	57.8
	Not sure	9	7.8	41.4
	Agree	23	19.8	77.6
	Strongly Agree	26	22.4	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Result of finding in table 4.12 indicates that 58(57.8%) of the respondents disagreed that there is continuous feedback from the users of the system. However, 49(42.2%) of the respondents agreed and 9(7.8%) were not sure on the statement. When respondents were interviewed as to whether the District trains its employees on the job; it was revealed that the District train its

employees both on the job and off the job. Therefore, giving feedback is to perform again and again as a manager or supervisor, letting people know where they are and where to go next in terms of expectations and goals-yours, their own, and the organizations. Jensen, et al, (2010), asserts that, feedback is an essential element for everyone in an organization's workforce. Giving feedback is to perform again and again as a manager or supervisor, letting people know where they are and where to go next in terms of expectations and goals-yours, their own, and the organizations. **Interview Response (K-I-4) revealed that:**

> *"We usually have training when new systems are introduced or when there's a big policy shift, but after that, feedback is not consistent. Most of the time, if you face challenges with the system, you find your own way or wait for the next audit. There's a need for regular user engagement sessions so we can share feedback and improve the way we use IFMS."*

4.2.6: The use of IFMS has been closely monitored by the implementation unit

The study asked respondents whether the use of IFMS has been closely monitored by the implementation Unit. The results are indicated in table 4.13

Table 4.13: The use of IFMS has been closely monitored by the implementation unit

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	25	21.6	21.6
	Disagree	24	20.7	42.3
	Not sure	14	12.1	54.4
	Agree	35	30.2	84.6
	Strongly Agree	18	15.4	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Result of findings in table 4.13 shows that 53(45.6%) of the respondents agreed that the use of IFMS has been closely monitored by the Implementation Unit. This implies that Wakiso District LG has a group of people that over sees the effectiveness of the IFMS used. However, 49(42.3%) of the respondents disagreed and 12.1% were not sure. This reveals that even the Unit exist but

some officials lack skills in using this accounting system. When respondents were interviewed as to whether implementation unit has guidelines it follows when carrying out its monitoring practice, it was discovered that the unit identifies the need, acquires the necessary tools/ resources, carries out research and then implements. Therefore, the effective implementation, operation and maintenance of IFMIS require staff with the necessary knowledge and skills. However, lack of capacity he argues that it is an inhibition to effectiveness of IFMS.

4.2.7: IFMS promotes accountability in financial reporting to stakeholders

IFMS normally include accounting, budgeting, cash management, debt management and related core treasury systems. The study asked respondents whether IFMS promotes accountability in financial reporting to stakeholders. The results are indicated in table 4.14.

Table 4.14: IFMS promotes accountability in financial reporting to stakeholders

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	20	17.2	17.2
	Disagree	25	21.6	38.8
	Not sure	14	12.1	50.9
	Agree	24	20.7	71.6
	Strongly Agree	33	28.4	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Research findings in table 4.14 presents that 57(49.1%) agreed that IFMS promotes accountability in financial reporting to stake holders. This implies that all financial information at Wakiso District LG is recorded in the system. However, 45(38.8%) of the respondents disagreed and 14(12.1%) were not sure. When interviewed respondents whether IFMS uses are accurate when recording in the system, it was discovered that less mistakes are reported by users.

Therefore, a well-designed IFMS 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, cross-referencing of asset inventories with equipment purchase to detect theft, automated cash disbursement rules and identification of ghost workers. According to Hove et al (2010) IFMS provide an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for a Government.

4.2.8: Addressing feedback by the management of the system

The study asked respondents whether the feedback from the users of the system has been addressed by the management of the system. The results are indicated in table 4.15.

Table 4.15: Addressing feedback by the management of the system

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	9	7.8	7.8
	Disagree	52	44.8	52.6
	Not sure	3	2.6	55.2
	Agree	29	25.0	80.2
	Strongly Agree	23	19.8	100.0
	Total	116	100.0	

Source: Primary Data, 2025

According to the table 4.15, majority of the respondents 61(52.6%) disagreed that the feedback from the users of the system has been addressed by the management of the system. This implies that when a report is received by the management committee, immediate action is not taken. The objective of the District financial department in giving feedback is to provide guidance by supplying information in a useful manner, either to support effective behavior, but sometime delays. However, 52(44.8%) of the respondents agreed and 3(2.6%) were not sure. When respondents were interviewed as to whether the management has the necessary resources to take

action, it was discovered that, the management after finding out that there is a problem, a requisition for funds is written before acquiring the funds. It should be noted that, feedback is a useful tool for indicating when things are going in the right direction or for redirecting problem performance. Interview Response (K-I-5) revealed that:

> "*The management is willing to act on feedback, but most of the time the delay is caused by lack of immediate funds. Even if we report a system error or need technical support, we have to write a requisition and wait for the process to go through. This sometimes discourages staff from reporting issues regularly because they don't see quick results."*

4.3: TO DETERMINE THE EFFECT OF IMPLEMENTING THE TREASURY SINGLE ACCOUNT (TSA) ON SERVICE DELIVERY IN WAKISO DISTRICT LOCAL GOVERNMENT

This section presents analysis and interpretation on the second objective of the study which sought to determine the effect of implementing the treasury single account (TSA) on service delivery in Wakiso district local government. Statistical tables with frequencies and percentages were used to analyze and interpret findings on the second objective of the study.

4.3.1: Implementation of TSA has centralized government revenue collection effectively

The study asked respondents whether implementation of TSA has centralized government revenue collection effectively. The results are indicated in table 4.16.

Table 4.16: Implementation of TSA has centralized government revenue collection

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	47	40.5	40.5
	Disagree	27	23.3	63.8
	Not sure	13	11.2	75.0
	Agree	16	13.8	88.8

Strongly Agree	13	11.2	100.0
Total	116	100.0	

Source: Primary Data, 2025

According to the table 4.16, majority of the respondents 74(63.8%) disagreed that implementation of TSA has centralized government revenue collection effectively. This implies that Wakiso District Local Government might still be struggling to collect and manage its money in one place. Instead of putting all the funds into a single government account, different departments may be keeping their own money separately. This makes it harder to know exactly how much money the district has, causes delays in using the money when it's needed, and reduces transparency. It also becomes more difficult for leaders to make quick financial decisions, plan properly for services, and prevent misuse or loss of public funds. However, 29(25%) of the respondents agreed and 13(11.2%) were not sure on the statement raised. This means that the system has not been fully adopted and integrated across all departments leading to varying levels of awareness and inconsistent implementation within the district. When interviewed, the respondents expressed mixed views; some acknowledged that while the concept of TSA is good in theory aiming to improve control over public funds in practice, the system has not been fully operationalized at the district level. Others noted that delays in remitting funds, lack of proper training, and limited ICT infrastructure have made it difficult for departments to align fully with TSA procedures. One key informant remarked:

> "The TSA is supposed to streamline how we manage revenue, but not all departments understand how it works."

4.3.2 TSA has improved cash management and reduced idle balances in LG accounts

The study asked respondents whether TSA has improved cash management and reduced idle balances in LG accounts. The results are indicated in table 4.17.

Table 4.17: TSA has improved cash management and reduced idle balances in LG accounts

		Frequency	Percent	Cumulative Percent
Valid	Disagree	29	25.0	25.0
	Not sure	21	18.1	43.1
	Agree	37	31.9	75.0
	Strongly Agree	29	25.0	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Research finding in table 4.16 reveals that 66(56.9%) of the respondents agreed that TSA has improved cash management and reduced idle balances in local government accounts. This implies that TSA has enhanced the district's ability to monitor, control, and utilize public funds more efficiently by consolidating revenues into a single account. It suggests that funds are now readily available for planned activities, minimizing the problem of having money lying unused in scattered departmental accounts. However, 21(18.1%) were not sure and 29(25%) of the respondents disagreed. Therefore, while majority acknowledge the positive impact of TSA on cash management, a number of staff have not experienced its improvements firsthand. According to Pattanayak and Fainboim (2011), TSA system enhances government cash management by consolidating all public funds into a single account structure which allows for effective monitoring of cash flows and reduces the need for idle balances in various bank accounts. This integration limits borrowing needs and ensures that excess funds from one agency can be promptly used to meet the needs of another.

4.3.3 The introduction of TSA has reduced financial leakages and misuse of public funds

The study asked respondents whether the introduction of TSA has reduced financial leakages and misuse of public funds. The results are indicated in table 4.18.

Table 4.18: Accessibility to timely and reliable information

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	11	9.5	9.5
	Disagree	41	35.3	44.8
	Not sure	2	1.7	46.5
	Agree	38	32.8	79.3
	Strongly Agree	24	20.7	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Study findings in table 4.18 indicate that 62(53.5%) of the respondents were in agreement that the introduction of TSA has reduced financial leakages and misuse of public funds. This implies that Treasury Single Account is seen by many employees in Wakiso District Local Government as an effective mechanism for enhancing financial control and accountability. By consolidating public revenues into one account, Treasury Single Account minimizes unauthorized withdrawals, reduces opportunities for corruption, and enables better oversight of fund utilization. However, 52(44.8%) of the respondents disagreed and 2(1.7%) were not sure. Therefore, the disagreement may be attributed to weaknesses in enforcement, limited departmental access to TSA operations and delays in fund disbursement which may create the perception that financial leakages and misuse still occur despite the system's existence. Interview Response–Head, Health Services:

"TSA is a good system on paper, but in practice, it hasn't worked smoothly for everyone. There are delays in accessing funds, and sometimes we don't have clear updates on account balances. This makes it hard to respond quickly to emergencies or urgent needs. I think some of the misuse may still happen because of the slow release of funds or lack of transparency on how the money is allocated after its consolidated."

4.3.4 TSA has led to more accurate and timely financial reporting in Wakiso District

The study asked respondents whether TSA has led to more accurate and timely financial reporting in Wakiso District. The results are indicated in table 4.19.

Table 4.19: TSA has led to more accurate and timely financial reporting in Wakiso District

	Frequency	Percent	Cumulative Percent

Valid	Strongly Disagree	12	10.3	10.3
	Disagree	43	37.1	47.4
	Not sure	19	16.4	63.8
	Agree	29	25.0	88.8
	Strongly Agree	13	11.2	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Table 4.19 shows that 55(47.4%) of the respondents were in disagreement that TSA has led to more accurate and timely financial reporting in Wakiso District. This implies that the TSA system has not yet improved the quality or speed of financial reporting, possibly due to delays in data processing, limited access to real-time financial information, or a lack of proper integration between the TSA platform and the district's internal reporting systems. However, 42(36.2%) of the respondents were in agreement and 16.4% were not sure on the statement. While some departments or individuals may be benefiting from improved reporting under TSA, others face technical or institutional barriers that hinder the system's full potential. According to Rupanagunta (2016), 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. Irrelevant and unwanted information should be avoided. For example, while the finance department may access consolidated reports in real-time through the central TSA portal, other departments rely on periodic updates from finance staff, which can delay their planning and reporting processes. When interviewed the respondents, it was revealed that;

> *"Although TSA has helped improve transparency in some areas, the challenge we face is that not all departments have access to real-time financial data. We often depend on the finance office to provide updates, and sometimes those come late. This makes it hard for departments like Health to prepare timely reports or adjust plans based on available funds. Without full system access and proper training, the benefits of TSA aren't fully felt across the board."*

4.3.5 Centralized nature of TSA has improved accountability in service delivery programs

The study asked respondents whether the centralized nature of TSA has improved accountability in service delivery programs. The results are indicated in table 4.20.

Table 4.20: Centralized nature of TSA has improved accountability in service delivery

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	14	12.1	12.1
	Disagree	45	38.8	50.9
	Agree	28	24.1	74.0
	Strongly Agree	29	25.0	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Results of findings in table 4.20 indicates that 59(50.9%) of the respondents were in disagreement that the centralized nature of TSA has improved accountability in service delivery programs. This implies that more than half of the respondents do not believe that centralizing funds under TSA has translated into better tracking, transparency, or responsible use of resources in actual service delivery at the district level. For example, some departments reported experiencing delays in accessing funds for essential activities like road maintenance, medical supply procurement or school facilitation which undermines the ability to deliver timely services and raises questions about efficiency and responsiveness. However 57(49.1%) of the respondents

agreed; suggesting that nearly half of the staff believe that TSA has contributed to improved accountability possibly through better monitoring of fund flows, reduced off-budget spending, and increased visibility of transactions by oversight authorities. For example, financial officers noted that with TSA, it is now easier to trace every payment made under a service contract, reducing opportunities for diversion of funds.

4.3.6 TSA implementation enhances transparency in monitoring LG expenditures

The study asked respondents whether TSA implementation enhances transparency in monitoring local government expenditures. The results are indicated in table 4.21.

Table 4.21: TSA implementation enhances transparency in monitoring LG expenditures

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	14	12.1	12.1
	Disagree	31	26.7	38.8
	Not sure	7	6.0	44.8
	Agree	27	23.3	68.1
	Strongly Agree	37	31.9	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Findings in table 4.21 reveals that 54(55.2%) of the respondents agreed that TSA implementation enhances transparency in monitoring local government expenditures. This implies that majority of the respondents perceive TSA as a useful tool in promoting financial openness and reducing the chances of misappropriation of public funds. The system allows for real-time tracking of financial transactions which enables both internal and external oversight bodies such as auditors, accountants, and supervisors to monitor how funds are spent across various departments. For example, once funds are processed through the TSA, it becomes easier to generate expenditure reports and identify discrepancies, improving accountability in the use of public resources.

However, 7(6%) were not sure on the statement and 45(38.8%) of the respondents disagreed. This shows that some staff may not have fully understood the transparency benefits associated with TSA possibly due to limited system access, lack of technical skills or departmental isolation from core financial management activities. According to Guest, (2017), just like an organization would train a new employee on office procedures, it is important to train team members on how to best use new technologies. When developing a training program for team members, consider company culture.

4.3.7 TSA has contributed to better planning and prioritization of service delivery activities

The study asked respondents were asked whether using IFMS makes financial information available in a reliable and timely manner. The results are indicated in table 4.22.

Table 4.22: TSA has contributed to better planning and prioritization of service delivery

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	26	22.4	22.4
	Disagree	21	18.1	40.5
	Not sure	8	6.9	47.4
	Agree	39	33.6	81.0
	Strongly Agree	22	19.0	100.0
	Total	116	100.0	

Source: Primary Data, 2025

According to the table 4.22, majority of the respondents 61(52.6%) agreed that TSA has contributed to better planning and prioritization of service delivery activities. This implies that the consolidation of funds under TSA is perceived to have enhanced the district's ability to make more informed and timely decisions regarding resource allocation. With a clear picture of available cash balances and reduced fragmentation of accounts, local government planners are better positioned to align expenditures with priority needs such as health services, infrastructure, and education thereby improving the efficiency and responsiveness of service delivery. However, 8(6.9%) were not sure on the statement and 47(40.5%) of the respondents disagreed.

This suggests that some staff members feel that the TSA system still faces operational constraints that limit its effectiveness in practice. For example, some departments may continue to experience delays in fund release or limited access to real-time financial data which in turn hinders timely planning and execution of activities. Diamond and Khemani (2015) explain that IFMS role is to connect, accumulate, process, and then provide information to all parties in the budget system on a continuous basis.

4.3.8 The use of TSA increases public trust in how LG funds are managed and spent

The study asked respondents whether the use of TSA increases public trust in how local government funds are managed and spent. The results are indicated in table 4.23.

Table 4.23: Provision of timely, accurate data for management budget decision-making

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	4	3.4	3.4
	Disagree	42	36.2	39.7
	Not sure	6	5.1	44.8
	Agree	35	30.2	75.0
	Strongly Agree	29	25.0	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Findings in table 4.23 reveal that 64(55.2%) of the respondents agreed that the use of TSA increases public trust in how local government funds are managed and spent. This implies that majority of staff believe TSA has contributed to greater transparency and accountability, which in turn boosts public confidence in the financial operations of Wakiso District Local Government. The ability to consolidate funds into one account and closely monitor how they are disbursed and utilized enhances openness, reduces corruption, and allows for improved oversight by both internal managers and external stakeholders, such as auditors, civil society, and the public. This can encourage citizens to engage more with local government programs, knowing that resources are being handled with integrity. However, 46(39.7%) of the respondents

disagreed and 6(5.1%) were not sure. Therefore, this indicates that while the system may be technically effective, more effort is needed to enhance its visibility, train all departmental users, and engage the public in understanding the role of TSA in promoting fiscal responsibility. Interview Response with Chief Finance Officer, Wakiso District:

> *"The Treasury Single Account has helped restore some level of trust from the public. Previously, there were so many accounts in different departments, and tracking how money was being spent was a challenge. Now, we can account for every shilling, and this has made it easier when dealing with auditors and the public. People want assurance that their taxes are used correctly, and TSA gives us that edge."*

4.4: TO EXAMINE THE EFFECT OF IMPLEMENTING THE INTEGRATED PERSONNEL AND PAYROLL SYSTEM (IPPS) ON SERVICE DELIVERY IN WAKISO DISTRICT LOCAL GOVERNMENT

This section present analysis and interpretation of findings on third objective of the study which sought to examine the effect of implementing the integrated personnel and payroll system (IPPS) on service delivery in Wakiso district local government. Tables with frequencies and percentages were used to analyze data.

4.4.1 IPPS streamlines the management of government payrolls in Wakiso District

The study asked respondents whether IPPS streamlines the management of government payrolls in Wakiso District. The results are indicated in table 4.24.

Table 4.24: IPPS streamlines the management of government payrolls in Wakiso District

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	1.7	1.7
	Disagree	15	12.9	14.7
	Not sure	7	6.0	20.7
	Agree	56	48.3	69.0
	Strongly Agree	36	31.0	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Results of findings in table 4.24 indicate that 92(79.3%) generally agreed that IPPS streamlines the management of government payrolls in Wakiso District. This implies that majority of staff recognize the system's effectiveness in improving payroll accuracy, reducing administrative workload, and minimizing payroll fraud through automated processes. IPPS enables the district to maintain a centralized and digitized database of employee records, ensuring timely and consistent salary payments, and eliminating ghost workers thereby strengthening accountability and employee satisfaction. This suggests that despite the overall positive perception, some staff may still encounter challenges such as system downtimes, lack of training on IPPS usage, or delays in updates of personnel records, which can affect their confidence in the system. In some cases, departments may feel excluded from the full benefits of the system due to limited access to key functionalities or delayed communication with the human resource and payroll units. These findings are supported by Bartholomew & Lister (2015) who emphasize that integrated payroll systems improve transparency and efficiency in public sector wage administration by reducing duplication and error. Odhiambo, Kamau (2017) argue that successful implementation of IPPS requires not just automation but also ongoing training and stakeholder engagement to ensure optimal usage and performance

4.4.2 The implementation of IPPS reduces cases of ghost workers on the government payroll

The study asked respondents whether the implementation of IPPS reduces cases of ghost workers on the government payroll. The results are indicated in table 4.25.

Table 4.15: Implementation of IPPS reduces cases of ghost workers on the payroll

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	6	5.2	5.2
	Disagree	45	38.8	44.0

Not sure	30	25.9	69.8
Agree	26	22.4	92.2
Strongly Agree	9	7.8	100.0
Total	116	100.0	

Source: Primary Data, 2025

Table 4.25 shows that 51(44%) of the respondents were in disagreement that the implementation of IPPS reduces cases of ghost workers on the government payroll. This implies that despite the intended goal of IPPS to eliminate payroll fraud and irregularities, some staff in Wakiso District Local Government remained unconvinced of its effectiveness in addressing ghost worker issues. This stems from either the continued presence of outdated records in the system, weak verification mechanisms, or lack of regular payroll audits and data updates, factors that allow fraudulent entries to persist even within a digitized environment. However, 35 (30.2%) of the respondents agreed with the statement, indicating that some staff have seen positive changes, such as cleaner payrolls, more consistent staff verification, and reduced manipulation in salary allocations. When interviewed, respondents revealed that while the Integrated Personnel and Payroll System (IPPS) has improved data organization and salary processing, the persistence of ghost workers in some departments is largely due to delays in updating records after staff transfers, retirements, or exits. One key informant, a senior payroll officer, stated:

> *"The system is efficient in theory, but it is only as good as the data we feed into it. Sometimes departments delay submitting staff changes or fail to complete clearance procedures properly, which results in inactive employees remaining on the payroll. Unless HR and department heads collaborate consistently, ghost entries can still go unnoticed."*

Another informant from the Internal Audit Unit added:

> *"We have seen a reduction in ghost workers where biometric verification and staff validation exercises are conducted quarterly. However, where these measures are*

irregular or absent, cases still slip through. IPPS works best when supported by manual checks and accountability at departmental level."

4.4.3 IPPS enhances accuracy in the payment of staff salaries and benefits

The study asked respondents whether IPPS enhances accuracy in the payment of staff salaries and benefits. The results are indicated in table 4.26.

Table 4.26: IPPS enhances accuracy in the payment of staff salaries and benefits

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	10	8.6	8.6
	Disagree	27	23.3	31.9
	Not sure	9	7.8	39.7
	Agree	61	52.6	92.2
	Strongly Agree	9	7.8	100.0
	Total	116	100.0	

Source: Primary Data, 2025

According to the table 4.26, the majority 70 (60.4%) of the respondents were in agreement that IPPS enhances accuracy in the payment of staff salaries and benefits. This implies that most employees in Wakiso District Local Government perceive IPPS as reliable tool that minimizes salary errors, ensures timely processing and aligns payments with staff records. The system's automated nature reduces manual handling, limits human error and promotes transparency in salary computation. Accurate salary payments also improve staff morale, reduce complaints and strengthen confidence in the district's payroll management practices. However, 37(31.9%) of the respondents disagreed and 9(7.8%) were not sure. This suggests that some departments may still face inconsistencies such as salary delays, mismatches in deductions, or unprocessed promotions

possibly due to gaps in data entry, delayed updates of employee information, or limited user proficiency in navigating the IPPS interface. Nazifi and Muhammad (2014) revealed the governments in most developing countries regards the application of a IPPS as the most essential tool for tackling the huge personnel cost as it will improve effectiveness and efficiency in government transactions and enhance confidence in personnel costs and budgeting thereby improving management reporting and information

4.4.4 Payroll management involves capturing data to compute accurate staff salaries

The study asked respondents whether Payroll management at the WDLG involves capturing biometric data to compute accurate staff salaries. The results are indicated in table 4.27.

Table 4.27: IFMS ensure that budgets are executed in accordance with the rules

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	9	7.8	7.8
	Disagree	38	32.8	40.5
	Not sure	6	5.2	45.7
	Agree	50	43.1	88.8
	Strongly Agree	13	11.2	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Findings in Table 4.27 indicate that 63 (54.3%) of the respondents agreed that payroll management at Wakiso District Local Government (WDLG) involves capturing biometric data to compute accurate staff salaries. This implies that more than half of the staff recognizes the role of biometric verification in enhancing payroll integrity by ensuring that only legitimate employees receive salaries. Biometric systems such as fingerprint scans or facial recognition help eliminate ghost workers, reduce impersonation, and strengthen the link between staff presence and payment. This technological integration improves accuracy in salary computation and increases confidence in the payroll system as being fair, transparent, and verifiable.

However, 47 (40.5%) of the respondents disagreed and 6 (5.2%) were not sure. This suggests that biometric data capture may not be uniformly applied across all departments or that awareness and visibility of its implementation are still limited among some staff. Possible reasons could include slow rollout of biometric systems, inadequate sensitization, or lack of departmental access to biometric equipment. Payroll Management enables public entities to access electronic records on the Electronic Document Management System (EDMS) (Kudo, 2010. It is worth noting that integrating payroll management system is a component of Public Financial Management Reforms under the Third Financial Management and Accountability Programme (FINMAP III) purposed at improving timeliness, accuracy and accountability of Government salary (Nazifi, & Muhammad, 2014).

4.4.5 Payroll management builds the confidence of all staff at WDLG

The study asked respondents whether Payroll management builds the confidence of all staff at WDLG. The results are indicated in table 4.28.

Table 4.28: Payroll management builds the confidence of all staff at WDLG

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	1.7	1.7
	Disagree	42	36.2	37.9
	Not sure	5	4.3	42.2
	Agree	56	48.3	90.5
	Strongly Agree	11	9.5	100.0
	Total	116	100.0	

Source: Primary Data, 2025

Table 4.28 indicates that 67 (57.8%) of the respondents agreed that payroll management builds the confidence of all staff at Wakiso District Local Government (WDLG). This implies that majority of employees feel assured that the payroll system operates with fairness, transparency, and consistency. Confidence in payroll management reflects timely salary disbursement, accurate

computation of benefits, and the elimination of irregularities such as salary discrepancies or delays. A well-managed payroll system contributes to employee satisfaction, reduces internal grievances, and fosters trust in administrative processes which is essential for maintaining workforce morale and institutional credibility. However, 44 (37.9%) of the respondents disagreed, and 5 (4.3%) were not sure. This indicates that some staff members experience issues such as payment delays, unexplained deductions or lack of communication regarding payroll changes. Such concerns can weaken trust in the system and demotivate staff when they feel excluded from payroll decisions when there's limited responsiveness from the payroll or human resource units. Onukogu (2010) stated some few advantages of IPPS as: reduces stress and paperwork in the performance of payroll and personnel duties; to eliminate ghost work; to check fraud, as all transaction are traceable via passwords of schedule officers; to generate and retrieve accurate data at the touch of a button, which will in turn reduce bulky files, as all details can be retrieved on a page; to emulate best practice in human resources management, as obtained in advance countries.

4.4.6 Payroll management system is automated and integrates data from all departments

The study asked respondents whether the payroll management system is automated and integrates data from all departments. The results are indicated in table below.

Table 4.29: Payroll management system is automated and integrates data

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	3	2.6	2.6
	Disagree	15	12.9	15.5
	Not sure	16	13.8	29.3
	Agree	69	59.5	88.8
	Strongly Agree	13	11.2	100.0
	Total	116	100.0	

Source: Primary Data, 2017, 2017

Study findings in table 4.29 reveals that 82(70.7%) generally agreed that Payroll management system is automated and integrates data from all departments. This implies that the majority of staff recognizes the system's capacity to streamline payroll processes by consolidating personnel data across various units into a single, cohesive platform. Such integration helps reduce redundancies, improves data accuracy and facilitates timely salary processing and reporting. An automated, integrated payroll system enhances coordination between departments, ensures consistency in employee records and supports effective financial planning and auditing within Wakiso District Local Government. However, 18(15.5%) of the respondents disagreed and 16(15.8%) were not sure. This suggests that some employees may have limited exposure to or understanding of the system's functionalities or that integration across departments is not yet fully optimized. Challenges such as inconsistent data updates, lack of training, or technical limitations could hinder the system's full effectiveness. More so, part II (1518) of the financial regulation pointed out that the standard payroll system shall be applied in all offices, unless otherwise provided under financial regulation (1519), shall be such as to ensure that records shall be made in single operation (Darma & Ali, 2014). When interviewed, the respondents revealed that the automation and integration of the payroll management system have significantly improved coordination among departments at Wakiso District Local Government. A senior human resource officer noted:

> *"Before the system was automated, payroll data was scattered across different departments, causing delays and errors. Now, with integrated data, we have a single source of truth, which makes processing salaries more efficient and transparent."*

4.4.7 IPPS has improved the quality of government payroll administration

The study asked respondents whether IPPS has improved the quality of government payroll administration. The results are indicated in table 4.30.

Table 4.30: IPPS has improved the quality of government payroll administration

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	2	1.7	1.7
	Disagree	9	7.8	9.5
	Not sure	14	12.1	21.6
	Agree	58	50.0	71.6
	Strongly Agree	33	28.4	100.0
	Total	116	100.0	

Source: Primary Data, 2017, 2017

Results in table 4.30 indicates that the majority 91(88.4%) generally agreed that IPPS has improved the quality of government payroll administration. This implies that most staff perceived IPPS as a significant enhancement to payroll management contributing to increased efficiency, accuracy and transparency in salary administration. The system's ability to automate payroll processes reduces manual errors, accelerates salary processing and strengthens compliance with government regulations. Improved payroll administration also supports better record-keeping and facilitates timely audits which are essential for accountability and trust in public sector financial management. However, 11(9.5%) of the respondents disagreed and 14(12.1%) were not sure. This suggests that while IPPS is widely viewed as beneficial, some employees may have experienced challenges such as technical issues, limited access or insufficient training which could affect their confidence in the system. The IPPS is able to enhance transparency and accountability in the utilization of government finances hence improving service delivery and Mayo (2011). The efficiency in transacting government services is enhanced as it has enhanced the confidence in payroll system and budgeting, greatly improved management of information and reporting, rebuilding public confidence, provide opportunities for improved infrastructural facilities and create serene work environment and job security.

4.4.8 IPPS has facilitated the integration of budgeting and accounting systems

The study asked respondents whether all workers in Wakiso District Local Government have been trained in the use of IFMS. The results are indicated in table 4.31.

Table 4.31: IPPS has facilitated the integration of budgeting and accounting systems

		Frequency	Percent	Cumulative Percent
Valid	Strongly Disagree	3	2.6	2.6
	Disagree	19	16.4	19.0
	Not sure	26	22.4	41.4
	Agree	47	40.5	81.9
	Strongly Agree	21	18.1	100.0
	Total	116	100.0	

Source: Primary Data, 2017, 2017

Findings in table 4.31 presents that 68(58.6%) of the respondents agreed IPPS has facilitated the integration of budgeting and accounting systems. This implies that a majority of staff recognize the value of IPPS in linking human resource management with financial planning. Integrating payroll data with budgeting systems, the district is better positioned to forecast wage expenditures, align staff costs with available resources and reduce discrepancies between approved budgets and actual salary payments. This integration promotes efficiency in resource allocation, enhances transparency in fiscal planning, and supports real-time decision-making in public financial management. However, 22(19%) of the respondents disagreed and 26(22.4%) were not sure. This suggests that while the integration benefits are apparent to some, others may lack direct involvement in budgeting processes or sufficient awareness of how IPPS interfaces

with accounting systems. Limited access to the system's budgeting modules, inadequate inter-departmental coordination or lack of technical skills may hinder full appreciation of its integrative role. When interviewed, respondents revealed that the integration of IPPS with budgeting and accounting functions has improved coordination between human resource management and financial planning units in Wakiso District Local Government. A senior officer in the Finance Department stated:

> *"Before IPPS, salary projections and budget planning were done manually and often separately from HR records. Now, with IPPS, we can access real-time staff data which helps us prepare more accurate wage budgets and avoid overspending."*

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.0: Introduction

This chapter presents the summary, conclusions and recommendations derived and drawn from the findings, analysis and interpretation of the study.

5.1: Summary of findings

The study focused on public sector financial reforms and service delivery in Uganda's Local Government Systems: a Case of Wakiso District, a descriptive study design was used and both qualitative and quantitative approaches were used. The findings from the study were as follows:

5.1.1: Findings on the effect of implementing the Integrated Financial Management Systems (IFMS) on service delivery in Wakiso District Local Government

The following is the summary of findings on first objective of the study;

According to result of findings, 84 (72.4%), agreed that IFMS improves the transparency and openness of financial operations in Wakiso District. However, 27(23.3%) of the respondents disagreed, and 5 (4.3%) were not sure. This indicates that while IFMS is widely regarded as a tool for enhancing financial transparency, some staff expressed doubts possibly due to limited interaction with the system. The daily interaction with the system allows them to witness

firsthand its role in streamlining financial processes, enforcing expenditure controls and improving reporting accuracy. Hove et al (2010) IFMS provides an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing budget management and accounting system for a Government.

According to result of findings, 80(69%) agreed that IFMS assist management in ensuring accountability for deployment and use of public resources. IFMS provide an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for a Government. However, 30(25.9%) of the respondents disagreed and 5.2% were not sure. The full IFMS should also secure integration and communication with other relevant information systems. Rodin-Brown (2008) argues that there some institutional challenges that hinder effective implementation of IFMS. This is supported by the assertion that the introduction of IFMS involves more than only automation of public finance tasks and processes

According to result of findings revealed that the majority of the respondents 68(58.6%) agreed that the management is committed to matters of accounting. However, 35(30.2%) of the respondents disagreed and 13(11.2%) were not sure. There are a number of institutional issues that should be anticipated and planned. These include organizational arrangements, the legal framework, and business functional processes. According to Obong (2008), training is the acquisition of knowledge, skills, and competencies as a result of the teaching of vocational or practical skills and knowledge that relate to specific useful competencies.

According to result of findings revealed, 57(49.1%) of the respondents were in disagreement that capacity has been built to enable the staff use the IFMS. However, 53(45.7%) of the respondents agreed and 6(5.2%) were not sure. Therefore, lack of capacity is regarded as one of the major

causes for the delay in the implementation process. Emphasis on capacity building via training was observed to be one of the primary contributors to their success. Lack of capacity, according to this scholar, is regarded as one of the major causes for the delay in the implementation process. Emphasis on capacity building via training was observed to be one of the primary contributors to their success (Chene 2009).

Result of finding in table 4.12 indicates that 58(57.8%) of the respondents disagreed that there is continuous feedback from the users of the system. However, 49(42.2%) of the respondents agreed and 9(7.8%) were not sure on the statement. Therefore, giving feedback is to perform again and again as a manager or supervisor, letting people know where they are and where to go next in terms of expectations and goals-yours, their own, and the organizations. Jensen, et al, (2010), asserts that, feedback is an essential element for everyone in an organization's workforce. Giving feedback is to perform again and again as a manager or supervisor, letting people know where they are and where to go next in terms of expectations and goals-yours, their own, and the organizations.

Research findings presents that 57(49.1%) agreed that IFMS promotes accountability in financial reporting to stake holders. However, 45(38.8%) of the respondents disagreed and 14(12.1%) were not sure. Therefore, a well-designed IFMS provide a number of features that may help detect excessive payments, fraud and theft. According to Hove et al (2010) IFMS provide an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for a Government.

5.1.2: Findings on the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government

The following is the summary of findings on second objective of the study;

Research finding reveals that 66(56.9%) of the respondents agreed that TSA has improved cash management and reduced idle balances in local government accounts. However, 21(18.1%) were not sure and 29(25%) of the respondents disagreed. Therefore, while majority acknowledge the positive impact of TSA on cash management, a number of staff have not experienced its improvements firsthand. According to Pattanayak and Fainboim (2011), TSA system enhances government cash management by consolidating all public funds into a single account structure which allows for effective monitoring of cash flows and reduces the need for idle balances in various bank accounts. This integration limits borrowing needs and ensures that excess funds from one agency can be promptly used to meet the needs of another.

Research finding reveals that 55(47.4%) of the respondents were in disagreement that TSA has led to more accurate and timely financial reporting in Wakiso District. However, 42(36.2%) of the respondents were in agreement and 16.4% were not sure on the statement. While some departments or individuals may be benefiting from improved reporting under TSA, others face technical or institutional barriers that hinder the system's full potential. According to Rupanagunta (2016), 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. Irrelevant and unwanted information should be avoided. For example, while the finance department may access consolidated reports in real-time through the central TSA portal, other departments rely on periodic updates from finance staff, which can delay their planning and reporting processes.

Findings reveals that 54(55.2%) of the respondents agreed that TSA implementation enhances transparency in monitoring local government expenditures. However, 7(6%) were not sure on the

statement and 45(38.8%) of the respondents disagreed. This shows that some staff may not have fully understood the transparency benefits associated with TSA possibly due to limited system access, lack of technical skills or departmental isolation from core financial management activities. According to Guest, (2017), just like an organization would train a new employee on office procedures, it is important to train team members on how to best use new technologies. When developing a training program for team members, consider company culture.

Accordingly, majority of the respondents 61(52.6%) agreed that TSA has contributed to better planning and prioritization of service delivery activities. However, 8(6.9%) were not sure on the statement and 47(40.5%) of the respondents disagreed. This suggests that some staff members feel that the TSA system still faces operational constraints that limit its effectiveness in practice. For example, some departments may continue to experience delays in fund release or limited access to real-time financial data which in turn hinders timely planning and execution of activities. Diamond and Khemani (2015) explain that IFMS role is to connect, accumulate, process, and then provide information to all parties in the budget system on a continuous basis. All participants in the system, therefore, need to be able to access the system, and to derive the specific information they require to carry out their different functions.

Findings reveal that 64(55.2%) of the respondents agreed that the use of TSA increases public trust in how local government funds are managed and spent. The ability to consolidate funds into one account and closely monitor how they are disbursed and utilized enhances openness, reduces corruption, and allows for improved oversight by both internal managers and external stakeholders, such as auditors, civil society and the public. This can encourage citizens to engage more with local government programs, knowing that resources are being handled with integrity. However, 46(39.7%) of the respondents disagreed and 6(5.1%) were not sure. Therefore, this

indicates that while the system may be technically effective, more effort is needed to enhance its visibility, train all departmental users, and engage the public in understanding the role of TSA in promoting fiscal responsibility.

5.1.3: Findings on the effect of implementing the Integrated Personnel and Payroll System (IPPS) on service delivery in Wakiso District Local Government

The following is the summary of findings on the third objective of the study;

Results of findings indicate that 92(79.3%) agreed that IPPS streamlines the management of government payrolls in Wakiso District. IPPS enables the district to maintain a centralized and digitized database of employee records, ensuring timely and consistent salary payments, and eliminating ghost workers thereby strengthening accountability and employee satisfaction. These findings are supported by Bartholomew & Lister (2015) who emphasize that integrated payroll systems improve transparency and efficiency in public sector wage administration by reducing duplication and error. Odhiambo, Kamau (2017) argue that successful implementation of IPPS requires not just automation but also ongoing training and stakeholder engagement to ensure optimal usage and performance

Accordingly, majority 70 (60.4%) of the respondents were in agreement that IPPS enhances accuracy in the payment of staff salaries and benefits. However, 37(31.9%) of the respondents disagreed and 9(7.8%) were not sure. This suggests that some departments may still face inconsistencies such as salary delays, mismatches in deductions, or unprocessed promotions possibly due to gaps in data entry, delayed updates of employee information, or limited user proficiency in navigating the IPPS interface. Nazifi and Muhammad (2014) revealed the governments in most developing countries regards the application of a IPPS as the most essential

tool for tackling the huge personnel cost as it will improve effectiveness and efficiency in government transactions and enhance confidence in personnel costs and budgeting thereby improving management reporting and information

Findings indicate that 63 (54.3%) agreed that payroll management at Wakiso District Local Government (WDLG) involves capturing biometric data to compute accurate staff salaries. However, 47 (40.5%) of the respondents disagreed and 6 (5.2%) were not sure. This suggests that biometric data capture may not be uniformly applied across all departments or that awareness and visibility of its implementation are still limited among some staff. Payroll Management enables public entities to access electronic records on the Electronic Document Management System (EDMS) (Kudo, 2010. It is worth noting that integrating payroll management system is a component of Public Financial Management Reforms under the Third Financial Management and Accountability Programme (FINMAP III) purposed at improving timeliness, accuracy and accountability of Government salary (Nazifi, & Muhammad, 2014).

Study findings reveals that 82(70.7%) agreed that Payroll management system is automated and integrates data from all departments. An automated, integrated payroll system enhances coordination between departments, ensures consistency in employee records and supports effective financial planning and auditing within Wakiso District Local Government. However, 18(15.5%) of the respondents disagreed and 16(15.8%) were not sure. More so, part II (1518) of the financial regulation pointed out that the standard payroll system shall be applied in all offices, unless otherwise provided under financial regulation (1519), shall be such as to ensure that records shall be made in single operation (Darma & Ali, 2014).

5.2: Conclusions

The study focused on public sector financial reforms and service delivery in Uganda's Local Government Systems: a Case of Wakiso District, the following conclusions were drawn:

5.2.1: To assess the effect of implementing the Integrated Financial Management Systems (IFMS) on service delivery in Wakiso District Local Government

The findings of this study clearly demonstrate that the implementation of the Integrated Financial Management System (IFMS) in Wakiso District Local Government has made a contribution to enhancing financial management practices in improving transparency, accountability and operational efficiency. Respondents affirmed that IFMS has introduced greater openness in financial operations, reduced the room for financial malpractice, and supported accurate and timely reporting all of which are critical pillars for effective service delivery. The study concludes that IFMS holds a potential tool for transforming public financial management in local governments. However, its impact is not automatic; it is heavily dependent on the organizational culture, leadership commitment, staff capacity and continuous adaptation to contextual realities. Without deliberate efforts to address these internal constraints, the system may remain underutilized, thus limiting its transformative potential.

5.2.2: To determine the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government

Based on the findings of the study, it is concluded that while the implementation of the Treasury Single Account (TSA) in Wakiso District Local Government has introduced a framework aimed at improving financial control, transparency and service delivery, its impact remains uneven across departments. The TSA has demonstrated potential in areas such as improving cash management, enhancing expenditure monitoring and increasing public trust in financial governance. However, these benefits are undermined by operational challenges including poor

system integration, delayed access to funds, limited ICT infrastructure and inadequate staff training. The mixed responses from staff revealed that the adoption of TSA has not been fully institutionalized. In practice, fragmented implementation, resistance to procedural change and gaps in communication between the central treasury and district departments has constrained the system's ability to deliver its full intended value.

5.2.3 To examine the effect of implementing the Integrated Personnel and Payroll System (IPPS) on service delivery in Wakiso District Local Government

Based on the findings, it is concluded that the implementation of the Integrated Personnel and Payroll System (IPPS) in Wakiso District Local Government has improved payroll management by streamlining processes, enhancing accuracy and reducing administrative burdens. The majority of staff recognize IPPS's role in centralizing employee data, minimizing payroll fraud and ensuring timely salary payments which contribute to increased staff confidence and service delivery efficiency. However, persistent concerns about ghost workers, occasional payroll errors and delayed record update limit the system's full potential. These issues are compounded by insufficient training, limited access to system functionalities and technical or infrastructural constraints. Furthermore, while respondents acknowledge the benefits of integrating payroll with budgeting and accounting systems, some remained unconvinced of these advantages due to limited involvement.

5.3: Recommendations

The following recommendations were made for consideration and possible implementation.

5.3.1 To assess the effect of implementing the integrated financial management systems (IFMS) on service delivery in Wakiso district local government

The study recommends Wakiso District Local Government and Ministry of Public Service should enhance comprehensive training and capacity building for IFMS users. Both bodies should coordinate regular training programs for all staff ensuring technical proficiency and familiarity with IFMS functions.

The study recommends Wakiso District leadership should strengthen institutional support and incentivize IFMS adoption. The district management must champion IFMS use by integrating system compliance into performance appraisals and rewarding departments that demonstrate exemplary use while the Ministry provides policy guidelines to support this.

The Ministry of Public Service with Wakiso District's cooperation should invest in ICT infrastructure upgrades and system integration. Both institutions must jointly invest in enhancing network reliability, hardware and software.

5.3.2 To determine the effect of implementing the Treasury Single Account (TSA) on service delivery in Wakiso District Local Government

The study recommends WDLG should work with the Ministry of Finance and Ministry of Public Service to enforce TSA operational guidelines uniformly with technical and oversight support from central ministries to ensure all revenue and expenditure flows through the TSA

The study recommends Wakiso District Local Government should enhance transparency through public engagement and reporting. The district should develop communication strategies to inform citizens about TSA's role in financial management, promoting accountability and trust in local government service delivery.

The study recommends WDLG and Ministry of Finance should address operational bottlenecks to improve fund disbursement and financial reporting timeliness. Processes for fund release and financial data flow should be streamlined, leveraging the Ministry's technical support to upgrade systems and reduce delays impacting service delivery.

5.3.3 To examine the effect of implementing the Integrated Personnel and Payroll System (IPPS) on service delivery in Wakiso District Local Government

From the findings, the study recommends the Ministry of Public Service integrate payroll management into the IPPS so as to have coordinated data base for public servants and retirees. The payroll management team should be trained on how to manage the system, reduce errors and other issues to be handled directly at their regional offices.

The study also recommends regular updating of the payroll management system to ensure accurate and prompt payments at the end of every month, directorate of payroll the account Controller and Accountant General's should be empowered by public financial management act and other regulatory frameworks to solely uphold regular preparation of workers' salaries month by month.

Some staff reported limited access to IPPS features which restricts transparency and coordination. Wakiso District should review user roles and permissions to grant equitable access, especially for budgeting and human resource departments, enabling better data sharing and fiscal planning

5.4: Areas for further research

The current study focused on the public sector financial reforms and service delivery in Uganda's Local Government Systems: a Case of Wakiso District. Therefore, further study should focus on the integrated financial management system and organizational performance in public sector organizations.

However, further research should be conducted to examine the effect of perceived usefulness of an IPPS on employee performance. The study can also be conducted to establish the effect of internal control of payroll management on the performance of public sector organizations.

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APPENDIX 1: MAIN SURVEY QUESTIONNAIRE
NKUMBA UNIVERSITY SCHOOL OF SOCIAL SCIENCES

POST GRADUATE STUDIES AND RESEARCH

Academic Research Questionnaire

DEAR RESPONDENTS,

I am Zainab Logose student at Nkumba University pursuing a master's degree in Public Administration and Management carrying out a research on ***''PUBLIC SECTOR FINANCIAL REFORMS AND SERVICE DELIVERY INUGANDA'S LOCAL GOVERNMENT SYSTEMS: A CASE OF WAKISO DISTRICT'',***; you have been identified as someone with required information; therefore, you are kindly requested to spare part of your time and answer the questions honestly. The information you provide will be used for academic purposes only. As part of my postgraduate studies I am required to carry out field research and write a report. All information provided will be treated with utmost confidentiality and used specifically for academic purposes.

Thank you very much for accepting to complete the attached questionnaire.

Zainab Logose

Researcher

APPENDIX I

STAFF QUESTIONNAIRE
Self Administered Questionnaire

SECTION A: Personal variables Under this section, please provide the most appropriate answer by ticking against the alternative you most agree with		
1	In which age bracket do you belong?	*1. 20-29…..* *2. 31-40…….* *3. 41- 50…….* *51+……..*
2	What is your Gender?	1. Male…… 2. Female……
3	What is your current marital status?	1. Married…… 2. Single……. 3. Divorced…….. 4. Widowed……
4	Your religious affiliation?	1. Catholic……... 2. Anglican……. 3. SDA…….. 4. Pentecostal……. 5. Islam…… 6. Other……..
5	Your highest education level attained	1. Certificate…….. 2. Bachelors……. 3. Masters……. 4. Doctorate……..
6	Department	1. Finance 2. Procurement 3. Accounts 4. Audit

7	How long have you worked in your department?	Less than 1 year ☐ 1 – 3 years ☐ 4 – 10 years ☐ More than 10 years ☐
8	How frequent do you use IFMS as part of your work?	Daily ☐ Weekly ☐ Monthly ☐ Quarterly ☐ Annually ☐

SECTION B: TO ASSESS THE EFFECT OF IMPLEMENTING THE INTEGRATED FINANCIAL MANAGEMENT SYSTEMS (IFMS) ON SERVICE DELIVERY IN WAKISO DISTRICT LOCAL GOVERNMENT

For the section below, mark with a tick on a response that best describes your view on each statement that follow:

1. Strongly Disagree **2.** Disagree **3.** Neutral **4.** Agree **5.** Strong Agree		**1**	**2**	**3**	**4**	**5**
1	IFMS improves the transparency and openness of financial operations in Wakiso District					
2	IFMS assists management in ensuring accountability for the deployment and use of public resources.					
3	The management is committed to matters of accounting					
4	Capacity has been built to enable the staff use the IFMS in Wakiso District					
5	There is continuous feedback from the users of the system					
6	The use of IFMS has been closely monitored by the implementation unit					
7	IFMS promotes accountability in financial reporting to stakeholders					
8	The feedback from the users of the system has been addressed by the management of the system					

SECTION C: TO DETERMINE THE EFFECT OF IMPLEMENTING THE TREASURY SINGLE ACCOUNT (TSA) ON SERVICE DELIVERY IN WAKISO DISTRICT LOCAL GOVERNMENT

For the section below, mark with a tick on a response that best describes your view on each statement that follow:

1. Strongly Disagree **2.** Disagree **3.** Neutral **4.** Agree **5.** Strong Agree		**1**	**2**	**3**	**4**	**5**
1	Implementation of TSA has centralized government revenue collection effectively					
2	TSA has improved cash management and reduced idle balances in local government accounts					
3	The introduction of TSA has reduced financial leakages and misuse of public funds					
4	TSA has led to more accurate and timely financial reporting in Wakiso District					
5	The centralized nature of TSA has improved accountability in service delivery programs					
6	TSA implementation enhances transparency in monitoring local government expenditures					
7	TSA has contributed to better planning and prioritization of service delivery activities					
8	The use of TSA increases public trust in how local government funds are managed and spent					

SECTION D: TO EXAMINE THE EFFECT OF IMPLEMENTING THE INTEGRATED PERSONNEL AND PAYROLL SYSTEM (IPPS) ON SERVICE DELIVERY IN WAKISO DISTRICT LOCAL GOVERNMENT

For the section below, mark with a tick on a response that best describes your view on each statement that follow:

1. Strongly Disagree **2.** Disagree **3.** Neutral **4.** Agree **5.** Strong Agree		**1**	**2**	**3**	**4**	**5**
1	IPPS streamlines the management of government payrolls in Wakiso District					
2	The implementation of IPPS reduces cases of ghost workers on the government payroll					
3	IPPS enhances accuracy in the payment of staff salaries and benefits					
4	The system improves the timeliness and reliability of salary disbursement to public servants					
5	IPPS has contributed to better monitoring and evaluation of human resource performance					
6	The system has improved transparency and accountability in staff recruitment and transfers.					
7	Through IPPS, the local government can now easily access up-to-date personnel records.					
8	The adoption of IPPS has reduced payroll-related errors and fraudulent activities.					

APPENDIX II

INTERVIEW GUIDE

1. Name (optional): _____
2. Designation/Position: _____
3. Department: _____
4. Years of service in local government: _____

1) What challenges have you encountered during the use of IFMS?

……

2) How does IFMS affect decision-making in your department?

……

3) How would you describe the impact of TSA on revenue collection?

……

4) What changes have you observed in service delivery performance since the adoption of TSA?

…..……

5) What has been the impact of IPPS on payroll management and staff accountability?

……

6) How has IPPS affected the timeliness and accuracy of salary payments?

……

7) Has IPPS contributed to reducing irregularities such as ghost workers in your institution?

……

8) What policy would you recommend to enhance the effectiveness of these systems?

……

THANK YOU FOR YOUR TIME AND COOPERATION

APPENDIX III: DOCUMENTARY REVIEW CHECKLIST

1. Review IFMS reports
2. Review TSA reports
3. Review IPPS reports
4. Look at payrolls
5. Review budgets
6. Review financial reports
7. Review sector reports to assess the quality of service delivery