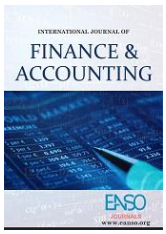

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Original Article

Optimising Public Finance Management Reforms to Enhance Education Service Delivery at Lira District Local Government, Northern Uganda

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Public Finance Management Reforms, District Local Governments, Single Treasury Account, Integrated Financial Management, Information System, Integrated Personnel & Payroll System.

ABSTRACT

Introduction: Anchored on the public expenditure management and public service delivery theories, this study investigated the influence of the integrated financial management information system, treasury single account, and integrated personnel and payroll system on education service delivery at Lira District Local Government, Northern Uganda, to inform theory, managerial practice, and policy formulation in public sector institutions in developing economies. Methods: The study deployed an explanatory sequential mixed-methods design to examine the influence of public finance management (PFM) reforms on education service delivery. Research data was gathered using pilot-tested questionnaires and interview guides from 223 participants selected using stratified proportionate and purposive sampling techniques. Quantitative data were analysed using SPSS version 21, which generated descriptive statistics, Pearson correlations, and linear regression to examine the associations and predictive effects of PFM reforms on education service delivery. Qualitative data were thematically analysed to supplement the quantitative results, providing comprehensive insights into how PFM reforms predicted education service delivery. Results: The study reported varying effects of PFM reforms on education service delivery in Lira District Local Government. The integrated personnel & payroll system registered a significant positive effect ($r=0.222$, $\beta=1.036$, $p<0.001$), enhancing education service outcomes. However, the integrated financial management information system ($r=-0.185$, $\beta=-0.357$, $p<0.05$) and treasury single account ($r=-0.196$, $\beta=-0.462$, $p<0.001$) registered significant negative effects, implying that they diminish education service outcomes. Unique contribution to theory, managerial practice, and policy: Our study reported that PFM reforms exert differential predictive effects on education service delivery in decentralised systems. It advanced the public expenditure management and public service delivery theories by exhibiting how payroll integration efficacy enhanced education service delivery outcomes. Managerially, it recommends the most effective PFM reforms that improve education delivery. Policy-wise, it recommends that

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the Ugandan government refine IFMIS and TSA governance systems to achieve higher education service delivery outcomes.

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INTRODUCTION

Globally, public finance management (PFM) is vital in enhancing access to quality public goods and services, especially in developing countries like Uganda (Owusu-Akomeah *et al.,* 2022). It comprises the legal and procedural institutional systems governing the apportionment, disbursement, expenditure, and accountability of public funds in order to foster rational resource utilisation (Gumisiriza & Mukasa, 2022a). Contemporary evidence contends that PFM consists of policy-aligned budget planning, expenditure control, financial reporting, stakeholder inclusion, and external oversight as the hallmarks that promote fiscal discipline (Celestin & Mishra, 2025; Islam, 2025). These mechanisms are particularly critical in developing economies were fiscal constraints and governance challenges stifle effective public service delivery.

Over the preceding two decades, governments and development partners operationalised public finance reforms like integrated financial management information systems, single treasury accounts, and human capital management systems to reinforce financial transparency and fiscal discipline to enhance public service delivery (Ibrahim, 2022a; Salihu, 2020). Despite these reforms, developing economies persistently face monetary challenges. For instance, Ivungu *et al.* (2020) reported a minimal improvement in Nigeria's corruption perception index from 2012 to 2018, whereas Shaturaev (2021) adds that education sector reforms like budgetary allocations and decentralised school management largely failed to address financial misappropriation in Indonesia.

In Uganda, education remains a vital public service governed under PFM reforms due to its critical role in economic transformation, innovation, and poverty diminution (Quak, 2020a). Recognised as a fundamental human right under the 1995 constitution, it is central national development frameworks like the national development plan and the education sector strategic plan that serve as the fulcrum for human capital transformation (Tromp & Datzberger, 2021). Unfortunately, education service delivery remains low and constrained by corruption, infrastructural and scholastic material gaps, and chronic teacher absenteeism (Abenawe, 2022). This massive gap between government spending and public service outcomes has impelled research inquiry into the PFM-education service delivery nexus (Nchuchuwe & Etim, 2020a, 2020b; Sikabanga & Haabazoka, 2025a, 2025b).

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The education sector in northern Uganda, and particularly Lira District Local Government, provides captivating evidence for examining the association between public finance management reforms and education service delivery. The district faces economic marginalisation and structural deficiencies like delayed capitation grants, poor infrastructure, and staffing gaps (Okello *et al.,* 2020). These challenges indicate inefficiencies in governance and fiscal reforms, and yet, PFM effectiveness is contingent on institutional capacity and operational quality (Gumisiriza & Mukasa, 2022b). Similarly, despite existing decentralisation efforts, districts like Lira are repressed by capacity and financial accountability gaps, heightening the need for research inquiry into how reinforcing PFM reforms enhances education service delivery in decentralised governance systems.

LITERATURE REVIEW

This section presents the theoretical frameworks that underpinned the study and reviews empirical literature on public finance management reforms and education service delivery. It was categorised into the theoretical and empirical literature review.

Theoretical Review

Our study was anchored on the public expenditure management (PEM) and the public service delivery theories. The PEM theory advanced by Adams (Adams, 1888) and Musgrave (Musgrave & Musgrave, 1959) hypothesised how governments plan, allocate, control, and monitor public funds consumption to promote efficient service delivery (Bandyopadhyay & Singh, 2023a, 2023b). This theory is principally relevant for examining the association between public finance management reforms and education service delivery, accentuating fiscal discipline and allocative efficacy (Wanna *et al.*, 2020). It advances a framework for evaluating decentralised financial governance, demonstrating how localised expenditure management reinforced service outcomes (Dick-Sagoe, 2020a). Additionally, PEM accentuates that robust expenditure control alleviates resource misuse, hence enhancing the availability and quality of public goods and services (Ibrahim, 2022b).

Recent scholarship contends that the contemporary public expenditure management theory incorporates digital financial tools like IFMIS, TSA, and human capital management (HCM) to augment financial accountability (Bandy, 2023a). It also emphasises results-oriented budgeting to link resource allocation to service delivery outcomes (Pritchett, 2022). Despite its popularity among PFM reformists, the PEM theory faces numerous limitations. For instance, local governments in Uganda are constrained by capacity gaps, which diminish their capacity to deliver high-quality public services (Dick-Sagoe, 2020b). Continuous capacity building, funding diversification, and priority-based budgeting are recommended. The theory also disregards cultural, power, and governance dynamics, which can be mitigated by stakeholder engagement and localised adaptation (Mayne *et al.,* 2020). In the Lira District Local Government, effective public service delivery relies on thorough budgeting, efficient fund distribution, expenditure management, and financial accountability mechanisms (Ayiko *et al.,* 2020; Mwesigwa & Oladapo, 2021). The public expenditure management theory, therefore, provided a robust analytical lens for examining how public finance management reforms can be optimised to enhance public service delivery outcomes in a decentralised government setting.

The study was further hinged on the public service delivery (PSD) theory, advanced by Hood (1991) and Osborne (2006), which explains how governments design, manage, and effectively coordinate public services to meet citizens' needs. The theory advances the view that effective service delivery revolves around competent resource apportionment, expenditure management, institutional capacity, and stakeholder engagement (Xanthopoulou & Plimakis, 2021a). In our study, the PSD theory

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matches the PEM theory by underscoring how public funds are translated into physical education outcomes, like infrastructure development, scholastic material provision, and sufficient teacher deployment (S. Osborne, 2020).

The contemporary PSD theory underscores stakeholder engagement, transparency, and accountability as the driving factors of effective service delivery. In the Lira district, timely fund releases, allocative efficacy, and robustness of public finance management reforms like IFMIS, TSA, and HCM (Xanthopoulou & Plimakis, 2021b). The theory highlights the vitality of capacity building, monitoring, and stakeholder participation in reinforcing reform outcomes. The PSD theory, nevertheless, disregards political, cultural, and financial predictors of service delivery (Ikpebe, 2024) that can be mitigated by stakeholder inclusion, funding diversification, and culturally sensitive policies, as well as integrating the public expenditure management theory (Shittu, 2023).

Empirical Literature Review

Effects of Integrated Financial Management Information System (IFMIS) on Education Service Delivery

Existing research reported mixed and largely positive results of IFMIS on public service delivery by enhancing financial accountability and transparency in Ethiopia, Southern Sudan, Zambia, Ghana, and Kenya, respectively (Kesto & Misganaw, 2023; Majer & Makuac, 2023; Sikabanga & Haabazoka, 2025b; Attiogbe *et al.,* 2025; Iravonga *et al.,*2023). However, these studies adopted a sector-wide approach targeting ministries and other public entities not involved in education service provision. These studies were also conducted in other African countries, thus presenting sectoral and contextual gaps that this study aimed to fill. From an independent scholarly perspective, these studies overstressed fund accountability without exhaustively cross-examining service delivery effectiveness at decentralized governance settings, thus warranting further research inquiry by our study.

Effects of the Treasury Single Account (TSA) on Education Service Delivery

Recent studies have registered mixed results concerning the effects of the Treasury Single Account and public service delivery, highlighting enhancements in financial management and diminished revenue leakages in the Nigerian public sector organisations (Nwokike *et al.*, 2022; Amahalu *et al.,* 2022; Allison & Ndukwe, 2021; Otusajo–Ahmad *et al.,* 2024). Unfortunately, empirical evidence also suggests that the treasury single account constrains internally generated funds and thus negatively impacts public service delivery (Sadiq *et al.,* 2024). None of these studies was undertaken outside Nigeria, creating a contextual gap and limiting the generalisation to other public sectors. From our perspective. These studies underscored that TSA efficacy depends on implementation flexibility and institutional governance capacity, which warranted further research inquiry in the education sector of Lira District.

Effects of Integrated Personnel and Payroll System (IPPS) on Education Service Delivery

Numerous evidence has examined the effects of an integrated personnel and payroll system on public service delivery, registering mixed findings. Whereas IPPS augmented payroll management and financial accountability (Targba & Osuji, 2023; Folorunso & Simeon, 2021), it led to salary delays, diminished institutional autonomy, and triggered governance-trade union tensions (Iloanya *et al.*, 2020; Uzoh, 2020; Ogunode & Garba, 2023). Nevertheless, these studies largely targeted Nigeria and neglected the primary level education sector, thus generating sectoral and contextual gaps, which our study sought to fill. In our view, these studies suggest that, as IPPS enhances payroll transparency, its operative design and centralised management undermine organisational efficacy, particularly at local government levels, which warrants further research inquiry in a decentralised education service delivery setting.

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RESEARCH METHODOLOGY

Research Design

An explanatory sequential study design was deployed to quantitatively ascertain the relationship between public finance management (PFM) reforms and education service delivery and the predictive influence of PFM reforms on education service delivery. Subsequently, the observed statistical patterns from the quantitative research inquiry were qualitatively measured to ascertain the respondents' perspectives regarding the implementation of IFMIS, TSA, and IPPS in Lira District (Toyon, 2021). Integrating mixed research methods enhanced the study's instructive depth, contextual legitimacy, and policy significance (Creswell & Plano Clark, 2023a).

Study Population

The study population comprised 248 participants from Lira District Local Government and 6 public secondary schools. These included: the chief administrative officer, school inspectors and their deputies, head teachers and their deputies, auditors, procurement, human resource officers, board chairpersons and members, and teaching staff. These guarantee comprehensive representation across both administrative and operative functions.

Sample Size and Sampling Techniques

A sample of 223 was generated from the 248-study population using stratified proportionate and purposive sampling. Stratified proportionate sampling guaranteed the inclusion of diverse participants across the public finance and education arena, thus enhancing external validity Taherdoost (2022). Proportionate apportionment helped to capture the perspectives from different strata, enhancing the explanatory power of the quantitative phase. Purposive sampling then focused on key informants with differing or significant views to guarantee in-depth evaluation of institutional processes, PFM implementation difficulties, as well as the contextual factors surrounding the PFM reform implementation and how these predicted education service outcomes.

Quality Control Procedures

Quality control procedures were adhered to. Particularly, validity and reliability were certified through expert assessment and content validity index, whereas reliability was ensured through a pilot study. The resulting content validity index of 0.743 and the average Cronbach alpha value of 0.811 were consistent with established psychometric standards (Sürücü & Maslakci, 2020), implying that the data collection tools were valid and reliable for data collection.

Data Collection Methods and Instruments

The deployed surveys and interviews, alongside questionnaires and interview guides for data collection consistent with the explanatory sequential study design. Surveys quantitatively measured the relationships between public finance management (PFM) reforms and education service delivery and the predictive effect of PFM reforms on education service delivery (Creswell & Plano Clark, 2023b). Interviews identified the operational realities regarding fiscal discipline and financial accountability. Combining these data collection methods and their respective tools enhanced the study's reliability, validity, and contextual relevance, particularly in examining the discrepancy between formal policy tools and actual public sector service delivery (Bandy, 2023b).

Data Collection Procedure

The study's data collection procedures were meticulously structured to guarantee ethical engagement with the 223 study respondents from Lira District Local Government and the 6 public secondary schools. Pre-visits to the study sites were undertaken to familiarise the researchers with the research environment. Participants were briefed about the study's intentions as well as their rights to facilitate rapport building.

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Questionnaires were then distributed over one week, permitting respondents sufficient time for insightful responses. Filled questionnaires were then recovered on the agreed dates ahead of data processing and analysis. This process guaranteed methodological rigour and reliability of study findings.

Data Processing and Analysis

Research data was first processed before it was analysed. Quantitative data from the coded questionnaires were cleaned to rid them of missing values and outliers before data entry into SPSS version 21 data analysis software. Descriptive statistics, correlation analysis, and regression analysis procedures were then undertaken in line with the study's objectives. Relationships between PFM reforms and education service delivery were established, and so were the predictive effects of PFM reforms on education service delivery. Model diagnostic tests, including normality, homoscedasticity, and multicollinearity, were then undertaken. Interview recordings were transcribed verbatim and anonymised before data analysis. Transcribed responses were manually coded. Thematic content analysis was also deployed for qualitative data analysis to identify patterns and themes from key informants (Braun & Clarke, 2021).

Ethical Considerations

The study complied with the ethical principles governing human research, consistent with contemporary social science and mixed methods research (Dubey & Kothari, 2022). Ethical clearance was obtained from the Lira University Research Ethics Committee (LUREC) ahead of data collection. Written informed consent was then sought from the study respondents before being briefed about their rights, the study's benefits, and potential risks. Their confidentiality was guaranteed using pseudonyms. Research data was then securely stored in password-protected digital files (Hasan *et al.,* 2021). Interviews were conducted in neutral locations to guarantee honest responses and to diminish harm (Tracy, 2024). Research integrity was guaranteed through accurate and transparent reporting and acknowledgement of methodological constraints (Recker, 2021).

RESULTS

Demographic Data

Table 1 presents the demographic statistics relating to the study's respondents.

Table 1: Demographic Statistics

Variable	Frequency	Percent
Gender		
Male	86	63.7
Female	49	36.3
Total	**135**	**100.0**
Age of the Respondents		
25-30 years	12	8.9
31-36 years	25	18.5
37-43 years	54	40.0
41-50 years	29	21.5
Above 51 years	15	11.1
Total	**135**	**100.0**
Marital status		
Married	91	67.4
Single	30	22.2
Widow	9	6.7
Divorced	5	3.7
Total	**135**	**100.0**

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Variable	Frequency	Percent
Level of Education		
Diploma	58	43.0
Degree	70	51.9
Master degree	3	2.2
Postgraduate diploma	4	3.0
Total	**135**	**100.0**
Work experience		
1-5 years	46	34.1
6-10 years	63	46.7
More than 10 years	26	19.3
Total	**135**	**100.0**

Source: *Primary Data*

From Table 1, the majority of the respondents were male (63.7%), with females trailing (36.3%), indicating a gender imbalance in Lira District Local Government, suggesting that male perspectives likely dominated decision-making and operational practices. Similarly, most respondents were aged between 37 and 43 years (40%), inferring an active and experienced workforce. Again, over half of the respondents (51.9%) held degree-level education, 64.7% were married, and another 46.7% had working experience of 6-10 years, inferring high literacy, responsibility, and professional competency levels respectively. In our independent view, this respondent profile reinforced the study's results since respondents possessed institutional knowledge, contextual acquaintance, and professional intuition needed for them to vitally examine how public finance management reforms influence education service delivery outcomes in decentralised governance structures.

Descriptive Statistics for the Constructs of Public Finance Management Reforms

Table 2 presents the descriptive statistics summary for public finance management reforms.

Table 2: Descriptive Statistics Summary for Public Finance Management Reforms

Public Finance Management Reforms	N	Mean (M)	Standard Deviation (SD)
IFMIS	135	3.83	.857
TSA	135	3.77	.876
IPPS	135	3.95	.933

Source: *Primary Data*

From Table 2, the study reported a modest to high implementation level of public finance management reforms in Abim District Local Government, with all the reforms recording above 3.70 mean scores. IPPS (M=3.95, SD=.933) ranked highest, followed by IFMIS (M=3.83, SD=.857) and TSA (M=3.77, SD=.876), inferring a fairly prevalent implementation. However, the reported standard deviations suggested disparities in respondent perceptions and potential implementation gaps. In our scholarly opinion, whereas PFM reforms are in place, discrepancies in insights point towards causal synchronisation challenges, underscoring the need for robust institutional capacity in order to exploit PFM reform efficacy in public service delivery.

Descriptive Statistics for the Constructs of Education Service Delivery

Table 3 presents the descriptive statistics summary for the constructs for education service delivery.

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Table 3: Descriptive Statistics Summary for Education Service Delivery

Education service delivery constructs	N	Mean (M)	Standard Deviation (SD)
Scholastic materials provision	135	3.30	1.113
Teacher-to-student ratio	135	3.42	1.177
Basic infrastructure provision	135	3.24	1.139

Source: *Primary Data*

From Table 3, moderate levels of education service delivery were reported, with the mean scores ranging from 3.24 to 3.42 across all the indicators. The teacher-to-student ratio emerged as the highest, with significant variations in responses recorded. In our view, the wide dispersions in responses suggested irregular resource allotment and operationalisation disparities, underscoring the need for robust interventions to improve public service delivery.

Correlation for Public Finance Management Reforms and Education Service Delivery

Table 4 presents the Pearson correlation results for public finance management reforms and education service delivery.

Table 4: Pearson's Correlation Results

Constructs		IFMIS	TSA	IPPS	ESD
Integrated Financial Management Information Systems (IFMIS)	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	135			
Treasury Single Account (TSA)	Pearson Correlation	.648**	1		
	Sig. (2-tailed)	.000			
	N	135	135		
Integrated Personnel & Payroll System (IPPS)	Pearson Correlation	.477**	.499**	1	
	Sig. (2-tailed)	.000	.000		
	N	135	135	135	
Education service delivery (ESD)	Pearson Correlation	-.185*	-.196*	.222**	1
	Sig. (2-tailed)	.032	.002	.000	
	N	135	135	135	135

*****. Correlation is significant at the 0.01 level (2-tailed).***
Source: *Primary Data*

Table 4 reported mixed results with IPPS recording a significant positive relationship with education service delivery ($r=.222$, $p<.01$), whereas IFMIS ($r=-.185$, $p<.05$) and TSA ($r=-.196$, $p<.01$) reported significant negative relationships. From our scholarly perception, these findings inferred that payroll-oriented reforms directly enhanced education service outcomes, with financial control mechanisms hampering education service delivery due to potential implementation and operational coordination challenges.

Regression Analysis for Public Finance Management Reforms and Education Service Delivery

Table 5 presents the regression summary for public finance management reforms and education service delivery.

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Table 5: Model Summary for Public Finance Management Reforms and Education Service Delivery

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	0.450[a]	0.203	0.185	0.77610

a. Predictors: (Constant), IPPS, IFMIS, TSA
b. Dependent Variable: Performance

From Table 5, public finance management reforms accounted for 18.5≈19% (adjusted R^2 =0.185) of the variation in education service delivery, indicating a moderate explanatory power. This infers that, much as PFM reforms fairly predicted education service delivery in Lira District Local Government, a larger proportion (81.5%) of the variation in education service delivery was attributed to other factors outside the scope of our study. From our perspective, these findings suggest that financial reforms influence service delivery better if complemented by robust policy frameworks and implementation efficacy.

Table 6 presents the regression findings for public finance management reforms and education service delivery.

Table 6: Linear Regression for Public Finance Management Reforms and Education Service Delivery

		Unstandardized Coefficients		Standardized Coefficients		
Model		**Beta**	**Std. Error**	**Beta**	**T**	**Sig.**
1	(Constant)	2.346	.705		3.330	.001
	IFMIS	-.357	.168	-.225	-2.133	.035
	TSA	-.462	.172	-.287	-2.686	.008
	IPPS	1.036	.203	.472	5.103	.000

A. Dependent Variable: Education Service Delivery
B. Independent Variables: Public Finance Management Reforms (Integrated Financial Management Information Systems, Treasury Single Account, Integrated Personnel & Payroll System).

From Table 6, public finance management reforms demonstrated varying effects on education service delivery. Integrated financial management information system (B=-0.357, β=-0.225, p=0.035) and treasury single account (B=-0.462, β=-0.287, p=0.008) were negatively linked to education service delivery, implying potential implementation challenges. Conversely, the integration of personnel and payroll systems (B=1.036, β=0.472, p<0.001) had a strong positive predictive effect on education service delivery. Finally, the intercept (2.346, p=0.001) inferred baseline education service delivery, signalling the integrated personnel and payroll system as the most significant predictor of education service delivery in Lira District Local Government. These findings are supporting by qualitative insights from; KI05, a key informant who argued that *"funding delays, system complexity and network issues have derailed IFMIS system's effectiveness in achieving its intended outcomes",* while another key informant KI07 added that *"much as government revenue is held in one consolidated account under the TSA system, government often disburses less funds than the revenue the district collected and budgeted for, which hinders effective service delivery",* signalling structural and administrative challenges in IFMIS and TSA implementation.

From our perspective, the mixed results of IFMIS and TSA, which negatively influenced education service delivery, could be attributed to numerous contextual and structural factors, including implementation challenges, funding and staffing gaps, diminished system integration, resistance to change, and incompetent oversight mechanisms.

DISCUSSION

Our study examined the influence of public finance management reforms on education

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service delivery in Lira District, Northern Uganda, and found a statistically significant negative association between the integrated financial management information system (IFMIS) and education service delivery. Therefore, heightened IFMIS deployment exhibited lower education service delivery outcomes, a predicament that could be attributed to structural and contextual factors such as infrastructural challenges, staffing and funding gaps, resistance to change, diminished system integration, and weak administrative oversight apparatus. Additional factors, such as learning curve effects and network failures, could have diminished IFMI's efficacy. This result corresponds to that of Pasape & Godson (2022), who revealed that IFMIS implementation in Tanzanian local governments was hampered by infrastructural gaps, limited managerial support, and skills gaps, among others. Similarly, Lungu & Phiri (2025) added that IFMIS implementation in public sector contexts increased efficiency and improved service delivery outcomes. In our view, the study's findings in this regard accentuate the urgent necessity for policymakers in local government settings to deploy capacity building, change management strategies, and infrastructural apparatus before IFMIS operationalization.

Relatedly, a significant negative relationship between the treasury single account (TSA) and education service delivery was also reported, implying that sustained TSA implementation diminished perceived education service delivery outcomes in Lira District Local Government. This predicament could be driven by liquidity challenges at the central government level, delayed quarterly fund releases, or potential resource diversion to non-priority activities, thus crippling education service delivery. Previously, local governments had autonomy for revenue collection and expenditure, which was curtailed with the introduction of TSA. Our findings. These results were concomitant with Nwachokor *et al.* (2021), who examined federal state tertiary institutions in Nigeria. They asserted that TSA impeded the effective administration of tertiary education institutions by precipitating delayed fund releases and diverting funds to non-priority sectors by the central government, which disrupted institutional operations, staff and students' welfare, and diminished educational service delivery outcomes. Similarly, our results aligned with Otse (2021), who agreed that TSA implementation in Nigerian state universities diminished institutional autonomy and heightened bureaucratic bottlenecks, thus constraining universities' ability to meet operational expenses, which negatively impacts education service delivery.

Finally, the integrated personnel and payroll system (IPPS) reported a significant positive relationship with education service delivery, inferring that heightened IPPS deployment significantly improved education outcomes in Lira district. This finding underscored the dominant role played by effective payroll administration in advancing public service delivery, especially in the education sector. This result is analogous to Quak (2020b), who asserted that PFM reforms targeting payroll administration and personnel management in the education arena directly and positively influenced the frontline education service delivery outcomes. The findings also align with those of Tetteh *et al.* (2021a) and ODURO (2020), who highlighted that heightened payroll and personnel management systems positively enhanced service delivery outcomes.

The linear regression analysis procedure also inferred that public finance management reforms (IFMIS, TSA, and IPPS) jointly accounted for 18.5≈19% in Lira District, with 81% being attributed to other factors beyond our study's scope. Specifically, whereas IPPS positively predicted education service delivery, IFMIS and TSA did not. These results inferred that public finance management reforms targeting payroll and personnel administration heightened education service delivery outcomes in District Local Governments. Therefore, combating operational bottlenecks and capacity concerns in IFMIS and TSA, while fortifying IPPS gains,

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remains crucial. In our view, PFM reforms rarely yield short-run positive outcomes, and their effectiveness is driven by implementation design and institutional capacity, particularly at the central government level. This, therefore, necessitates combating operational bottlenecks and system capacity limitations associated with IFMIS and TSA, while reinforcing the service delivery gains associated with IPPS. Our results are consistent with those of Tetteh *et al.* (2021), who averred that public finance management reforms enhanced accountability and financial controls. Our results also confirm those of Quak (2020b), who inferred that whereas public finance management reforms improved accountability and transparency in the Tanzanian education arena, their profound positive impact on education service delivery outcomes was uneven, inadequately evidenced and underexplored.

Overall, our study's findings strongly align with the public expenditure management (PEM) and the public service delivery (PSD) theories on which our study was anchored. Whereas the PEM theory contends that public finance management reforms influence service delivery outcomes through allocative efficiency and resource control, the PSD theory adds that the effectiveness of service delivery is dependent on how effectively public resources are managed. The substantial positive effect of IPPS affirms that personnel-intensive reforms directly predict education service delivery outcomes. However, the negative effects of both IFMIS and TSA indicated that centralised funds control deprived education institutions of financial and payroll autonomy, contradicting the intentions of decentralised governance systems. In our view, public finance management reforms are only effective if they are aligned to priority areas, are institutionally adaptable, and involve diverse stakeholders.

Strengths and Limitations

Our study is reinforced by the utilisation of the explanatory sequential mixed methods design, which ensured that quantitative results were enriched through qualitative insights. Also, stratified proportionate sampling ensured fair representation among diverse participant categories, while purposive sampling guaranteed inclusion of key informants with extensive experience in PFM implementation. Also, combining surveys and interviews provided opportunities for methodological triangulation, which enhanced the integrity of study findings. The theoretical grounding in public expenditure management theory and the agency and stewardship theories enriched the PFM-education service delivery nexus. Finally, the localised setting of the study enhanced the real-world significance of results for decentralised government systems, particularly those in developing economies like Uganda.

On the other hand, whereas the explanatory sequential study design was deployed, it remained largely cross-sectional, and this limited the causal inference and the study's capacity to capture the long-term impact of PFM reforms on public service delivery outcomes. Again, reliance on self-reported survey data and interviews could advance response and social desirability predispositions. Similarly, the unilateral district study setting diminishes generalizability to other local governments with varying fiscal and institutional characteristics. Also, contextual factors like central government liquidity restrictions and political dynamics could have played a role in influencing the observed effects of IFMIS and TSA.

CONCLUSION

This study contributes to the public finance reform-service delivery discourse by highlighting the differential effects of diverse PFM reforms on enhancing public service delivery processes, especially in emerging economies like Uganda. Our findings suggest that IPPS positively influences education service delivery outcomes in a local government setting through enhanced payroll and personnel management. Although both IFMIS and TSA had a negative influence on service delivery outcomes, some studies find that

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these ICT tools can be instrumental in accelerating the effectiveness and delivery of public services if structural bottlenecks like resistance to change and skills gaps are combated. PFM reforms, particularly IPPS, accounted for 19% of the variation in education service delivery, underscoring their substantive contribution in enhancing the delivery of quality public services.

Recommendations

The study recommended institutionalising continuous capacity development and system support initiatives among local government actors to enhance the effective implementation of the public finance management apparatus. The Ugandan government also ought to recalibrate IFMIS and TSA operational policies to enhance fiscal flexibility, timely funds release, and implementation efficacy. Broader policy reforms should also overhaul IPPS integration to guarantee payroll integrity, employee stability, and sustained improvement in education service delivery.

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