

**Integrated Financial Management Information Systems and Public Expenditure
Management in Lira District Local Government
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Abstract

This study assessed the effect of the Integrated Financial Management System (IFMS) on expenditure management in Lira District Local Government. The focus was on three core IFMS subsystems: budgeting, accounts payable, and payroll and how each contributes to improving the management of public funds. The study was anchored on Principal-Agent theory and supported by Technology Acceptance Model. The study employed Cross Sectional and Correlational designs and adopted a mixed method approaches in data collection. Data were collected from 80 IFMS users through a survey and supplemented with insights from 5 key informant interviews. The findings show that the budgeting subsystem, although appreciated by users for improving resource allocation and reducing unauthorized spending, did not have a significant statistical effect on expenditure management. The accounts payable subsystem was viewed as helpful in maintaining accurate records and preventing duplicate payments, but delays in processing payments weakened its overall influence. Similarly, the payroll subsystem was praised for reducing ghost workers and supporting efficient salary management, yet its statistical effect on expenditure control was also insignificant. Overall, the study suggests that while each subsystem plays an important role in strengthening financial processes, none of them alone is strong enough to influence expenditure management in a meaningful way. Effective expenditure control requires these subsystems to work together, supported by strong oversight, staff capacity, and reliable ICT infrastructure. The study recommends improving budget monitoring, enhancing payment timeliness, strengthening integration across IFMS modules, and investing in continuous training and system upgrades to ensure more transparent and efficient expenditure management.

