

**INTERGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM AND
ACCOUNTABILITY IN PUBLIC INSTITUTIONS IN RWANDA
A CASE STUDY OF MINISTRY OF FINANCE AND ECONOMIC PLANNING IN
NYARUGENGE DISTRICT**

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ABSTRACT

Government of Rwanda is increasingly exploring methods and systems to modernize and improve public financial management. So far, there has been an introduction of the Integrated Financial Management Information System (IFMIS) as one of the common financial management reform practices, aimed at the promotion of efficiency, effectiveness, accountability, transparency, security of data management and comprehensive financial reporting. Accountability in public institutions involves giving proper account of government funds and resources. Moreover, it implies an obligation on the part of the persons handling resources, or holding public office or any other position of trust, to report on the intended and actual use of the resources. It was discovered that the problems of accountability make it impossible for the set objectives of an organization to be achieved. This paper aims at studying Integrated Financial Management Information System and accountability in public institutions in Rwanda. The subject covered all aspects of Public Finance Management such as planning, budgeting, accounting, reporting and accountability. Undertaking research on this field consolidated the theory background and equipped the researcher with practical experience. Finally the study served the Ministry of Finance to take informed decisions for further improvements as the views of the key stake holders were the heart of this study. The research was carried and data was collected from secondary and primary source. Research questionnaire was designed and distributed to IFMIS stakeholders involved in Public Financial Management to analyse IFMIS and accountability in public institutions in Rwanda. The researcher found out the contribution of an Integrated Financial Management Information system that it had brought in addressing accountability challenges within public institutions in Rwanda. The study recommended providing a clear vision and implementation strategy of IFMIS; to restructure IFMIS design so that it can integrate other financial systems and procedures documentation so that users can use the system effectively.