ABOUT IJGFM

The *International Journal on Governmental Financial Management* (IJGFM) is a peer-reviewed and open access journal and aims to provide a forum for practitioners and academics to discuss the many disciplines involved with governmental financial management. These include accounting, auditing, budgeting, performance measurement, debt management, information technology, tax management and treasury management.

We publish articles and comments which will:

- encourage collaboration among professionals, academics and others concerned about public financial management;
- contribute to the advancement of government financial management principles and standards, especially through describing existing good practice;
- identify problems or weaknesses through the critique of currently dominant views on public sector financial management reforms; and
- assist public sector financial managers in identifying their own solutions to common challenges.

We would particularly welcome contributions from individuals or teams working in the developing countries. We invite potential authors to review past issues of the journal at: http://www.icgfm.org/publications/journal/

EDITORIAL TEAM

Editor

Prof. Dr. Hassan Ouda, German University in Cairo, Egypt

Editorial Board

- Femi Aborisade, The Polytechnic, Ibadan, Nigeria.
- Pawan Adhikari, University of Essex, UK (from Nepal).
- Hugh Coombs, University of Glamorgan Business School, Wales, UK.
- Jérôme Dendura, Consultant in Public Financial Management (from France).
- Jesse Hughes, Old Dominion University (retired), Virginia, USA.
- Pratap Jena, National Institute of Public Finance and Policy, India.
- Harika Masud, Consultant in Public Financial Management (US Based).
- Fred Mear, de Montfort University, UK.
- Mohamed Moindze, Consultant in Public Financial Management, National School of Administration, Madagascar.
- Patrizio Monfardini, University of Siena, Italy.
- Norvald Monsen, Norwegian School of Economics and Business Administration, Norway.
Ayodeji Ogunyemi, National Audit Office, UK (from Nigeria).
Eddy Omolehinwa, University of Lagos, Nigeria.
Joseph Onumah, University of Ghana.
Michael Parry, Independent Public Financial Management Consultant, UK.
Zakiah Saleh, University of Malaya, Kuala Lumpur, Malaysia.
Carlos Santiso, Inter American Development Bank, US.
Stewart Smyth, Queen's University Belfast, UK.
Sylvia Temu, University of Dar es Salaam, Tanzania.
Daniel Tommasi, Independent Public Financial Management Consultant, France.
Mathew Tsamenyi, University of Birmingham, UK (from Ghana).
Nidhi Walia, Thapar University, India.
Zbyslaw (Peter) Dobrowolski – Editor, Professor, Jagiellonian University, Institute of Public Affairs, Poland.
Owen Zhang, China National Audit Office.

AUTHORS’ GUIDELINES

Manuscripts should be sent as an email attachment to the editor, Hassan Ouda - icgfm.ijeditor@icgfm.org and be copied to icgfm@icgfm.org

Structure of the Manuscripts/ Format and Style

- The title should be short, clear and informative, but does not exceed 15 words.
- Author's names and institutions. The author's names should be accompanied by the author's institutions and an email account, without any academic title. It should be placed below the title. For a joint paper, one of the authors should be notified as the corresponding author.
- Count of pages should not exceed 20 single spaced pages or 10,000 words.
- An abstract not exceeding 150 words - it should summarize the purpose, methodology, and major conclusions of the article. The key words should be of 3 to 5 words.
- Authors should write in a non-sexist and non-discriminatory style, using, for example, "her/him"; or "s/he"
- limited use of abbreviations to improve ease of reading, appropriate references (see below) to the literature on the subject to support facts, assertions and opinions; all quotations should be fully referenced;
- Footnotes, identified in the text by a numeral that is superscripted, should not include literature citations, and should be listed at the end of the paper, before the bibliography.

Referencing the text

References in the text to books, articles etc. should include the authors' names, the year of publication, and the specific page numbers if direct quotations are provided (e.g., Mickey & Donald, 1968, p.24). For more than two authors, the citation should be abbreviated as follows: (Kramdon and others, 1988, p.1). Multiple citations of the
same author(s) in the same year should be distinguished in the text (and in the bibliography) by a, b, c, etc. following the year of publication. Latin terms, for example, et al, ibid or op cit should be avoided.

**Bibliography**

A bibliography should be included at the end of the text containing details of all books, articles papers, etc. which have been referenced in the text. The bibliography should only include references cited in the text. These should be arranged in alphabetical order according to the surname of the first author. The following details should be included: author and initials, full title and subtitle, place of publication, publisher, date, and page references (for direct quotations). References to journal articles must include the volume and number of the journal.

Where possible, details should be provided of the web address for material which is available on the Internet. In this case the date the material was read should be provided.

The layout should adhere to the following convention:

- **http://icgfm.blogspot.com (6 September 2008).**

**Charts, Diagrams, Figures and Tables**

These should all be called figures, numbered consecutively in Arabic numerals, with a brief title in capitals, labeled, axes, etc. The text should indicate where the figure is to appear.

**Copyright**

Material published in the Journal may be reproduced without the consent of the editor or the consortium and reproduction, translation and distribution is encouraged.

**PUBLICATION ETHICS AND PUBLICATION MALPRACTICE STATEMENT**

The role of the editor is to evaluate the suitability of submitted manuscripts for the International Journal on Governmental Financial Management. This evaluation includes: (a) the quality of the manuscript, (b) whether it meets the Aims and Scope of the journal, and (c) the originality of the work. The editor will not disclose information about a submitted manuscript to anyone other than the author(s).
Below is the expected ethical behavior for our potential authors and the peer reviewers based on Elsevier publishing ethics and COPE’s guidelines.

**Ethical Guidelines for Peer Reviewers**

- Reviewers are expected to be objective; avoiding any personal criticism of the authors.
- Reviewers are expected to treat the work of the authors fairly as if it is their own.
- Reviewers should avoid any personal biasness related to the nationality, religious or political beliefs or gender.
- Reviewers are asked to ensure declaring all potential competing, or conflicting, interests.
- Reviewers should express their views clearly with supporting arguments.
- Reviewers are expected to report any potential ethical issues in the paper with respect to research and publication ethics do let the editor.
- Reviewers must not share the review or any information about the paper.
- Any communication with the authors should be through the editor.
- Reviewers are expected to respond to the editor within the agreed-upon time frame.

**Ethical Guidelines for the Authors**

- Authors must warrant that the work does not infringe upon any existing copyright and does not contain material of a libelous or scandalous nature.
- By submission of a paper to the Journal, the author indemnifies the publisher and editors against any breach of such warranty or copyright restrictions.
- Authors of reports of original research should present an accurate account of the work performed as well as an objective discussion of its significance.
- Authors may be asked to provide the research data supporting their paper for editorial review and/or to comply with the open data requirements of the journal.
- The authors should ensure that they have written entirely original works, and if the authors have used the work and/or words of others that this has been appropriately cited or quoted and permission has been obtained where necessary.
- Proper acknowledgment of the work of others must always be given. Authors should cite publications that have influenced the reported work and that give the work appropriate context within the larger scholarly record.
- Plagiarism takes many forms, from ‘passing off’ another’s paper as the author’s own paper, to copying or paraphrasing substantial parts of another’s paper (without attribution), to claiming results from research conducted by others. Plagiarism in all its forms constitutes unethical behaviour and is unacceptable.
- An author should not in general publish manuscripts describing essentially the same research in more than one journal of primary publication. Submitting the same manuscript to more than one journal concurrently constitutes unethical behaviour and is unacceptable.
- Information obtained in the course of confidential services, such as refereeing manuscripts or grant applications, must not be used without the explicit written permission of the author of the work involved in these services.
Authorship should be limited to those who have made a significant contribution to the conception, design, execution, or interpretation of the reported study. All those who have made substantial contributions should be listed as co-authors.

When an author discovers a significant error or inaccuracy in their own published work, it is the author’s obligation to promptly notify the journal editor or publisher and cooperate with the editor to retract or correct the paper if deemed necessary by the editor. If the editor or the publisher learn from a third party that a published work contains an error, it is the obligation of the author to cooperate with the editor, including providing evidence to the editor where requested.