

# Evaluation of Intergrated Financial Management Information Systems on Effective Financial Performance in the County

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## Abstract

Government decision making and action is not as efficient or clearly directed as it is in most commercial institutions. Government does not have simple line-oriented chains of command. They generally have complex administrative structures and especially in developing and post conflict settings, they tend to lack the required competencies and knowledge at most levels to choose or implement the solution. Moreover, the political will to replace the old systems, processes and structures with new ones and introduce new ways of operating is often not there. However, there has been complain on complex processes, laxity, incompetency, lots of resistance to change, inappropriate resource, bureaucracy and lack of proper communication channels pose a challenge to how effective the systems will be in the financial management of funds. The purpose of the study was to analyze the determinants of integrated financial management information systems on effective Organisational performance in the county government of West Pokot County. The objective of the study was to determine the effect of human capital on Organisational performance in West Pokot County. The study adopted descriptive research design with a target population of 130 which consisted of management staff of the county government of West Pokot who are Procurement Officers, Record officers, ICT Officers, Finance officers, Accountants, Human Resources officers, Internal Auditors, budget officers and vote book controllers. census was applied since the population was small. A semi structured questionnaire was self-administered questionnaire was dropped to each respondent and picked later for data collection. The study used both qualitative and quantitative data. The information was coded and analyzed with the help of statistical package for social sciences (SPSS) software package version 20. A pilot study was undertaken on at least a number of respondents of the sample size to test the reliability and validity of the questionnaire. The SPSS tool was used by the researcher to facilitate interpretation of the data. Quantitative data was represented using tables, charts, and graphs. Data processing was carried out through editing, coding and classification. Content analysis was employed to analyze the qualitative data whereas simple statistical methods, regression and correlation analysis was utilized to analyze the quantitative data by aide of SPSS Software version 21 and excel. The effective implementation, operation and maintenance of an IFMIS require staff with the necessary knowledge and skills. The human resource development issue within government needs prioritization, the education system needs to be aligned with the information and communication technologies (ICT) demands of the country and scarce ICT skills need to be attracted and retained particularly within government.

**Keywords:** Integrated Financial Management of Information Systems, Human Capital

## 1.0 Introduction

Integrated Financial Management Information Systems (IFMIS) can improve public sector management by providing real-time financial information to managers in order to enhance their decision-making capabilities. The National government of Kenya is currently busy with the implementation of an IFMIS. However, the implementation of such a project has proved to be a very demanding undertaking and has not been met with resounding success. Governments in developing countries are increasingly exploring methods and systems to modernize and improve public financial management. For example, over the years, there has been an introduction of the Integrated Financial Management Information System (IFMIS) as one of the most common financial management reform practices, aimed at the promotion of efficiency, effectiveness, accountability, transparency, security of data management and comprehensive financial reporting. The scope and functionality of an IFMIS varies across countries, but normally it represents an enormous, complex, strategic reform process (Chêne 2009:3). The sheer size and complexity of an IFMIS poses significant challenges and a number of risks to the implementation process that goes far beyond the mere technological risk of failure and deficient functionality. The introduction of an IFMIS can be regarded as an organizational reform which deeply affects work processes and institutional arrangements governing the management of public finance. Challenges and obstacles can have a devastating effect on the success of the implementation and management of the process and should not be underestimated (Rodin- Brown 2008:2; Hove & Wynne 2010:8).

According to both Dorotinsky (2003) and Rozner (2008), an IFMIS is an information system that tracks financial events and summarizes financial information. It supports adequate management reporting, policy decisions, fiduciary responsibilities and the preparation of auditable financial statements. In its basic form, an

IFMIS is little more than an accounting system configured to operate according to the needs and specifications of the environment in which it is installed (Rodin-Brown 2008). In general terms, it refers to the automating of financial operations. In the sphere of government operations, IFMIS refers to the computerization of public financial management processes, from budget preparation and execution to accounting and reporting, with the help of an integrated system for the purpose of financial management (Arnety&Wepukhulu, 2013). The introduction of Integrated Financial Management Systems (IFMIS) has become a core component of financial reforms to promote efficiency, security of data management and comprehensive financial reporting (Peterson, 2006). According to Hove *et al* (2010) IFMIS 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. The scope and functionality of IFMIS can vary across countries, but sub-systems normally include accounting, budgeting, cash management, debt management and related core treasury systems. In addition to these core sub- systems, some countries have chosen to expand their IFMIS with noncore sub-systems such as tax administration, procurement management, asset management, human resource and pay roll systems, pension and social security systems and other possible areas seen as supporting the core modules.

Further, Diamond and Khemani (2005) assert that governments and their departments have found it difficult to provide an accurate, complete, and transparent account of their financial position to parliament or to other interested parties, including donors and the general public. This lack of information has hindered transparency and the enforcement of accountability in government, and has only contributed to the perceived governance problems in many of these. Due to the aforementioned adverse developments, many developing countries have been obliged to push for adoption of integrated financial management information systems (IFMIS). Several countries, such as New Zealand, Australia, the UK, undertook significant public sector changes to break from the traditional bureaucratic model of public administration (Sigei, 2013) that involved the breaking of the larger units into smaller manageable otherwise equated to devolved units in Kenya today. Governments have started to: constrain public spending, sell off public assets, and outsource many services that were previously provided exclusively by the public sector to private companies, develop public asset performance measurement, output and outcome-based budgeting and business-type accounting (Wayne, 2008 ; Atanda& Jaiyeoba,2010 )

In the recent past, the developing nations have also adopted public sector reform practices and are seen to be motivated by; first, governments were embarking on new terrain, and so naturally looked to learn from other governments' experiences. In May 2005, the Government decided to adopt and implement an EPICOR based IFMIS following the study tour to Tanzania that took place in the year 2005, March. The month of June the same year saw a Memorandum of Understanding being signed between the Government of Malawi and the Government United Republic of Tanzania to enable the Government of Malawi benefit more from exchange visits. In July 2005, the Government of Malawi signed a Contract with Soft -Tec Consultants to supply and assist in the implementation of IFMIS in Malawi (Republic of Kenya, 2012c). Growth in global IFMIS spending over the past three decades has been considerable. Avram outlined in 2001 that global IFMIS expenditure was growing at a rate faster than worldwide GDP. In 2005, Gwillim, Dovey and Wieder (2005) suggested that global IFMIS spending exceeds \$1 trillion per annum. According to Agarwal and Lucas (2005), ICT is one of the most important business driving forces of the 21st century. The reasons for this considerable growth can be linked to the increased realization of IFMS through the ICT's importance in achieving competitive advantage. The significant increase in ICT's scale, complexity, strategic focus, connectivity and processing power in recent years has further heightened awareness of ICT's potential to positively affect an organization's competitive position translate into monetary rewards. (Vehovar, &Lesjak, 2007).

According to Powell (2010), IFMS investment in organizations has grown considerably throughout the past three decades. By 1998, in the developed world, IFMS accounted for more than 50% of organizations annual capital investments and was expected to account for 5% of revenues by 2010 (Powell, 2010). The main driving force behind this large-scale IFMS investment is the promise of increased competitive advantage (Hu & Plant, 2001; Afande, 2015), as IFMS is regarded as a strategic weapon that can positively affect organizational change (Gregoret *al*, 2006). Countries have been classified by the United Nations according to their Computer Industry Development Potential (CIPD) as advanced or less developed (Asgarkhani, 2005). Advanced include, for example, the United States, Canada, West European countries and Japan; According to the World bank (2011) FMIS Database Latin America and Caribbean region of the World Bank stands out with the largest number of completed (25) and active (4) IFMIS projects. The Africa region follows with 13 completed and 12 active IFMIS projects. For all countries, use of ICTs for government reinvention is increasing not only in investment but also in terms of visibility with a number of high-profile initiatives having been launched during the 1990s. According to Gichoya(2005) this reinvention has taken place especially in the advanced countries. Western countries are convinced that the information society will result in economic and social benefits (Kimwele, 2011). The author quoting Organization for Economic Cooperation and Development, notes that information infrastructures are

expected to stimulate economic growth, increase productivity, create jobs, and improve on the quality of life. Heeks & Stanforth (2007) observes that there is a big difference between IFMS implementation and use between developed and developing countries. However, Ongaki (2013) observes that similarities can also be expected. These similarities include funds which are never sufficient, bureaucracy and user needs. The difference is how problems are addressed in different countries. It can be argued that, with their adequate resources and advanced technology, the Western countries have an easier way of implementing IFMS projects than DCs. Most developing countries are characterized by limited computer applications in the public sector, inadequate infrastructure and shortage of skilled manpower (Mutisya, 2014). Note that this situation exists not merely due to lack of financial resources, but largely due to lack of coordination at different levels in making effective use of the technology. This uncoordinated efforts can only result in duplication if each department implements its own IFMIS projects without due regard to compatibility within the government.

In Africa, Governments are increasingly exploring methods and systems to modernize and improve public financial management. For example, over the years, there has been an introduction of the Integrated Financial Management Information System (IFMIS) as one of the most common financial management reform practices, aimed at the promotion of efficiency, effectiveness, accountability, transparency, security of data management and comprehensive financial reporting. The scope and functionality of an IFMIS varies across countries, but normally it represents an enormous, complex, strategic reform process (Chêne 2009).

The Kenya Government has implemented the Integrated Financial Management Information System (IFMIS) since the year 2005 as its sole accounting system. It was adopted as a result of the numerous benefits envisaged from its effective use. The Public Financial Reform Management (PFMR) Strategy Paper 2001-2006 recommended automation as well as integration of key government functions such as human resources payroll, accounting, procurement and budgeting citing transparency, better financial management and reporting as some of the benefits (GoK, 2001). The Strategic Plan for GoK IFMIS (2011- 2015) outlines the development of the Integrated Financial Management System (IFMIS). At present the system is being re-engineering with the aim of improving systems for management and reporting of financial data and information for the Government of Kenya. The IFMIS implementation requirement in Kenya originated from the Ministry of Finance and Economic Planning ICT Master Plan 2001- 2005 that highlighted gaps and weaknesses within the SIBET system that was in use (Kwena, 2013). The master plan proposed development of different modules comprising: accounting, revenue management, asset management among others and establishment of interfaces with the National Bank Payment Information System, Kenya Revenue Authority (KRA) and the Ministry of Labour for payroll and human resource management modules. In collaboration with the Government of Kenya and Kenyan researchers and organizations, the IDRC team is identifying the social, technological and institutional structures required for successful ICT policy implementation helping develop effective implementation strategies and detailed plans raising IFMIS awareness through workshops and training for senior Government officials developing indicators for measuring the progress and impact of the policy's implementation and documenting the lessons learned from Kenya's policy process to help other African countries grappling with similar challenges (Kanyungi, 2014). Government decision making and action is not as efficient or clearly directed as it is in most commercial institutions. Government does not have simple line-oriented chains of command. They generally have complex administrative structures and especially in developing and post conflict settings, they tend to lack the required competencies and knowledge at most levels to choose or implement the solution. Moreover, the political will to replace the old systems, processes and structures with new ones and introduce new ways of operating is often not there. Even when the political will is there maintaining it can be quite problematic when one considers that the timeline for most IFMIS implementation is longer. Introducing a government IFMIS is context-specific and vary from country to country. Implementing public finance reforms of any kind requires an understanding of the entire public finance system in place. However, there has been complain on complex processes, laxity, incompetency, lots of resistance to change, inappropriate resource, bureaucracy and lack of proper communication channels pose a challenge to how effective the systems will be in the financial management of funds. Therefore, the study seeks to analyze the determinants of integrated financial management information systems on effective financial management in the county government of West Pokot.

## **2.0 Effect of Human Capital on Effective Financial Performance**

The effective implementation, operation and maintenance of an IFMIS require staff with the necessary knowledge and skills. Lack of capacity is regarded as one of the main causes for the delay in the implementation process experienced by Ghana, whilst the emphasis that was put on capacity building through training in Tanzania was one of the main contributors to their success. (Selfano & Serah, 2014).

The lack of staff with IT knowledge and experience cannot be easily remedied by training and hiring. The salary structure and terms of employment in the public sector are usually not attractive enough to compete with the private sector and to incentivize candidates with the required IT-skills levels (Chêne 2009). Trained personnel also leave the government service, often for better job opportunities. Sigei (2013) argues that low capacity for

system implementation at the sub-national level, such as provincial and regional governments, is one of the major challenges in the implementation of an IFMIS in developing countries. This aspect is especially relevant in the South African context with its nine provinces and the consequent demand that the duplication of efforts creates for skills and knowledge, of which a shortage already exists. Hove & Wynne(2010) contend that the human resource development issue within government needs prioritization, the education system needs to be aligned with the information and communication technologies (ICT) demands of the country and scarce ICT skills need to be attracted and retained particularly within government.

### 3.0 METHOD

The study adopted descriptive research design with a target population of 130 which consisted of management staff of the county government of West Pokot who are Procurement Officers, Record officers, ICT Officers, Finance officers, Accountants, Human Resources officers, Internal Auditors, budget officers and vote book controllers. census was applied since the population was small. A semi structured questionnaire was self-administered questionnaire was dropped to each respondent and picked later for data collection. The study used both qualitative and quantitative data. The information was coded and analyzed with the help of statistical package for social sciences (SPSS) software package version 20. A pilot study was undertaken on at least a number of respondents of the sample size to test the reliability and validity of the questionnaire.

### 4.0 Results and Discussion

The effective implementation, operation and maintenance of an integrated financial management information system require staff with necessary knowledge and skills. Lack of capacity is regarded as one of the main causes for the delay in implementation process experienced in the organization. Results on human capital indicated follows:

Results on basic academic qualification showed that 47.4 percent of the respondents strongly agreed. 15 percent of the respondents agreed on the statement of basic qualification. 31.6 percent of the respondents strongly disagreed that they have basic academic qualification while 5.2 percent of the respondents were not sure of the basic academic qualification. From the results, majority of the respondents strongly agreed meaning that they had basic qualifications.

Results on having formal knowledge in integrated financial management information systems, 47 percent of the respondents strongly agreed and 15.8 percent agreed respectively. 31.6 percent of the respondents strongly disagreed while 5.2 percent were not sure on the statement of having formal knowledge on integrated financial management information system. Majority of the respondents had formal knowledge of the integrated financial management information system.

When respondents were asked about understanding the integrated financial management information systems, 47.4 percent of the respondents strongly agreed to the statement. 15.8 percent agreed to the statement. 31.6 percent strongly disagreed to the statement while 5.2 were not sure if they understand the integrated financial management information system. From the results majority of the respondents understand the integrated financial management information system.

Results on whether respondents are aware of most laws and guidelines about integrated financial management information systems, 42.1 percent of the respondents strongly agreed to the statement. 15.8 percent of the respondents agreed that they are aware of most laws and guidelines of integrated financial management information system in the organization. 31.7 percent and 5.3 percent strongly disagreed to the statement respectively while 5.1 percent of the respondents were not sure of the laws and guidelines of integrated financial management information system. The results shows that majority of the respondent were quiet aware of the laws and guidelines of integrated financial management information system.

Equally, 42.1 percent of the respondents indicated that they are able to interpret laws when transacting with integrated financial management information system. 31.6 percent of the respondents strongly disagreed to the statement. 15.8 percent of the respondents agreed to the statement while 5.3 were not sure of the statement on being able to interpret laws when transaction with integrated financial management information systems. 5.2 percent of the respondents disagreed to the statement. Results shows that majority of the respondents were able to interpret laws when transacting the integrated financial management information system.

Majority of the respondents when asked whether they know all day to day operations of the company that helps them to operate integrated financial management information system, 42.1 percent and 15.8 percent of the respondents strongly agreed and agreed respectively. 31.7 and 5,3 percent of the respondents strongly disagreed and disagreed respectively as well. 5.1 percent of the respondent were not sure. Majority of the respondents slightly agreed.

On the statement of writing reports and keeping up to date records of all transaction of the county government, 36.8 percent and 21.1 percent of the respondents strongly agreed and agreed respectively on the statement. 31.6 percent strongly disagreed to the statement while 5.3 and 5.2 percent disagree and not sure that



they write reports and keep up to date records of all transactions of the county government.

Results on the statement of completing all transaction forms and submit them promptly 42.1 percent of the respondents strongly agreed to the statement. 15.8 percent of the respondents agreed while 36.8 percent and 5.3 percent strongly disagreed and disagreed to the statement that they complete all transaction forms and submit them promptly. This indicated that majority of the respondents completed all transaction forms and submitted promptly.

**Table 1. Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.197 <sup>a</sup>	.039	-.322	1.17890005

a. Predictors: (Constant), Scores for organizational processes, Scores for human capital, Scores for organizational structure.

Table 1 shows the regression and residual (or error) sums of squares. The variance of the residuals is the value of the mean square which is -.322. as can be observed in table 1, the predictor human capital represent the independent variable variable namely human capital structures which is the determinant of effective organisational performance. Table 1 also provides the data to compute R2 which is SS-regression divided by SS-total =R2.

Table 2 reports the summary ANOVA and F statistic which reveals the value of F (.107) is not significant at 0.05 confidence level. The value of F is large enough to conclude that the set of independent variable; is the major factor influencing effective organizational performance of county government of Pokot.

**Table 2. ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.447	3	.149	.107	.953 <sup>b</sup>
	Residual	11.118	8	1.390		
	Total	11.566	11			

a. Dependent Variable: Scores for organisational performance

b. Predictors: (Constant), Scores for organizational processes, Scores for human capital, Scores for organizational structure.

Table 3 interprets the standardized coefficients of correlation (beta). In estimating the contribution of each independent variable in the study, it was established that all independent variable significantly contributed to variance of organizational performance at significance level of 0.05. However the relative importance of each independent variable was different. Also, since the significance values are less than 0.01, the coefficients were significant and therefore, the regression equation was:

#### 4.7 Correlation Statistics for the dimensions of organizational performance in West Pokot County.

A correlation coefficient on table 3 was then created to establish how the human capital and organizational structure are related to the scale total. Results from the table 4.23 below shows human capital and organizational performance are also highly correlated with  $r = 0.195$ ,  $p < 0.544$ . This means that human capital link very strongly and positively to organizational performance. Table 3 of correlations explains the relationship between organizational performance and its dimensions West Pokot County government.

**Table 3 Correlations**

Scores for human capital	Scores for organisational performance	
	Pearson Correlation	.195
Sig. (2-tailed)	.544	
N	100	

\*. Correlation is significant at the 0.05 level (2-tailed).

**Table 4. Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	.056	.364		.154	.882
Scores for human capital	.208	.462	.202	.449	.665

a. Dependent Variable: Scores for organizational performance

Linear regression analysis was used to determine whether independent variable, human capital affect the dependent variable which is organizational performance in West Pokot County.

Human capital was found to be significant predictor of the organizational performance in West Pokot County. From the results, human capital ( $t=.449$ , with its p value equal to  $.665$  ( $P=.665$ ))

### 5.0 Conclusion and Recommendation

From the findings, Human capital was also found to be significant predictor of the organizational performance (Y) in West Pokot County. From the results, human capital ( $t=.449$ , with its p value equal to  $.665$  ( $P=.665$ )) was established that it influenced performance of IFMIS in the organization. The effective implementation, operation and maintenance of an IFMIS require staff with the necessary knowledge and skills. Lack of capacity is regarded as one of the main causes for the delay in the implementation process. There was no adequate technical staff to ensure that there was efficiency of the IFMIS in the organization, the technical staff was engaged on planning and implementation of IFMIS to ensure quality of service and there no qualified and trained technical staffs to implement IFMIS in the organization.

The organization should embark on a business process improvement program in an effort to improve the operational performance and drive competitive advantage in the county. Training should be provided to senior managers, technical staff and end users, and should teach users how to use the new system and how it affects business processes. However, the training will not only include training in the use of the IFMIS for the respective operations and functions, but will also entail training in the new legal and regulatory framework, the new codes and classifications, and the new business procedures put in place. The effective implementation, operation and maintenance of an IFMIS require staff with the necessary knowledge and skills. The human resource development issue within government needs prioritization, the education system needs to be aligned with the information and communication technologies (ICT) demands of the country and scarce ICT skills need to be attracted and retained particularly within government.

Productivity of a work group seems to depend on how the group members see their own goals in relation to the goals of the organization. Regardless of what the present organizational structure looks like its functionality should empower its leaders. This allows leaders to build partnerships within the organization that encourage open, two-way communication and foster a sense of loyalty. Ownership should occur within the organizational structure when there is buy-in from the bottom up and system wide. Ownership holds everyone on the team accountable for their decisions and actions. In order for employees to take successful ownership of their work they must clearly understand expectations. Employees want to be involved in designing and managing their work tasks. Offer employees choices and the ability to personalize work. Allow employees to share ideas and be involved in the implementation of these ideas. Employees need to have a level of control over their work tasks. The organization must foster a shared purpose so that employees understand why the organization exists and why they do what they do.

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