



**ADOPTION AND IMPLEMENTATION OF THE INTEGRATED FINANCIAL
MANAGEMENT INFORMATION SYSTEM ON SERVICE DELIVERY IN KENYA
NATIONAL TREASURY**

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Abstract

Adoption and implementation of IFMIS for the management of financial information was expected to enhance efficiency and effectiveness in government financial processes and service delivery. It was equally intended to counter various challenges encountered in public organizations through the use of other conventional systems. This research study, therefore, sought to establish the impact of adoption and implementation of the integrated financial management information system in on service delivery Kenya through a case study of the National Treasury. The study targeted a population of 1,539 officers who were purposively selected from the IFMIS user departments at the headquarters. A sample of 94 respondents was selected from the target population using the Yamane formula. Quantitative data was collected through structured questionnaires while interview schedules were used to collect qualitative data. Data collected through interviews were first organized into themes, patterns identified and then coded. Content analysis method was used to categorize data for classification and summarization. Quantitative data was processed and analyzed through Statistical Package for Social Sciences (SPSS). The findings revealed that IFMIS had to a significant extent been implemented and adopted at the National Treasury and the 'Procure to pay' module was the most widely used in the organization. The challenges identified in the use of IFMIS ranged from technological, proficiency and technical while the most prevalent technological challenge faced was technophobia. The complexity of the system, resistance to change and bureaucracy in authorization were the most prevalent technical challenges while lack of training was the most prevalent proficiency related challenge. Delays in service delivery concerning the application of IFMIS were attributed to the many levels of IFMIS authorization and use of manual system. These challenges majority caused some delays and negatively impacting on service delivery. It was recommended that the manual system in place should gradually be phased out as the IFMIS is finally implemented and efficiency tested. It is advisable to ensure that all activities are run within the IFMIS to reap the benefits of accountability and transparency, facilitate all financial transactions within governments to reduce waste, enhance record keeping, and improve on planning and reduction of corruption.

Keywords: Integrated Financial Management Information System, Service Delivery

1. INTRODUCTION

1.1 Background to the study

The Integrated Financial Management Information System (IFMIS) is an Oracle-based Enterprise Resource Planning (ERP) application and a large scale computer software and hardware system. An IFMIS is more than the usual accounting system which is configured to operate according to the needs, specifications and the environment where it is installed. As an information system, it tracks financial events and summarizes financial information into various reports. It is made up of several modular sub-systems which assist in planning, processing and reporting on how the public resources are used (Brown, 2008).

Adoption of the IFMIS as a financial information management tool has become a major component of financial reforms aimed to promote efficiency, data security and financial reporting in many organizations. The countries which adopted IFMIS expected that the system would improve efficiency, effectiveness, transparency, accountability, security of data management and comprehensive financial reporting. Moreover, IFMIS is programmed to computerize and automate key aspects of accounting operations and budget execution across government institutions (USAID, 2008), in central and county government.

1.1.1 Adoption and implementation of IFMIS in Kenya

Adoption and implementation of IFMIS in Kenya faced some initial challenges which in some instances delayed service delivery. It was difficult for users to understand different functionalities and modules of the system. The challenges necessitated the National Treasury to engage the services of consultants to work with officers of the Ministry in an endeavor to transfer knowledge about the IFMIS. However, prolonged engagement of consultants in the Ministry denied users in the organization a chance to work with the system and subsequently they were reluctant to own the system.

Lack of timely stakeholders' involvement in the entire process of system implementation in both central and county government resulted to some resistance against the system where some counties felt the system was not serving them properly. At some level some of stakeholders in county governments threatened to boycott the IFMIS for their financial management. Though some complaints were politically instigated the central government through relevant institutions interventions to enforce the adoption as the system was the only tool to curb corruption and financial misappropriation. The system has had some positive impact in financial management, regulation and use.

1.2 Statement of the Problem

The primary objective of any government in implementing an automated management information system is to improve efficiency and effectiveness in the management of its affairs. In the case of IFMIS the government of Kenya expected the system to facilitate and improve efficiency in financial management processes as compared with international standards and benchmarks. However, after implementation of the IFMIS was characterized with frequent breakdowns, slow pace of financial processes, delay in submission of financial reports and untimely payments to the suppliers which caused unwarranted complaints from various stakeholders including the county governments. This necessitated the researcher to carry out the study to ascertain the impact of adoption and implementation of the integrated financial management information system on service delivery Kenya.

1.3 Objective of the Study

To ascertain the impact of adoption and implementation of IFMIS on service delivery in Kenya National treasury.

II. LITERATURE REVIEW

2.1 Theoretical Framework

Organizations invest a lot of financial and human resources towards development and implementation of innovative technology solutions to help them achieve their objectives, but often such innovations fail to deliver as expected. The system theory explains a model that is made up of interrelated components or subsystems that operate individually for the common goal of the whole system. The Technology Acceptance Model is often applied to explain the acceptance of new technology at work and predicting the workers who are likely to accept a newly adopted technology as it was intended to be used (Willis, 2008).

2.1.1 Systems Theory

The system theory introduced by Von Bertalanffy in the 1930s depicts a modeling device that shows the interrelationships and overlap between separate disciplines. The theory explains the importance of integration of the parts of a particular system. It helps the organizations to realize that for a problem to be solved all the components in a system need to be synchronized and work together. A system has been defined variously; as a set of interconnected components that form a whole and show properties of the whole rather than of the individual components. Hedricks (2012) also defines a system as a set of systematically interrelated concepts, propositions, and definitions that are advanced to explain or predict a phenomenon. System thinking is a framework of thoughts that help to deal holistically with a complex phenomenon. This view informed this study in that IFMIS is made up of different components whose roles are correcting, accumulating, processing and providing information to all parties in the budgetary system on a continuous basis (Diamond and Khemani, 2006).

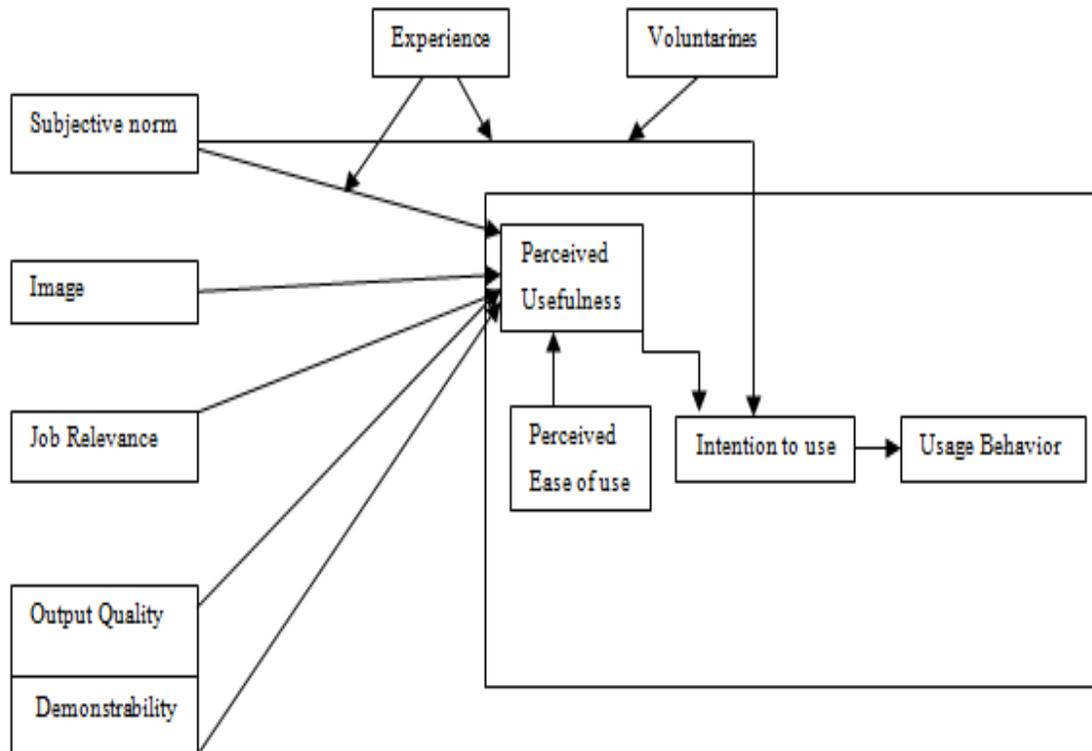
2.1.2 Technology Acceptance Model (TAM)

The study also was informed by the Technology Acceptance Model (TAM), a theory developed by Richard Bagozzi and Fred Davis in 1986. The TAM is a theory of information system that indicates how the users accept and use a certain technology. The TAM deals more specifically with the prediction of the acceptability of an information system and to identify the modifications which need to be done to make the system acceptable to the users. This model suggests that the acceptability of any information system is dependent on two main factors; perceived usefulness and ease of use. Perceived usefulness refers to the extent to which an individual believes that using a system will improve his or her performance. Perceived ease of use is the level of belief that the system will be used effortlessly.

Accordingly, the use of an information system depends on the behavioral intentions determined by the individual's attitude towards using the system and user's perceptions regarding its utility. According to Davis (1986), the user's use of the system is not only determined by his or her attitude. The impact on the user's performance is also a key determinant. Therefore, an employee may not welcome a new information system, but if or she perceived that the system would improve the user's performance; the probability that he will use it is high. Besides, the TAM hypothesizes a direct link between perceived ease of use and perceived usefulness.

If a user is presented with two systems that have similar features, he or she would prefer the one he finds easier to use. Figure 2:1 below represents an advanced level of technology acceptance model.

Figure 2: 1: Technology Acceptance Model (TAM2)



Source: (Davis, 1989)

2.2 Adoption and Implementation of IFMIS

Literature review refers to an examination of scholarly or research-based information on a given topic. It is a review of what is known and aims to create an accurate and complete, representation of the knowledge and research-based theory which is available on the research topic (Dawidowicz, 2010). This chapter presented the past studies carried out in Kenya and other countries about the adoption and implementation of IFMIS. The theoretical, empirical and other relevant literature in the area of study was critically analyzed highlighting the main areas related to the impact of adoption and implementation of the integrated financial management information system in on service delivery kenya.

IFMIS was programmed to automate key aspects of accounting operations and budget execution across the institutions of governments (USAID, 2008). Many countries around the world according to Josh and Moore (2010) after grappling with inefficient financial management resulting in an unwarranted waste of funds through mismanagement opted to adopt IFMIS for their financial management. IFMIS is among the most efficient financial management reform practices adopted by most of the developing countries. Countries which adopted the use of IFMIS continue to benefit from its effectiveness, efficiency, transparency, accountability, comprehensive financial reporting and security of data management.

Adoption of IFMIS in some countries faced some impediments due to changes in technology on which such system depended. As Hendricks (2012) states, implementing the IFMIS in some countries was delayed by lack of commitment from top management in most of the organizations, users also lacked capacity concerning training, resources, and management support. The complexity of IFMIS, institutional and technical challenges also affected its implementation and use. As further indicated in the USAID practical guide (2008), challenges which are common among countries in the world include; inadequate planning, poor communication between those responsible for implementation, the donor countries, shortage of management capacity and resources.

As observed by Chene (2009), Russian countries such as Slovakia and Kosovo have the best IFMIS implementation system which is attributed to such factors as good political will and commitment to the alleviation of the challenges affecting the use of the system. Implementation in those countries picked up very fast surpassing other countries due to continued challenges. Most of those countries did not have a budget or a treasury system because they were recovering from the post-conflict regime and therefore they depended on USAID and CIDA to finance their project. After many years of civil and economic strife countries in the developing World realized the need for social, political and economic transformations to steer their economies to the modern levels of development (Brown, 2008). Most of those countries particularly in Africa have over the year's increasingly embraced technology in fiscal and other economic management practices.

The pace of reforms spearheaded by the World Bank, IMF, USAID and other donor institutions were impossible to match with some of the countries. According to Watkins and Doronitsky (2011), IFMIS was an initiative of the World Bank financing aimed at taking the developing countries to the same level with the developed economies. However, some countries were lagging behind in the implementation and use of IFMIS. The IFMIS projects often stall in some of the developing countries because of political interference, technical and operational challenges. Successful implementation in other countries was attributed to the commitment of the authorities to financial reform objectives, ICT readiness to give support, sound project design, a phased approach implementation, project management capability, as well as adequate resources allocated to the project (Brown, 2008).

Governments in the developing countries as observed by Hendricks, (2012), continued to explore new methods and systems to modernize as well as improve public financial management. Most of those countries continued to automate operations as part of public financial reforms (PFM) albeit with many challenges. In particular, countries in Africa were more prone to such challenges as changes in systems design due to fluctuation in information technology, poorly implemented training programs and unnecessary expenditures that strained budgetary allocations among others. Implementation and use of IFMIS in post-conflict governments such as; Vietnam, Kosovo, Ruanda, Burundi, Uganda and the Republic of Slovenia lagged behind because of continued civil wars which took several years and caused destruction to infrastructure, property as well as the systems.

According to Trevor (2012), such post-conflict countries chose to directly implement a more sophisticated IFMIS rather than adopting traditional systems which would require upgrading to IFMIS later. However, as Allen (2009) notes, strengthening budgetary processes and systems in low and middle-income countries are constrained by the poor quality of public institutions, weak centers of government and cabinet systems that create problems in policy coordination and inefficient planning. To be more precise, the Government of Kenya started to enhance its financial management functions since 1997. The main aim towards this endeavor was to integrate Financial Management System (FMS) to improve access and sharing of financial information between and among the Ministries.

III. METHODS AND MATERIALS

3.1 Research design

The researcher adopted a case study design using quantitative and qualitative (mixed method) approach to collect data. The mixed method design enabled the researcher to use qualitative and quantitative techniques which were pre-determined and planned at the commencement of the research process. Through the application of quantitative and qualitative research methods of data collection, the researcher expected to gain a wide and in-depth understanding of the study problem while when both methods were combined and used together offset the weaknesses inherent to using each individually.

3.2 Population of the Study

Population in a research study refers to an entire group of individuals, events, or subjects having common observable characteristics. A population is also defined as a complete set of individuals or objects with some common observable characteristics (Kothari, 2004; Oliver, 2010). The National Treasury functions are grouped into five Directorates. Each directorate is subdivided into departments with distinct functions. The ministry has a total population of 2939 officers. Among the officers, 1,400 work in the County Treasuries while 1,539 officers work at the headquarters, Nairobi.

The target population for the study was 1,539 officers at the Headquarters who work in various directorates including Directorate of administrative services, Directorate of accounting and quality assurance, Directorate of public debt management, Directorate of public investment and portfolio management and Directorate of the budget, fiscal and economic affairs.

Table 3: 1: Distribution of users of IFMIS in the National Treasury

Directorates	Population
Directorate of administrative services	906
Directorate of Accounting services and quality assurance	455
Directorate of Public Debt management	30
Directorate of public investment and portfolio management	77
Directorate of Budget fiscal and Economic affairs	71
Total	1539

3.3 Sample and the sampling techniques

According to Kothari (2004), a sample design refers to a definite plan on how to obtain a sample from a specific population. It is the technique or a procedure to be adopted in selecting items to include in the sample. A sample of 94 respondents was used for this study. The Yamane formula was used to calculate the sample from the population of 1,539 officers who work in the National Treasury.

3.3.1 Sample size

According to Holloway (2013), a sample may be small or large depending on the type of the research question, materials, the time, resources and the number of researchers involved. A sample of 94 respondents in this study was calculated from the target population using the Yamane formula (Yamane, 1967) as illustrated next page:

The Yamane formula

$$n = \frac{N}{1 + N(e)^2}$$

Where: n = required sample

N =total population=1539

e = margin of error=0.1

=0.01, 0.05, and 0.1 where the margin of error will be taken as (0.1)

$$n = \frac{1539}{1+1539(0.1)^2} = 93.89$$

$n = 94$ (Sample)

3.4 Instruments of data collection

The researcher collected the primary data using the questionnaires as the main instrument of data collection. The instruments were administered to the respondents at the departments where they worked. The questionnaires were structured to contain both open and closed-ended questions. The researcher also used the interview schedule to collect data from officers who could not fill the questionnaire because of the nature of work engagement or where more clarification was sought.

3.4.1 Questionnaires

A questionnaire is one of the commonly used research instrument to obtain important information about the population. According to Kothari (2004), questionnaires were preferred as the major data collection tools because they allow for the collection of a large amount of data from a target population within a specified period.

The objectives and research questions guided the design of the questionnaires, and they constituted two parts; the first part was the introduction where the researcher offered a personal introduction, the topic of study, objectives, and instructions that guided answering the questions. The second part contained the research questions and constituted four sections: the personal details, the extent to which IFMIS was adopted and implemented in the National Treasury, analysis of the challenges faced by the users of IFMIS and the evaluation of the level of skills among the users. The questionnaires were structured to contain both closed and open-ended questions to enable collection of the required data from the respondents. Multiple choice and Likert scale questions were provided where the respondents were asked to tick against the appropriate choices.

Enough spaces were provided for open-ended questions to enable respondents to explain in some of the questions. The researcher preferred the tool because it is free from the bias and the answers given would be in the respondents' own words. The respondents were allowed adequate time to think and give reasonable answers, and the researcher could conveniently reach the respondents who were far within the allowed time. The open-ended or unstructured questions gave respondents complete freedom of response.

3.4.2 Interview schedule

An interview refers to an oral administration of questionnaire or an interview schedule and therefore face-to-face encounter between the interviewee and interviewer an interview verbal communication in which one person or group of persons ask the other questions intended to elicit information or opinions. Kothari (2004) describes an interview as a method of collecting data which involves a presentation of oral-verbal stimuli and reply regarding the oral-verbal response. The method can either be used to conduct personal or telephone interviews. The researcher used interview guide to solicit for actual information from pre-selected respondents. The interview schedules were arranged based on the pre-arranged dates of appointment with the respondents. The researcher allocated about fifteen minutes to interview each respondent while recording proceedings during each session.

3.5 Data Collection Procedures

The researcher sought permission from the Principal Secretary of The National Treasury to collect data from among the officers. The questionnaires were administered to the sampled respondents through the drop and pick method. The method involved handing over the questionnaire to the respondent and either the same was filled immediately and collected by the researcher or an arrangement was made where the researcher left the questionnaire to be filled by the respondent and collect them at an agreed later date. The interviews were scheduled as agreed by the researcher and respondents who due to their nature of work could not get time to fill the questionnaires. During the interview, the researcher asked the questions and received answers from the respondent. Answers were recorded in the interview guide while the proceedings were tape recorded.

3.6 Methods of Data Analysis

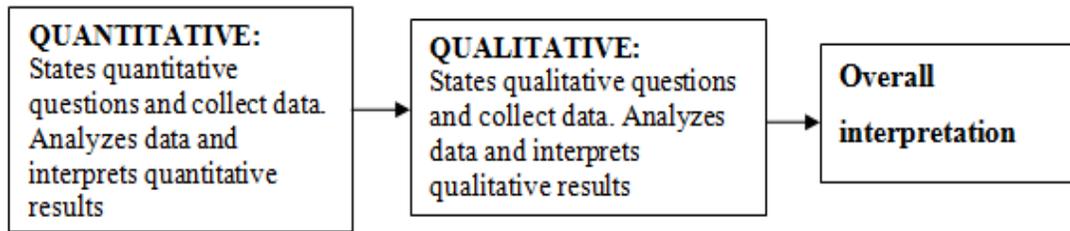
The qualitative data was first evaluated using content analysis method. This involved organizing data into themes using a numbering system to identify different themes, grouping ideas and gathering evidence about views on each theme. Quantitative data was classified, edited and analyzed with the aid of the Statistical Package for Social Sciences (SPSS) software version 21. Analyzed data were then presented in graphs and tabulated summaries.

IV. DATA ANALYSIS AND INTERPRETATION

4.1 Data Analysis

Data analysis involved concurrent triangulation approach where the researcher first analyzed the quantitative and then the qualitative data. Triangulation allowed the researcher to accurately identify aspects of the phenomenon of study through approaching it from various vantage points via different techniques and methods. In this design, only one data collection phase was used, during which qualitative and quantitative data collection and analysis were conducted separately but concurrently. The findings were then integrated during the interpretation phase of the study and equal priority given to both types of research as shown in figure 4:1 next page.

Figure 4: 1: Concurrent triangulation approach



4.2 Response rate

From the 94 respondents targeted in the study, 83 of them were successfully reached thus achieving a response rate of 83.0%. Kothari (2004) argued that a response rate of 50% is adequate for a study. In support of this, Babbie (2004) also noted that return rates of 50% are acceptable to analyze and publish, 60% is good and 70% is very good. The study, therefore, attained an excellent response rate.

Table 4: 1: Response rate

Questionnaires	Frequency	Percent (%)
Returned	83	88.3
Unreturned	17	11.7
Distributed	100	100.0

4.3 Approaches to IFMIS implementation in the National Treasury

The study sought to establish the various approaches to IFMIS implementation in the National Treasury. This section presents findings to pertinent survey questions asked with the view to ascertain how IFMIS was applied in the National Treasury, examine the impact of IFMIS on service delivery determine the effects of IFMIS authorization levels on service delivery and investigate the challenges facing the users of IFMIS in service delivery and finally suggest recommendations to address them.

4.3.1 IFMIS Implementation

The first objective of the study was to determine how IFMIS was being applied in the National Treasury. This was achieved by collecting data on the usage of the IFMIS in the National Treasury. In the light of this, the study first sought to find out from the respondents whether or not IFMIS was implemented and collect data on the usage of the IFMIS modules in the National Treasury. This would indicate the state of its implementation and therefore the approaches thereof if the same was implemented. Responses are as seen in figure 4:2 next page.

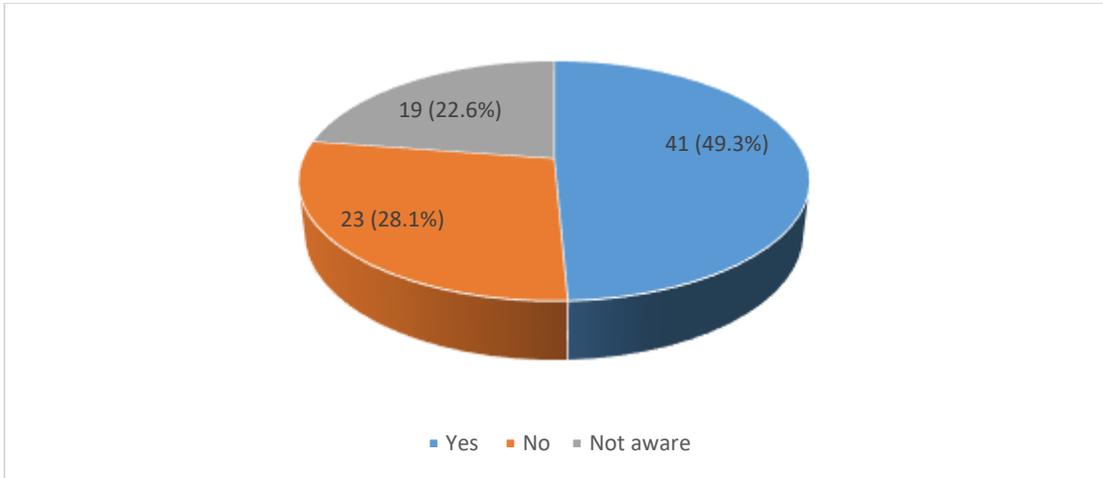


Figure 4: 2: IFMIS Implementation in the study area

Source: Field Data (2018)

As figure 4:2 above illustrates, a majority of respondents 41 (49.3%), affirmed that indeed IFMIS was implemented in the study area, while 23 (28.1%) responded that it was not implemented. Among the respondents that indicated that IFMIS was not implemented, a majority noted that some modules like cash management and e-procurement were not used entirely in the study area. A further 19 (22.6%), were not aware whether or not the same was implemented. Findings, therefore, meant that almost half 41 (49.3%) of the respondents had used and were well conversant with IFMIS while the remaining proportion 42 (50.7%) had not used IFMIS at all or were not conversant with it.

4.3.2 Modules Fully Implemented

To collect data on the usage of the IFMIS modules in the National Treasury the study further sought to find out which modules of IFMIS were implemented fully. Of those modules, respondents were asked to indicate between ‘Procure to pay,’ ‘Plan to budget’ and Revenue to cash.’ Those would give an indication of which modules were commonly implemented at the National Treasury. Figure 4:3 below shows the responses.

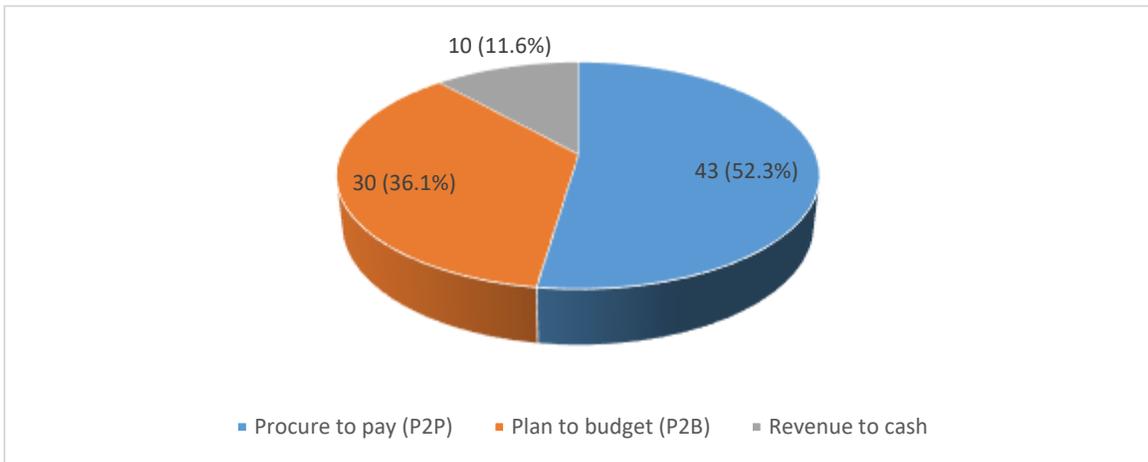


Figure 4:3: Modules of IFMIS Fully Implemented

Source: Field Data (2018)

As figure 4:3 above indicates, the majority of respondents 43 (52.3%), affirmed that ‘Procure to pay’ was the most used module, followed by 30 (36.1%) affirming to ‘Plan to budget’ then 10 (11.6%) affirming to ‘Revenue to cash.’ Results, therefore, indicated that half of the respondents had mostly used the ‘Procure to pay’ module, while the majority of the other half were conversant with the ‘Plan to budget’ module while the ‘Revenue to cash’ had the fewest respondents acquainted with it. Those results were in line with the key informant interviews conducted:

“..... We are yet to roll out all the modules in IFMIS.... The idea is to give civil servants a gradual and smooth transition from the analog system to a fully digitized and integrated system in a gradual process to enhance uptake... Eventually, all modules will be fully operational...” Interview with a Senior Internal Auditor

Table 4: 2: Impact of IFMIS on Service Delivery

Statement	SD		D		NA/D		A		SA	
	F	%	F	%	F	%	F	%	F	%
Has improved efficiency in budgeting process	2	2.4	5	6.0	25	30.1	43	51.8	8	9.6
Procure to pay module has made procurement of goods and service delivery more efficient	1	1.2	3	3.6	27	32.5	48	57.8	4	4.8
Payments are made electronically hence improved accountability and transparency in service delivery	4	4.8	5	6.0	23	27.7	46	55.4	5	6.0
The system has generally made operations cost effective	3	3.6	8	9.6	53	64.9	15	18.1	4	4.8
The system has a feedback mechanism that enables the organization to determine area of improvement	3	3.6	10	12.0	53	64.9	13	15.7	4	4.8

As presented in Table 4:2 above, majority of respondents 48 (57.8%) agreed that the Procure to pay module of IFMIS made procurement of goods and services more efficient; improved efficiency in budgeting process 43 (51.8%) and that payments made electronically improved accountability and transparency in service delivery 46 (55.4%). A majority of respondents however only moderately agreed that the system had a feedback mechanism that enabled the organization to determine the area of improvement 53 (64.9%) and that the system had made operations more cost-effective 53 (64.9%).

From the preceding, it was notable that IFMIS had a significant impact on service delivery, most notably through the smoothening of procurement of goods and services, improvement of efficiency in the budgeting process and the electronic payment which improved accountability and transparency in service delivery. Similar results were established from the key informant interviews conducted. For instance, when asked whether they were satisfied with the services offered through IFMIS, all interviewees affirmed. When further prodded whether services offered by the use of IFMIS were satisfactory respondents affirmed that: *“.....IFMIS has so far been very satisfactory on various fronts, key among which include accountability and transparency... The system is efficient as it has significantly led to a reduction of errors previous committed on the manual system of especially auditing....”* Interview with a Senior Finance Officer

Asked on whether customers served through the IFMIS were satisfied with the services offered, respondents further affirmed: “.....*Yes, the public is fairly satisfied as the system has considerably reduced the issue of having to queue for long waiting to be served....*” Interview with a senior procurement officer

On the question whether IFMIS re-engineering improved service delivery, a senior accounts officer affirmed that accounting errors previously committed had significantly reduced. The respondents further affirmed that they would advocate continuing with IFMIS for financial management as compared with other systems. A respondent added: “..... *I would give IFMIS 4 out of 5 simply because of its improvement in financial accountability, improved budgetary allocation, and transparency in financial management.....*” Interview with a senior officer in the Budget section

V. SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

The study first sought to find out from the respondents whether or not IFMIS was adopted and implemented at the National Treasury. A majority of respondents 41 (49.3%), affirmed that indeed IFMIS was implemented in the study area, while 23 (28.1%) responded that it was not implemented. Among the respondents that indicated that IFMIS was not fully implemented, the majority cited that some modules like cash management and e-procurement were not fully used in the study area. A further 19 (22.6%), was not aware of whether or not the same was implemented. Findings, therefore, meant that almost half (49.3%) of the respondents had used and were well conversant with IFMIS while the remaining proportion (40.7%) had not used IFMIS at all or were not conversant with it. This implied that the level of sensitization regarding IFMIS and its use in the study area was considerably low, and rigorous awareness creation and sensitization on the system use needed to be conducted.

Findings further revealed that the ‘Procure to pay’ IFMIS module was the most widely used in the study area. It was also noted that through IFMIS application, the Treasury expected to have a streamlined and efficient system of procurement and payment. This can be achieved by full automation of the procurement and payment processes to improve control over the whole lifecycle of procurement transaction. The system was best applied in other areas including supplier, requisition, quotations, contract, purchase order, receipt of goods, invoicing and payment including the inventory management. However, it came out clearly that not all of the modules were functional since not all of them were implemented.

The findings were in tandem with Al-Zoubi et al., (2011) who noted that the functions of IFMIS would vary from producing reports and budgets, procurements management and processing grants, payments and receipts. The findings were also in agreement with Alsheri and Drew (2010) who opined that IFMIS enhance the reporting capabilities to enhance the budgetary process; automate the procurement process; facilitated of revenue and payment auto-reconciliation using automatic file generation; facilitate automatic revenue collection for improved cash forecasting and provide accurate and updated information on the Government’s financial position. Accordingly, Diamond and Khemani (2005) identified three characteristics of a well-designed IFMIS as a management tool that supports change in any organization and provides information required for decision making; provides a wide range of financial and non-financial information for decision making and as an integrated system that could be configured to be accessed by all the users to collect, accumulate process and provide information to all parties in the budget process on a continuous basis. Rickson (2012) was in agreement in that IFMIS was a collection of hardware, data, people, software, and procedures which are designed to generate information that the organization required for transacting business on a day to day basis in an integrated manner across the business entity or organization.

There were challenges noted in in regard to adoption of IFMIS which ranged from technological, proficiency to technical. The most prevalent technological challenge faced was fear of the new technology which could be explained by the realization that a majority of users were more conversant with the old analog mode of operations hence the fear of the relatively radical change to technologically oriented operations. The complexity of the system, resistance to change and bureaucracy in authorization were the most prevalent technical challenges while lack of training was the most prevalent proficiency related challenge. These challenges had some negative impacts on service delivery. Delays in service delivery with respect to IFMIS application could be attributed to the many levels of IFMIS authorization. Inadequate training of the users contributed to the inefficiency of the system. To resolve this, it was notable that IFMIS users would be more responsive to the same in the study area if authorization levels were minimized and instead delegated to officers down the managerial levels to hasten the process and make the system efficient. The bureaucratic system of IFMIS management in the public sector could thus be deemed as weighing down on technological approaches to reforms.

IFMIS have moderately to significantly improved service delivery at the National Treasury. Most notable areas of improvement include procurement of goods, efficiency in budgeting process and payments which were made electronically hence improving accountability and transparency. However, rampant complaints especially in the County Governments were being experienced to the effect that there were some delays in financial disbursements through the system. As much as this could be politically inclined, IFMIS re-evaluation and further re-engineering could be effected to make all those affected satisfied as it was noted that some key areas remained to be improved, including feedback mechanism and cost-effectiveness of the system.

The manual system in place should gradually be phased out as the IFMIS is finally implemented and efficiency tested. It is advisable to ensure that all activities are run within the IFMIS to reap the benefits of accountability and transparency, facilitate all financial transactions within governments to reduce waste, enhance record keeping, and improve on planning and reduction of corruption. All other systems in the ministries should be integrated with IFMIS for efficiency and cost-effectiveness.

The IFMIS users should be encouraged to be responsive to various training platforms and opportunities available so as to familiarize themselves with various modules of the system. They should also be flexible and ready to embrace new changes in the system which is continuously updated to meet the emerging issues and needs of customers.

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