EFFECT OF INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM ON PERFORMANCE OF PUBLIC FINANCE: A CASE OF COUNTY GOVERNMENT OF KISUMU

BY

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DECLARATION

This research proposal is my original work and has not been presented to any other examination body and that all sources of information have been acknowledged by means of references.

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DEDICATION

I am grateful to the almighty God for granting me good health which has enabled me reach this far. Special mention also goes to my father in the Lord Snr. Prophet T.B Joshua for availing himself to be used mightily by the most High God, his teachings and prayers encouraged me to pray as if it all depends on God and work as if it all depends on me. Appreciation to my dear Husband Mr Felix Adina and other family members for their moral support throughout this research period.

ABSTRACT

The Government of Kenya in its endeavor to enhance service delivery and accountability in the public finance management has introduced Integrated Financial Management Information System (IFMIS) for all its financial and accounting processes such as revenue collection, fiscal planning, supply chain management and expenditure control. Since its inception in 2003, it is evident that IFMIS implementation has had challenges in driving day-to-day operations of the government systems. A number of scholars attribute improved performance to IFMIS practices, while some existing literature reports contradict this, on basis of working conditions and resources sufficiency; which has potential of adversely affecting training and development of employees thereby affecting the competence level of IFMIS staff. Existing information majorly deal with either IFMIS and Revenue, IFMIS and Financial Reporting or IFMIS and Budgetary Control; but neglecting other variables that affect or are affected by IFMIS such as technical support services and IFMIS staff level of competence. Furthermore, portions of previous studies find no significant benefits attributed to use of IFMIS alongside challenges facing internal control systems, revenue declining trend as well as the unsteady trend in expenditure. This study was to establish effect of IFMIS on performance of public finance in Kenya with reference to County Government of Kisumu. The specific objectives were; to establish the effect of IFMIS practices on Competence level of IFMIS staff, to determine effect of IFMIS on Timeliness of Financial Services, and to analyze effect of IFMIS on Revenue Turnover. The anchoring theories for this study were Systems theory and Agency theory. Correlational research design was employed for the study. Target population for the study consisted of 120 management staff drawn from different departments while, stratified random sampling was used to select a sample size of 70 staff. Both primary and secondary data were used. Structured questionnaires were used to collect primary data while data schedules were used to collect secondary data. The study adopted correlation and regression analysis at 5% level of significance to determine strength and direction of the relationship of the variables under study. The analysis showed that adherence to training curriculum had the strongest positive (Pearson correlation coefficient =.657; p-value= .003< .05) effect on Performance of IFMIS on public finance. In addition, regularity of training programs and adherence with system control process were positively correlated to performance of IFMIS on public finance (Pearson correlation coefficient =.436 and .385 p-value= .004<.05 and .000<.05) respectively. The study recommends that for improved IFMIS performance of public finance in the County, full implementation of IFMIS should be done, especially for revenue to cash module. For proper planning and budgeting, both long and short term, reliable and verifiable financial information should be made available in good time. This Study also recommends for similar studies to be undertaken in other Counties and Ministries for generalization of the findings.

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ABBREVIATION AND ACCRONYMS

IFMIS   Integrated Financial Management Information System

GOK   Government of Kenya

CGK   County Government of Kisumu

KPMG   Klynveld Peat Marwick Goerdeler

KIPPRA   Kenya Institute for Public Policy Research and Analysis

IPSAS   International Public Sector Accounting Standards

PFM   Public Finance Management

OSR   Own Source Revenue

OPERATIONAL DEFINITION OF TERMS

Training Policies   These are training rules to which the County and its employees must adhere, whether governed by regulations or by the County's mission statement

Financial Reporting   This is the act of issuing or producing of formal record of the monetary activities and position of business in the County by use of Computer System

Technical Support   This refers to the help provided Information Technology experts in the County towards IFMIS operations

Own Source Revenue   This is the amount of revenue authorized by the Constitution of Kenya to be collected locally by the Counties in Kenya to boost revenue base

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CHAPTER ONE

INTRODUCTION

This chapter provides the introduction to the study; it covers informative content about the background of the problem, overview profile of Kisumu County, statement of the problem specific objectives, research questions, justification and scope of the study, conceptual framework and theoretical framework

1.1 Background of the Study

According to Dorotinsky, William, and Junghun (2003), 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, 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). IFMIS is also defined as the computerization of public expenditure management process including budget formulation, budget execution and accounting in conjunction with a fully integrated system for financial management of the line Ministries and other spending agencies, Khemani & Diamond (2005). In the sphere of Government operations, IFMIS refers to the computerization of public financial management process, from budget preparation and execution to accounting and reporting with the help of integrated system for the purpose of financial management Lianzuala and Khawlhring, (2008).

In 1996 GOK through the Accountant General did in-depth analysis on financial management information system in the Government and established a way forward in addressing financial management problems in Kenya. The problems identified were; poor record keeping, untimely financial reports, poor accountability, lack of proper audit trail, enhanced accountability and transparency and improved efficiency. In 1997 IFMIS commenced with reviews to identify problems of finance and accounting in GOK. This review took place in two phases between 1997 and 2000. Within the two phases a comprehensive project framework was developed and set to improve the GOK finance and accounting functions, GOK National Treasury (2015). In 2003 IFMIS was first launched in Kenya and implementation commenced in the same year with limited modules that did not incorporate all the processes. This necessitated re-engineering initiative that led to re-engineering

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strategic plan (2011-2013) which was launched by the then Minister for Finance in February 28th 2011, GOK (2015). From a global perspective, IFMIS has presented complex implementation challenges, however it is increasingly becoming an important driver of reforms in public sector in both developed and developing Countries. Hence Since its introduction IFMIS has positively influenced financial management in Kenya, even though some specific areas that the system was to address have had very little success. It is yet to be rolled out to all Government Ministries, Parastatals and Agencies. Some of the functions of IFMIS are accounting, auditing, human resource, and reporting and asset management, (USAID 2008). In Kenya, devolution came into being in the year 2013 henceforth the County Governments came into existence as per the new constitution of 2010 and financial management is through IFMIS. The County governments presently use IFMIS for planning, budgeting, expenditure, auditing and reporting, Miheso (2013).Various regimes have introduced IFMIS through World Bank assistance in the past and World Bank reported that in 2005 funded IFMIS projects in 27 Countries at an estimated cost of USD 1.1 billion, Miranda and Keefe (2008). It points out that in the process of supporting the project across the globe, World Bank noted that IFMIS implementation is demanding especially in developing Countries. However in spite of the challenges and many failed trials to implement IFMIS across the globe, there are numerous cases of success where implementation was smooth for example, IFMIS has been a success in Slovak Republic. The main reason for this success was political good will, clearly defined timeframe and strategy, World Bank (1999).

Financial Management System is a part of management process integrated in a company management, Amoako, Marfo, Gyau, Asamoah (2013). It is associated with the attraction of financial resources and their efficient utilization for the achievement of the company's objectives. That is, FMS is an operation activity in business responsible for the acquisition of funds necessary for an effective performance and their efficient use, Brealey (2008).However, Howard, Upton (1953) defined financial management system as an application of general managerial principles to the area of financial decision making. Furthermore, the areas of financial decision making involve different FMS which are, financial accounting, management accounting and corporate finance. In the same concept (GOK), defines components of financial systems as consist of budget execution and monitoring, accounting, cash management, financial reporting, purchasing/commitment and asset/inventory management. The above systems relationship with IFMIS is that IFMIS is an automated system that is used for public financial management. It interlinks planning,

budgeting, expenditure management and control, accounting, audit and financial reporting, National Treasury (2015).Therefore from its definition, IFMIS brings together all the different financial management systems integrated into one comprehensive system. IFMIS components consist of business process review, planning and budgeting, procurement and payment, revenue, recording and reporting, information, communication and technology, National Treasury (2015). These components are the pillars behind purposes of IFMIS being, to significantly improve the efficiency and equity of Government operations and offer great potential for increasing participation, Transparency and accountability, (World Bank 2016). In the same aspect, role of IFMIS in any Organization is to make sure users can access reliable financial data, strengthen financial controls, improve service delivery and also introduce high level of transparency and accountability, Peterson (2008). However, Hendricks (2012) holds that a well-designed IFMIS can offer some features that may be of help in detecting excessive payments, fraud and theft.

Public finance is a branch of economics that deals with revenue and expenditure of a government, Smith (2007). Keynes (1968) states that Public finance is an instrument for achieving certain economic and social objectives arising from application of financial resources for the state. However Lutz (1947) defines public finance as deals with provision custody and disbursement of resources needed for conducting Public or Government functions. Public finance is a subject that deals with expenditure and income of the public authorities of the state. Both the aspect of income and expenditure relates to the state's financial administration and control, Bastable (2008). It can also be defined as the field of economics and analysis of Government taxation and spending policies, Villani (2016). According to Dalton (2007) Public finance is concerned with income and expenditure of public authorities and with the adjustments of one to the other. Therefore public finance deals with Government planning, budgeting, taxation, expenditure and financial reporting under guidelines from National policies for the success of expected results.

Role and place of public finance in an economy, According to Singh (2018) economic development has to depend almost entirely on public expenditure. Public expenditure therefore plays capital role in economic development of an underdeveloped economy. Economic overheads like roads and railways, irrigation and power projects are essential for speeding up economic development. Social overheads like hospitals schools and colleges and technical institutions too are essential. Money for the above public goods come from public

sources, therefore public expenditure has to build up the economic and social overheads. Jessie (2012) however holds that public finance affects economies in many different ways. Revenue, expenditure and the public sector deficit they imply are essential tools macroeconomic stabilization. They help determine the inflation rate, the current account deficit, the growth of national debt and level of economic activity. They also affect adjustment and growth by influencing the rates of consumption of some goods and discourage the production and consumption of others.

Financial performance is the degree to which financial objectives are being or have been accomplished. It is the process of measuring the results of a firm's policies and operations in monetary terms. It is used to measure firm's overall financial health over a given period of time and can also be used to compare similar firms across the same industry or to compare industries or sectors in aggregation, Chung and Fung, (2013). In broader sense financial performance refers to the accomplishment of a given task measured against preset standards of accuracy, completeness, cost and speed. In other words, it refers to the degree to which an achievement is being or has been accomplished, Kohlar (2008). Financial performance can also be any of many different mathematical measures to evaluate how well an organization is using its resources to make profit. Common examples of financial performance measurements are operating income, earnings before interest and tax, and net asset value for Companies. Hence Financial performance analysis is an appraisal of the feasibility, solidity and fertility of a business, sub- business or mission, Altman and Eberhart, (1994). It is important to note that no one measure of financial performance should be taken on its own rather thorough assessment of financial performance should take into account many different measures, Farlex financial dictionary (2009). Mutai and Chirchir, (2014) argued that financial performance of a County Government can be affected by various financial and accounting processes such as financial reporting, budgetary control, internal control, auditing, accounting and treasury management. In the same concept Parry (2010) outlined the following as key aspects of measuring public finance being; effective performance management, delivering value for money, managing within the budget, effective financial control, compliance with regulations, proper oversight of public finance, governance structures that represent interest of all stakeholders , transparency, accountability, fiscal sustainability, maximizing resource mobilization and resource allocation in accordance with policy priorities. According to Transparency International (2014), the County Governments of Kenya have been troubled on the tireless poor presentation in financial supervision due to absence of dependable and

immediate information for decision making. Majority of the population measured performance of their County Governments based on; success for effective and efficient use of county revenue on development projects including infrastructure, health, education, trade and corporate social responsibility. However Public expenditure and financial accountability multi- agency programme provides an integrated monitoring tool fulfilling financial performance measurement tasks. It states that good public financial management is essential policy for implementation and achieving development objectives. It supports aggregate fiscal discipline, strategic allocation of resources and efficient service delivery. The PFM performance measurement framework is one element of strengthened approach to supporting PFM reform. It includes a set of high level indicators that measure and monitor PFM performance overtime, and a PFM performance report. The framework applies to key elements of PFM systems in Central Government, The Legislative and External Audit. It identifies the critical performance dimension of an open and orderly PFM system as being credible, comprehensive and transparent, policy based, predictability and control, accountable recorded and reported, external scrutiny and Audit , PEFA Secretariat(2005). This study will therefore base the measurement of financial performance on level of human compliance Budget line compliance, Timeliness of services and revenue turnover.

Human competence as a measure of financial performance is defined as the collective learning in the organization especially how to coordinate diverse production skills and integrate multiple streams technologies to realize the goals and objectives, Hamel and Prahalad (1994). However, Armstrong (2011) states that human resource management practices deals with all aspects of how people are engaged in employment and managed within organizations. It is an important function in financial performance due to the fact that human deals with activities and processes within finance functions that lead to financial performance, Huselid (1995). A study done by Victor and Jonathan, (2013) on training and manpower development, employee productivity and organizational performance in Nigeria using First Bank as a case study, had the findings of the study show that majority (70%) of the respondents agreed that training and manpower development has enhanced their efficiency and job productivity. Frankling (2014) carried out a study to measure the impact of training and development on employee performance using ESCON Consulting Limited as a case study, and the findings revealed that working conditions and a lack of resources affect the training and development of employees. It is recommended that certain areas be improved, that is, management support, the provision of feedback to employees and the

conducting of employee training on a continuous basis. The findings showed that this would improve employee performance in the organization. Langat, (2016) concluded a positive effect on financial performance through timely provision of quality information promoting empowerment of employees and long term goals. It has led to economic growth as well as accountability. From the above studies done, there is an agreement that training and manpower development positively impact on financial performance but if working conditions and lack of resources are not improved then training and development of employees can be adversely affected thereby adversely affecting the level of human resource competence.

To measure financial performance in public sector, participation of the budget officer in the Government budget process is key and their performance is ultimately evaluated based on comparison of actual versus budgeted results (Covaleski et al…2003). According to Salome (2017) strategic planning and budgeting have played an important role in ensuring the performance of IFMIS on public finance. However this can only be true through proper implementation strategy. In the year 2013/14 the lowest absorption rate was experienced given that this was the first year of implementing the devolved system of government and the counties faced challenges of putting in place appropriate PFM institutional and regulatory structures. Major expenditure deviations were recorded under the economic classifications as opposed to administration and functional classifications. The low rates of capital consumptions affected absorption rates for public works, transport and housing and industrial and enterprise development functions over the period under review. This was mainly attributed to delays in release of funds by the National government and the complicated procurement processes associated with implementation. Considering the functional classification, finance and economic planning, and agriculture and water development achieved relatively higher rates of absorption. Likewise, Kama (2016) explains that the Auditor-General 2016 report indicated that 24 counties could not account for sh. 140 billion received from the national treasury. Kilifi County Government alone could not account for sh. 90 million, KIPPRA (2018). The auditor general also issued adverse reports on Kakamega and Kirinyaga Counties. Besides the missing millions, the auditor could not establish the whereabouts of assets worth sh. 26 billion in the 24 counties. Furthermore, the counties owed suppliers more than sh. 5 billion (Kamau, 2016). In a study conducted by Chado, (2015) concluded the following; that cash management and budgeting systems positively and significantly influence the financial management in public sector, that security, reliability and macro fiscal forecasting and budget preparation and approval influence the financial

management in public sector. The study also concluded that internal control system positively and significantly influenced financial management in the public sector. From the above literatures, there is a disagreement to consider for further study such as budget implementation can only be successful if proper implementation strategy is done and that low absorption rates have been recorded in the past together with expenditure deviations and non-accountability.

Timeliness of financial services is the extent to which the information is sufficiently updated for the task in hand, Kahn, Strong, and Wang (2002). While Michnik and Lo (2009) define timeliness as coming early or at the right time. Delay in information sharing can often cause unpleasant effect where a delayed message or report can cause larger delays down the line Lotfi, Mukhtar, Sahran & Zadeh (2013). Speed is important in any business environment including the public sector so as to avoid additional costs in form of delays and even conflicts, Branch & Roberts (2014).Stella, (2014) in her study found out that there exist statistically significant positive correlation between IFMIS and improved financial reporting. That there is positive significant correlation between IFMIS and better control/ governance. Njonde and Kimanzi (2014) found out that 68% of the respondents agreed that accuracy and speed were some of the benefits realized from using the IFMIS. 34% recorded no benefits realized on use of the system. 84% of the respondents from that study indicated that budgeting have improved by use of IFMIS and that there was timely preparation of the budget. In summary, they found that IFMIS has been effective in financial reporting, budgeting and internal controls as well as implementation of government projects, although there were challenges faced in internal controls. Therefore the point to consider as a gap is to find out the 34% group that recorded no benefits realized from use of IFMIS and the challenges facing internal control systems.

As a basis for public finance management, Own Source Revenue is the revenue allowed by the GOK (2010) Article 209(3) to be collected by County Governments within their Jurisdictions. Some of them include property rates, single business permits and market fees among others and any other fees and charges as may be authorized by Act of Parliament, National Treasury (2016). Following the 2013 elections, County Governments inherited all revenue streams previously being administered by the defunct LAs. The Counties also inherited structures including revenue administration procedures and guidelines, as well as revenue collection personnel. In the process, many inefficiencies were also transferred such

as weaknesses in the regulatory framework for own source revenue (OSR) management, billing, laxity among revenue collectors and poor setting of annual revenue targets. While some County Governments have made progress in resolving these problems, others still struggle with issues such as technology and implementation of administrative guidelines on the payment of fees and charges, National Treasury (2017). Subsequently, KIPPRA (2018), revealed that revenue performance for three financial years from 2013 to 2016 were lower than the budgeted in most Counties. This was partly because of unrealistic estimates attributed to limited capacity in revenue forecasting. Despite the delays in disbursement from the National Government transfers were 100% for the three financial years. The absorption rate of expenditures improved over time but has remained low for development spending. Annual OSR targets were not met in the first five years of devolution. In 2013/14 the 47 Counties realized 48.5% of the annual target. This increased to 67.2% in 2014/15 and 69.3% in 2015/16. However this achievement reduced to 56.4% in 2016/17 and increased to 66% in 2017/18. This trend leaves a lot to be done to achieve 100%, Development Initiatives (2018). Ibrahim, (2017) in his study, revealed poor financial performance as was shown by decreasing revenue collected for the last three years. Expenditure were more than revenue collected a sign of poor financial management. The trend analysis indicated unsteady trend in expenditure towards improvement of the IFMIS system in the County. Even though the above studies are in agreement that there is poor performance in revenue collection (OSR), this study will therefore consider revenue declining trend as a gap as well as the unsteady trend in expenditure

1.2 Statement of the Problem

Today strong financial management in the public sector is not a luxury but a necessity. We are in an era of increased demand for accountability and transparency. The stakeholders of the public sector are demanding more effective and efficient use of public resources. These public demands may not be achieved if internal control systems are weak, inefficient technical support services and inefficient budget execution. It is in this aspect that Governments in developing Countries are increasingly exploring methods and systems to modernize and improve public financial management. In the same spirit, Government of Kenya in the year 2003 through the Ministry of Finance introduced IFMIS as one of the most common management reform practices aimed at promoting efficiency, effectiveness, accountability, transparency, security of data management and comprehensive financial reporting so as to address the above problems. From the above studies done, there is an

agreement that training and manpower development positively impact on financial performance. However if working conditions and resources sufficiency are not improved, training and development of employees can be adversely affected which subsequently affect the level of human resource competence. The non-accountability of significant amounts of money by the Counties and the increasingly malignant nonpayment of suppliers, despite the existence of IFMIS as operationalized by each county, remains a critical challenge that requires attention. Also to consider unsteady trend in expenditure, as sign of poor financial management. The group that recorded no benefits realized from use of IFMIS is significant and needs further study and Time management is also an important factor that needs to be looked at. Literature reveal that IFMIS has been effective in financial reporting, budgeting and internal controls as well as implementation of government projects, although there were challenges faced in internal controls. Subsequently studies have revealed poor performance in financial performance as was shown by decreasing revenue collected for the last three years.

1.3 Research Objectives

i.   To establish the effect of IFMIS practices on Competence level of IFMIS staff

ii.   To determine effect of IFMIS on Timeliness of Financial Services

iii. To analyze effect of IFMIS on Revenue Turnover

1.4 Research Hypotheses

i.   There is no effect of IFMIS practices on Competence level of IFMIS staff

ii.   There is no effect of IFMIS on Timeliness of Financial Services

iii. There is no effect of IFMIS on Revenue Turnover

1.5 Scope of the Study

This research study is a case of County Government of Kisumu and the study is targeting management's staff working at the County and the IFMIS process. The research will be carried out in a period of four months. Correlation research design will be employed with a target population of 120 management staff of the County drawn from different departments and the sampling design will be stratified random sampling with a sample size drawn from the population expected to be 70 respondents. Research topic is limited to Effect of IFMIS on performance of public finance.

1.6 Justification of the Study

This research study is motivated by the fact that it will be of value to the County executive's accountants, procurement and information technology professionals. In order for the County Government to ensure a high degree of data quality, transparency, financial reporting and high level of workforce performance for improved overall results as envisioned in introduction of IFMIS, there is need for a study that focuses on the Effect of Integrated Financial Management Information System on performance of public finance. The research study will be of help to the administrators of Kisumu County Government as they stand a chance to obtain quite valuable information on the use of technology in improvement of financial performance. Therefore informative ideas generated from this research will be of help to the management in order to continue to effectively address matters regarding the effectiveness of technology in improving public finance performance. This study is still considered useful to other County Governments. Just the same way Kisumu County will benefit, it is considered that other Counties will benefit in equal measure for guiding IFMIS implementation review. They stand a chance to obtain informative findings and recommendations as to how they can improve their performance under IFMIS in service delivery. The research study is also going to be useful to other researchers; the compiled secondary data will be of great use when other researchers develop related studies. Other researchers also stand a chance to improve or have opportunity to carry out other research studies as a continuation to this current research by filling the gaps observed

1.7 Conceptual Framework

Independent Variables

Dependent Variables

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┌─────────────────────────────────┐        ┌─────────────────────────────────┐
│ IFMIS Practices                 │        │ Public Finance Performance      │
│                                 │        │                                 │
│   ▪ IFMIS Staff Training        │        │   ▪ Competence  level of        │
│     Policies                    │───────▶│     IFMIS Staff                 │
│   ▪ Technical support service   │        │   ▪ Timeliness of Financial     │
│   ▪ Internal Control System     │        │     services                    │
│                                 │        │   ▪ Revenue turnover            │
└─────────────────────────────────┘        └─────────────────────────────────┘
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Intervening Variables

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┌─────────────────────────────────┐
│ Government Financial Policies   │
│ and Technological Change        │
└─────────────────────────────────┘
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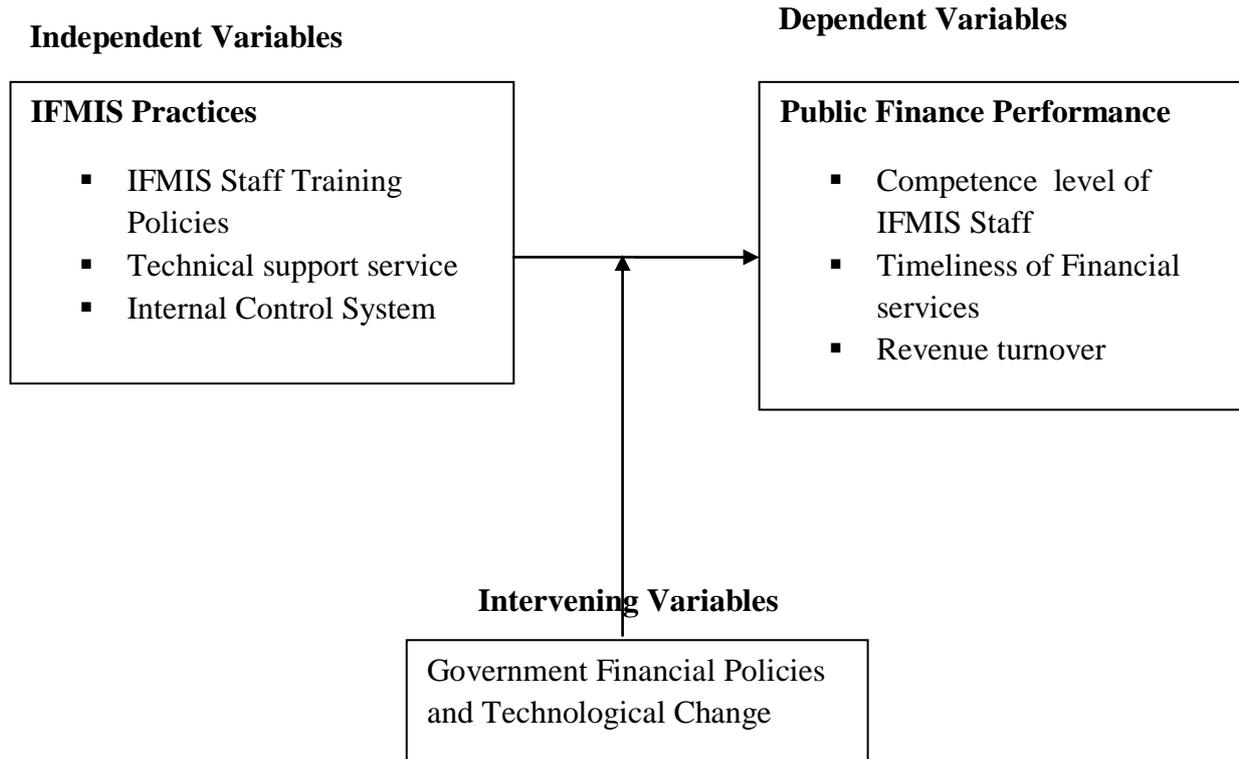
Figure 1.1: Conceptual Frameworks

From the diagram above, performance on public finance is dependent on four independent variables namely, Staff training policies, Technical support services, budgetary control and internal control system. All these are affected by National Government policies as the intervening variable. That is, National Government policies are the ones to be adhered to in the cause of daily interactions with the system. These policies cannot be influenced by any other variables thus they are independent and intervening.

CHAPTER TWO

LITERATURE REVIEW

This Chapter constitutes the, theoretical framework, literature on the past studies that have been carried out on IFMIS. It looks at the implementation of the same system in various countries. The empirical review and the resultant gaps necessitating this study is explained towards the end of this section as a conclusion.

2.1 Theories Anchoring the Study

2.1.1 Systems Theory

The term system refers to a set of components interrelated among themselves and with the environment to work together towards achievement of a common goal. In general a system can be applied across fields and also has roots in many disciplines, as well as conceptual approach, Von Bertalanffy (1975). These subsystems are integrated to perform in a way that none could alone, and form a system, Ruben (1972). However, Broderick and Smith (1979) said that because the notion of a system is broad and flexible, what is external and internal to a system largely depends on one's purpose and perspective. In the same context, Colbert (2006) states that in the systems theory, any type of organization must ultimately aim at implementation of systems model management. Under this model successful institutional administrators create precedents in managing an organization successfully by following innovative ways so that it becomes good for future institutional administrators. In any organization, there is bound to be a change in the top levels due to passage of time since nobody is permanent and inevitable. The future incoming institutional administrators just follow what was followed earlier and incorporate their new ideas and innovations into it. This model of management need to be followed in every county and in every organization. The problem with this theory is that it is too complex and its treatment of all systems with generality irrespective of the environment upon which the systems operate or relate. All these results to inaccuracy in analysis of various systems under study. IFMIS implementation could employ this theory to allow smooth transition in case of any changes in administration and also enhancement of flexibility and accuracy. If properly applied then it can be very useful to the CGK.

2.1.2 Agency Theory

Agency theory states that the principal (citizens) cannot trust the agent (civil servant) to act in principal's best interest, but to their own interest, Steger and Amann (2008). The principal's problem is that the Agent knows the situation much better than he/she does due to the information asymmetry and that further more supervising the agent means that the principal incurs agency costs. Agency theory proposes that a utility maximizing economic agent may take actions that are consistent with the interest of the principal. However in some situations civil servants may prefer to undertake actions that run contrary to the preference of citizens, for instance paying of excessive salaries to staff, Mishra, Kumari, and Kiranmai (2008). According to Gurbaxani and Kemerer (2005) an agency relationship can be said to occur whenever one party depends on the action of another party. Moreover an agent relationship is a contract under which one or more persons (the principal) engage another party (the agent) to perform some services on their behalf which involves delegating some decision making authorities to the agent. The presence of Agency issues has been widely witnessed in different academic fields accounting, finance and economics among others. The wide existence of the agency problem in different types of organization has made this theory as one of the most important theory in the finance and economic literature, Panda and Leepsa (2017). However, Grossman and Hart (1983) held that the consumption of the principal gets affected by the agents output. The agent's level of effort affects the firm's output, where the principal desire for the higher level of effort from agents. Hence the principal should trade-off the agent's behavior with a proper reward structure. The reward structure is also affected by the agent's attitude towards the risk and information quality possessed by the principal. Agency theory revolves around the issues of the agency problem and its solution, Jensen and Meckling (1976). Perrow (1986) criticized that agency theory have only concentrated on the agent side of the "principal and agent problem" yet the problem could also come from the principal side. This theory has also suffered some limitations some of which have been documented by Daily, Danton, Canella (2003) being the theory assumes that contracting can eliminate the agency problem, but practically it faces many obstacles like information asymmetry, rationality and transaction costs. This theory will help the County Government management understand their role as agents and hence make efforts towards improving the agency relationship between them and the principal (public) and build the reputation to gain confidence from the public. The theory will also help to design incentives appropriately by considering the interests that motivate public servants to act accordingly, which is using IFMIS to fulfill the required public expectations like service delivery.

2.2 Review of Empirical Studies

Different Countries have despite challenges introduced the IFMIS in management of their public finances. Uganda, Malawi, and the Slovak Republic can be analyzed on a case by case basis looking into various aspects and IFMIS practices are also discussed considering other researchers who have done related studies.

2.2.1 IFMIS Implementation in Uganda

According to Chene (2009), Uganda has been considered a successful case of the implementation of IFMIS, although there were initial implementations of the system that never saw light of day. The most recent started in the year 2002 and was set up with joint World Bank financing. The system which is based on an Oracle Financial Platform is a good system though it has some design issues that require a system migration. In the Uganda case, the main problem lies in the chart of accounts (CoA). The Government signed off on the CoA and the system was configured, only to discover several months later that there were several deficiencies in the design of the CoA fields, a discovery that led to months of delays and considerable cost overruns. Most CoA's have this limitation: once the structure is created, it is very difficult and costly to change. However this problem could have been easily avoided, but once the CoA was approved and the software configured it was too late. The problem was discussed but the cost involved for a rebuild of the system would have added more than 6 million dollars to the project cost. This would have meant going back to the World Bank to negotiate an increase in funding. Rather than going back to the donor, the system was put into operation with defects unaltered. The Uganda IFMIS limped along ever since, underperforming its potential with patches and work around that only serve the efficiency of what could have been an excellent system. Some other problems encountered in Uganda were common to other world systems and included, inadequate planning, poor communication between the implementing parties, the donors and the Government, little management capacity and resources, changes in the design documents of the system, poor implementation in training and unnecessary budgets.

2.2.2 IFMIS Implementation in Malawi

According to World Bank (2003) on Country Financial Accountability Assessment for Malawi, there has been a series of reforms in the legal and institutional framework for management of public finances in respect to its MIS application; under which the system has undergone reforms which make Malawi a success and relatively well designed system. This

provides a good starting point for a sound management of public finances, Rakner, Mukubvu, Ngwira, Smiddy, (2004). "When compared to most developing Countries, Malawi has therefore a good legal and institutional framework for public sector financial management and accountability.

2.2.3 IFMIS Implementation in Slovak Republic (Central Europe)

IFMIS has been a success in Slovak Republic. The main driving force in the success was the political good will though it was underpinned by some clearly defined timeframe and strategy. Some clear comprehension of what was required by the Government and the other institutions turned out to be clear examples of what was required as well as a clear cut definition of the tools that needed to be made use of. This system was defined, tested, configured and then operational zed in a timely manner at the start of the fiscal year. The result of this system in its basic form was enough to pay for the money invested in less than a year of operation. In determining the effectiveness of the system, need assessment was necessary. This was important to establish the functions of the new IFMIS for the Country's ministry of finance that was also to serve in other organizations that were related to the Government in a feasible manner. The requirements of the system included; the system ought to function like a bank for all designed users, the system should have functionality that manages budgets, records transactions and manages financial resources, the framework of accounting to be used was to be IAS, currently IFRS. The Slovak IFMIS was a major achievement given the political climate as well. The implementation process endured a change in government, but the process was not derailed because the Parliament was committed to a new system and forced the hand of bureaucracy, World Bank (1999).

2.2.4 Other Researchers on IFMIS Related Studies

Various researchers have conducted research in relation to the IFMIS. For instance, Odoyo F, Adero P and Chumba S conducted a study on IFMIS and its effects on cash management. The study used descriptive survey research design and the findings of the study showed that reliability and flexibility of IFMIS positively affect cash management. Also revealed was that reliable system must be accurate, timely, complete, and consistent, secure from destruction, corruption and unauthorized access. Wangui E (2009) looked at the impact of IFMIS re-engineering on effective budget execution by the public sector. In the republic of South Africa, Hendricks C.J (2012) did a study on guidelines for effective implementation of IFMIS by the public sector of South Africa while in the United Kingdom; Combez E (2015)

researched on implementing IFMIS. Additionally, Pretorious C and Pretorius N (2008) researched on public finance management reform. Heidenhof et al (2002) studied on implementation of financial management systems on an African perspective. Diamond and Khemani (2008) also researched on introduction of financial management information system in developing countries. Finally Karanja J and Ng'ang'a E (2014) did a research on the factors influencing implementation of IFMIS in Kenya Government Ministries. Aminatu (2015) also carried out a study on the impact of IFMIS on economic development in Ghana using a case study research design. The study focused on the Ghana IFMIS using both qualitative and quantitative data spread over a 10 year period from the Ministry of Finance and Economic Planning. The study findings revealed that much of the country's economic performance relies on the efficiency of the public and private sectors, government fiscal policies, interest rates and the regulatory environment.

2.2.5 IFMIS Practices and Competence Level of IFMIS Staff

According to Armstrong, (2001) Training is systematic development of the knowledge, skills and attitudes required by an individual to perform adequately a given task or job. The term 'training' indicates the process involved in improving the aptitudes, skills and abilities of the employees to perform specific jobs. Training helps in updating old talents and developing new ones. Successful candidates placed on the jobs need training to perform their duties effectively, Aswathappa (2000).In this fast changing world of business and environmental uncertainty, organizations realize its limitation of dealing with new challenges and should therefore invest in training programs to make their employees competent enough to face uncertainties and take effective decision in time and also remain competitive in the market (Tai, 2006).Hence training both physically, socially, intellectually and mentally are very essential in facilitating not only the level of productivity but also the development of personnel in any organization. Therefore, training can be put in a contact relevant to public sector administrators. However, knowledge is the ability, the skill, the understanding, the information, which every individual requires in order to be able to function effectively and perform efficiently (Mamoria, 1995). It is in this respect that County Government of Kisumu can come up with a proper policy on training employees as this can go far into impacting on performance on public finance through IFMIS. However a major demerit of training policies is that they limit employee's creativity as they are required to follow the laid down rules and procedures. This may kill innovation and employees with leadership qualities cannot be easily identified in the organization.

2.2.6 IFMIS and its effect on Timeliness of Financial Services

IFMIS is intended to ensure a higher degree of data quality, improve workforce performance for improved business results and link planning, policy objectives and budget allocations. It is also intended to enhance reporting capabilities to support budget planning, automate the procurement process such as requisition, tendering, contract award and payment. Further, it is also intended to facilitate auto reconciliation of revenue and payment, automated revenue collections and automate bank reconciliation and linked to timeliness of each function, The Ministry of Finance (2013). The modular packages provided by IFMIS and assigned to users through user rights enhance to a greater extent of efficiency, effectiveness accountability and transparency in running the state resources, Anti-corruption Resource Centre, (2009).

2.2.7 IFMIS and its effect on Revenue Turnover

The National Treasury shall design and prescribe a standardized revenue collection and management system for use by County Governments. This is pursuant to Article 190(2) of the Constitution, which requires County Governments to use financial management systems that comply with any requirements prescribed by a national legislation, section 12(1)(e) of the PFM Act (2012), which requires the National Treasury to design and prescribe an efficient financial management system for both levels of Government. These requirements connote standardization of ICT-based systems used by the Counties, which involves integration and automation. Integration aims to facilitate monitoring, financial control and oversight by the National Treasury including by enabling comparison across Counties. Automation aims to eliminate handling of cash by County officials, which contributes to revenue leakages. A standardized revenue collection and management systems will ensure uniformity in reporting by Counties, besides saving them costs associated with purchase of independent systems. For these reasons, the National Treasury shall develop a revenue collection and management system that meets the prescribed standards for use by the Counties National Treasury (2017)

2.3 Summary

In spite of the foregoing studies there has never been a conclusive research on effect of IFMIS on performance of public finance. Other researchers have exclusively handled either IFMIS and Revenue, IFMIS and Financial Reporting or IFMIS and Budgetary Control. They did not consider all variables that affect or are affected by IFMIS like technical support

services and human resource level of competence .It is in this aspect that this study identifies the gap and seeks to concentrate on all-inclusive study variables from Training policies, financial reporting and internal control system. This is because these are related functions that affect one another in the cause of day to day transactions and public finance management entirely depend on these variables. Effect of IFMIS may not be accurate if only measured using only a single variable or function. This study therefore established the effect of IFMIS on performance of public finance and came up with workable recommendations which can be used in the public sector as a road map to ensuring improved performance in public finance. It is also intended to offer valuable material for further research on various aspects of IFMIS.

CHAPTER THREE
METHODOLOGY

This Chapter contains research instruments which the researcher used in the study, the target population and the sampling method, procedure of data collection and data analysis

3.1 Research Design

A research design is the order of arrangements for collection and analysis of data in respect to relevance to the purpose of the research, Kothari (2004). The research design provides answers to techniques used to gather data, sampling strategies, tools to be used and time management together with costs involved, Cooper & Schindler (2003).The study adopted correlation research design, which involves measuring two variables and assessing the relationship between them, with no manipulation of an independent variable.

3.2 Study Area

The study area was limited to County Government of Kisumu. It is one of the devolved Counties in Kenya. Its borders follow those of original Kisumu District, one of the former administrative districts of former Nyanza Province in Western Kenya. Its headquarters is Kisumu City. It has a population of 968,909, National Census (2009). The land area of Kisumu totals to 2085.9km square. Its neighbors are Siaya County to the west, Vihiga County to the north, Nandi County to the north east and Kericho County to the East. Its neighbor to the south is Nyamira County and Homa Bay County is to the South west shores of the Winam Gulf. Kisumu County stretches from the Nandi escarpment in the East to the Kano Plains in the middle all the way to the hills of the west. The Kano plains have predominantly black cotton soil that is fertile. The County has several inselbergs, mostly in the Kisian area. Several rock outcrops also exist, the most famous of them being Kit Mikayi in Seme Sub County. Kit Mikayi consists of several rocks piled onto each other with several caves inside. But Kit Mikayi is neither the only, nor the largest piled rock in the County. The Kisumu County governance system comprise Governor and Deputy Governor leading the executive. The legislature of the County is called County Assembly and has 49 representatives (35 elected and 14 nominated by various parties in relation to their strength) in the Assembly. For administrative purposes the County is divided into 7 Sub Counties, each following the borders of the constituency

3.3 Target Population

Mugenda and Mugenda (2003) defines target population as a universal set of the study of all members of a set, people, events or objects to which an investigator wishes to generalize the result. The target population of this study were management staff of County Government of Kisumu. According to Williamson (2011) a research population is also known as well-defined collection of individuals or objects known to have similar characteristics. Therefore, all individuals or objects within certain population usually have a common, binding characteristic or trait. The sample frame constituted 70 staff of County Government of Kisumu. The details about the target population is presented on table 3.1 below

Table 3.1: Target Population

Category	Target Population	Percentage (%)
Finance	15	12.5
Accounts	15	12.5
Procurement	23	19
ICT	10	8.3
Human Resource Management	10	8.3
Revenue	20	17
Budget Planning	15	12.5
Internal Audit	12	10
Total	**120**	**100**

Source: Researcher (2019)

3.4 Sampling Frame

A sample is a small group obtained from the accessible population Trochim, (2006). Respondents were chosen from the study through the use of stratified random sampling and simple random sampling techniques because it enabled the researcher to achieve fair representation from various respondents to be chosen from the study. In order to select the sample size, the study adopted probability random sampling method so as to ensure that every member is given equal chance. It was calculated using a population 120 with aconfidence interval of 8%. The sample size is presented in table 3.2 as follows

Table 3.2: Sample Size

Category	Target Population	Sample Size	Percentage (%)
Finance	15	9	12.5
Accounts	15	9	12.5
Procurement	23	13	19
ICT	10	6	8.3
Human Resource Management	10	6	8.3
Revenue	20	11	17
Budget Planning	15	9	12.5
Internal Audit	12	7	10
TOTAL	**120**	**70**	**100**

Source: Researcher (2019)

3.5 Data Collection

A questionnaire is a collection of questions to which a research subject is expected to respond Mugenda & Mugenda (2003). This instrument can be administered orally as the researcher records the responses to each item independently. The questionnaire was divided into structured/open ended questions whereby respondents were given chance to respond by giving personal opinion. These were   given to different staff in the CGK who thereafter gave the necessary information and details. The Questionnaire was divided into three sections. The first section outlined the required demographic information, the second section represented each of the four research objectives and the third one represented the dependent variables. The variables of the study were measured in interval scale of five points .Williamson (2011) also indicated the advantages of using this method as to include; the method is inexpensive to some because once questionnaires are given to willing respondents the researcher will wait for respondents to give information back in their own time. However some respondents might give feedback immediately, it also enables the researcher to make extensive inquiry which can be put on the questionnaires and respondents who are not easily approachable could easily be contacted. In this study, the questions were phrased clearly in order to make clear dimensions along which respondents were analyzed. In the same manner, the open ended questions were provided with enough space for relevant explanations thus giving them freedom to express their opinion, as questionnaires were administered and hand delivered to the respondents and thereafter collected after a period of three weeks.

3.5.1 Source of Data

The researcher employed both primary and secondary data. The source of primary data were obtained from experts or professionals from the management staff of the County Government of Kisumu. Secondary data that were obtained from the financial records/statements, Audit reports, Newspapers and other available data schedules that were relevant for this study.

3.5.2 Data Collection Procedure

The primary data collection instrument were hand delivered by the researcher to all the respondents where the respondents were management staff of the County Government of Kisumu. Thereafter the respondents were given enough time (two weeks) to go through the instrument and respond accordingly. They also had the opportunity to make enquiries on areas that may not be clearly understood for clarity. The researcher thereafter, followed up and collected the instruments for further analysis and presentations. The Secondary data were obtained from relevant offices and records as pertains this study.

3.5.3 Instrument for Data

This study used questionnaire as an instrument for data collection. It is mostly used in normative surveys. It is systematically prepared form or document with a set of questions deliberately designed to elicit responses from respondents or research informants for the purposes of collecting data. The effective use of questionnaire for data collection depends on the mode of formulation and administration of the questions, the medium of delivering the questionnaire and the method of containing respondents for retrieval of the questionnaire. These methods affect the credibility and quality of the data obtained. The respondents were given enough time to enable them respond to the questions on their own at their own comfort without being coerced.

3.5.4 Reliability Test

This test concerns the extent to which a measurement of a phenomenon provide stable and consistent result. It is also concerned with repeatability for instance a test is said to be reliable if re test made by it or repeated measurement made by it under constant conditions will give the same result, Moser & Khalon (1989). Reliability test is important as it refers to the consistency across the parts of a measuring instrument, (questionnaire) in this study, Huck (2007). For this study the researcher used pilot testing as a way of testing for reliability. The

sample size for the pilot test was 10% of sample size as recommended by, Connelly (2008) for data collection which was 7 number of staff of the County Government of Kisumu. The pilot test findings was included in the actual study, Mugenda & Mugenda (2008).

3.5.5 Validity Test

Validity test refers to the degree to which an instrument accurately measures what it intends to measure. It explains how well the collected data covers the actual area of investigation, Ghauri & Granhaug (2005). Validity is also defined as the degree to which items in an instrument reflect the content universe to which the instrument wias generalized, Straub, Boudreau et al. (2004). In general, validity involves evaluation of a new survey instrument in order to ensure that it includes all the items that are essential and eliminates undesirable items to a particular Construct domain, Lewis et al., 1995, Boudreau et al., (2001). For this study, the test will be achieved by use of Cronbach alpha coefficient test spss statistics. The study also adopted content validity which is a type of validity test that refers to the extent to which a measuring instrument provide adequate coverage of the topic under study. The content validity was achieved by subjecting the data collection instruments to an evaluation of group of management staff who provided their choices and the experts indicated whether the item was relevant or not. Content validity formula used in this study, that is, Content Validity Index = (No. of judges declaring item valid) / (Total no. of items). It is recommended that instruments used in research should have CVI of about 0.78 or higher and three or more experts could be considered evidence of good content validity (Yin, 2003).

3.6 Data Analysis Procedures

According to Bray & Maxwell (2010) data analysis is the process of evaluating data using analytical and logical reasoning to examine each component of the data provided. This form of analysis is among the many steps that were completed when conducting the research experiment, as data from various sources were gathered, reviewed and then analyzed to form findings or conclusions. The data analysis methods were quantitative and qualitative methods. The collected data were coded and classified so as to present the results of the data analysis in a systematic and clear way. The quantitative techniques involved use of numerical to analyze data aided by MS Exceland package. However, qualitative analysis involved summarization of opinion that respondents provided which also constituted the findings and recommendations. SPSS was also applied to compute the values for the variables of interest. The variances were analyzed using ANOVA. According to Mugenda and Mugenda (1999),

content analysis enables the researcher analyze and make interpretations of the data simultaneously as it is obtained. Mugenda and Mugenda argued that content analysis is the systematic qualitative description of the composition of the objects or materials of the study. It involves observations and detailed description of items, objects or things that comprise the study. The regression analysis was applied to establish the relationship of the variables at 5% level of significance. The equation was expressed as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon,$$

Generic model; $Y = a + bx$

Where;

Y = Performance of Public Finance

β_0 = Constant (coefficient of intercept)

  $\varepsilon,$ = error term

X_1 = Finance Staff Training Policies

X_2 = Technical Support Services

X_3 = Internal Control Systems

β_1 to β_3 = Regression Coefficient of three Dependent Variables

3.7 Data Presentation

Planning how the data was presented was essential before appropriately processing raw data. According to Junyong and Sangseok (2017), methods of presentation must be determined according to the data format, the method of analysis to be used, and the information to be emphasized. Inappropriately presented data fail to clearly convey information to readers and reviewers. One thing to always bear in mind regardless of what method is used, however, is the simplicity of presentation. Therefore, raw data need to be summarized, processed, and analyzed. However, no matter how well manipulated, the information derived from the raw data should be presented in an effective format, otherwise, and it would be a great loss for both researchers and readers. Since most data are available to researchers in a raw format, they must be summarized, organized, and analyzed to usefully derive information from them. Furthermore, each data set needs to be presented in a certain way depending on what it is used for. For this study, the data was presented in the form of pie charts and bar charts. The analyzed data findings was presented by use of Tables, Charts and Graphs for comparison and inference.

3.8 Research Ethics

Ethical consideration is a factor that was considered during the research process. In this study the researcher observed ethical values throughout the research process. The researcher strived for honesty and avoided bias in all scientific communications and compilations. Also observed to keep promises, agreements, acted with sincerity and consistency, protected confidentiality and anonymity, maintained and improved own professional competence and expertise among others.

CHAPTER FOUR

RESULTS AND DISCUSSION

4.1 Introduction

This section represents the results of the study after analysis and a discussion of the same. These findings are also analyzed and interpreted with respect to the objectives of the study which was to determine the effect of IFMIS on performance of public finance. Since the design was correlation, it was used to analyze the collected data where the relations of the variables were measured.

4.2 Response Rate and Analysis.

The study had a total of 66 respondents to the questionnaire as shown on the table below with 43 of the total 66 were male and the rest were female.

4.2.1 General Information

Table 4.1: Gender Based Response

GENDER

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MALE	43	65.2	65.2	65.2
	FEMALE	23	34.8	34.8	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

Majority of the respondents were men at 65% who were more than half the total population, however the two thirds gender rule as per the Constitution of Kenya was adhered to from the report as the number of female were equivalent to one third, (Cok 2010). This means that there is gender balance among the employees involved in the work place.
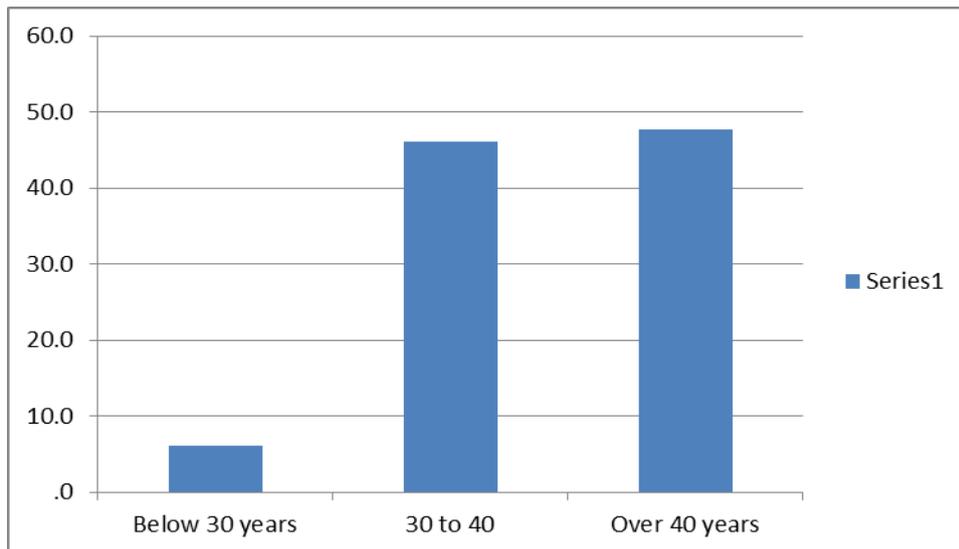
Figure 4.1 Age grouping

The study requested the respondents to indicate their age category. The results were as shown above. Majority of the respondents were slightly over 40 years with one of the respondent's failing to fill the age bracket. This shows that there are very few youths in the county below 30 years as compared to over 40 years as per the report. This implies that majority of the respondents were at their maturity stage of over 40 years and slightly followed closely by 30 to 40 years and therefore able to handle their roles responsibly. The findings also support the move by organizations giving emphasis on maturity and experience at work place.

Table 4.2: Education Level

The study sought to establish the educational background of the respondents and the findings were as shown in the table below

Level of education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Secondary	1	1.5	1.5	1.5
	College	26	39.4	39.4	40.9
	University	39	59.1	59.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

From the study findings majority (39) indicated that they had university degree, followed by those who indicated that they had diploma level certificate at (26) and only (1) at secondary level as their highest level of education and this implies that most of respondents were well educated and that they were in a position to respond to research questions with ease. Hazernberg (2012) associated the education level of project managers with findings that, those with higher levels of education are more successful because higher education provides them knowledge and modern managerial skills, making them more conscious of the reality of the organization management world and thus in a position to use their learning capabilities to enhance project implementation and delivery. The findings therefore indicate that the respondents have the capacity and skills to facilitate performance of IFMIS in the County. These skills may help them handle and interpret their respective services and the emerging issues on implementation and performance of the IFMIS to the best level possible.

4.2.2 IFMIS   Staff Training Policies

The study sought to establish the extent to which IFMIS training policies were applied to the staff as illustrated in the table below

Table 4.3: Extent to which the IFMIS staff training policies are applied

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower extent	5	7.6	7.6	7.6
	Average	43	65.2	65.2	72.7
	High extent	15	22.7	22.7	95.5
	Very High Extent	3	4.5	4.5	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

From the report it shows that 4.5% of the staff are in support of IFMIS Staff training policies. Out of the 66 respondents this percentage contributes only 3 respondents. It therefore implies that the competence level of IFMIS staff is very low since higher percentage of 65% and 22.7% which represents population of 43 and 15 respectively agrees that the training is limited thereby affecting timeliness of financial services and revenue turnover. This is an

indicator that more application of trainings should be done to staff as continuous trainings motivates and keeps the workers updated on the changes in the systems

Finally a population of 7.6% representing 5 respondents showed that hardly was there a training of IFMIS staff.

Table 4.4: Adherence to Training Curriculum

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower extent	5	7.6	7.6	7.6
	Average	44	66.7	66.7	74.2
	High extent	15	22.7	22.7	97.0
	Very High Extent	2	3.0	3.0	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

According to the report, training curriculum is adhered to by majority of the respondents at 66.7% on average followed by 22.7% at high extent level. This translates to provision of timely financial services, growth in revenue turnover and improvement of competency level of IFMIS users.

In the contrary, 7.6% and 3% disagreed with adherence to training policies and highly agreed with training curriculum respectively

Table 4.5: Precision of training outcome to set purpose

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower extent	6	9.1	9.4	9.4
	Average	44	66.7	68.8	78.1
	High extent	13	19.7	20.3	98.4
	Very High Extent	1	1.5	1.6	100.0
	Total	64	97.0	100.0	
Missing	System	2	3.0		
Total		66	100.0		

Source: Researcher (2019)

A valid percentage of 68.8 % agreed to the outcome of the training on average, while 20.3% agreed with high extent 0f the training outcome with only 9% and 1.6% o on the lower extent

and very high extent respectively. Finally, there is 3% which represented 2 respondents that did not respond to the question, precision of training outcome to set purpose.

The outcome is only precise to an average while high extent only attained 20.3% thus implying that there is still more to be done to ensure the outcome is precise to the set purpose

Table 4.6: Dependence on past IT skills for current training requirement

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower extent	10	15.2	15.2	15.2
	Average	38	57.6	57.6	72.7
	High extent	12	18.2	18.2	90.9
	Very High Extent	6	9.1	9.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The above table shows that majority of the employees depend on past IT skills for current job training at 57% on average while 18.2% recorded lower extent followed by a 15.2% agreeing with lower extent. There was also 9.1% that recorded very high extent on dependence on past IT skills for current training requirements. The past skills are equally important to improve on current and even future skills thus a good practice that can positively impact on level of competence of IFMIS users as well as timeliness of services and growth in revenue turnover and the general performance of public finance

Table 4.7 Adherences with systems control process

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower extent	29	43.9	43.9	45.5
	Average	10	15.2	15.2	60.6
	High extent	21	31.8	31.8	92.4
	Very High Extent	5	7.6	7.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

A mixed result was obtained from the respondents with a slight majority of 43.9% agreeing with the lower extent on adherence with system control process closely followed by 31.8% saying there is high extent of adherence to control processes. There were also a 7.6% and 1.5% of the respondents that agreed with very high extent and no extent respectively. The results above implies lack of commitment by staff in observing the system control processes, thus the results reveal lack of compliance to the laid down control processes that could eventually affect negatively the competence level of IFMIS staff, timeliness of financial services and revenue turnover.

Table 4.8 Provision of training to all staff dealing or potential to IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	5	7.6	7.6	7.6
	Lower extent	12	18.2	18.2	25.8
	Average	34	51.5	51.5	77.3
	High extent	11	16.7	16.7	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

According to the above table, 51.5% recorded average provision of training on number of staff dealing or potential to IFMIS. Another group of 18.2% and 16.7% agreed with lower extent and high extent respectively while 7.6% and 6.1% recorded no extent and very high extent respectively. Most of the response are above average level implying that there is provision of training is to employees to keep them updated with fast changing world of technology and subsequently improve on their level of competence, timely services and growth in revenue performance

Table 4.9 Regularity of training programs

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower extent	23	34.8	35.9	35.9
	Average	28	42.4	43.8	79.7
	High extent	9	13.6	14.1	93.8
	Very High Extent	4	6.1	6.3	100.0
	Total	64	97.0	100.0	
Missing	System	2	3.0		
Total		66	100.0		

Source: Researcher (2019)

The table above recorded respondents at 42.4% and 34.8% at average and lower extent. The rest of the respondents had 13.6% and 6.1% on the high extent and very high extent. Finally there was 3% representing 2 respondents that never recorded any level of the choices thus missing system. However the number of missing system was negligible and could not significantly affect the results as presented above.

In conclusion, training should be done regularly to refresh the minds of employees and at the same time when implementing new programs there is need to train employees first for smooth implementation and subsequently improve on public finance performance Since this report reveals mixed reaction leaves a lot of questions unanswered could be there exist discrimination since it seems some employees agree to training regularly on average while others report lower extent.

Table 4.10 Training has been integrated as a capacity building function

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower extent	4	6.1	6.1	7.6
	Average	48	72.7	72.7	80.3
	High extent	12	18.2	18.2	98.5
	Very High Extent	1	1.5	1.5	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

As indicated above, capacity building has been embraced by the county government as a tool for training as 72.7% of the respondent's recorded average extent and 18.2% high extent. Also recorded were 6.1%, 1.5% and 1.5% for lower extent no extent and high extent respectively. The report is impressive although more effort should be put in place boost capacity building as a function and subsequently boost public finance performance components like level of IFMIS staff, timeliness of financial services and revenue turnover.

4.2.3 Technical support services

Table 4.11 Integration extent of technical support program in the IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Extent	1	1.5	1.5	1.5
	Lower extent	7	10.6	10.8	12.3
	Average	40	60.6	61.5	73.8
	High Extent	13	19.7	20.0	93.8
	Very High Extent	4	6.1	6.2	100.0
	Total	65	98.5	100.0	
Missing	System	1	1.5		
Total		66	100.0		

Source: Researcher (2019)

From the report above, it is evident that 60.6% of the respondents agrees that the extent of integration of technical support is felt by IFMIS users. It is followed closely by 19.7% of the respondents under high extent category. This implies that chances of applying incompetency in operating IFMIS system, untimely provision of financial services as well as retarding growth in revenue performance is minimized.

In the contrary 1.5%, and 10.6% rated technical support program at no extent and low extent respectively which is immaterial. This also applies to 6.1% which rated very high extent.

Finally, one respondent failed to respond on integration extent of technical support program in the IFMIS whose implication to the variables is negligible.

Table 4.12 Extent of separation of operation login levels and reference rights

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Extent	1	1.5	1.5	1.5
	Lower extent	8	12.1	12.1	13.6
	Average	2	3.0	3.0	16.7
	High Extent	47	71.2	71.2	87.9
	Very High Extent	8	12.1	12.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The table above indicated extent of separation of operation login levels and reference rights is highly observed with high extent recording 71.2%, lower extent recording 12.1%, high extent also recording 12.1% with average extent recording 3% and no extent recording lowest at 1.5%. This result is an indicator that there is control and security in regards to separation of login levels in IFMIS. This can go along to enhance internal control system as well as improve competence level, timeliness of financial services and revenue turnover.
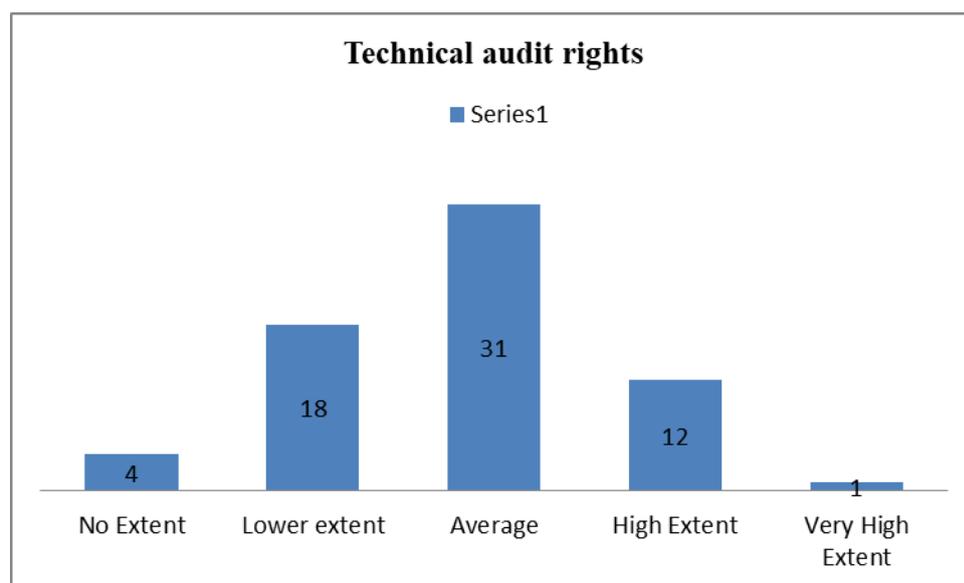
Figure 4.2 Technical audit rights

According to the figure above, majority of the respondents confirms that audit rights is a practice on the average at 31 while 18 respondents says it's on a low extent. Another 12

responded by agreeing with high extent and some 4 also responded by agreeing with no extent. Finally there was also 1 respondent that agreed with very high extent. This implies that there is a mixed reaction towards technical audit rights with only one respondent recording very high extent signifying the respondent could be very conversant with the system more than the rest. However, there is need to embrace high level of privacy on the login rights and improve on the performance of public finance.

Table 4.13 Extent of engagement of ICT assistance as part of IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Extent	1	1.5	1.5	1.5
	Lower extent	16	24.2	24.2	25.8
	Average	35	53.0	53.0	78.8
	High Extent	7	10.6	10.6	89.4
	Very High Extent	7	10.6	10.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The above results show 53% of the respondents agreeing with average extent of engagement of ICT assistance as part of IFMIS. Another 24.2% agreed with lower extent while high extent recorded 10.6%, and very high extent also recorded 10.6%. Finally a 1.5% also managed to record no extent.

Involvement of ICT expert is not placed on a higher level to ensure IFMIS is a success.

The results reveals that lack of proper systems approach of planning, scheduling and training program under IFMIS in support of the level of competence of IFMIS users, timely services and growth in revenue

Table 4.14 Availability of reliable, strong and modern ICT support equipment

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Extent	2	3.0	3.0	3.0
	Lower extent	21	31.8	31.8	34.8
	Average	9	13.6	13.6	48.5
	High Extent	29	43.9	43.9	92.4
	Very High Extent	5	7.6	7.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

A mixed results was found with a majority confirming that there is modern ICT support equipment in the county with high extent at 43.9%, lower extent recorded by 31.8% while 13.6% reported average. The least in the result recorded 7.6% and 3% for very high extent and no extent respectively.

The above results indicate that there exists high extent of reliable, strong and modern ICT support equipment to support level of competence of IFMIS users, timeliness of financial services and revenue turnover.
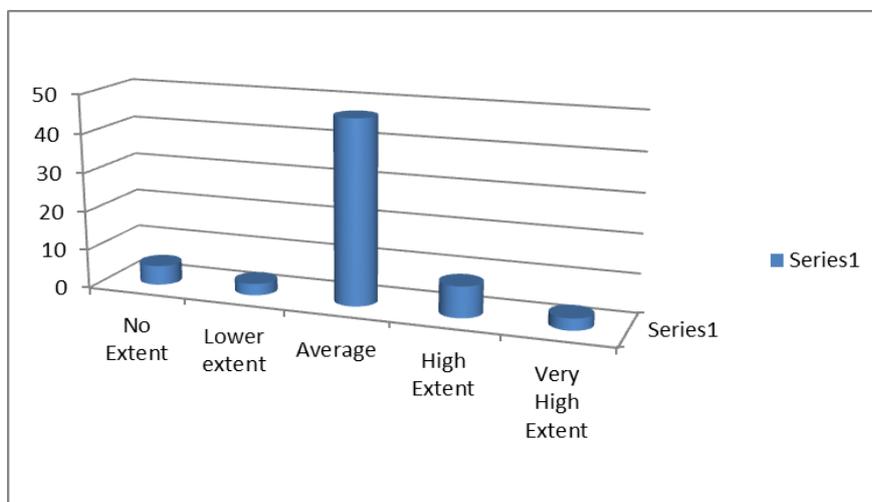
Figure 4.3 Constant power supply

According to the above figure, 45 respondents agreed with average extent of constant power supply while 8 of the respondents recorded high extent and 6 recorded no extent. Finally, lower extent 3 respondents and very high extent also recorded 3 respondents.

Efficiency of IFMIS needs to be supported by constant power supply with minimal interference through power blackouts. Power blackouts can adversely affect the level of human competence, timeliness of financial services as well as revenue turnover.

Table 4.15 Constant flow of internet connectivity

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Extent	4	6.1	6.1	6.1
	Lower extent	31	47.0	47.0	53.0
	Average	17	25.8	25.8	78.8
	High Extent	10	15.2	15.2	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

From the table above, majority of 47% recorded lower extent of constant flow of internet connectivity while a group constituted 25.8 % saying that connectivity is at average. There was also another group of respondents that agreed with high extent at 15.2%. The last group had a tie at 6.1% each with one of the groups agreeing with no extent and another agreeing with very high extent. These results therefore implies that there is no constant flow of internet connectivity for the IFMIS users as shown by majority of the respondents recording lower extent.

Lack of constant internet connectivity can drastically affect operations of IFMIS and then subsequently affect negatively the level of human competence, timeliness of services, revenue turnover and in general limit the improvement in public finance.
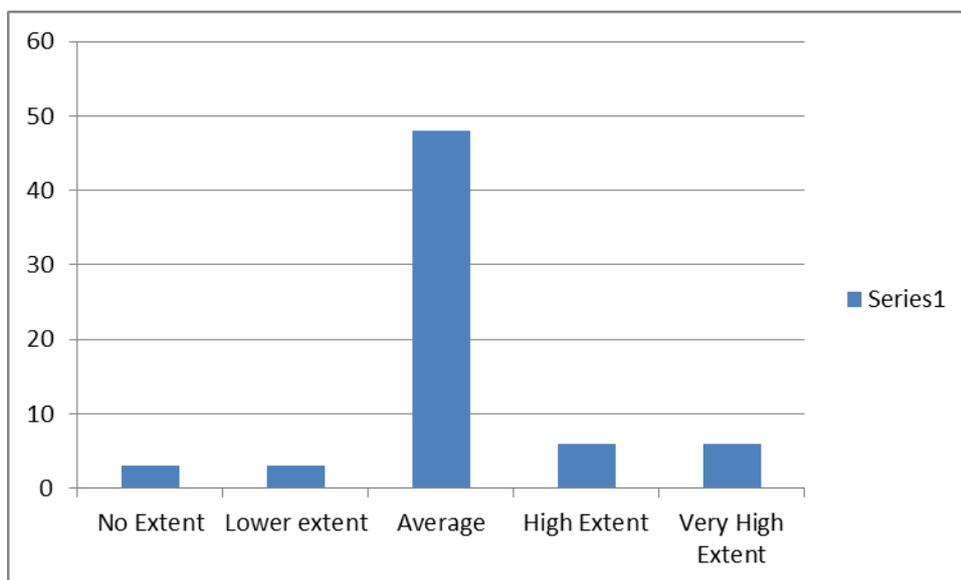
Figure 4.4 Maintenance of IFMIS based support equipment and tools

The figure above has indicated that 48 of the respondents agreed that maintenance of IFMIS based support equipment and tools is at average. There are also 6 respondents that recorded high extent together with another 6 that recorded very high extent. From the above results, IFMIS support equipment and tools are averagely maintained thus a clear fact that there is need to improve on the maintenance as a way of boosting the general performance of public finance through competence level of IFMIS staff, timeliness of financial services and revenue management.

Table 4.16 Availability of expert skills

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Extent	1	1.5	1.5	1.5
	Lower extent	5	7.6	7.6	9.1
	Average	44	66.7	66.7	75.8
	High Extent	10	15.2	15.2	90.9
	Very High Extent	6	9.1	9.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The table above shows expertise in the county is on the average count since most of the response were on the average side at 66.7% and 15% on the higher extent availability. Another 15.2% agreed with high extent, while 9.1 % recorded very high extent. Finally the last group had 1.5% recording no extent.

Expert skills is very important to the County IFMIS staff for proper functionality of the system, without which the system risks being faced with limitations in terms of decision making therefore adversely affecting performance of public finance.
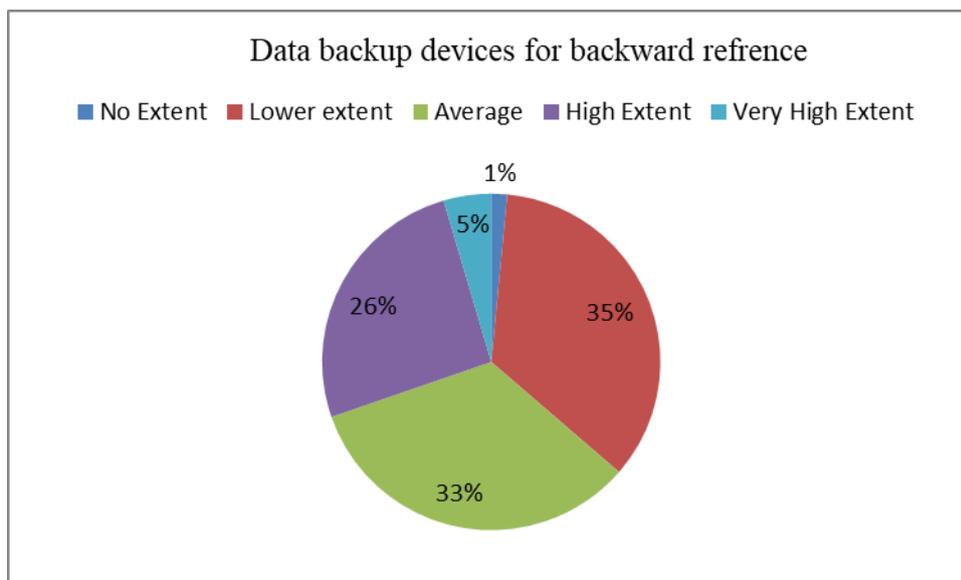
Figure 4.5: Data backup devices for backward reference

The figure above shows 35% of the respondents agreeing with lower extent of data backup devices for backward reference. It was closely followed by 33% who recorded average and 26% who recorded high extent. Another 5% agreed with very high extent with a final group of 1 % agreeing with no extent.

The ICT support on data back-up is not common for several users and there seems to be mixed reaction towards the same.

The County should put more effort in provision of back up devices to enable ease of reference and improve on timeliness of financial services as well as revenue and competence level of IFMIS users.

4.2.4 Internal Control System

Table 4.17 There is segregation of duties to reduce risk of error

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower	6	9.1	9.1	9.1
	Average	35	53.0	53.0	62.1
	High Extent	21	31.8	31.8	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

According to the results above errors can reduce averagely as a result of duty segregation with a 53% response rate and 31.8% on a high extent rate. Another 9.1% agreed with lower extent while 6.1% recorded very high extent. The results indicate segregation of duties reduce errors fairly but seemingly some errors may escape beyond just segregation of duties hence multiple measures needed to reduce the risk of errors and improve on the overall performance of public finance in the County
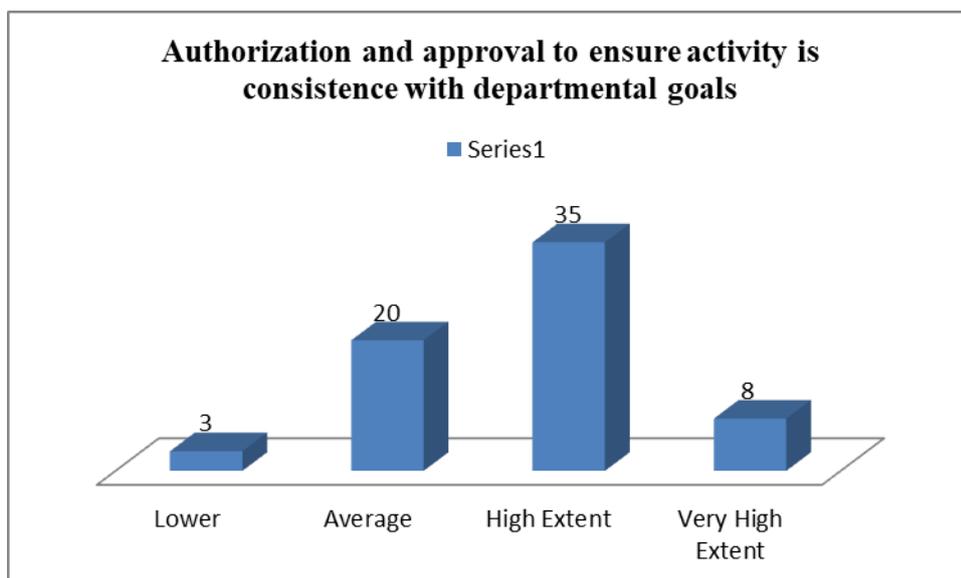
Figure 4.6: Approvals to ensure consistence with departmental goals

The majority of 35 respondents reported that there is high extent of authorization and approval to ensure there is consistency with the departmental goals. While 20 respondents agreed with average, another 8 recorded very high extent with a minority of 3 respondents agreeing with lower extent. This implies that there is high authority and approval of activities to ensure departmental goals are consistent.

Authorization and approval contribute positively to the overall goals of the County thus should be improved further to strengthen internal control system and also improve public finance performance indicators

Table 4.18 Reconciliation done monthly focusing on financial compliance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	3	4.5	4.5	4.5
	Lower	35	53.0	53.0	57.6
	Average	14	21.2	21.2	78.8
	High Extent	9	13.6	13.6	92.4
	Very High Extent	5	7.6	7.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is low turnout at 53% on functions review and reconciliation for monthly financial compliance with only 21% at average level and 13.6% at high extent. The final 7.6% and 4.5% were at very high extent and no extent respectively.

This implies that there is still a lot to be done in order to improve on monthly reconciliation and review of functions and focus on financial compliance. This can help improve the internal control system and subsequently improve the timeliness of financial services, revenue turnover and compliance level of IFMIS staff.

Table 4.19 Ability to detect and identify undesirable occurrences

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	24	36.4	36.4	37.9
	Average	28	42.4	42.4	80.3
	High Extent	9	13.6	13.6	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

From the table above, undesirable occurrences are averagely detected by the county employees where, 42.4% of the respondents recorded at average and 36.4% recorded lower extent while 13.6% agreed on high extent. Finally 6.1% and 1.5% of the respondents recorded very high extent and no extent.

This result is not satisfactory and implies that there is a percentage remaining with a possibility of disability to detect and identify undesirable occurrences. This can negatively affect performance in terms of public finance, hence more efforts should be put to further the improvements.

Table 4.20 Ability to deter the instance of errors and fraud

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower	27	40.9	40.9	40.9
	Average	25	37.9	37.9	78.8
	High Extent	9	13.6	13.6	92.4
	Very High Extent	5	7.6	7.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The table above shows that errors and fraud are deterred in the county to a lower extent with results of 40.9%. This was closely followed by average extent with 37.9%, while high extent had 13.6% and very high extent had only 7.6%

It is important that those charged with governance and management place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

Table 4.21 Provide mechanisms to achieve goals and objectives

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	14	21.2	21.2	22.7
	Average	31	47.0	47.0	69.7
	High Extent	15	22.7	22.7	92.4
	Very High Extent	5	7.6	7.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is average provision of mechanism in goals and objectives accomplishment at 47%. The other respondents agreed with high extent at 22.7 and lower extent at 21.2%, while the remaining 7.6% and 1.5% were in agreement with very high and no extent levels. There is need for more to be done to improve in providing mechanisms for accomplishment of goals

and objectives so that it justifies the improved timeliness of financial services as well as revenue turnover and competence level of IFMIS staff.

Table 4.22 Promotion of efficient and effective operations

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower	4	6.1	6.1	6.1
	Average	37	56.1	56.1	62.1
	High Extent	19	28.8	28.8	90.9
	Very High Extent	6	9.1	9.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

Most employees, 56% agree to the fact that there is promotion of efficient and effective operations on average while 28.8% recorded high extent and 9.1 % agreed with very high extent. The final respondents were at 6.1% at lower extent. Efficiency and effectiveness work together for best results and if promoted can assist the County improve on the service delivery through IFMIS as this is the main objectives

Table 4.23 Ensure reliability and integrity of financial information

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower	18	27.3	27.3	27.3
	Average	32	48.5	48.5	75.8
	High Extent	12	18.2	18.2	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

According to the table above, financial information are averagely reliable and a bit of integrity at 48.5%. The rest of the respondents recorded 27.3% on lower extent, 18.2% on the high extent and 18.2% on high extent. The remaining 6.1% agreed with very high extent. This was a mixed reaction spread from average to lower and high extent. However, reliability and integrity include accuracy, completeness and security and competent audit resources to

evaluate information reliability and integrity and associated risk exposures should be considered.

Table 4.24 Geared towards protecting assets from accidents or fraud

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lower	39	59.1	59.1	59.1
	Average	7	10.6	10.6	69.7
	High Extent	18	27.3	27.3	97.0
	Very High Extent	2	3.0	3.0	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

Assets are on high risk of accidental loss and fraud with a response rate of 59%. The 27.3% agreed with high extent, while 10.6 % were at average and 3% at very high extent. Loss of an asset is material and can adversely affect the performance in many areas. High risk of loss should not be under estimated and more measures should be taken to avert the high risk some of the measures that could be considered is maintenance of Asset registers.

Table 4.25 Commitment to investigating discrepancies and diligence in system

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	4	6.1	6.3	6.3
	Lower	22	33.3	34.4	40.6
	Average	22	33.3	34.4	75.0
	High Extent	11	16.7	17.2	92.2
	Very High Extent	5	7.6	7.8	100.0
	Total	64	97.0	100.0	
Missing	System	2	3.0		
Total		66	100.0		

Source: Researcher (2019)

From the report above, investigation and diligence on discrepancies is not too much on practice as only 33% on average and another 33% on lower extent, and 16.7% on high extent.

The next 7.6 % were on very high extent and 6.1 % on no extent. There is a mixed reaction on this question which implies that more effort should be put for commitment to investigate discrepancies and diligence so that loopholes can be detected early enough and necessary corrective measures taken in good time
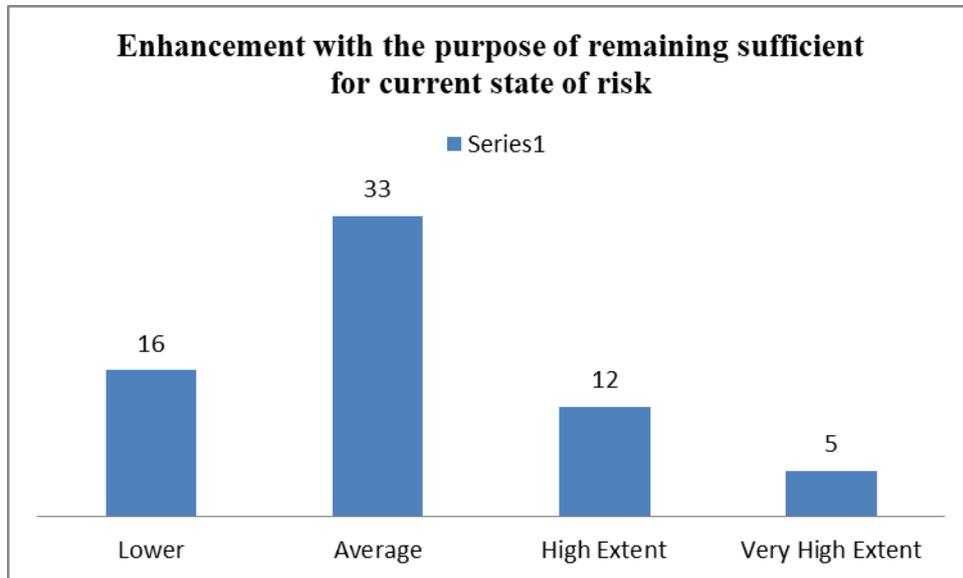
Figure 4.7: Enhancement to remain sufficient with current state of risk

The figure above records that 33 respondents were in agreement there is average enhancement to remain sufficient with current state of risk, with another 16 choosing lower extent and 12 respondents agreeing with high extent. Only 5 respondents agreed with very high extent. This implies enhancement is fairly done which is not sufficient enough to handle the current state of risk to protect the revenue turnover, competence level of IFMIS staff and the timeliness of financial services.

Table 4.26 Availability of timely relevant information and communication

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	14	21.2	21.2	22.7
	Average	32	48.5	48.5	71.2
	High Extent	12	18.2	18.2	89.4
	Very High Extent	7	10.6	10.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is good communication and relevant information needed as majority of the respondents are on above average at 48% as only 21% on lower extent. The next 18.2% were for high extent and 10.6 agreed with very high extent. Finally a 1.5% went for no extent. Good communication should be prioritized in order to achieve better internal communication as this will enable the IFMIS employees perform better and improve on timeliness of financial services, competence levels and revenue turnover.

Table 4.27 IFMIS has in built controls for strict approval of expenditure

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	10	15.2	15.2	16.7
	Average	29	43.9	43.9	60.6
	High Extent	13	19.7	19.7	80.3
	Very High Extent	13	19.7	19.7	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is a lot of in-built controls for IFMIS that enables strict authorization county expenditure at 43% on average level. While 19.7% recorded high extent and another 19.7% recorded very high extent. Another 15.2% and 1.5% agreed with lower extent and no extent respectively. This is a mixed reaction signifying disagreements as concerns this question. All the same there is the highest number of respondents recording average level meaning in built

controls for strict approvals of expenditure are at average thus calls for improvements on the same to boost public finance performance in general.

Table 4.28 Audit trail remain intact for considerable period

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	2	3.0	3.0	3.0
	Lower	6	9.1	9.1	12.1
	Average	20	30.3	30.3	42.4
	High Extent	29	43.9	43.9	86.4
	Very High Extent	9	13.6	13.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is a high extent of audit trail remaining intact for a long period of time with 43.9% agreeing at a higher extent and 30.3% agreeing at average while 13.6% recorded very high extent. Another 9.1% agreed with lower extent while 3% were for no extent.

Audit trail is a reliable means of testing the reliability of the system in terms of reliability, accuracy and consistency. It needs to be strongly enforced to realize its objectives accurately.

4.2.5 Performance of public finance from level of human competence

Figure 4.8 Human resource managers participate in strategic decisions

Strategic level of decision making is averagely done by human resource personnel with 32 of the respondents agreeing with that. However 12 respondents went for lower level and 11 for high extent. while 9 respondents and 2 respondents went for very high and no extents. There is need to involve more of human resource professionals at strategic levels of decision making so that they feel part of the team of decision making. This involvement will also make them own the decisions arrived at and make easy the implementation process

Table 4.29 Credibility practiced in the day to day discharge of duties

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	35	53.0	53.0	54.5
	Average	13	19.7	19.7	74.2
	High Extent	13	19.7	19.7	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

According to the table above, 53% of the respondents agreed that credibility practiced in day to day discharge of duties is at lower extent. 19.7% recorded average and another 19.7% recorded high extent. The final group of respondents had 6.1% and 1.5% for very high extent and no extents respectively. There is no credibility on day to day discharge of duties among the county employees as observed in the above report. Therefore if this is closely observed and improved can also improve employee relationship and customer satisfaction through improved communication and consistency and hence improve on competence level of IFMIS staff, revenue turnover as well as timeliness of financial services.

Table 4.30 There exist good working relationship among the employees

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	2	3.0	3.0	3.0
	Lower	31	47.0	47.0	50.0
	Average	17	25.8	25.8	75.8
	High Extent	9	13.6	13.6	89.4
	Very High Extent	7	10.6	10.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is a lower extent of employee work relationship with 47% response rate and 25.8% at average level. Another 13.6% agreed with high extent while 10.6% went for very high extent. The last 3% agreed with no extent. The working relationship among employees should embrace good organization climate, understanding and cooperation with minimal conflicts. According to Armstrong (2003), employee relations consist of all those areas of human resource management that deals with employees directly and through collective agreements where trade unions are recognized. The union practices for the welfare and good working condition of the employees.
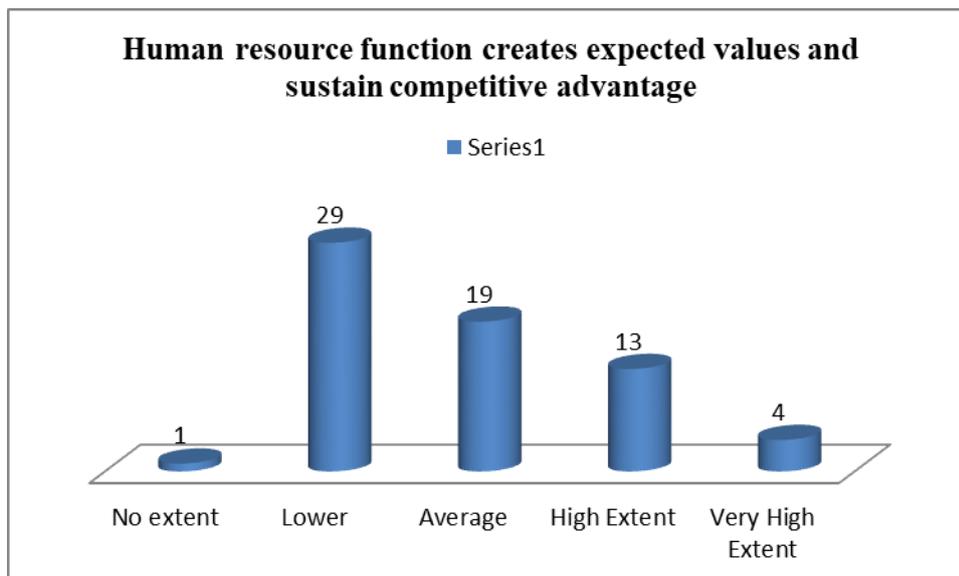
Figure 4.9: Human resource function sustain competitive advantage

The figure above reports 29 respondents agreed with lower extent of human resource function sustaining competitive advantage. The next 19 and 13 respondents were for average and high extents respectively. However the last 4 and 1 responded by selecting very high and no extents. From the results, Competitive advantage sustainability is not supported by human resource function. This implies that there is need to put more effort to align the function towards creating expected value and sustainability of competitive advantage and thud improve on public finance performance.

Table 4.31 Human resource management increases financial performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	2	3.0	3.0	3.0
	Lower	34	51.5	51.5	54.5
	Average	15	22.7	22.7	77.3
	High Extent	11	16.7	16.7	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is a lower extent to which human resource management is linked with increase in financial performance at 51% and only 22% on average level. The next 16.7 agreed with high extent while the next 6.1% went for very high extent. Human resource management is an important department to be linked to financial performance and there seems to be a missing link between the two and therefore a setback towards achievement of improved financial performance.

Table 4.32 Job satisfaction is the linked to financial outcomes

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	8	12.1	12.5	12.5
	Lower	25	37.9	39.1	51.6
	Average	15	22.7	23.4	75.0
	High Extent	10	15.2	15.6	90.6
	Very High Extent	6	9.1	9.4	100.0
	Total	64	97.0	100.0	
Missing	System	2	3.0		
Total		66	100.0		

Source: Researcher (2019)

From the table above 37.9% respondents reported lower extent of job satisfaction financial management outcomes while, the lowest rate of 9.1% recorded very high extent of the same. The rest of the respondents were 22.7% for average15.2% for high extent, 12.1% for no extent and 3% who did not respond to the question. The results show respondents having a divided opinion on this question with majority saying lower extent. It implies that there should be a consideration to link more of job satisfaction to financial outcomes in this study financial outcomes are pegged on timeliness of financial services, revenue management and competence level of IFMIS staff.
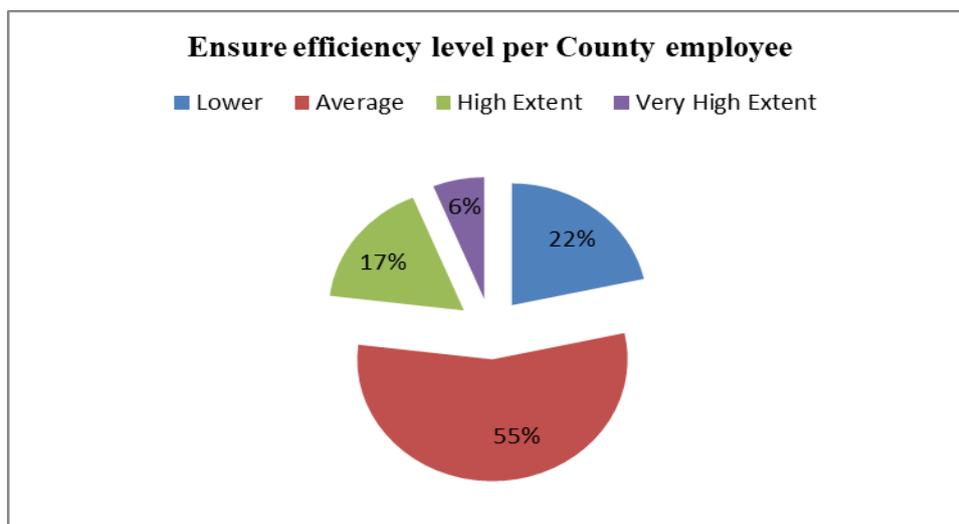
Figure 4.10: Ensure efficiency level per County employee

Efficiency among county employees is on average level at 55% as only 22% on lower extent and 17% on higher extent. There is also 6% of the respondents agreeing with very high extent. This is an indicator that efficiency level exists at an average rate which is a good indicator even though there is still need for further efforts to improve beyond average. It could be some corrective measures necessary to facilitate the processes better and improve on financial performance.

Table 4.33 IFMIS supports allocation of staff targets for appraisal purpose

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	4	6.1	6.2	6.2
	Lower	19	28.8	29.2	35.4
	Average	30	45.5	46.2	81.5
	High Extent	7	10.6	10.8	92.3
	Very High Extent	5	7.6	7.7	100.0
	Total	65	98.5	100.0	
Missing	System	1	1.5		
Total		66	100.0		

Source: Researcher (2019)

The table above recorded frequency of staff target for appraisal being supported by IFMIS is on the average as per the findings at 45.5%, lower extent at 28.8%, high extent at 10.6%, very high extent at 7.6% and no extent was agreed by 6.1% of the respondents.

IFMIS should support allocation of staff targets for appraisal 100% in order to achieve the best results.

4.2.6 Timeliness of Financial services.

Table 4.34 Strong and effective feedback mechanism on services offered

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	7	10.6	10.6	12.1
	Average	44	66.7	66.7	78.8
	High Extent	10	15.2	15.2	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

There is an average strong and effective feedback mechanism on services offered at 66.7% and high extent with 15.2%. Another 10.6% agreed with   lower extent while 6.1% and 1.5% agreed with very high extent and no extent respectively.

Strong and effective feedback mechanisms on services offered should be strengthened and practiced appropriately for improvement of public finance performance.

Table 4.35 Customer expectations are clearly measured and met

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	2	3.0	3.1	3.1
	Lower	18	27.3	28.1	31.3
	Average	35	53.0	54.7	85.9
	High Extent	7	10.6	10.9	96.9
	Very High Extent	2	3.0	3.1	100.0
	Total	64	97.0	100.0	
Missing	System	2	3.0		
Total		66	100.0		

Source: Researcher (2019)

Expectations of the customers are fairly measured and met with 53% of the respondents recording the same. Another 27.3% agreed with lower extent and 10.6% were for high extent.

The next group consisted of 3% and 3% agreeing on very high extent and no extent. The final group of 3% did not respond to the question hence missing system.
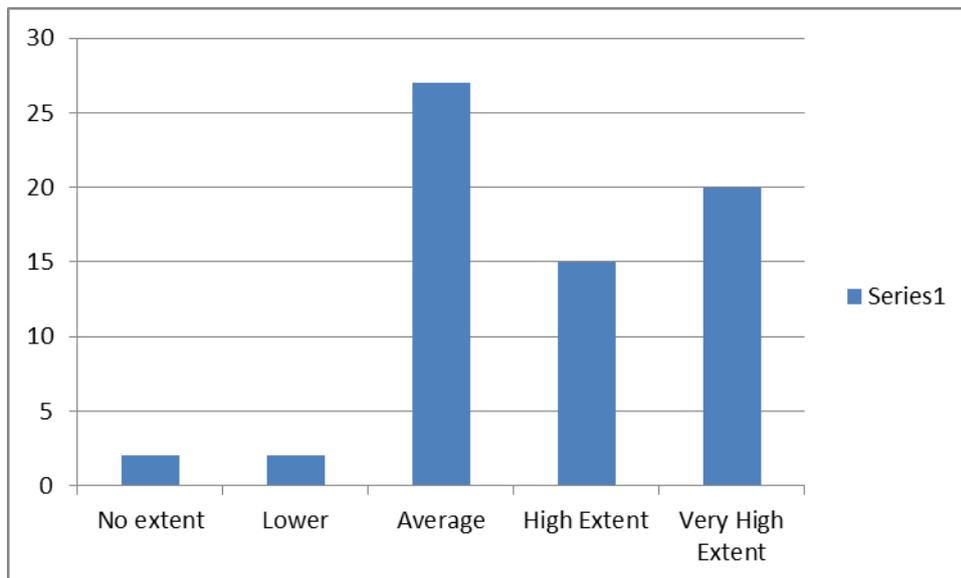
Figure 4.11: clearly defined time frame to render financial services

There is average extent of clearly defined time frames within which services are rendered with 25 respondents recording the same. There are 20 respondents who also agreed with very high extent and 15 who also recorded high extent. The rest were 3 respondents who agreed with no extent and 3 who agreed with lower extent. In this question there is a mixed reaction from the respondents signifying that there is need to communicate the time frame well to the IFMIS staff although majority are informed but they seem not to be sure.

Table 4.36 Structures are well designed to support timeliness of financial services

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	2	3.0	3.0	3.0
	Lower	6	9.1	9.1	12.1
	Average	41	62.1	62.1	74.2
	High Extent	11	16.7	16.7	90.9
	Very High Extent	6	9.1	9.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

Functional structures are fairly designed to support timeliness of services at 62% response rate. 16.7% recorded high extent while 9.1 % agreed with very high extent. Another 9.1% were for lower extent and 3 % chose no extent. This implies that structures are existing for support of timeliness of financial services although they are fairly designed thus need for improving on the structure for better results on timeliness of services
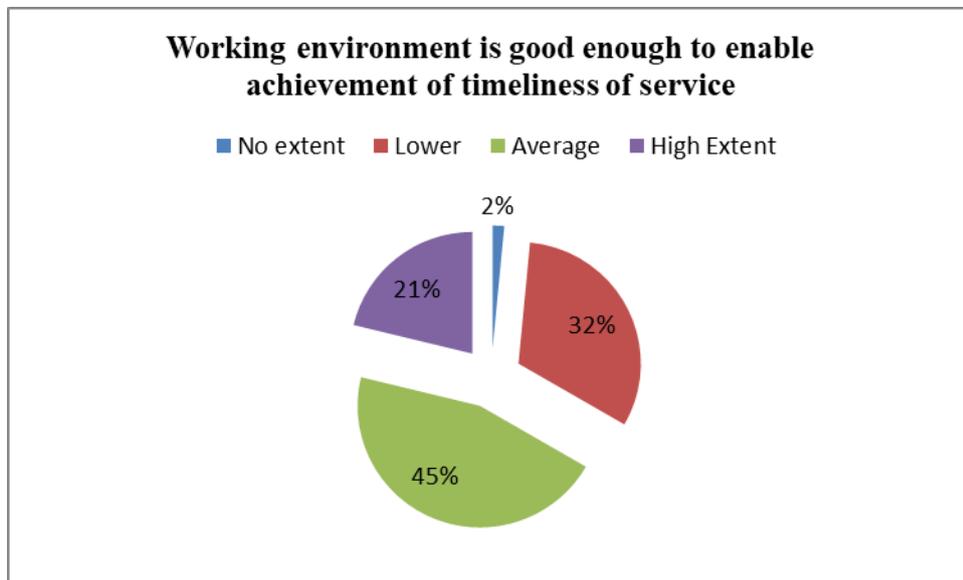
Figure 4.12: Working environment enable timeliness of financial services

There is an average feeling that the working environment is good enough to enable achievement of timeliness of services. This is demonstrated above by 45% of the respondents recording average extent and 32% recording lower extent and 21% recording high extent. Some 2% settled for no extent. This I a mixed reaction with the majority at average extent implying that working environment is good enough though further improvements may be necessary for better results in betterment of public finance management.

Table 4.37 Facilitation through equipments and other resources are available

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	15	22.7	22.7	24.2
	Average	39	59.1	59.1	83.3
	High Extent	9	13.6	13.6	97.0
	Very High Extent	2	3.0	3.0	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The results indicated 59.1% for average extent necessary facilitation through equipment and other resources. The nest group recorded 22.7% on lower extent and another 13.6% on high extent. The final 3% and 1.5% recorded very high extent and no extent. There is readily available facilitation through equipment's and other resources for the daily activities.

Table 4.38 The time limits set are realistic and achievable

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	2	3.0	3.0	3.0
	Lower	6	9.1	9.1	12.1
	Average	29	43.9	43.9	56.1
	High Extent	28	42.4	42.4	98.5
	Very High Extent	1	1.5	1.5	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

Findings show that there is high extent of time limits set which are realistic and achievable. 43% are on average level as 42% are on higher extent rate. The results show almost equal rate between average and high extent, which considerably is a good indicator that the time limits set are realistic and achievable. Only a slight improvement may be required to attain a very high extent of 100%

Table 4.39 Real time reports on customer service

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	3	4.5	4.7	4.7
	Lower	9	13.6	14.1	18.8
	Average	32	48.5	50.0	68.8
	High Extent	19	28.8	29.7	98.4
	Very High Extent	1	1.5	1.6	100.0
	Total	64	97.0	100.0	
Missing	System	2	3.0		
Total		66	100.0		

Source: Researcher (2019)

Customer service real time reports are on average at 48% and 28% are on high extent. While 13.6% agreed on lower extent, another 4.5% were for no extent and another 1.5% agreed with very high extent. Real time reports are fairly achieved hence need to improve on areas of weaknesses in IFMIS that may frustrate the process to improve the performance

Table 4.40 Customer service is easily embedded in the IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	4	6.1	6.1	6.1
	Lower	35	53.0	53.0	59.1
	Average	13	19.7	19.7	78.8
	High Extent	8	12.1	12.1	90.9
	Very High Extent	6	9.1	9.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

Customer service of the county is not easily embedded in the IFMIS as many responses were on the lower extent. Customer service should be given priority as County Government is a service delivery organization so the first objective should be customer satisfaction. If the services to customers are embedded with IFMIS and implemented properly then the result could improve from average of 53% to very high extent of 100% and hence improvement in public finance performance.

4.2.7 Revenue Turnover

Table 4.41 The revenue budgets are realistic and achievable

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	5	7.6	7.6	7.6
	Lower	41	62.1	62.1	69.7
	Average	8	12.1	12.1	81.8
	High Extent	7	10.6	10.6	92.4
	Very High Extent	5	7.6	7.6	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

Revenue budgets are not realistic and are not achievable as per the report with an indication at 62% agreeing with lower extent and 12.1% recording average. The next 10.6% and 7.6% agreed with high extent and very high extent respectively. Finally 7.6% also agreed with no extent.. This implies very poor style of management of trial and error which is highly risky. However there is a 10.6% reporting high extent meaning there is chance of improvement towards high extent and beyond thus improve on overall performance of public finance through timeliness of financial services, competence level of IFMIS staff and revenue management.

Table 4.42 Revenue management systems are linked with IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	3	4.5	4.6	4.6
	Lower	40	60.6	61.5	66.2
	Average	9	13.6	13.8	80.0
	High Extent	8	12.1	12.3	92.3
	Very High Extent	5	7.6	7.7	100.0
	Total	65	98.5	100.0	
Missing	System	1	1.5		
Total		66	100.0		

Source: Researcher (2019)

The revenue management system is on a low extent being linked with IFMIS at 60%. The next 13.6% agreed with average while 12.1% recorded high extent. The next 7.6% agreed with very high extent while 4.5 were for no extent. That is, revenue collection is done outside

IFMIS thus no link between IFMIS and revenue collection. This leaves a lot to be desired as there is a module of IFMIS called revenue to cash which seems underutilized or not utilized at all.
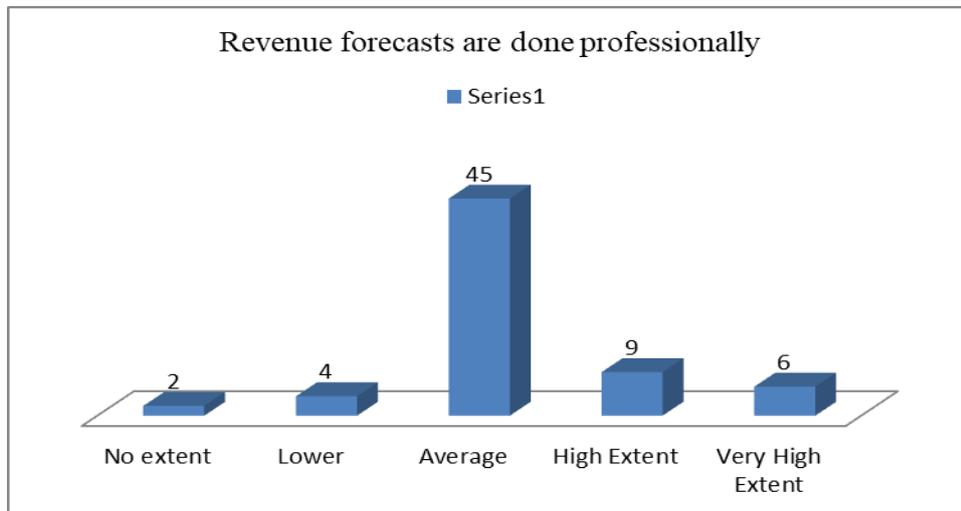
Figure 4.13: Revenue forecasts are done professionally

From the above figure, it is proven that revenue forecasts are averagely done professionally with a response rate of 45 respondents, while another group recorded high extent with 9 respondents and 6 respondents agreeing with very high extent. The final group of 4 and 2 respondents agreed with lower and no extent respectively.

Professionalism is key in forecasting revenue or otherwise it may lead to unrealistic budget forecasts and subsequent failure to meets the forecasts

Table 4.43 Revenue administrators have basic skills for the function

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	3	4.5	4.5	4.5
	Lower	2	3.0	3.0	7.6
	Average	41	62.1	62.1	69.7
	High Extent	14	21.2	21.2	90.9
	Very High Extent	6	9.1	9.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The average extent is leading with 62.1%, followed by 21.2 % on high extent, 9.1% on very high extent and 4.5% on no extent. Finally there was 3% that agreed with lower extent.

Skills is a basic factor for any administration to be successful. Thus administrators need to be taken for training in order to improve on their skills as the changes are also inevitable in this

fast changing world. There is need to continuously be conversant with changing technological and other environmental changes.

Table 4.44 Revenue collectors use IFMIS to collect, submit and report on revenue

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	33	50.0	50.0	50.0
	Lower	17	25.8	25.8	75.8
	Average	5	7.6	7.6	83.3
	High Extent	9	13.6	13.6	97.0
	Very High Extent	2	3.0	3.0	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

The above table shows 50% are on the no extent as majority followed by 25.8% on a lower extent and 13.6% on high extent, 7.6% on average and 3% 0n very high extent.

This implies that revenue collectors are not able to use IFMIS to collect, submit and report on the revenue collected which means IFMIS has not been fully implemented as a tool for public finance management.

Table 4.45 Revenue reports are ensuring transparency and accountability

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	7	10.6	10.6	10.6
	Lower	32	48.5	48.5	59.1
	Average	18	27.3	27.3	86.4
	High Extent	5	7.6	7.6	93.9
	Very High Extent	4	6.1	6.1	100.0
	Total	66	100.0	100.0	

Source: Researcher (2019)

According to the above table 48.5% respondents agreed that revenue reports are ensuring transparency and accountability while 27.3% agreed with average extent and another 10.6% recorded no extent. A 7.6% and 6.1% of the respondents however agreed with high extent and very high extent respectively.

Revenue reports generated by IFMIS are fairly verifiable and are not so much useful in ensuring transparency and accountability. The revenue reports may not be useful to verify to transparency and accountability since it is not directly linked to IFMIS. The reports are only fed into the system manually after collecting manually.

Table 4.46 Policies and regulations on revenue collection are effective

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	4	6.1	6.2	7.7
	Average	43	65.2	66.2	73.8
	High Extent	12	18.2	18.5	92.3
	Very High Extent	5	7.6	7.7	100.0
	Total	65	98.5	100.0	
Missing	System	1	1.5		
Total		66	100.0		

Source: Researcher (2019)

There are effective rules and regulations governing revenue collections with a response rate of 65.2% on average, 18.2% on high extent. Another 7.6% agreed with very high extent while another 6.1% and 1.5% were for lower and no extent. Another one respondent failed to make a choice at 1.5%.

This is a good indicator that governance in revenue collection has guidelines and majority of the respondents are aware of these guidelines. However the majority reported its effectiveness at average which signifies that more efforts should be in place that is there is still room for improvement

Table 4.47 Compliance with time frame for collection of revenue

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	1	1.5	1.5	1.5
	Lower	28	42.4	43.1	44.6
	Average	24	36.4	36.9	81.5
	High Extent	9	13.6	13.8	95.4
	Very High Extent	3	4.5	4.6	100.0
	Total	65	98.5	100.0	
Missing	System	1	1.5		
Total		66	100.0		

Source: Researcher (2019)

There is lower extent of compliance with time frame for collection of revenue at 42.4%. This was closely followed by 36.4 % who agrred with average extent. Another 13.6 % reported high extent with a minimal 1.5 % recording no extent. One of the respondents never recorded any choice under this question at 1.5% thus missing system.

Time frame is an important factor to consider for revenue collection as compliance to time frame will go a long way to reduce or eliminate debts at the same time increase revenue

Table 4.48 Revenue trends indicate growth in general performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	2	3.0	3.1	3.1
	Lower	40	60.6	61.5	64.6
	Average	9	13.6	13.8	78.5
	High Extent	11	16.7	16.9	95.4
	Very High Extent	3	4.5	4.6	100.0
	Total	65	98.5	100.0	
Missing	System	1	1.5		
Total		66	100.0		

Source: Researcher (2019)

Revenue trends show a very low growth in general performance at 60% while 16.7% recorded high extent and 13.6 was at average. There is also 4.5% and 3% with very high extent and no extent respectively.

Revenue improvement is wanting as this is the pillar behind all financial needs in the County. Without efficient revenue, the activities of the County might risk being grounded. Thus the need to strive towards improving further on Revenue management and subsequently improve on timeliness of financial services and competence level of IFMIS staff

Table 4.49 Internal control System is strong enough to avert revenue loss

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No extent	3	4.5	4.6	4.6
	Lower	24	36.4	36.9	41.5
	Average	28	42.4	43.1	84.6
	High Extent	5	7.6	7.7	92.3
	Very High Extent	5	7.6	7.7	100.0
	Total	65	98.5	100.0	
Missing	System	1	1.5		
Total		66	100.0		

Source: Researcher (2019)

The results indicate that 42.4% on average extent which implies slightly fair internal control system mechanism in averting revenue loss. There is 36.4 % that agreed with lower extent, 7.6% recorded high extent and another 7.6% recorded high extent. Finally 4.5% agreed with no extent and another 1.5% did not respond to this question.

Internal Control Systems should be strong to a very high extent in order to be able to contain revenue loss given the fact that revenue collection is key in the County, without proper control measures, there can never be improved revenue turnover, timeliness of financial services and level of human competence

Table 4.50 Budgeted revenue compared to actual revenue report

BUDGETED REVENUE COLLECTION	Budgeted	Actual revenue collected	VARIANCE	
financial year	Amount	Amount	budgeted less actual	PERNTAGE
2014 to 2015	1,500,000,000.00	970,903,407.00	529,096,593.00	23.3296003
2015 to 2016	1,868,587,023.00	984,794,407.00	883,792,616.00	38.9693087
2016 to 2017	1,584,987,119.00	1,004,043,907.00	580,943,212.00	25.6156874
2017 to 2018	1,148,685,296.00	874,598,051.00	274,087,245.00	12.0854036
		TOTAL	2,267,919,666.00	

Source: Researcher (2019)

The revenue report indicate increase in budgeted revenue from year 2014 to 2016 which is a good indicator for forecasting. However come 2016 to 2018 the budgeted figures reduced that leaves a lot to be desired. On the side of actual revenue, there was increase throughout the first three years then a decline was reported in 2018 even though there was no single year where budgeted figures were realized.

Table 4.51 The Correlation of IFMIS practice and competence level of staff

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820[a]	.672	.622	.57960

a. Predictors: (Constant), *Training Integration to Capacity Building Function, Adherence with Systems Control Process, Adherence to Training Curriculum, IT skills Dependence for Current Training Requirement, Training Policies Applied to The Staff, Training Outcome Precision to Purpose, training service to IFMIS staff, Regularity of training programs.*

From the analysis, it is evident that there is significant positive correlation between IFMIS practices and staff competency which is at 0.82. R square and adjusted R square are at close range insinuating that, an increase in any unit component of IFMIS practices will translates to an increase in staff competency level at the rate of 0.622. The entire analysis proved a standard error of correlation of 0.57960.

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36.470	8	4.559	13.570	.000[a]
	Residual	17.805	53	.336		
	Total	54.274	61			

Predictors: (Constant), *Training Integration to Capacity Building Function, Adherence with Systems Control Process, Adherence to Training Curriculum, IT skills Dependence for Current Training Requirement, Training Policies Applied to The Staff, Training Outcome Precision to Purpose, training service to IFMIS staff, Regularity of training programs.*

b. Dependent Variable: Human resource professional are involved at a strategic level of decision making.

b. from the analysis above, the predictors' results concludes that there is lower effect between the constant variables and IFMIS practices at F statistics of 13.570. These results correspond to aggregate sum squares of 54.274.

The mean effect stands at almost half at 4.559 from the regressed parameters with residual value of .336 proving the lesser effect between the dependent and independent variables

Coefficients of IFMIS Practice and competence level of Staff [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.339	.562		.603	.549
training policies applied to IFMIS staff	.080	.171	.056	.471	.640
Adherence to training curriculum	-.215	.150	-.144	-1.436	.157
Precision of training outcome to set purpose	-.057	.163	-.035	-.352	.726
Dependence on past IT skills for current training requirement	-.103	.116	-.088	-.88y=9	.378
Adherence with systems control process	.385	.087	.440	4.413	.000
Regularity of training programs (how frequent)	.436	.147	.404	2.971	.004
Provision of training service to all staff dealing or potential to Ifmis	.072	.122	.071	.585	.561
Extent to which training has been integrated as a capacity building function	.368	.216	.214	1.705	.094

a. Dependent Variable: Human resource professional are involved at a strategic level of decision making

$$Y=0.339+0.08_{x1}-0.21_{x2}-0.057_{x3}-0.103x_4+0.385_{x5}+0.436_{x6}-0.72x_7+0.368_{x8}$$

From the report, the coefficients relate variably with the constant intercept at .339, this shows that not all the coefficients analyzed produces positive linearity with IFMIS practice and staff competency level as detailed here in; coefficients related to .385 .368, , .436, .072 , and .080 shows positive significant contributions to determinants of IFMIS practice and staff competency level as opposed to retarding contribution of the remaining coefficients values while increasing the determinants at -.215, .103and -.057 respectively. This applies to the level of confidence with acceptance and rejections of null hypotheses as regressed. With regularity of training programmes at .004 being rejected null hypothesis and provision of training services at .561 becoming accepted hypothesis about IFMIS training and staff competency level among other scores

Table 4.52: The correlation of IFMIS and timeliness of Financial services

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.730[a]	.533	.461	.59257

a. Predictors: (Constant), Training Integration to Capacity Building Function, Adherence with Systems Control Process, Adherence to Training Curriculum, IT skills Dependence for Current Training Requirement, Training Policies Applied to The Staff, Training Outcome Precision to Purpose, training service to IFMIS staff, Regularity of training programs.

From the report, it is evidenced that IFMIS practices shows significant correlation with the financial services at .73 with 95% level of confidence adjusted against standard error of .59257. it therefore concludes that any negative effect on IFMIS practice would lead to negative effect of financial services to clients. This may call for caution before any changes in the listed parameters are affected in either way.

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20.823	8	2.603	7.413	.000[a]
	Residual	18.259	52	.351		
	Total	39.082	60			

a. Predictors: (Constant), *Training Integration to Capacity Building Function, Adherence with Systems Control Process, Adherence to Training Curriculum, IT skills Dependence for Current Training Requirement, Training Policies Applied to The Staff, Training Outcome Precision to Purpose, training service to IFMIS staff, Regularity of training programs.*

b. from the tabulated report the F statistics of 7.413 is shows reliable result under normal circumstance and therefore proves that the parameters of the predictors under aggregated degree of freedom of 60 affects the relationship between IFMIS practice and staff competency. Its therefore worth noting that affecting the coefficients will have an effect on the variables being tested thereby translating in an effect on management decision.

Coefficients of IFMIS and Timeliness of Financial Services [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.721	.578		1.248	.218
	Extent to which the training policies are applied to the staff	-.164	.174	-.136	-.943	.350
	Adherence to training curriculum	-.226	.153	-.178	-1.477	.146
	Precision of training outcome to set purpose	.299	.166	.216	1.795	.079
	Dependence on past IT skills for current training requirement	-.046	.121	-.046	-.383	.703
	Adhrence with systems control process	.260	.090	.350	2.893	.006
	Regularity of training programs	.266	.152	.287	1.750	.086
	Provision of training service to all staff dealing or potential to Ifmis	.054	.126	.063	.428	.670
	Extent to which training has been integrated as a capacity building function	.419	.221	.287	1.897	.063

a. Dependent Variable: Budgets are focused on achieving results and improving financial performance

$$Y=0.721-0.164_{x1}-0.226_{x2}+0.299_{x3}-0.46x_4+0.26_{x5}+0.266_{x6}+0.54x_7+0.419_{x8}$$

From the report, the coefficients relate variably with the constant intercept at .721, this shows that not all the coefficients analyzed produced positive linearity with IFMIS practice and timelines of financial services as detailed here in; coefficients related to .54 .419,.299 and .026 shows positive significant contributions to determinants of IFMIS practice and timelines of financial services as opposed to retarding contribution of the remaining coefficients. This applies to the level of confidence with acceptance and rejections of null hypotheses as regressed. With regularity of training programmes at .006 being rejected null hypothesis and Dependence on past IT skills for current training requirement at .703 becoming accepted hypothesis about IFMIS training and timelines of financial services among other scores

Table 4.53: The Correlation of IFMIS and Revenue Turnover
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.640[a]	.409	.319	.81895

a. Predictors: (Constant), *Training Integration to Capacity Building Function, Adherence with Systems Control Process, Adherence to Training Curriculum, IT skills Dependence for Current Training Requirement, Training Policies Applied to The Staff, Training Outcome Precision to Purpose, training service to IFMIS staff, Regularity of training programs.*

From the report, it is evidenced that IFMIS practices shows significant correlation with the revenue turnover at .64 with 95% level of confidence adjusted against standard error of .81895. It therefore concludes that any effect on IFMIS practice would lead to significant effect revenue turnover. This may call for management to take caution before any independent variable are altered.

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24.173	8	3.022	4.505	.000[a]
	Residual	34.876	52	.671		
	Total	59.049	60			

a. Predictors: (Constant), Training Integration to Capacity Building Function, Adherence with Systems Control Process, Adherence to Training Curriculum, IT skills Dependence for Current Training Requirement, Training Policies Applied to The Staff, Training Outcome Precision to Purpose, training service to IFMIS staff, Regularity of training programs.

b. Dependent Variable: Revenue management systems are linked with IFMIS

 From the tabulated report the F statistics of 4.505 is shows reliable   result under normal circumstance and therefore proves that the parameters of the predictors under aggregated degree of freedom of 60 affects the relationship between IFMIS practice and revenue turnover. Its therefore worth noting that affecting the coefficients will have an effect on the variables being tested thereby translating in an effect on management decision.

Coefficients of IFMIS and Revenue Turnover [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.331	.804		-.412	.682
	Extent to which the training policies are applied to the staff	.073	.241	.049	.302	.764
	Adherence to training curriculum	.657	.212	.416	3.101	.003
	Precision of training outcome to set purpose	-.133	.230	-.077	-.575	.567
	Dependence on past IT skills for current training requirement	.380	.165	.314	2.303	.025
	Adhrence with systems control process	.227	.124	.248	1.832	.073
	Regularity of training programs (how frequent)	-.567	.209	-.498	-2.718	.009
	Provision of training service to all staff dealing or potential to Ifmis	.352	.173	.330	2.035	.047
	Extent to which training has been integrated as a capacity building function	-.109	.307	-.060	-.355	.724

a. Dependent Variable: Revenue management systems are linked with IFMIS

$Y = -0.331 - 0.073_{x1} - 0.657_{x2} + 0.133_{x3} - 0.38_{x4} + 0.27_{x5} + 0.567_{x6} + 0.352_{x7} + 0.109_{x8}$

From the report, the coefficients relate variably with the constant intercept at -.331, this shows that all the coefficients analyzed produced positive linearity with IFMIS practice and revenue turnover as detailed here in; coefficients related to -.073, -.657 and -.38 of both x1 and x2 and x3 respectively shows inverse relationship with the constant. However the remaining variable would contribute positively to the dependents variable. This therefore implies that all the variable will not have positive linearity with the dependent variable

Table 4.54: Correlation Coefficients

Correlations

		ETPAS	ATC	PTOP	DPSCR	A S C P	RTP	PTSI	ETICBF	ETRBRA	ETRMSLI	ETRFP	ETCRASF	ETRCCSR	ETRRGTA	ETPRGR	ECTCR	RTGP	ICSMSR
ETPAS	Pearson Correlation	1																	
	Sig. (2-tailed)		.000																
ATC	Pearson Correlation	.475**	1.000																
	Sig. (2-tailed)	.000																	
PTOP	Pearson Correlation	.241	.355**	1.000															
	Sig. (2-tailed)	.055	.004																
DPSCR	Pearson Correlation	.362**	.275*	.236	1.000														
	Sig. (2-tailed)	.003	.025	.060															
ASCP	Pearson Correlation	.285*	.325**	.253*	.461**	1.000													
	Sig. (2-tailed)	.020	.008	.044	.000														
RTP	Pearson Correlation	.676**	.532**	.253*	.484**	.528**	1.000												
	Sig. (2-tailed)	.000	.000	.047	.000	.000													
PTSI	Pearson Correlation	.583**	.407**	.409**	.410**	.424**	.664**	1.000											
	Sig. (2-tailed)	.000	.001	.001	.001	.000	.000												
ETICBF	Pearson Correlation	.474**	.429**	.598**	.454**	.388**	.499**	.635**	1.000										
	Sig. (2-tailed)	.000	.000	.000	.000	.001	.000	.000											
ETRBRA	Pearson Correlation	.342**	.386**	.507**	.385**	.429**	.366**	.426**	.624**	1.000									
	Sig. (2-tailed)	.005	.001	.000	.001	.000	.003	.000	.000										
ETRMSLI	Pearson Correlation	.288*	.408**	.197	.445**	.381**	.227	.388**	.386**	.690**	1.000								
	Sig. (2-tailed)	.020	.001	.121	.000	.002	.074	.001	.001	.000									
ETRFP	Pearson Correlation	.459**	.437**	.401**	.357**	.303*	.352**	.452**	.557**	.689**	.623**	1.000							
	Sig. (2-tailed)	.000	.000	.001	.003	.013	.004	.000	.000	.000	.000								
ETCRASF	Pearson Correlation	.430**	.413**	.453**	.248*	.339**	.392**	.490**	.571**	.682**	.473**	.838**	1.000						
	Sig. (2-tailed)	.000	.001	.000	.044	.005	.001	.000	.000	.000	.000	.000							
ETRCCSR	Pearson Correlation	.236	.206	.131	.316**	.194	.168	.106	.119	.497**	.505**	.493**	.473**	1.000					
	Sig. (2-tailed)	.057	.098	.300	.010	.118	.185	.395	.340	.000	.000	.000	.000						
ETRRGTA	Pearson Correlation	.117	.174	.119	.399**	.376**	.115	.284*	.337**	.445**	.518**	.468**	.417**	.637**	1.000				
	Sig. (2-tailed)	.348	.162	.350	.001	.002	.367	.021	.006	.000	.000	.000	.000	.000					
ETPRGR	Pearson Correlation	.285*	.354**	.455**	.344**	.368**	.414**	.405**	.556**	.658**	.458**	.509**	.671**	.310*	.288*	1.000			
	Sig. (2-tailed)	.021	.004	.000	.005	.003	.001	.001	.000	.000	.000	.000	.000	.012	.020				
ECTCR	Pearson Correlation	.367**	.424**	.459**	.198	.400**	.313*	.346**	.558**	.722**	.494**	.516**	.672**	.496**	.383**	.703**	1.000		
	Sig. (2-tailed)	.003	.000	.000	.115	.001	.012	.005	.000	.000	.000	.000	.000	.000	.002	.000			

RTGP	Pearson Correlation	.309[*]	.326[**]	.385[**]	.369[**]	.420[**]	.391[**]	.462[**]	.575[**]	.775[**]	.501[**]	.562[**]	.706[**]	.458[**]	.447[**]	.725[**]	.731[**]	1.000	
	Sig. (2-tailed)	.012	.008	.002	.003	.000	.002	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		
ICSMSR	Pearson Correlation	.316[*]	.176	.258[*]	.267[*]	.198	.382[**]	.390[**]	.326[**]	.558[**]	.377[**]	.581[**]	.563[**]	.419[**]	.421[**]	.454[**]	.460[**]	.644[**]	1.000
	Sig. (2-tailed)	.010	.162	.041	.032	.115	.002	.001	.008	.000	.002	.000	.000	.001	.000	.000	.000	.000	

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

Where;

ETPAS is the extent to which the training policies are applied to the staff

ATC Adherence to the training curriculum

PTOP Precision of training outcome to the set purpose

DPSCR Dependence on past IT skills for current training requirement

ASCP Adherence with systems control process

RTP Regularity of training programs (how frequent)

PTSI Provision of training services to all staff dealing or potential to IFMIS

ETICBF Extent to which training has been integrated as a capacity building function

ETRBRA Are the revenue budgets realistic and achievable

ETRETRMSLI To what extent is the revenue budget system linked with IFMIS

ETRFP Revenue forecasts are done professionally

ETCRASF Extent to which County Government revenue administrators have basic skills for the function

ETRCCSR Are revenue collectors capable of using IFMIS to collect submit and report on revenue collected

ETRRGTA Revenue reports generated by IFMIS are verifiable and useful in ensuring transparency and accountability

ETPRGR Policies rules and regulations governing revenue collection are effective

ECTCR What is the level compliance with time frame when collecting revenue

RTGP The revenue trends indicate growth in general performance

ICSMSR Internal control system mechanism are strong enough to avert revenue loss

The analysis in table 4.54 shows that extent to which County Government revenue administrators have basic skills for the function has the strongest positive pearson correlation coefficient = .838, effect on revenue forecasts being done professionally. In addition, the level of compliance with time frame when collecting revenue and effectiveness of policies, rules and regulations governing revenue are positively correlated to revenue trends indicating growth (pearson correlation coefficient= .731 and .725). Another positively correlated variable was revenue budgets realistic and achievable (pearson correlation coefficient = .722) influence on the level of compliance with time frame when collecting revenue. The correlation matrix shows that independent variables are determinants of IFMIS practices in public finance management as indicated by their strong positive relationship with dependent variables (public finance performance)

4.3 Summary and interpretation of the findings.

The study outlined several IFMIS practices to know their effects on performance of public finance. The outcomes were, Training policies are applied as employees are trained using the modern ICT tools with 65% of the respondents agreeing that the policy is applied. Even though there is a lot of training need assessment done, most people are not aided through by the ICT experts. There is a training curriculum and adherence rate is at 66% on average.

There are a number of technical support services that are in place for IFMIS implementation as a program. There is availability of ICT support equipment for the program an average power supply with low extent of internet connectivity. For the program to run and implemented successfully, a number of expertise should be deployed to assist the employees. It's on average count that this is done.

The study also established that some aspects of internal control systems such as reliable financial information at 48%, efficient and effective operation at 56% and segregation of duties to reduce risk of error influenced the public finance management in the county to a great extent at 56%. Most of the respondents were in agreement that IFMIS assists the management in ensuring that there is transparency and accountability in budget utilization at 64% and improved financial performance in the county and also improving the efficiency and effectiveness of public expenditure and its strict authorization.

As per the findings, IFMIS aims at improving the availability of information and its quality necessary for the public.

According to the report, functional structures are fairly designed to support timeliness of financial services with majority of the respondents agreeing at 62% on average with a realistic and achievable time limit to a higher extent at 42% and 43% on average. At the point of implementation of IFMIS program, customer service of the county embedment in the IFMIS is ranked very low with 35 out of 66 respondents agreeing to this.

The findings also provide that the revenue management system is not linked directly with IFMIS at 61% even though it is on average count at 68% that the forecasting is done professionally following a report that the expertise rate is at 62%.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter outlines the summary of the research, conclusions from the findings highlighted and recommendations based on the findings. Conclusions and recommendations outlined address the objectives of the study. The main objective of the study was to answer the question of the effect of integrated financial management information system on performance of public finance.

5.1 Summary

In Kenya, county governments and ministries use IFMIS as the sole accounting tool. Following the recent fraud and corruption cases, it shows that there is a lot of public funds and asset misuse thus showing a poor financial performance and mistrust in government projects from the residents of the affected Counties. The study asked respondents if there is general growth in performance according to revenue trends and 61% of the respondents mentioned a lower extent and a few mentioned average and high extent growth at 13% and 16% respectively.

The study further indicated that revenue management is fairly linked with IFMIS as most of the respondents at 61% mentioned a lower extent with a few on average and high extent at 13% and 12% respectively. Based on the findings, revenue collectors are not able to use IFMIS to collect, submit and report on the revenue collected with 50% are on the no extent as majority followed by 25% on a lower extent which means IFMIS has not been fully implemented as a tool for public finance management.

The main challenge facing IFMIS full implementation is that the major activities in the County like revenue management is still operating outside the system with 61% of the respondents confirming the same. Revenue reports generated by IFMIS are fairly verifiable and are not so much useful in ensuring transparency and accountability.

According to Peterson et al, (2008), if IFMIS is implemented, reliable and verifiable financial data can be efficiently accessed that can help in raising the budget process, strengthening internal controls in the government, increasing provision of government services and operations as well as improving credibility and accountability in government operations. Further analysis showed that most of the respondents agreed that capacity building has been embraced by the county government as a tool for training. ICT experts are involved in the trainings with IFMIS based support tools and equipment.

5.3 Conclusion

The study concludes that internal control systems as policies of integrated financial management information system have great effect of public finance management. Internal controls system such as reduced risk of error, high authority and approved activities, monthly financial review and conciliation, efficient and effective operations and audit trail influence the public finance management in the county to a great extent.

Dorotinsky (2003) states that IFMIS can improve public finance management through a number of ways; enhancing confidence and credibility of the budget, accounting and reporting through greater comprehensiveness and transparency of information. With involvement of high level of human resource professionalism, decision making has been so strategic. The frequency of staff target for appraisal being supported by IFMIS is on the average as per the findings even though there is a lower extent to which human resource management is linked with increase in financial performance.

5.3 Recommendations and further research

The study recommends that for a smooth performance of public finance in the county governments, full implementation of IFMIS should be done. For proper planning and budgeting, both long and short terms, information should be made available and can be reliable and verifiable. It also recommends that proper training should be instituted even though the training curriculum is adhered to. This will enable the staff to have proper knowledge on daily operation using the integrated system to improve financial management. In future, a study should be conducted on implementation of Integrated Financial Management Information System in all the Kenyan county governments. The system should be adopted from revenue collection, management, budget line and financial reporting. This will control the risk of fraud and errors and asset management in the county bringing trust from the citizens.

5.4 Limitations of the Study

The primary data collection method was personal administration of questionnaires with the staffs in the county from clerks to top management. There was very minimal time available for them to answer all the questions after keenly taking their time. Some of them were not willing to answer the questionnaires as if they are being investigated. They were not able to give the right information regarding their financial management and budgeting stating to be confidential. The research also needed a lot of funds from transport, printing typing and interviews forcing the researcher to use personal savings.

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APPENDICES

Appendix I: Letter of Introduction

To All Respondents

Dear Sir/Madam,

I am Millicent Atieno, a Master of Science in Finance student at Maseno University. As a requirement of this degree, I am undertaking a research on effect of Integrated Financial Management Information System on Performance of Public Finance: A case of County Government of Kisumu. A questionnaire has been attached seeking to solicit information related to the research topic. The research is purely for academic purposes and all information provided will be treated with utmost confidentiality and will be used for academic purposes only. Your cooperation will be highly appreciated.

Yours faithfully

Millicent Atieno

MSC Candidate

Maseno University

Appendix II: Questionnaire

Instruction: Please tick and fill in the appropriate spaces

PART I. GENERAL INFORMATION

Please tick where appropriate

1. Gender

   Male   [   ]

   Female   [   ]

2. Age

   Below 30 years   [   ]

   30 – 40 years   [   ]

   Over 40 years   [   ]

3. Level of Education

   Secondary   [   ]

   College   [   ]

   University   [   ]

   Other qualification (specify) --

PART II: IFMIS PRACTICES

COUNTY TRAINING POLICIES

4. On a scale of 1 to 5 state the extent of application of the listed training elements; **where 1= No extent, 2=Lower extent, 3= Average, 4= High Extent and 5=Very High Extent**

S/NO	ELEMENTS	1	2	3	4	5
1	Extent to which the training policies are applied to the staff					
2	Adherence to training curriculum					
3	Precision of training outcome to set purpose					
4	Dependence on past IT skills for current training requirements					
5	Adherence with systems control process					
6	Regularity of training programs (how frequent)					
7	Provision of training services to all staff dealing or potential to IFMIS					
8	Extent to which training has been integrated as a capacity building function					

TECHNICAL SUPPORT SERVICES

5. On a scale of 1 to 5 state by ticking the extent of technical support services on the listed statements below ; **where 1= No extent, 2=Lower extent, 3= Average, 4= High Extent and 5=Very High Extent**

S/NO	STATEMENTS	1	2	3	4	5
1	Extent of integration of technical support program in the IFMIS implementation strategy					
2	Extent of separation of operations login levels and reference rights					
3	Technical audit rights					
4	Extent of engagement of ICT assistance as part of IFMIS					
5	Availability of reliable, strong and modern ICT support equipment					
6	Constant power supply					
7	Constant flow of internet connectivity					
8	Maintenance of IFMIS based support equipment and tools					
9	Availability of expert skills					
10	Data backup devices for backward reference					

INTERNAL CONTROL SYSTEM

6. On a scale of 1 to5 state to what extent does the following attributes of internal control activities are practiced **where 1= No extent, 2=Lower extent, 3= Average, 4= High Extent and 5=Very High Extent**

S/NO	STATEMENTS	1	2	3	4	5
1	There is segregation of duties to reduce risk of errors					
2	Authorization and approval to ensure activity is consistent with departmental goals					
3	Reconciliation and review of functions is done monthly focusing on financial compliance					
4	Ability to detect and identify undesirable occurrences					
5	Ability to deter the instance of errors and fraud					
6	Provide mechanisms for accomplishment of goals and objectives					
7	Promotion of efficient and effective operations					
8	Ensure reliability and integrity of financial information					
9	Geared towards protecting assets from accidental loss or loss from fraud					

10	Commitment to investigating discrepancies and diligence in system					
11	Enhancement with the purpose of remaining sufficient for current state of risks					
12	Availability of timely relevant information and communication					
13	IFMIS has in build controls at each level to enhance strict authorization of County expenditure					
14	Audit trail remain intact for considerable period					

PART II: PERFORMANCE OF PUBLIC FINANCE

LEVEL OF HUMAN COMPETENCE

7. On a scale of 1 to5 state to what extent does the following attributes of human competence activities are practiced **where 1= No extent, 2=Lower extent, 3= Average, 4= High Extent and 5=Very High Extent**

S/NO	STATEMENTS	1	2	3	4	5
1	Human resource professionals are involved at a strategic level of decision making					
2	Credibility is highly practiced in the cause of day to day discharge of duties					
3	There exist good working relationship among the employees					
4	Human resource function creates expected value and sustain competitive advantage					
5	Human resource management is linked to the increase in financial performance					
6	Job satisfaction mediates the link between human resource management and financial outcomes					
7	Enhanced efficiency level per county employee					
8	IFMIS supports allocation of staff targets for appraisal purposes					

TIMELINESS OF FINANCIAL SERVICES

8. On a scale of 1 to5 state to what extent the services are offered in time **where 1= No extent, 2=Lower extent, 3= Average, 4= High Extent and 5=Very High Extent**

S/NO	STATEMENTS	1	2	3	4	5
1	Strong and effective feedback mechanisms on services offered					
2	Customer expectations are clearly measured and met					

3	There exist clearly defined time frames within which services are rendered					
4	Functional structures are well designed to support timeliness of services					
5	Working environment is good enough to enable achievement of timeliness of services					
6	Necessary facilitation through equipment's and other resources are available					
7	The time limits set are realistic and achievable					
8	Real time reports on customer service					
9	Customer service of the County are easily embedded in the IFMIS					

REVENUE TURNOVER

9. On a scale of 1 to5 state to what extent that revenue turnover targets are met **where 1= No extent, 2=Lower extent, 3= Average, 4= High Extent and 5=Very High Extent**

S/NO	STATEMENTS	1	2	3	4	5
1	The revenue budgets are realistic and achievable					
2	Revenue management systems are linked with IFMIS					
3	Revenue forecasts are done professionally					
4	County Government revenue administrators have basic skills for the function					
5	Revenue collectors are capable of using IFMIS to collect, submit and report on revenue collected					
6	Revenue reports generated by IFMIS are verifiable and useful in ensuring transparency and accountability					
7	Policies, rules and regulations governing revenue collection are effective					
8	There is compliance with time frame for collection of revenue					
9	The revenue trends indicate growth in general performance					
10	Internal Control System mechanisms are strong enough to avert revenue loss					

THE END

THANK YOU FOR PARTICIPATING

Appendix III: Work Plan

Activity	April 2019	May 2019	June 2019	July 2019
Proposal Writing	▓▓▓			
Proposal Presentation		▓▓▓		
Data Collection			▓▓▓	
Data Analysis			▓▓▓	▓▓▓
Report Writing				▓▓▓
Report Submission				▓▓▓

Appendix IV: Budget

Item	Quantity	Cost Kshs.	Total Amount Kshs.
Transport	7	3000	21000
Airtime/ Internet bundles	15	1000	15000
Printing and Stationery	35	1000	35000
Total	**57**	**5000**	**71000**