

**IMPLEMENTATION OF INTEGRATED FINANCIAL
MANAGEMENT SYSTEMS & SERVICE DELIVERY AMONG
LOCAL AUTHORITIES IN TRANS NZOIA COUNTY, KENYA**

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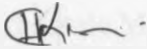
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DECLARATION

This project is my original work and has not been presented for a degree in any other University.

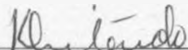
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Many thanks to the Heads of Departments of both LA's for availing themselves and also to the rest of the members of staff.

DEDICATION

This work, I dedicate to the God the Almighty as a token of appreciation and most sincere gratitude for the strength, determination and good health He gave me to undertake my studies and for the journey in academics to this point.

My thanks go to my family for the support and encouragement through the challenges of academics. I would also like to specially thank my parents for encouraging me to invest in education and for the financial support. God bless you all.

ABSTRACT

Local Authorities have over time implemented IFMS (LAIFOMS) with a view of addressing various issues raised in regard to shortcomings in service provision. LAIFOMS was meant to address some of the issues arising from various functional areas.

Lack of proper records at LA's led to the need to adopt IFMS which led to development & implementation of LAIFOMS. The implementation was meant to solve this myriad of problems. Implementation of LAIFOMS was also geared at strengthening public expenditure management systems. This study was meant to establish the extent to which IFMS are used by LA's at Trans Nzoia County and to measure the effect of IFMS among LA's in Trans Nzoia County.

From the findings of the study it was evident that LA's in Trans Nzoia County have adopted the use of IFMS in their daily operations with mixed results. This is attributed to a wide range of factors such as lack of adequate training, lack of investment in ICT tools required and shortage of the same. From the findings it was evident that more can be achieved with full implementation of the system at the LA's.

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LIST OF ACRONYMS

AG-Accountant General

CCN-County Council of Nzoia

FMIS-Financial Management Information System

FMS-Financial Management System

IFMIS-Integrated Financial Management Information System

ICT-Information Communication Technology

KLGRP-Kenya Local Government Reform Program

KMC-Kitale Municipal Council

LA-Local Authority

MDA-Ministries, Departments & Agencies

MDG-Millennium Development Goals

CHAPTER ONE: INTRODUCTION

1.1 BACKGROUND

As organizations implement various information systems that are meant to assist management in their day to day activities, it is hoped that they are going to derive maximum benefits not only to the organization but also to various stakeholders from the systems put in place. More so the success of these systems put into place depends on a range of factors which include the reasons or drivers that lead to implementation, whether there is acceptance from the users among other reasons. Government agencies have embraced the use of information systems and related applications of diverse nature with a view of ensuring good financial management practices and accountability, achieving success and also to ensure that services are delivered in a timely manner. All classifications of Local Authorities have to a wide extent the same information needs which have resulted to the adoption of information systems through an initiative of Kenya Local Government Reform Program. This undertaking was geared to deepening the legal, financial management and institutional reforms in Local Government sector (Mitullah and Waema, 2008)

Use of information systems has over the last couple of years been on the rise within government agencies for the purpose of achieving reforms in internal processes. An Integrated Financial Management System (IFMIS) usually refers to computerization of public expenditure management processes including budget formulation, budget execution, and accounting with the help of a fully integrated system for financial

management of the line ministries and other spending agencies (Diamond and Khemani, 2006). An FMIS will consist of several elements with different functions. The core of an FMIS could include the following modules and systems: General ledger, Budgetary accounting, Accounts payable, Accounts receivable

The integration of different functions and entities within a shared database provide managers with tools to plan, manage, and control public resources. Automation is an important FMS feature whose benefits include; Improved transparency of public sector operations; rapid expedition of many transactions at once (contrary to manual systems which are cumbersome and slow); improved efficiency of financial controls and other expenditure management procedures; rapid compilation of data from many sources for improved financial analysis and decision making; improved consistency of information and improved checks and balances(Heidenhof, Grandvoinet, Kianpour, Rezaian, 2002)

1.1.1 INTERGRATED FINANCIAL MANAGEMENT SYSTEMS

Integrated Financial Management Information Systems usually refers to computerization of public expenditure management processes including budget formulation, budget execution, and accounting with the help of a fully integrated system for financial management of the line ministries and other spending agencies (Diamond & Khemani, 2006). The full system should secure integration and communication with other relevant information systems. Furthermore integrated financial management information system is sometimes erroneously interpreted as describing a system that can capture all the functional processes, and the relevant financial flows, within public expenditure

management. However, the complexity of information systems within the government sector is, to a large extent, due to the multiplicity of functions and policy areas.

In many functional areas specialized information systems are in place and will still be required even with the implementation of an IFMS. There are three guiding characteristics for a well-designed IFMIS, namely, it is a management tool; it should provide a wide range of non financial information; and it is a system. The Tanzanian government introduced an Integrated Financial Management System (IFMS) in ten selected ministries, departments, and agencies. Under this system, a central server was placed at the treasury (in the Office of the Accountant General (AG)) to which users were connected by dedicated network. Also work stations were provided for each of the MDAs from which they could access the system. Each MDA had its own database held in the omnibus database in the central server. MDA's transactions automatically update the database in real time, and thus the general ledgers reflect the real position of balances at any particular point.

1.1.2 MINISTRY OF LOCAL GOVERNMENT

The Kenyan local governance system is composed of Ministry of Local Government and the four tiers of Local Authorities (LA's) namely: Cities, Municipalities, Towns and County Councils (Mitullah and Waema). These councils are classified tiers as mentioned and are corporate entities that were established under the Local Government Act CAP 265 and operate within different areas of jurisdiction depending on their classification. Councils are legal bodies charged with the task of offering services to populations within

their areas of jurisdiction and as such in this process are required to ensure proper management of financial resources within the councils and ensure accountability. It is for this reason that LA's in Kenya adopted the use of IFMS for purposes of managing all aspects of financial management like billing & receipting, processing of payroll, procurement, project expenditure management and payments of diverse nature such as imprest.

The financial administrative activities inherent in IFMS are interconnected through the budget monitoring system which generates a series of operational and management reports used in enabling control, monitoring and management of different financial activities within the LA. IFMS is thus a collection of related sub systems which is meant to ensuring efficient and effective delivery of services, proper financial management and accountability.

1.1.3 LOCAL AUTHORITIES IN TRANS NZOIA COUNTY

Trans Nzoia County is one of the 47 counties under Kenya's constitution. The County has two LA's serving the people within the county. The LA's are Kitale Municipal Council and County Council of Nzoia which serve the municipality and the larger county respectively. LA's are made up of various departments mainly the Clerk's, Treasurer's, Engineering, Environment and Social Services department which are charged with various functions relating to the mandate of LA's as per the Local Government Act. With both having to execute their mandates in terms of service delivery, they needed to adopt the use of IFMS to achieve efficient and effective service delivery. According to Kelly (2005) IFMS were developed to improve financial management efficiency,

responsiveness, and accountability. They are meant for purposes of management of both financial and non financial affairs. Kenya Local Government Reform Programme focuses on deepening the legal, financial management and institutional reforms in Local Government sector Mitullah and Waema (2008)

1.2 RESEARCH PROBLEM

Lack of reliable and timely revenue and expenditure data for budget planning, monitoring, expenditure control, and reporting has had a negative effect on budget management. This leads to poorly controlled commitment of resources, often resulting in a large buildup of arrears; excessive borrowing, and misallocation of resources, undermining the effectiveness and efficiency of service delivery. This lack of information has hindered transparency and the enforcement of accountability in government, and has only contributed to the perceived governance problems.

According to Diamond and Khemani (2006) these adverse developments, have led to the need of adopting integrated financial management system (IFMS) projects to strengthen their public expenditure management systems (PEM). The establishment of an IFMS has consequently become an important benchmark for the reform agenda, often regarded as a precondition for achieving effective management of the budgetary resources. The benefits of an IFMS could be argued to be profound. The improved recording and processing of financial transactions also allows prompt and efficient delivery of services. An IFMS strengthens financial controls, facilitating a full and updated picture of commitments and expenditure on a continuous basis. Once a commitment is made, the system should be able to trace all the stages of the transaction processing from budget

releases, commitment, purchase, payment request, reconciliation of bank statements, and accounting of expenditure. This allows a comprehensive picture of budget execution. It also provides the information to ensure improved efficiency and effectiveness of financial management. Generally, increased availability of comprehensive financial information on current and past performance assists budgetary control and improved economic forecasting, planning, and budgeting.

Prior to adoption of IFMS there were governance problems experienced by LA's. According to Waema and Mitullah (2008), this shortcoming resulted in unpaid revenues, and this was being exploited by officials and service consumers since it attracted corrupt practices by the officers and consumers who colluded to distort collection and bills. In view of these problems, initiatives were put in place to introduce IFMS in local authorities in Kenya to address the problems stated. Implementation of IFMS does not always guarantee success; in addition there is incomplete implementation of ICT policies in Kenya. Initiatives such as the one on IFMS have been implemented with relative success hence impacting on service delivery.

Studies in regard to this area have been done before but it dwelt on the issue of addressing problems inherent with the local authorities in relation to use of manual based systems and how, the problems were solved by the adoption of IFMS. However this study is different in that it's aim is to study implementation of IFMS and service delivery among local authorities in Trans Nzoia given that local authorities in the county have adopted the IFMS. According to Bennet and Mannix (2002) many countries around the world are in the process of strengthening their democratic institutions. More generally,

public disquiet and awareness of widespread corruption on virtually every continent has focused attention on the need for institution building, especially the need for greater financial accountability, a factor that led to the study. It is for this reason that this study aims at answering the following research question:

How effective are IFMS initiatives at LA's in Trans Nzoia County?

1.3 RESEARCH OBJECTIVES

The study had an overall objective of investigating effect of IFMS on service delivery at LA's in Trans Nzoia, specifically to:

- a) Establish the extent to which IFMS are used by LA's at Trans Nzoia County.
- b) To measure the effect of IFMS among LA's in Trans Nzoia County.

1.4 VALUE OF STUDY

Knowledge is power, and this study is meant to add to our knowledge in regard to how financial management systems can aid organizations. The study will provide insight into the extent of use of IFMS by local authorities, benefits that accrue to the agencies & challenges they face in implementation & finally the effect or its contribution on service delivery.

Further the study will provide an avenue by which areas of improvement will be identified hence providing the Local Authorities under study with an excellent

opportunity of ensuring that all necessary steps are taken into account in future development & implementation of new information systems.

Taking into account that the system is used across a large number of Local Authorities numbering about 96 in Kenya out of a possible 175, this study will basically act as a catalyst to those Local Authorities that have not embraced this form of e-government to do so. This is because it will provide them with an avenue of knowing how best to go about challenges that the Local Authorities under study have faced. This study will also reveal the challenges that are faced by organizations as they go about the process of implementing financial systems which will ensure the success of implementation processes in future.

CHAPTER TWO: LITERATURE REVIEW

2.1 INTRODUCTION

This chapter will cover a review of studies done previously in the same area of study. The focus will be on initiative taken by the government in embracing e-government and the detail will be on use of financial information systems which are used for purposes of achieving accountability. Furthermore the chapter will dwell on benefits and challenges that LA's have faced in the use of IFMS.

2.2 ICTS AND THE GOVERNMENT (E-GOVERNMENT)

ICT-enabled public service delivery, if implemented effectively, can improve access to public services, increase efficiency, transparency and accountability of government and political processes and empower citizens by enabling them to participate in the decision-making processes of governments (Deloitte, 2012). Embracing of ICT and E-government initiatives at all levels of government, has played a critical role in achieving the United Nations Millennium Development Goals (MDGs). The Kenyan government has for instance taken to use of ICT and e-government which is delivery of services to the citizens using a wide range of applications. The goal has been to bring government closer to the people by ensuring services and information is availed from any corner of the country. Initiatives have been put forth which promote the use of ICT such as the national ICT policy.

The arrival of undersea cables and fiber optic interconnectivity in the country to boost access to the internet is meant to lead to full realization and achievement of e-Government which is one of the main priorities of the Kenyan government towards realization of national development goals and objectives for wealth and employment creation. According to Kibaki (2012) effective and operational e-Government will facilitate better and efficient delivery of information and services to the citizens, promote productivity among public servants, encourage participation of citizens in Government and empower all Kenyans. Through the use of ICT, governments can become small, but efficient in response to citizens' demands and be in a position to deliver services more effectively, and in so doing reinforce fundamental democratic values.

2.3 FINANCIAL INFORMATION SYSTEMS

Financial management systems are systems that have important tools to support, analyze, deliver and add reliability to any organization. Such systems also play a role in helping to solve businesses problems. A financial management information system, or *integrated* financial management information system (IFMIS), is an information system that tracks financial events and summarizes financial information (Brown, 2008). In its basic form, an IFMIS is little more than an accounting system configured to operate according to the needs and specifications of the environment in which it is installed. Generally, IFMIS refers to the use of information and communications technology in financial operations to support management and budget decisions, and the preparation of financial reports and statements. The principal element that integrates an IFMIS is a common, single, reliable

platform database (or a series of interconnected databases) to and from which all data expressed in financial terms flow.

Integration is the key to any successful IFMIS and it implies that the system has the following basic features: Standard data classification for recording financial events; Internal controls over data entry, transaction processing, and reporting; and Common processes for similar transactions and a system design that eliminates unnecessary duplication of data entry. Integration applies not only to the core financial management functions that an IFMIS supports, but in an ideal world it would also cover other information systems with which the core systems communicate, such as budgeting, expenditure, human resources, payroll, and revenue (tax and customs). An IFMIS should be designed to interface with these systems so as to: Provide timely, accurate, and consistent data for management and budget decision-making; Support government-wide as well as agency-level policy decisions; Integrate budget and budget execution data, allowing greater financial control and reducing opportunities for discretion in the use of public funds; Provide information for budget planning, analysis and government-wide reporting; Facilitate financial statement preparation; and provide a complete audit trail to facilitate audits.

2.4 IFMS

IFMS is an abbreviation for **Integrated Financial Management System**. It is a computer-supported Financial Management tool intended to assist in addressing the whole range of operational, monitoring and management requirements arising from

financial activities. (Evaluation of Impact of Support to KLGRP on Local Authority Reporting Capacities, 2010, P.10).

2.4.1 BENEFITS OF USING IFMS

Organizations using IFMS have increased rates of responsiveness to customer needs and also turnaround time is also shortened. IFMS use enables organizations to track total expenditure at a given time thereby increasing transparency (Koh, 2009). Through use of such system's organizations are able to keep track of all receivables at any point in time. Generally it leads to increased transparency, e.g. all payments are accompanied by receipts and transactions are much clearer, consistent and straight forward, ease in identification of corrupt deals.

Overall, staff and other stakeholders in various organizations have agreed that implementation of IFMS has enhanced financial management and the efficiency and effectiveness of operations. Through the use of IFMS it's possible for all receipts and payments to be tracked on real time basis ensuring that necessary steps are taken to address queries raised by both customers and suppliers respectively within a short time. The system has made it possible to take corrective action to ensure performance targets are met. Reports of varying nature can also be extracted from the system when needed such as quarterly reports. More importantly through appropriate tools provided by the system it is possible to undertake inter account transfers thereby ensuring books are maintained accurately thus facilitating reconciliation.

2.4.2 CHALLENGES OF USING IFMS

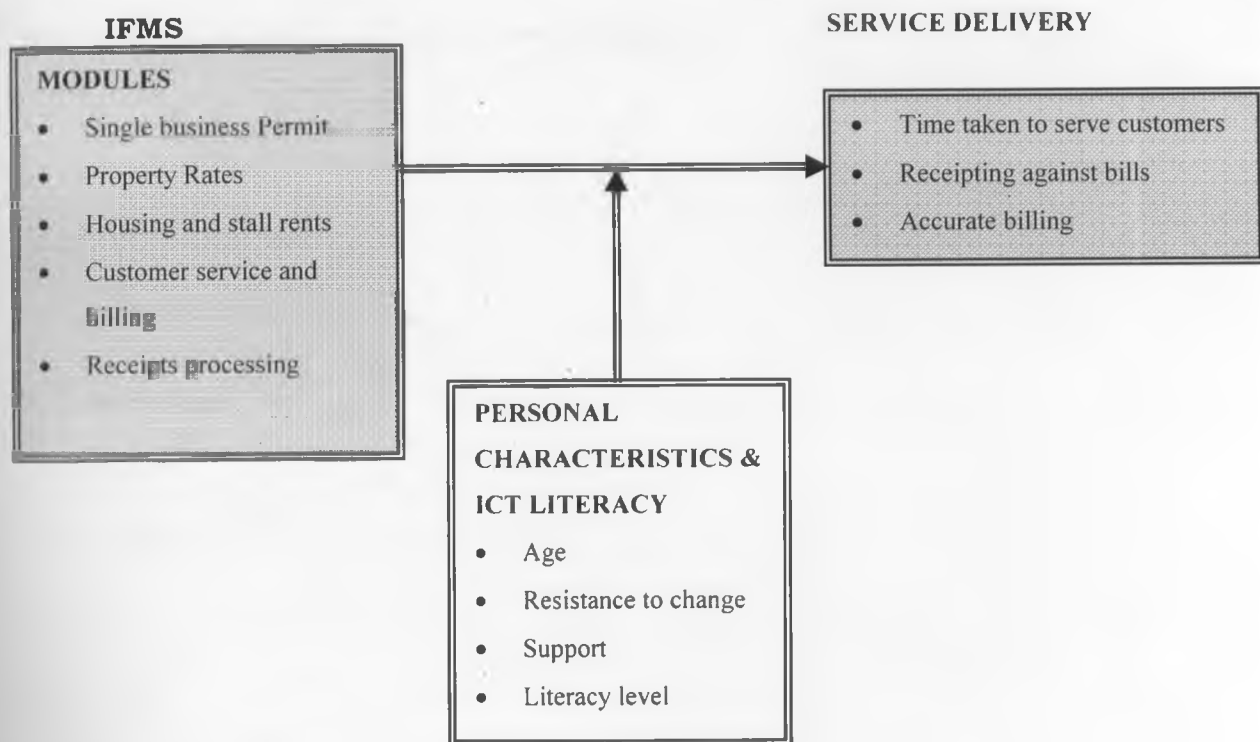
Local Authorities faced many challenges such as financial governance was a major challenge due to: poor resource mobilization and management, Lack of efficient revenue and expenditure documentation and tracking system, unpaid land rates and bills, Corrupt practices and lack of records. There is also the challenge of inadequate personnel trained for purposes of offering support services in local authorities that are using IFMS. This results in the personnel in place being overwhelmed when issues arise concerning the system which can at times lead to downtime. There is also a challenge of control structure that needs to be put in place given that the functioning of the system alters how some functions are undertaken. In addition there is the challenge of errors that are discovered in the system and this poses a problem in that corrections cannot be entirely done on site.

The implementation of the system has also brought fourth challenges in the sense that sometimes due to rotation of staff; it sometimes becomes necessary to train staff given that they may not be conversant with modules that they are meant to use. It's also evident that most of the council's staff is not IT literate hence it has been a challenge generally to understand the importance of fully using the system. As with other systems being implemented, low levels of education makes it difficult to implement ICT programmes in communities, particularly amongst women, the youth and the elderly and other disadvantaged groups (Deloitte, 2012). It has led to omissions of some key entries which impact negatively in generation of various key reports. There are taxation parameters that cannot be changed when policies by the government changes its policies.

This poses a challenge since it necessitates the relevant officers to calculate relevant taxes manually so as to effect payments which lead to loss of time. Furthermore IFMS poses challenges in the form of logic when it comes to its functioning, which cannot be addressed at the local authority level. Support from the developers has also impacted negatively as it takes time for them to respond to issues raised.

2.5 CONCEPTUAL FRAMEWORK

Figure 1: Conceptual Framework



Source: Kirui, L (2012)

The above framework explains the working of the system in aiding the LA's to offer services to customers. Service delivery is dependent on the system being available for use taking into account that various modules of IFMS play a role in achieving delivery of

services in terms of effectiveness and efficiency. The modules available are: single business permit, Property rates, housing and stall rents, accountable documents management, customer service and billing, fees and charges, receipts processing, financial management and reporting, budget preparation and monitoring, inventory management, expenditure management and personnel management. However in using the system factors touching on personal characteristics and ICT literacy levels come into play which has an effect on service delivery. Some of this factors that can affect delivery of the system include: age of the user, resistance to change, support from the developers which may not be timely and literacy level of the users.

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 RESEARCH DESIGN

The research design that was used in this study is descriptive survey. According to Mugenda and Mugenda (2003), a descriptive research determines and reports the way things are. This type of research design was deemed appropriate as it involved describing things such as behavior, attitudes, values and characteristics. In view of this, the research design was suitable for this study as it was meant at describing the extent to which IFMS are used among LA's at Trans Nzoia County and also to measure the effect of IFMS on service delivery.

3.2 POPULATION

The study covered two LA's in Trans Nzoia County with a combined population 316 staff namely County Council of Nzoia and Kitale Municipal Council. The population was drawn from departments namely clerks department, treasurers, engineering/works department, audit department, procurement department, market's section and social services department. Customers of both LA's were also involved in the study so as to ascertain the effect of IFMS on service delivery. Customers of the LA's are drawn from Trans Nzoia County and the population of customers visiting the LA's offices was approximately 120 on a daily basis.

3.3 SAMPLE DESIGN

The sample from staff that was to be used in this study was 40 comprising of heads of departments, sectional heads, ICT personnel and other lower cadre staff of the LA's

which was believed to be sufficient given that they are the persons who played a role in the implementation of the IFMS. The sample of customers comprised 60 which was to be chosen randomly at the LA's offices. The sample of 60 was to be split equally among the 2 LA's, Kitale Municipal Council and County Council of Nzoia.

The table below indicates the source of sampling for this study:

CATEGORY	NUMBER TO INTERVIEW
Head of Department	12
Sectional Head	12
Technical	2
Other Lower Cadre Staff	14

Table 1: Composition of sample

3.4 DATA COLLECTION

During the process of undertaking this study, data was collected from HOD's in various departments and sections that are currently served by system, this enabled preparation of an objective report that reflects a true picture in terms of implementation of IFMS at the LA's. Data was collected from staff both staff and customers by way of questionnaires which was administered at the respective LA's offices. Data gathered from customers helped in ascertaining the effect use of IFMS has had on service delivery.

3.5 DATA ANALYSIS

After the process of data collection, the next the phase was that of data analysis, mainly involving a review of all data collected. This was meant to ensure that all data conformed to a prescribed format so that useful information could be highlighted thus resulting in the success of the research. Data analysis involved use of descriptive analysis which entailed use of tables to present summaries of findings and also use of percentages (%). A regression model was used to show the effect of IFMS on service delivery. The model used is as indicated below:

$$Y = \alpha + \alpha_1 x_1 + \alpha_2 x_2 + \alpha_3 x_3 + e$$

$$X_1 = \text{IFMS}$$

$$X_2 = \text{Personal characteristics}$$

$$X_3 = \text{ICT literacy levels}$$

A likert scale was used to scale responses so as to ascertain the extent of implementation of IFMS amongst LA's in Trans Nzoia County.

The items on the questionnaire that led to acquisition of data for this model are the ones on age, level of education, if there had been training accorded to the respondent and the extent of use of IFMS. This items made it possible to undertake an analysis using the regression model thereby making it possible to show how IFMS has had an impact on service delivery.

CHAPTER FOUR: DATA PRESENTATION, ANALYSIS & INTERPRETATION

4.1 DISTRIBUTION PER DEPARTMENTS

Below is a summary of data obtained comprising employees of various departments who are currently using the integrated Financial Management System at LA's in Trans Nzoia County. The data is presented in tabular form and the total number of responses got was 30 out of a sample of 40 that was chosen for the study accounting for 73 % of the sample.

DEPARTMENTS	KMC		CCN	
	FREQUENCY	PERCENTAGE	FREQUENCY	PERCENTAGE
Clerk's	2	14.28 %	5	33.33 %
Treasurer's	8	57.14 %	8	53.3 %
Works/Engineering	2	14.28 %	1	6.6 %
Social Services	1	7.14 %	1	6.6 %
Enforcement	1	7.14 %	0	0 %

Table 2: Distribution per departments

As can be seen from the above table, most of the respondents came from the treasurer's department representing 57.14 % and 53.3 % for KMC and CCN respectively of the total respondents. This was followed by an equal number of respondents of 14.28 % in Clerks and Works/Engineering department for the case of KMC while for CCN Clerks department came in second with respondents representing 33.33 % of the total number.

Social Services department came in third for both KMC and CCN with 7.14 % and 6.6 % respectively. However for KMC there was a response of 7.14 % of the total from the Enforcement department not captured earlier in the questionnaire. This however can be classified under the Clerk's department which is charged with matters of administration as it is a section under the Clerk's department.

4.2 NUMBER OF YEARS WORKED AT THE LOCAL AUTHORITY

In response to the number of years worked at the LA's the response was of varying nature for both KMC and CCN. For KMC there was no respondent who had worked at the Council for a period of 1 year or less representing 0 %. However there was a response for the other periods. For a period of 1-5 years, a response was positive from 4 respondents which represented 28.57 %, for the period ranging between 5-10 years there were 2 respondents representing 14.28 % and for over 10 years there were 8 respondents representing a percentage of 57.14 % of the total respondents. From this results it can be inferred that a majority of staff at the LA's had worked there for over a decade.

In the case of CCN 2 respondents gave a response for having worked at the LA for a period of 1 year representing a percentage of 12.5 %. For the period ranging 1-5 years there was 7 respondents representing 43.75 %, 2 respondents for a period of 5-10 years representing 12.5 % and 5 respondents for a period of over 10 years representing 31.25 %. From this we can deduce that a considerable number of members of staff were employed in the council.

	KMC	Percentage	CCN	Percentage
1 Year	0	0%	2	12.5 %
1-5 Years	4	28.57 %	7	43.75 %
5-10 Years	2	14.28 %	2	12.5 %
Over 10 Years	8	57.14 %	5	31.25 %

Table 3: Number of years worked

4.3 AGE DISTRIBUTION OF RESPONDENTS

At the County Council of Nzoia the frequencies of all respondents are as indicated below:

AGE					
Valid		Frequency	Percent	Valid Percent	Cumulative Percent
	23	1	6.3	6.3	6.3
	25	3	18.8	18.8	25.0
	26	2	12.5	12.5	37.5
	30	1	6.3	6.3	43.8
	32	1	6.3	6.3	50.0
	35	3	18.8	18.8	68.8
	38	1	6.3	6.3	75.0
	40	2	12.5	12.5	75.5
	55	1	6.3	6.3	93.8
	57	1	6.3	6.3	100
	TOTALS	16	100	100	

Table 4: Frequency table o age distribution of respondents

From the above its evident that at the CCN, the youngest member of staff is aged 23 while the oldest member of staff is aged is 57. The mean Age for respondents at the County Council of Nzoia is 33.88 which is reflective of the mean of the staff of the LA. This is indicated below given the number of respondents was 16 at the CCN

	N	Minimum	Maximum	Mean	Std. Deviation
Age	16	23	57	33.88	9.619
No	16	1	1	1.00	.000
Valid N (listwise)	16				

Table 5: Descriptive statistics of Respondents

At the KMC the results were as follows. Minimum age recorded was 18 yrs while the maximum age was 53 years. The mean for KMC was higher as compared to the that of CCN as it stood at 39.21 indicating that a majority of staff at KMC were senior members who had been at the LA for a number of years which can be confirmed by the high number of respondents who gave a positive response for having worked with the LA for more than 10 years.

	N	Minimum	Maximum	Mean	Std. Deviation
Age	14	18	53	39.21	10.055
No	14	1	1	1.00	.000
Valid N (listwise)	14				

Table 6: Descriptive statistics on Ages

4.4 PROCESSES & PERFORMANCE OF LOCAL AUTHORITIES

The LA's in Trans Nzoia have implemented IFMS and as such the study received responses in regard to processes and general performance of the LA's. Below is a summary of responses in regard to the view of respondents to processes and performance of the LA's.

LA	Below Average	Average	Above Average	Good	Very Good	Excellent	Totals
CCN	0	5	3	6	1	0	15
Percentage	0 %	33.3 %	20 %	40 %	6.66 %	0 %	100 %
KMC	0	9	2	2	1	0	14
Percentage	0 %	64 %	14.28 %	14.28 %	7.14 %	0 %	100 %

Table 7: Rating of processes & Performance of local authorities

From the above it can be seen in the case of CCN that there was no respondents rating the processes and performance of the LA as being below average and an equal number also for Excellent. The summary also indicated that a percentage of 33.3 % were of respondents were of the view that processes and performance of the LA are average, 20% of the respondents rated the LA as above average, 40% rated it at being Good while 6.66 % rated it at very good.

A summary of responses obtained at the KMC indicated that no respondent rated the LA as being below average and an equal number also for Excellent. However a majority of

respondents rate the LA at average which stood at 64 %.A percentage of 14.28 % of the respondents rated the processes at above average and an equal number also rated it at good.7.14 % of the respondents gave a rating of Very Good at the KMC for processes and performance of the LA.

4.5 LEVEL OF EDUCATION

The table below indicates the level of education from the respondents from the 2 LA's of Trans Nzoia.

	Primary	Secondary	Diploma	Degree	Masters	Other
KMC	1	4	5	2	0	2
Percentage	7.14 %	28.57 %	35.71 %	14.28 %	0 %	14.28 %
CCN	0	1	9	4	1	1
Percentage	0 %	6.25 %	56.25 %	25 %	6.25 %	6.25 %

Table 8: Level of education

Responses relating to level of education were as indicated by the table above. At the KMC a percentage of 7.14 % responded that their level of education was Primary, 28.57 % indicated they had secondary level of education, 35.71 % indicated they had diploma level of education, 14.28 % indicated they had Masters level of education and an equal number responded to having other option level of education which was not specified.

At the CCN responses got were 6.25 % were of secondary level, 56.25 % were of diploma level, 25 % were of degree level, 6.25 % were of master's level and an equal percentage gave a response of other which was not specific.

4.6 IMPLEMENTATION OF IFMS

The table below indicates responses got in relation to the question on whether the LA's had adopted the use of any IFMS.

LA	ADOPTION OF IFMS	
	YES	NO
Kitale Municipal Council	14	0
County Council of Nzoia	15	1

Table 9: Adoption of IFMS among LA's

From the above 100 % of respondents were aware of the fact that KMC had adopted the use of IFMS while at the CCN 93 % were aware of an IFMS use at the LA. From the summary of responses it can be justifiably be confirmed that both LA's in Trans Nzoia county have adopted the use of IFMS. The graphical presentation for the above is shown below:

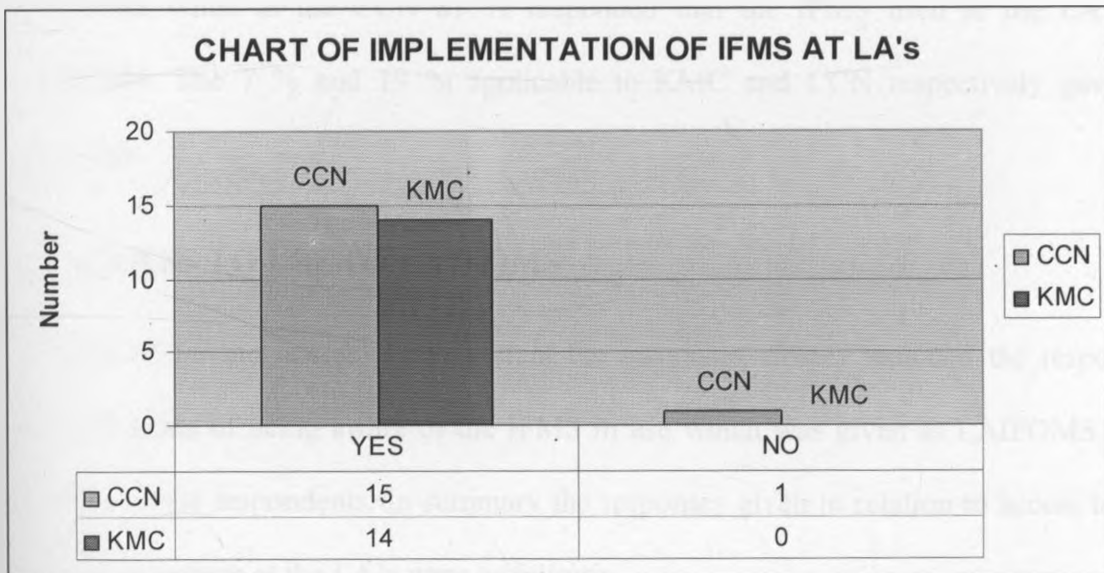


Figure 2: Implementation of IFMS at LA's

4.7 IFMS SYSTEM IN USE

In response to the IFMS in use at the LA's, a majority of respondents were aware of the IFMS in use. The response was that the IFMS in use is Local Authority Integrated Financial Operations Management System (LAIFOMS). However there were respondents who were not aware of the system in use but this percentage can be justifiably be confirmed to be insignificant. Below is a summary of responses relating to use of IFMS at the LA's in Trans Nzoia county.

LA	WHAT IFMS IS IN USE	
	LAIFOMS	NOT AWARE
Kitale Municipal Council	13	1
County Council of Nzoia	13	3

Table 10: IFMS in use

At the KMC 93 % of the respondents gave responses that the IFMS in use at the LA is LAIFOMS while at the CCN 81 % responded that the IFMS used at the LA was LAIFOMS. The 7 % and 19 % applicable to KMC and CCN respectively gave no responses.

4.8 ACCESS TO USE OF LAIFOMS

In terms of having access to the system the responses closely matched the responses given in terms of being aware of the IFMS in use which was given as LAIFOMS by a majority of the respondents. In summary the responses given in relation to access to the LAIFOMS system at the LA's were as follows:

LA	ACCESS TO LAIFOMS			
	YES	PERCENTAGE	NO	PERCENTAGE
Kitale Municipal Council	13	92.85 %	1	7.14 %
County Council of Nzoia	12	75 %	4	25 %

Table 11: Access to LAIFOMS

At the KMC 92.85 % of the respondents gave a positive response to that they have access to the system while 7.14 % gave a response that they do not have access to the system. At the CCN the percentage of persons with access to the system were slightly lower as compared to KMC as 75 % of respondents responded that they have access to LAIFOMS. On average the total percentage of persons with access to the system is 84 % at both LA's which is relatively high.

4.9 TRAINING ON USE OF LAIFOMS MODULES

The following table gives a summary of responses in relation to training given in using different modules available in LAIFOMS:

LA	TRAINING ON USE OF LAIFOMS MODULES			
	YES	PERCENTAGE	NO	PERCENTAGE
Kitale Municipal Council	13	92.85 %	1	7.14 %
County Council of Nzoia	9	56 %	7	34 %

Table 12: Training on use of LAIFOMS

Respondents at KMC accounting to 92.85 %, responded that they had been adequately trained on how to use various modules while 7.14 % respondents otherwise. At the CCN 56 % of the respondents responded that they had been adequately trained while 34 %

gave a negative response. On average, 74 % of respondents at the LA's in Trans Nzoia have been trained on the use of various modules available in LAIFOMS. From the responses it was evident that the percentage of staff trained at the CCN was low as compared to KMC.

4.10 LAIFOMS MODULES IN USE

Of the total respondents got from both LA's, there were varying responses in regard to the number of modules that are available in the LAIFOMS systems. At the CCN respondents stated the following: 4 respondents stated that the systems had 11 modules, 2 stated 4 modules, 9 stated that they were not sure, while 1 respondent stated that the system had 12 modules.

At the KMC the responses were as follows: 1 respondent stated that the system had 12 modules, 1 stated that it had 1 module, 6 stated that it had 7 modules, 2 stated 6 modules, 1 was not sure of the number of modules, 1 stated 8 modules while 1 stated 5 modules. The varying responses could be as a result of the fact that staffs have not had direct use of all modules of the system.

4.11 IMPLEMENTATION OF LAIFOMS

Respondents were asked if LAIFOMS had been fully implemented, a question that received varying responses at both LA's. A summary of responses is indicated below:

LA	FULL IMPLEMENTATION OF LAIFOMS			
	YES	PERCENTAGE	NO	PERCENTAGE
Kitale Municipal Council	3	21.42 %	11	78.57 %
County Council of Nzoia	7	43.75 %	9	56.25 %

Table 13: Implementation of IFMS

At the KMC 21.42 % of the respondents stated that LAIFOMS had been fully implemented while 78.57 % thought otherwise. At the CCN the percentage of respondents who stated that LAIFOMS had been fully implemented stood at 43.75 % while those who stated that the system had not been fully implemented were 56.25 %.

The reasons given by respondents who stated that LAIFOMS had not been fully implemented varied. Responses included that adequate funds had not been allocated to the function of ICT at the LA's hence hindering the implementation of the system. It was also noted that as a result there was shortage of ICT equipment and at the same time there were offices which were not covered by the Local Area Network. Another factor was that staff had not been fully trained hence impacting negatively to implementation of the system. Another issue raised by the respondents was that the management was not committed to implementing LAIFOMS hence the reason why it had not been fully implemented. From the above it can be confirmed that full implementation of the IFMS is a long way off at KMC.

4.12 IMPLEMENTATION METHOD

In responses to the question on the implementation method used to implement LAIFOMS, responses varied suggesting implementation method was not clear.

IMPLEMENTATION METHOD	KMC	PERCENTAGE	CCN	PERCENTAGE
Phased Changeover	2	15.38 %	5	45.45 %
Parallel Changeover	6	46.15 %	4	36.36 %
Direct Changeover	5	38.46 %	2	18.18 %
Pilot Changeover	0	0 %	0	0 %
TOTALS	13	100 %	11	100 %

Table 14: Implementation method

15.38 % of respondents from KMC stated that the method of implementation was phased changeover, 46.15 % stated that parallel changeover was used while 38.46 % stated that

direct changeover method of implementation was used. At the CCN 45.45 % stated that phased changeover method of implementation was used, 36.36 % stated that Parallel changeover method was used while 18.18 % stated that direct changeover method of implementation was used.

4.13 EXTENT OF USE OF MODULES AT CCN

Responses were sought from respondents in relation to how often/extent of use of various LAIFOMS modules that serve the different departments and used for various functions.

DESCRIPTION	ALWAYS	SOMETIMES	NEUTRAL	RARELY	NEVER
Single Business Permit	14	1	0	0	0
Percentage	93.3 %	6.7 %	0 %	0 %	0 %
Property Rates	11	4	0	0	0
Percentage	73.3 %	26.7 %	0 %	0 %	0 %
Housing & Stall Rents	6	6	0	1	2
Percentage	40 %	40 %	0 %	6.7 %	13.3 %
Accountable Documents Management	8	5	1	1	0
Percentage	53.3 %	33.3 %	6.7 %	6.7 %	0 %
Customer Service & Billing	12	1	1	0	1
Percentage	80 %	6.7 %	6.7 %	0 %	6.7 %
Fees & Charges	10	3	1	1	0
Percentage	66.7 %	20 %	6.7 %	6.7 %	0 %
Receipts Processing	12	3	0	0	0
Percentage	80 %	20 %	0 %	0 %	0 %
Financial Management & Reporting	8	4	2	0	1
Percentage	53.3 %	26.7 %	13.3 %	0 %	6.7 %
Budget Preparation & Monitoring	6	6	1	3	0
Percentage	40 %	40 %	6.7 %	20 %	0 %
Expenditure Management	8	3	1	1	2
Percentage	53.3 %	20 %	6.7 %	6.7 %	13.3 %
Personnel Management	10	3	2	0	0
Percentage	66.7 %	20 %	13.3 %	0 %	0 %

Table 15: Extent of use of modules at CCN

SINGLE BUSINESS PERMIT MODULE

A total percentage of 93.3 % Of the respondents stated that the SBP module is always used while 6.7% stated that the SBP Module is sometimes used. None of the respondents gave an answer of Neutral, Never and rarely.

PROPERTY RATES

73.3 % of total respondents believed that the Property rates module is always used at the CCN while 26.7 % stated that in their view the module is sometimes used. None gave an answer in the affirmative to an answer of Never, Neutral and Rarely.

HOUSING & STALL RENTS

40 % of respondents were of the view that the property rates module is always used while a similar number were of the view that it is used sometimes showing that more than a half of the respondents believe that the Housing & Stall rents module is at least in use. However 6.7 % stated that the module is rarely used while 13.3 % stated that the housing and stall rents module is never used.

ACCOUNTABLE DOCUMENTS MANAGEMENT

53.3 % of respondents gave responses that the Accountable documents management is always in use while 33.3 % were of the opinion that the module is sometimes used. This percentage accounted for more than half of respondents who believe that the module is used.6.7 % of the respondents responded that the ADMM is rarely used and an equal percentage gave a neutral opinion.

CUSTOMER SERVICE & BILLING

In relation to the extent of use of the Customer Service & Billing module, 80 % of the respondents gave an opinion that the module is always in use while an equal percentage stated that they were neutral on the extent of use, that the module is sometimes used and that the module is never used. This percentage was at 6.7 % of the total respondents.

FEES & CHARGES MODULE

66.7 % of the respondents were of the opinion that the Fees & Charges module is always used while 20 % were of the view that it is sometimes used. 6.7 % of the total number of respondents believed that the Module is rarely used with an equal number giving a neutral opinion. No respondent was of the view that the module is never used.

RECEIPTS PROCESSING

All respondents interviewed were of the view that the receipts processing module is used. Of this 80 % were of the opinion that the module is always used while 20 % were of the opinion that it is sometimes used.

FINANCIAL MANAGEMENT & REPORTING

53.3 % of respondents believe that the Financial Management & Reporting Module is always in use while 26.7 % were of the opinion that the module is sometimes used. However 13.3 % were of neutral opinion while 6.7 % indicated that the module was never used.

BUDGET PREPARATION & MONITORING

40 % of respondents gave an opinion that the Budget Preparation & Monitoring Module is always in use with an equal percentage stating that the module is sometimes in use. This gave a total of 80 % of the total respondents who believe that the Budget preparation

and monitoring module is in use. However 6.7 % of the total respondents were neutral on the extent of use of the modules while 20% were of the view that the module is rarely used.

EXPENDITURE MANAGEMENT

Out of the total of 73.3 % of the total respondents who gave an opinion that the expenditure module is in use 53.3 % were of the view that it is always in use, 20 % were of the view that it is sometimes used. 6.7 % were neutral in relation to use of the module and an equal percentage believed that the module is rarely used. On the other hand 13.3 % of the total respondents were of the opinion that it is never used.

PERSONNEL MANAGEMENT

Of the respondents interviewed, 66.7 % stated that the personnel management module is always in use while 20 % were of the view that the module is sometimes used. However there were 13.3 % of total respondents who gave a neutral opinion.

4.14 EXTENT OF USE OF LAIFOMS MODULES AT KMC

DESCRIPTION	ALWAYS	SOMETIMES	NEUTRAL	RARELY	NEVER
Single Business Permit	11	3	0	0	0
Percentage	78.57 %	21.43 %	0 %	0 %	0 %
Property Rates	11	3	0	0	0
Percentage	78.57 %	21.43 %	0 %	0 %	0 %
Housing & Stall Rents	7	1	4	0	2
Percentage	50 %	7.14 %	28.57 %	0 %	14.28 %
Accountable Documents Management	3	4	3	2	2
Percentage	21.43 %	28.57 %	21.43 %	14.28 %	14.28 %
Customer Service & Billing	9	1	2	2	0
Percentage	64.28 %	7.14 %	14.28 %	14.28 %	0 %
Fees & Charges	7	3	2	2	0
Percentage	50 %	21.43 %	14.28 %	14.28 %	0 %
Receipts Processing	8	1	3	0	2
Percentage	57.14 %	7.14 %	21.43 %	0 %	14.28 %
Financial Management & Reporting	3	2	6	1	2
Percentage	21.43 %	14.28 %	42.85 %	7.14 %	14.28 %
Budget Preparation & Monitoring	5	6	3	0	0
Percentage	35.71 %	42.85 %	21.43 %	0 %	0 %
Expenditure Management	3	3	4	3	1
Percentage	21.43 %	21.43 %	28.57 %	21.43 %	7.14 %
Personnel Management	8	3	2	0	1
Percentage	57.14 %	21.43 %	14.28 %	0 %	7.14 %

Table 16: Extent of use of Modules at KMC

SINGLE BUSINESS PERMIT MODULE

A total percentage of 78.57 % of the respondents stated that the SBP module is always used while 21.43 % stated that the SBP Module is sometimes used. None of the respondents gave an answer of Neutral, Never and rarely.

PROPERTY RATES

78.57 % of total respondents believed that the Property rates module is always used at the KMC while 21.43 % stated that in their view the module is sometimes used. None gave an answer in the affirmative to an answer of Never, Neutral and Rarely.

HOUSING & STALL RENTS

78.57 % of respondents were of the view that the property rates module is always used while 21.43 % stated that the Housing and Stall Rents module is sometimes used.

ACCOUNTABLE DOCUMENTS MANAGEMENT

21.43 % of respondents gave responses that the Accountable documents management is always in use and an equal percentage were of the view that the module is sometimes used while 21.43 % gave a neutral opinion. An equal percentage of the total respondents gave an opinion that the module is rarely used and never used at a percentage of 14.28 %.

CUSTOMER SERVICE & BILLING

In relation to the extent of use of the Customer Service & Billing module, 64.28 % of the respondents gave an opinion that the module is always in use. A percentage of 7.14 % stated that the module is sometimes used while 14.28 % stated that the module is rarely used with an equal percentage having a neutral opinion.



FEES & CHARGES MODULE

50 % of the respondents were of the opinion that the Fees & Charges module is always used while 7.14 % were of the view that it is sometimes used. An equal percentage of respondents at 14.28 % gave a neutral opinion as well as that the module is rarely used.

RECEIPTS PROCESSING

57.14 % of the respondents gave an opinion that Receipts Processing module is always in use, 7.14 % stated that it is sometimes used. 21.43 % were neutral in terms of extent of use while 14.28 % stated that it is rarely used at KMC.

FINANCIAL MANAGEMENT & REPORTING

21.43 % of respondents believe that the Financial Management & Reporting Module is always in use while 14.28 % were of the opinion that the module is sometimes used. However 42.85 % were of neutral opinion while 14.28 % indicated that the module was never used with 7.14 % giving a neutral opinion.

BUDGET PREPARATION & MONITORING

40 % of respondents gave an opinion that the Budget Preparation & Monitoring Module is always in use with an equal percentage stating that the module is sometimes in use. This gave a total of 80 % of the total respondents who believe that the Budget preparation and monitoring module is in use. However 6.7 % of the total respondents were neutral on the extent of use of the modules while 20% were of the view that the module is rarely used.

EXPENDITURE MANAGEMENT

A total of 21.43 % of the respondents agreed that the expenditure management module is always in use with an equal percentage stating the same that the Module is sometimes

used and rarely used. However 28.57 % gave a neutral opinion while 7.14 % stated that it is never used at KMC.

PERSONNEL MANAGEMENT

Of the respondents interviewed, 57.14 % stated that the personnel management module is always in use while 21.43 % were of the view that the module is sometimes used. 14.28 % of total respondents gave a neutral opinion while 7.14 % stated that the Personnel Management module is never used at KMC.

4.15 BENEFITS OF USING IFMS

The table below indicates the benefits that LA's in Trans Nzoia have got from using the IFMS.

DESCRIPTION	DEGREE OF AGREEMENT(KMC)				
	STRONGLY AGREE	AGREE	I DON'T KNOW	DISAGREE	STRONGLY DIAGREE
Effective delivery of services	9	3	0	2	0
Percentage	64.28 %	21.42 %		14.28 %	0 %
Efficiency in service delivery	5	9	0	0	0
Percentage	35.71 %	64.28 %	0 %	0 %	0 %
Responsiveness to customers	7	4	3	0	0
Percentage	50 %	28.57 %	21.42 %	0 %	0 %
Proper maintenance of records	6	2	4	2	0
Percentage	42.86 %	14.28 %	28.57 %	14.28 %	0 %

Table 17: Degree of agreement at KMC

EFFECTIVE DELIVERY OF SERVICES

A total of 85.7 % of respondents at the Kitale Municipal Council agreed that the use of IFMS at the LA had ensured that there was effective delivery of services. Of this total 64.28 % strongly agreed. However there was a percentage of 14.28 % who disagreed that the IFMS used at the LA had led to effective service delivery.

EFFICIENCY IN SERVICE DELIVERY

All respondents totaling 100 % agreed that the use of IFMS at the LA had led to efficient delivery of services. Of this total number 35.71 % strongly agreed with this view.

RESPONSIVENESS TO CUSTOMERS

More than half of the total respondents agreed that the use of IFMS at the LA had made it possible for them to be more responsive to customers. This total was 78.57 % of which a percentage of 50 % strongly agreed .21.42 % of the total respondents however were neutral to this opinion.

PROPER MAINTENANCE OF RECORDS

In seeking to know whether the use of IFMS at the LA had led to proper maintenance of records 42.86 % of total respondents strongly agreed, 14.28% gave a response of agreeing, 28.57 % did not know while 14.28 % disagreed that it had led to proper maintenance of records.

DESCRIPTION	DEGREE OF AGREEMENT(CCN)				
	STRONGLY AGREE	AGREE	I DON'T KNOW	DISAGREE	STRONGLY DIAGREE
Effective delivery of services	6	5	3	1	1
Percentage	37.5 %	31.25 %	18.75 %	6.25 %	6.25 %
Efficiency in service delivery	6	5	3	1	1
Percentage	37.25 %	31.25 %	18.75 %	6.25 %	6.25 %
Responsiveness to customers	6	6	3	1	0
Percentage	37.5 %	37.5 %	18.75 %	6.25 %	0 %
Proper maintenance of records	6	3	4	2	1
Percentage	37.5 %	18.75 %	25 %	12.5 %	6.25 %

Table 18: Degree of agreement at CCN

EFFECTIVE DELIVERY OF SERVICES

At the CCN a total of 68 % of the total respondents agreed that the use of IFMS at the LA had led to effective delivery of services. Of this total number 37.25 % strongly agreed that it had led to effective delivery of services offered by the LA.18.75 % however did not know whether the use of IFMS at the LA had led to effective delivery of services. A total of 6.25 % disagreed that the IFMS implemented had led to effective service delivery with an equal percentage also strongly disagreeing with the view.

EFFICIENT SERVICE DELIVERY

Results touching on whether the use of IFMS had led to efficient service delivery closely reflected results of efficient service delivery. A total of 68 % of the total respondents

agreed that the use of IFMS at the LA had led to efficient service delivery. Of this total number 37.25 % strongly agreed that it had led to efficient service delivery at the LA.18.75 % however did not know whether the use of IFMS at the LA had led to efficiency. A total of 6.25 % disagreed that the IFMS implemented had led to efficient service delivery with an equal percentage also strongly disagreeing with the view.

4.16 RESPONSIVENESS TO CUSTOMERS

A total of 75 % of respondents agreed that the use of IFMS at the CCN had led to responsiveness to customers, of this total 50 % strongly agreed with the view.18.75 % of the total number of respondents however did not know whether there had been increased responsive to customers with the implementation and use of IFMS at the LA.6.25 % of the total respondents however disagreed.

PROPER MAINTENANCE OF RECORDS

37.5 % of total respondents at the CCN strongly agreed that with the use and implementation of IFMS, proper maintenance of records had been achieved.18.75% of the respondents agreed that proper record maintenance had been achieved as a benefit while 25 % did not know if proper maintenance of records had been achieved. A total percentage of 18.75 % disagreed with this view with 6.25 % strongly disagreeing.

Other benefits that were stated were as follows:

- i) It has led to faster service delivery and also reduced the time taken to serve customers at the LA's in Trans Nzoia.
- ii) It has led to increased transparency in relation to how services are offered and what is required for one to get services at the LA's. In addition it has also led to accuracy

since records and all data have been computerized leading to accurate billing & receipting.

4.17 CHALLENGES FACED BY LA'S IN IMPLEMENTATION OF IFMS

The table below indicates the results received after seeking respondent's opinion in relation to the challenges faced by the LA's in implementation of IFMS:

CHALLENGE	CHALLENGES FACED IN IMPLEMENTATION OF IFMS (KMC)				
	STRONGLY AGREE	AGREE	I DON'T KNOW	DISAGREE	STRONGLY DISAGREE
Lack of support from top management	6	2	1	0	5
Percentage	42.85 %	14.28 %	7.14 %	0 %	35.71 %
Inadequate training	1	6	2	4	1
Percentage	7.14 %	42.85 %	14.28 %	28.57 %	7.14 %
Resistance to change	1	3	3	5	2
Percentage	7.14 %	21.43 %	21.43 %	35.71 %	14.28 %
Lack of commitment from staff	1	3	4	4	2
Percentage	7.14 %	21.43 %	28.57 %	28.57 %	14.28 %

Table 19: Challenges faced by KMC

LACK OF SUPPORT FROM TOP MANAGEMENT

A total percentage of 57.13 % of respondents at the KMC were of the opinion that lack of support from top management had posed a challenge to full implementation of the LAIFOMS system which accounted for more than a half of the total respondents. Of this total 42.85 % strongly agreed with this view. There were 35.71 % of the respondents who strongly disagreed with this view and another 7.14 % of respondents did not know if lack of support from top management had become a major challenge to implementation of the system.

INADEQUATE TRAINING

50 % of respondents at the KMC believed that lack of adequate training was a challenge to implementation of the IFMS at the LA, a small percentage of 7.14 % of this total strongly agreed with this view. There were respondents accounting to 14.28 % of the total respondents at the KMC who did not know whether lack of adequate training had been a challenge. 35.71 % of respondents however disagreed with the view that inadequate training had posed a challenge to implementation.

RESISTANCE TO CHANGE

A total percentage of 28.57 % of respondents agreed that resistance to change had brought about a challenge to implementation of IFMS at the LA with a small percentage of 7.14 % strongly agreeing with the view. 21.43 % of total respondents however did not know whether it had been a factor. 35.71 % and 14.28 % of total respondents disagreed and strongly disagreed with the view respectively.

LACK OF COMMITTMENT

Of all the respondents at the KMC to whether lack of commitment had been a challenge to implementation, a total of 28.57 % agreed.28.57% of the respondents did not know whether lack of commitment from staff had become a challenge to implementation with an equal percentage disagreeing with the view.14.28 % strongly disagreed with the opinion that lack of commitment on the part of staff had made it challenging to fully implement the IFMS.

CHALLENGE	CHALLENGES FACED IN IMPLEMENTATION OF IFMS (CCN)				
	STRONGLY AGREE	AGREE	I DON'T KNOW	DISAGREE	STRONGLY DISAGREE
Lack of support from top management	0	5	3	8	0
Percentage	0 %	31.25 %	18.75 %	50 %	0 %
Inadequate training	7	3	3	3	0
Percentage	43.75 %	18.75 %	18.75 %	18.75 %	0 %
Resistance to change	3	7	2	4	0
Percentage	18.75 %	43.75 %	12.5 %	25 %	0 %
Lack of commitment from staff	4	5	2	2	3
Percentage	25 %	31.25 %	12.5 %	12.5 %	18.75 %

Table 20: Challenges faced by CCN

LACK OF SUPPORT FROM TOP MANAGEMENT

31.25 % of respondents at the CCN were of the opinion that lack of support from top management had posed a challenge to full implementation of the LAIFOMS system. 50 % of the respondents who disagreed with the view that lack of support from top management had been a challenge in implementation, however 18.75 % of respondents did not know if lack of support from top management had become a major challenge to implementation of the system.

INADEQUATE TRAINING

62.5 % of respondents at the CCN agreed that lack of adequate training was a challenge that was faced in implementation of the IFMS at the LA with 43.75 % of this total strongly agreed with the opinion. 18.75 % of respondents did not know if inadequate training had been a factor that had affected implementation of the IFMS at the LA with an equal percentage disagreeing with the view.

RESISTANCE TO CHANGE

A total percentage of 62.5% of respondents agreed that resistance to change had brought about a challenge to implementation of IFMS at the LA with 18.75 % of this total strongly agreeing with the opinion. A total percentage of 12.5 % of respondents however did not know whether it had been a factor with 25 % disagreeing with the opinion that resistance to change had posed a challenge to implementation of IFMS at the CCN.

LACK OF COMMITMENT

Of all the respondents at the CCN asked whether lack of commitment had been a challenge to implementation, a total of 56.25 % agreed. 12.5 % of the respondents did not know whether lack of commitment from staff had become a challenge to implementation

with an equal percentage disagreeing with the view.18.75 % strongly disagreed with the opinion that lack of commitment on the part of staff had made it challenging to fully implement the IFMS at the CCN.

4.18 RELATIONSHIP BETWEEN VARIABLES

Using the regression model, analysis was undertaken with a view of establishing the relationship between use of IFMS, personal characteristics and ICT Literacy. The results were as follows:

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	1.000 ^a	1.000	1.000	.000

a. Predictors: (Constant), ICT_Literacy, IFMIS, Xtics

b. Dependent Variable: SDelivery

Table 21: Model summary table

From the above, the observation is that the Adjusted R Square is 1.0. This indicates that there is 100 percent chance of the variation in dependent variable (Service delivery) being explained by the variation(s) in the independent variable(s). This clearly confirms that any variation in the dependent variable is as a result of changes in the independent variables in this case IFMS, personal characteristics and ICT literacy.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.705E-14	.000		-99.434	.000
	IFMIS	20.000	.000	1.000	6.870E17	.000
	Xtics	2.662E-17	.000	.000	9.430	.000
	ICT_Literacy	1.535E-15	.000	.000	22.720	.000

a. Dependent Variable: SDelivery

Table 22: Coefficients table

From the coefficients table, the significance for all variables is 0, meaning that there is 0 % probability that the independent variable does not influence the dependent variable. The beta coefficient indicates the degree of influence the corresponding independent variable has on variations in the dependent variable. From the above it's evident that the nature of the relationship is positive, meaning that both the independent and dependent variable move in the same direction. Furthermore it is evident that the variable with the most influence on the dependent variable is IFMS.

Partial Regression Plot

Dependent Variable: SDelivery

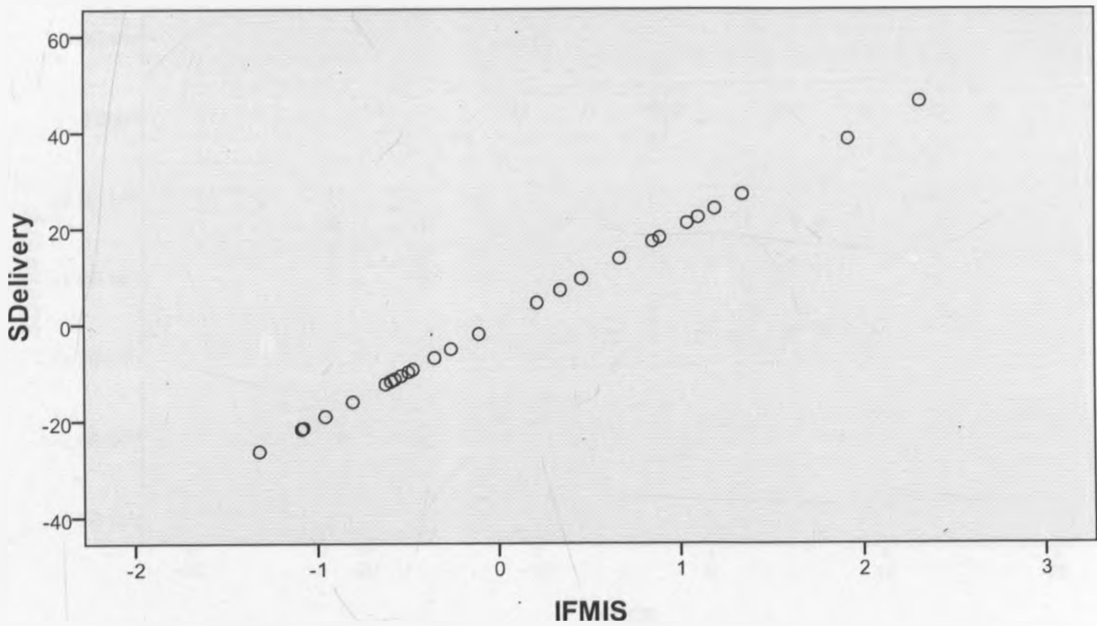


Figure 3: Partial scatter plot of Relationship IFMS & Service Delivery

The above partial scatter plot indicates that there is a strong positive relationship between the use of IFMS and service delivery. The above shows that as the extent of use of various modules available in the IFMS (LAIFOMS) increases the rating of service delivery also increases.

Partial Regression Plot

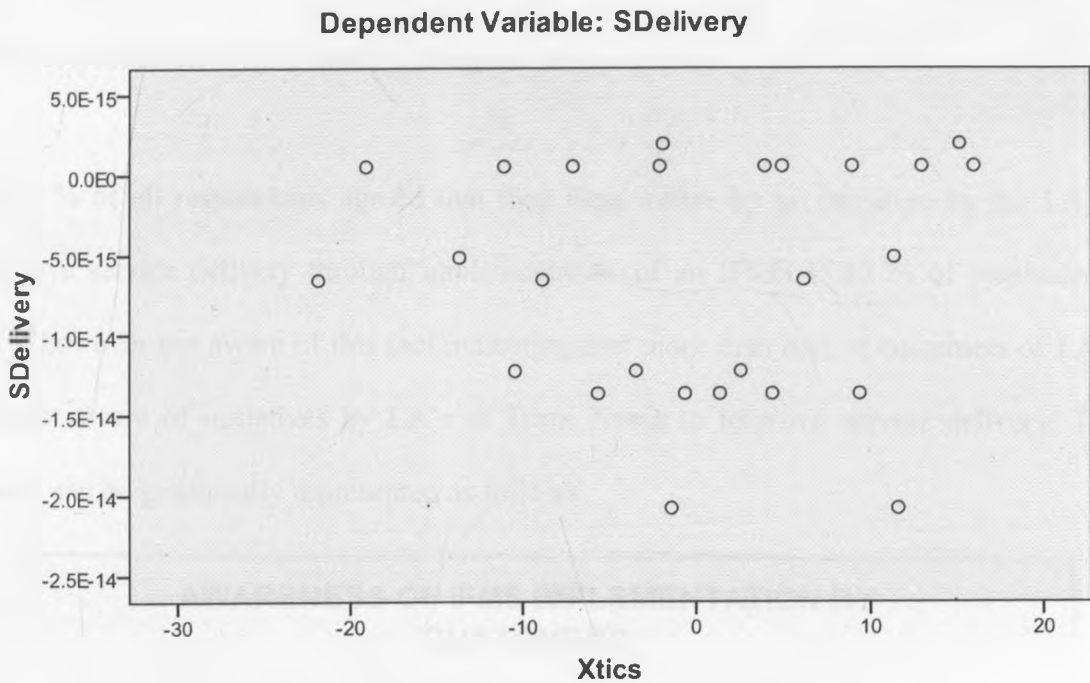


Figure 4: Partial Scatter Plot of Personal Characteristics against Service delivery

From the above scatter plot it is evident that there is possibly no relationship between personal characteristics and service delivery. The meaning of this is that as the ages of staff increases there is probably no effect on service delivery.

SERVICE DELIVERY

Customers at the CCN were interviewed to gather data regarding service delivery at the LA. Of all respondents interviewed regarding awareness of any initiative by the LA to improve service delivery through implementation of IFMS the responses were as follows:

YES	NO
25	21
54.35 %	45.65 %

Table 23: Awareness of CCN initiative to improve service delivery

54.35 % of all respondents agreed that they were aware by an initiative by the LA to improve service delivery through implementation of an IFMS. 45.65 % of respondents were however not aware of this fact indicating that more than half of customers of LA's are not aware of initiatives by LA's in Trans Nzoia to improve service delivery. The above can be graphically represented as follows:

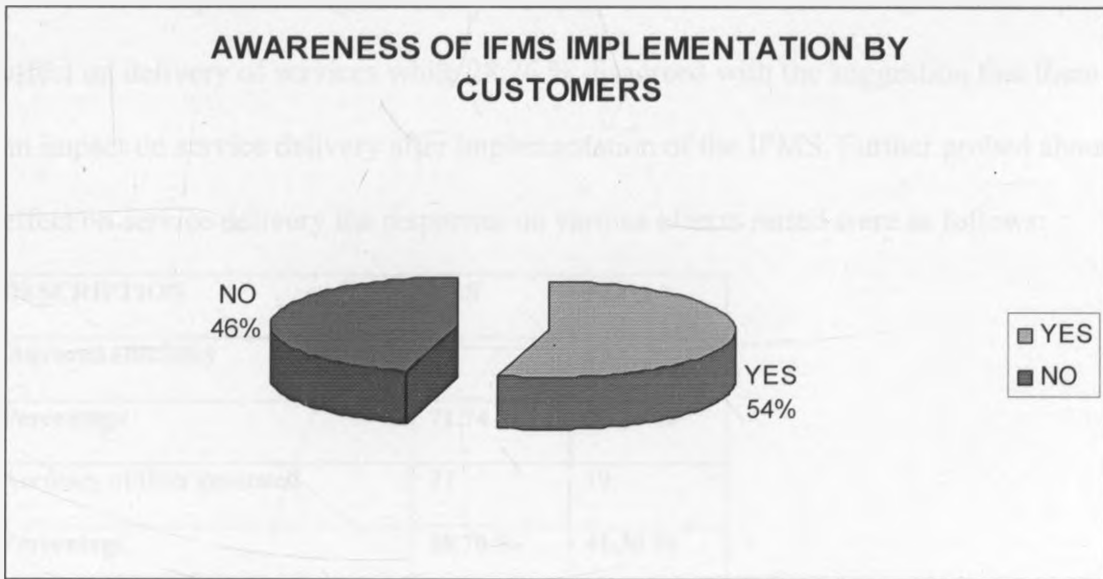


Figure 4: Percentage of Customers Aware of IFMS implementation

Respondents were further asked how many years they have been seeking the services of the LA or how many years they had been customers of the LA, the responses were as follows:

1 YEAR	1-5 YEARS	5-10 YEARS	OVER 10 YEARS
15	12	13	6
32.60 %	26.08 %	28.26 %	13.04 %

Table 24: Number of years services sought

EFFECT ON SERVICE DELIVERY

Respondents were asked whether the implemented IFMS used at the LA had had any effect on service delivery and responses received are tabulated below:

YES	NO
33	13
71.74 %	28.26 %

Table 25: Service Delivery

71.74 % of respondents agreed that the implemented IFMS had brought about a positive effect on delivery of services while 28.26 % disagreed with the suggestion that there was an impact on service delivery after implementation of the IFMS. Further probed about the effect on service delivery the responses on various effects raised were as follows:

DESCRIPTION	YES	NO
Improved efficiency	33	13
Percentage	71.74 %	28.26 %
Accuracy of Bills generated	27	19
Percentage	58.70 %	41.30 %
It has curbed corrupt Practices	34	12
Percentage	73.91 %	26.09 %
Improved quality of service	33	13
Percentage	71.74 %	28.26 %

Table 26: Effect on Service delivery

The results were as tabulated above. In terms of improved efficiency as a result of the implementation of IFMS, 71.74 % of the respondents agreed with the view while 28.26 % disagreed that there was improved efficiency. In regard to accuracy of bills generated at the LA's slightly over half of the respondents accounting to 58.70 % were of the view that use of IFMS had made it possible for bills to be generated with greater accuracy against a percentage of 41.30 %. However a large percentage of the respondents were of the view that the implementation of IFMS at the LA had curbed corrupt practices, this total accounted for 73.91 % of the respondents. In responses to improved quality service as an effect of implementation of IFMS at the LA's 28.26 % of the respondents disagreed while 71.74 % agreed indicating that a large percentage of customers rated quality of service since the implementation of IFMS highly.

4.19 CUSTOMER SATISFACTION WITH SERVICES

Customers at the LA's offices were asked to respond to the question whether they were satisfied with how services were offered at the CCN of which responses were as follows:

YES	NO
24	22
52.17 %	47.82 %

Table 27: Customer satisfaction

Respondents totaling 52.17 % responded in the affirmative that they were satisfied with how services are offered at the LA by use of IFMS which was slightly above the 50 % mark. Respondents accounting for 47.82 % of total respondents however responded that

they were not satisfied with how services were offered at the LA's which is quite significant.

RATING OF SERVICES AT SERVICE POINTS

Respondents at the Council were asked to give their views/ratings in regard to services offered at various services points. Data gathered was tabulated as follows:

	VERY GOOD	GOOD	NEUTRAL	AVERAGE	BELOW AVERAGE
Customer service & Billing	13	9	5	7	0
Percentage	28.26 %	19.57 %	10.87 %	15.22 %	0 %
Single Business Permit Registration & Generation	4	11	9	7	3
Percentage	8.70 %	23.91 %	19.57 %	15.22 %	6.52 %
Receipts Processing	4	11	11	6	2
Percentage	8.70 %	23.91 %	23.92 %	19.56 %	4.35 %
Property Rates	3	8	13	9	1
Percentage	6.52 %	17.39 %	28.26 %	19.57 %	2.17 %
Housing & Stall Rents	1	7	15	14	9
Percentage	2.17 %	15.22 %	32.61 %	30.43 %	19.57 %

Table 28: Rating of services at service points

CHAPTER FIVE: SUMMARY OF FINDINGS, RECOMMENDATIONS AND CONCLUSION

5.1 SUMMARY OF FINDINGS

The study was conducted to ascertain whether LA's in Trans Nzoia County have implemented IFMS and the effect it has had on service delivery. A total of 30 employees were engaged in the study from the two LA's in Trans Nzoia County namely KMC and CCN. The employees sampled came from all departments in the LA's.

All respondents were aware of the fact that the LA had adopted the use of an IFMS at the KMC with all respondents (100%) alluding to this fact. However at the County Council of Nzoia 93 % agreed that they were aware of the use of IFMS at the LA. A conclusion can be drawn in relation to the 93% rating CCN that there was 12.5% of respondents who responded that they had worked for the LA for a period of less than 1 year, meaning they may not entirely have been directly used the system. This can still be tied to the fact that 93 % of respondents and 81% of respondents at the KMC and CCN respectively responded that the IFMS in use at the LA's was LAIFOMS, indicating that a majority of them were well informed of the system use at the LA's.

Respondents were further probed on whether they have been trained on how to use various module available in the IFMS(LAIFOMS) of which results varied between the LA's. 92.85% & 75 % of respondents at the KMC and CCN respectively agreed that they had been trained on the use of various modules available in the IFMS. It can be

concluded that training did not cover all modules since, training was probably done based on the department that staff worked in and depending on what module they require to execute their duties. A fact that emerged was that there were respondents at the CCN who were had access to the system but had not entirely been trained on how to use the system. This can be concluded from the fact that 56 % of respondents at the LA responded that they had been trained on the use of various modules meaning that respondents accounting to 44% had not been trained but were using the system in the execution of their day to day duties.

Implementation of IFMS among LA's in Trans Nzoia County has resulted in efficiency in delivery of services; this is as a result of the percentage of respondents who agreed that efficiency had been achieved. At the KMC 100 % of the respondents agreed that efficiency had been achieved in service delivery. 35.71 % of this total however strongly agreed with this opinion. This was closely reflected by the results from the CCN where more than half of the respondents agreed that efficiency had been achieved. However there was a percentage who disagreed with this opinion accounting to 12.5 %.

Results of regression show that there is a direct relationship between the use of IFMS amongst LA's in Trans Nzoia county and improvement in service delivery. However in should be noted that customers still have some level of mistrust towards LA's.

5.2 CONCLUSION

This study sought to determine the status of implementation of IFMS among LA's in Trans Nzoia County and its effect on service delivery.

From the data gathered from staff of the LA's, a considerable number of them believe that full implementation has not been achieved. This is because of varying issues such as lack of training, inadequate ICT equipment and lack of support from top management. From data gathered from customers it was evident that there was still an element of mistrust towards the LA's & that the system had not entirely eliminated cases of corruption. However customers were of the view that service provision had improved as compared to previous times. From this it is evident that the implementation of IFMS can be a success should all pending issues & challenges addressed.

5.3 RECOMMENDATIONS

With the knowledge and information gathered during the study in relation to implementation of IFMS & service delivery among LA's in Trans Nzoia County, it is important to note that recommendations are necessary based on the findings gathered during the period of research. This will be of benefit to the LA's in Trans Nzoia & to large extent in the whole of Kenya so as to ensure adequate measures are put in place to ensure full implementation is achieved as envisaged:

The LA's should ensure adequate allocation of resources to the ICT function so as to ensure implementation is on course. This should cover purchase of ICT equipment, Antivirus software, extension of LAN to cover more offices so that all members of staff have access to the system.

Members of staff should be trained adequately on ICT to ensure they are ICT literate and so that they are able to use the IFMS effectively. This will ensure that LA customers are satisfied with how services are being offered thereby building their confidence towards LA's. In addition during staff re-deployments, training should be done where a member

of staff will be required to use a module he/she is not familiar with. This will ensure that there is no element of resistance to change.

Support from top management should also be encouraged to avoid situations where staffs also lack commitment as they may feel that the IFMS is of no importance to the organization.

It is also of importance that the LA's in Trans Nzoia County invest in standby generators to ensure services to customers are offered at all times. This will ensure the issue of disaggregated data is eliminated.

5.4 LIMITATIONS OF STUDY

There was a limitation in that at the LA's in terms of delays in filling in questionnaires on both the part of HOD's & other members of staff and also those of customers. It took a lot of effort to get the questionnaires filled and to ensure that all data was collected in readiness for analysis in time. There was also a problem in relation to getting customers to fill in questionnaires either due to lack of time & also out of reluctance.

5.5 SUGGESTIONS FOR FURTHER RESEARCH

There is need to carry out further research on how IFMS has been used to monitor implementation of projects and expenditure at the LA's given that LA's in Trans Nzoia County have implemented the system with relative success. This is because LA's receive money from the National government to execute projects at the local level. This will assist in having LA's have the knowledge on how to best optimize the use of IFMS & other ICT systems for service delivery.

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APPENDICES

APPENDIX 1

QUESTIONNAIRE-STAFF

This questionnaire seeks your view on various aspects in relation to implementation IFMS in your Local Authority. Views/Opinions given will be used solely for academic purposes.

DO NOT WRITE YOUR NAME ON THE QUESTIONNAIRE

SECTION A

1. How long have you worked for the County Council?
 1 year
 1-5 years
 5-10 years
 Over 10 years
2. How old are you?.....
3. How would you rate the processes & performance of the organization?
 Below Average Average Above Average Good Very Good
 Excellent
4. What is your level of education? (Tick Answer)
 Primary Secondary Diploma Degree Masters
 Other
5. What department are you currently serving?(Tick Answer)
 Clerks Department
 Treasurers Department
 Works/Engineering Department
 Social Services Department
 Other
If other state.....

SECTION B

IMPLEMENTATION OF INTERGRATED FINANCIAL MANAGEMENT SYSTEM

1. Has the council adopted the use of any Integrated Financial Management System?
 Yes No

2. What is the system currently in use?.....

3. Do you have access to the system currently in use in the organization? (Tick Answer)
 Yes No

4. Have you been trained on how to use various modules available in the system?(Tick Answer)
 Yes No

5. How many modules does the system have?.....

6. Has the entire system been implemented?
 Yes No
 If No give a reason for your answer.....

7. What implementation method was used in implementing the IFMS?
 Phased changeover
 Parallel changeover
 Direct changeover
 Pilot changeover

8. How often are the following modules of the IFMS used in your Local Authority? (Tick Appropriate) . (5-ALWAYS,4-SOMETIMES,3-NEUTRAL 2-RARELY,1-NEVER)

Description	DEGREE OF USE				
	5	4	3	2	1
Single Business Permit					

Property Rates					
Housing & Stall Rents					
Accountable Documents Management					
Customer Service & Billing					
Fees & Charges					
Receipts Processing					
Financial Management & Reporting					
Budget Preparation & Monitoring					
Expenditure Management					
Personnel Management					

9. Please tick (✓) the answer that closely reflects your opinion on challenges in the process of implementation. (5-STRONGLY AGREE,4-AGREE,3-I DON'T KNOW,2-DISAGREE,1-STRONGLY DISAGREE)

Description	DEGREE OF AGREEMENT				
	5	4	3	2	1
Lack of support from top management					
Inadequate training in ICT					
Resistance to change					
Lack of commitment on the part of staff					

10. Please tick (√) the answer that closely reflects your opinion on benefits that the LA has got from using the IFMS. (5-STRONGLY AGREE,4-AGREE,3-I DON'T KNOW,2-DISAGREE,1-STRONGLY DISAGREE)

Description		5	4	3	2	1
Effective delivery of services						
Efficiency in service delivery						
Responsiveness to customers						
Proper maintenance of records						

What are other benefits that the LA has got from using the Integrated Financial Management system?(Briefly explain where possible)

.....

.....

.....

.....

APPENDIX 2

QUESTIONNAIRE-CUSTOMERS

This questionnaire seeks your view on various aspects relation to Service Delivery in your Local Authority. Views/Opinions given will be used solely for academic purposes.

DO NOT WRITE YOUR NAME ON THE QUESTIONNAIRE

- 1) Are you aware of any initiative by the council to improve service delivery by implementation of an Integrated Financial Management System?

Yes No

- 2) How long have you been a customer of the Council?

1 year

1-5 years

5-10 years

Over 10 years

- 3) Are you aware of efforts by the Council to improve service delivery through implementation of an Integrated Financial Management System?

Yes No

- 4) Has the implemented system had any effect on service delivery?

Yes No

What effect has it had on service delivery in your opinion?

Description	✓ (Tick Answer)
Improved efficiency	
Accuracy of bills generated	
It has Curbed corrupt practices	
Improved quality of service	

5) Are you satisfied with how services are offered by use of Integrated Financial Management System?

Yes No

Briefly state the reason for your answer

.....

.....

.....

6) How would you rate services offered at the following service points by use of Integrated Financial Management System (5-STRONGLY AGREE,4-AGREE,3-I DON'T KNOW,2-DISAGREE,1-STRONGLY DISAGREE, tick answer (√))

Description	Very Good	Good	Neutral	Average	Below Average
Customer Service & Billing					
Single Business Permit Registration & Generation					
Receipts Processing					
Property Rates					
Housing & Stall Rents					