DETERMINANTS OF THE ADOPTION OF AN INTEGRATED FINANCIAL MANAGEMENT SYSTEM

A CASE OF MOMBASA COUNTY GOVERNMENT

By

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A RESEARCH PROJECT REPORT SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF MASTER OF ARTS IN PROJECT PLANNING AND MANAGEMENT OF THE UNIVERSITY OF NAIROBI

2016

DEDICATION

This research project is dedicated to my one and only loving wife, my pillar, strength and my source of perusing an advanced degree. My daughter Stephanie who was very understanding especially due to attending classes over the weekend rather than spending time with her. My parents Mr. and Mrs. Ndaiga who have been giving me a word of encouragement. Lastly, to my classmates who were always there to offer assistance whenever I required. God bless you all.

ACKNOWLEDGEMENT

My sincere appreciation goes to The University of Nairobi as an institution for giving me an opportunity to pursue my Post Graduate Degree. I convey my sincere gratitude to my supervisor Dr. Moses Otieno for his tireless guidance; availability, invaluable input, tireless support and reviewing of my work, which has enabled me to write this proposal. I acknowledge all my Project Planning and Management colleagues whose team work and tenacious spirit kept me going. To my dear wife and loving daughter, thanks a lot for your support.

Finally, I give God all glory for seeing me through, and giving me the strength and ability to complete these phase of my life.

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ABBREVIATIONS AND ACRONYMS

CBK   Central Bank of Kenya

IFMIS   Integrated Financial Management and Information System

PFM   Public Finance Management

EFT   Electronic Fund Transfer

FMS   Financial Management System

DC's   Developing Countries

ERP   Enterprise Resources Planning

DOI   Diffusion of Innovation

JFMIP   Joint Financial Management Improvement Program

IMF   International Monetary Fund

TAM   Technology Acceptance Model

MCG   Mombasa County Government

ABSTRACT

In many developing countries, IFMIS is endorsed as an essential component for public financial reforms. The government of Kenya through the Ministry of National treasury set to carry out Public Financial Management (PFM) reforms with the adoption of the Integrated Financial Management Information System (IFMIS) in 1998 and its subsequent deployment to ministries in 2003. IFMIS is an information system customized to perform budgeting, accounting and reporting. It's a system used by the Government of Kenya to plan and use its financial resources in a more efficient and effective manner. The purpose of this study was to evaluate the determinants for the adoption of IFMIS within one of the 47 Counties in Kenya; Mombasa County Government. The study looked at the determinants of the adoption of IFMIS including end user training and training materials at the time of adoption where the study found out that this is one of the key areas that determine the success of adopting a new system within an organization although most users tend not to pay much attention to training which leads to the system being underutilized or even not being able to meet its objective. The hardware and network infrastructure was required to support smooth and seamless running of IFMIS and from our findings, poor network infrastructure and lack of proper hardware equipment had a negative influence on the adoption of IFMIS. Lastly, the attitude from their stakeholders who in one way or another affect the adoption of a new system and from our findings, they were not intensely involved. The study adopted a descriptive survey design (quantitative methods) to help determine specific opinion of the people involved in the adoption process by the use of questionnaires. The population targeted by the study was 606 participants. Based on the work of Yamane (1967), a sample size of 86 participants was adopted form which 68 respondents successfully responded. Stratified sampling technique was further used to split the population into five strata. The study further adopted the simple random sampling for each strata. The data collected was analyzed using the statistical package for social science (SPSS). Descriptive statistics was used to present the results of the study; this involved tabulating and describing data. It is recommendable to have a learning environment planned early and have the right hardware as well as network infrastructure in place and tested before adopting a new system. Involving stakeholders at the planning stages of adopting a new system is important as they may critic the system in a positive way which positively affect the organization.

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

In most creating nations (DC's), the procedure of spending readiness and bookkeeping forms that take after are either manual or upheld by in sufficiently kept up in-house framework programming applications. This has had negative effect on the usefulness for the Public Expenditure Management (PEM) frameworks that are frequently not sufficiently valued. The consequent nonexistence of reliable and timely revenue and expenditure data for purposes of planning the budget, expenditure breakdown, control, monitoring and reporting has had a negatively impact on budget management. The outcome of these has resulted to poor administration of government resources. Further to this, the government has had to deal with unnecessary borrowing leading to huge arrears, misallocation of resources, pushing up interest rates and crowding out private-sector investment, where all these narrow down to undermining the effectiveness and efficiency of service delivery within the government body. Encourage, for quite a while the administration has not possessed the capacity to give finish, precise, and straightforward records of their monetary position to parliament or to other invested individuals, including contributors and the overall population. Straightforwardness and the authorization of responsibility in government body has been ruined and has just added to the purported administration issues in large portions of these nations. In light of these antagonistic improvements, it is maybe the purpose for why most DC's have been squeezed into, receiving an Integrated Financial Management Information System (IFMIS) to brace their PEM frameworks. The reception of IFMIS in Kenya has in this manner turn into an imperative breakthrough for the nation's spending change plan, regularly viewed as a prerequisite for accomplishing powerful administration of the budgetary assets.

IFMIS reengineering is an initiative of the ministry of finance aiming at enhancing efficiency and effectiveness within the Public Finance Management (PFM). IFMIS is a financial information system for the Government that brings together all the relevant financial management functions into one suite of applications. IFMIS can further be streamlined as an IT based planning and bookkeeping framework which is outlined with a point of helping the Government substances to arrange their spending demands, spend their endorsed spending designation and oversee and give an account of their budgetary position at any given time. The National Treasury was and still is at the forefront in the provision and support for an efficient FMS for both the national government

and county government. The National Treasury introduced IFMIS as a PFM reform initiative aimed at automating and strengthening, Government's financial management process and procedures.

In spite of the fact that it is not a confirmed arrangement, IFMIS and the advantages it's required to convey can be fought to be significant. IFMIS gives a stage to a superior recording and handling of government money related exchanges. This permits quick and productive access to solid money related insights at whatever point required. Further to this, it bolsters upgraded straightforwardness and responsibility of the official to parliament, the overall population, and other outer offices. Moreover, IFMIS assumes a noteworthy part in fortifying money related controls and in addition encouraging a full and overhauled picture of duties and consumption on a consistent premise. The framework can follow every one of the phases of the exchange preparing from spending discharges, duty, buy, installment ask for, compromise of bank explanations, and bookkeeping of use. This permits a complete picture of spending execution. In conclusion, it gives data which guarantee enhanced proficiency and viability of government money related administration. For the most part, expanded accessibility of extensive money related data in view of past execution and the present position helps budgetary control and enhanced monetary anticipating, arranging, and planning. IFMIS comprises of the following components:

Table 1.1: Different components of IFMIS

COMPONENT	ACRONYM	PURPOSE
Re-engineering for Business Results	RBR	Define workflows for stricter controls Integrate process to reduce duplication and parallel running Ensure higher degree of data quality Improved workforce performance
Plan to Budget	P2B	Fully integrated Plan to Budget process and system Provide a platform for program based budgeting Automated system for commitment ceilings Single, common Chart of Accounts Enhance reporting capabilities to support budget planning
Procure to Pay	P2P	Automated procurement process, from requisition to payment Online tendering to award of contracts Payment initiation, online approval and system generated Payment Vouchers Enforcement of budgetary controls Elevation of IFMIS from data capture to integrated financial management
Revenue to Cash	R2C	Auto-reconciliation of revenue and payment Secure and seamless integration with GPAY based on 'straight through processing' Automatic generation of EFT files and exchequer releases within IFMIS Encryption, authentication and secure transmission of data Automated revenue collections for improved cash forecasting
Record to Report	R2R	Electronic transmission of bank statements from CBK Secure two way interface between IFMIS and CBK for EFT instructions and statements Automated bank reconciliation Online maintenance of bank account details Accurate and up to date information on the GoK financial position
ICT to Support	ICT2S	Dedicated IFMIS support function for software, hardware and infrastructure Help desk and call center with expert technical support Improved availability and system performance Operational security plan including business continuity planning, back up and disaster recovery Support the e-Government Shared Services strategy
Communicate to change	C2C	Effective implementation of the Change Management Process Communication to build commitment IFMIS Academy for capacity building and continuous learning

1.2 Statement of the problem

The selection of IFMIS includes more than the "basic" mechanization of public fund duties and procedures. IFMIS includes changes out in the public fund administration that change existing strategies inside the legislature. The authoritative change profoundly influences work forms and institutional courses of action administering the administration of public fund. One reason that regularly obstruct effective usage is the inability to attempt parallel changes required by IFMIS. IFMIS works at bringing together and consolidating all government financial resources including public funds in a single treasury account or a set of interconnected accounts. Equipment and network infrastructure required to support efficient and seamless use of the system was below the required standard within a number of County's hence delayed implementation of the project as per the expected scheduled timings.

IFMIS adoption also involves major hardware requirements such as reliable clean power supply, IFMIS application and database servers, network access control servers and local application servers in all the 47 County's. Power shortage and interruptions has impeded the adoption of IFMIS as a project. In some remote County's, generators and power supply units were urgently required to meet the basic requirements of adopting IFMIS which was an oversight at the initial planning stages.

Human resource requirement, trainings and capacity building has been a major challenge in the adoption of IFMIS. IFMIS adoption involves a requirement of substantial human resources and capacity building needs to all government workers. The low level of computer literacy among the workforce that was currently running the manual system was considerably very high. Training towards system users on how to interact with the system has been questioned towards efficient and accurate delivery of financial reports and overall delivery of the system. The terms of employment and salary packages offered by the public sector is not lucrative enough to compete with the private sector employment conditions and to attract candidates with required IT-skills to support the system. There is also the risk of high turnover for better job opportunities.

The system has been accused by both the users and stakeholders of not being accurate leading to inefficiency in its delivery.

1.3 Purpose of the study

The sole purpose of the study was to research on the determinants of the adoption of IFMIS within one of the 47 Counties in Kenya; Mombasa County Government.

1.4 Objectives of the study

This study was guided by the following objectives:

1. To establish the influence of user training procedures on Integrated Financial Management and Information System for the Mombasa County Government users before and after system adoption.
2. To determine how the acquisition of the required hardware and network infrastructure planning for Mombasa County Government Office affects the adoption of Integrated Financial Management and Information System.
3. To determine the effect of stakeholders attitude towards the adoption process of Integrated Financial Management and Information System within Mombasa County Government.

1.5 Research Questions

This study was based on the following research questions:

1) What influence does intense user training on Integrated Financial Management and Information System before and after system implementation have on the efficiency and effectiveness of system delivery at Mombasa County Government?
2) What influence does acquisition of required hardware and network infrastructure planning have on the implementation of Integrated Financial Management and Information System at Mombasa County Government?
3) What influence does the stakeholder's attitude have towards the adoption process of an Integrated Financial Management System at the Mombasa County?

1.6 Significance of the Study

I hope that the findings of this research will be useful to Mombasa County Governments employees to understand the primary need for intense end-user training. One of the most important aspects of

successfully rolling out a new information system based project in an organization is training end-users, yet it is also one of the tasks that is poorly conducted. The outcome of this is having users who are lacking the required expertise and confidence and in turn they are not able to handle the system thus not being able to utilize it to its brim in order to bring out the expected results.

I hope that the findings of this research will be useful to the projects steering committee at Mombasa County Government to understand the need of having the right tools for the job at hand and at the right time. IFMIS being an Information System, it is important to ensure that we have the required equipment e.g. system servers, computers, network equipment and have the network infrastructure properly laid out and tested to observe seamless connectivity as IFMIS is a centrally managed system thus requires connectivity from the central site at National Treasury in Nairobi.

The findings of this research will bring out the challenges of staff being resistant to change and how Mombasa County Government is handling its team members to ensure that those that were using the earlier SIBET system are retained and brought on board to handle IFMIS whereas proper recruitment is carried out where there is special expertise required to handle particular areas within IFMIS.

1.7 Delimitation of the study

This study focused on the adoption of IFMIS as a system tool for delivering financial management services to the citizens within the County of Mombasa. To understand the factors that influenced the adoption process, the research focused on a number of departments including, Finance Department, Procurement Department, Human Resources Department and ICT Department where a number of staff from each department were interviewed.

1.8 Limitations of the study

Some of the limitations which I came across while carrying out this research were as follows:

Due to the busy nature of government offices, it was challenging to get responses at the required time even after agreeing on scheduled interview timings.

Some users were not willing to give accurate position on the performance of the system.

Not all the stakeholders could be reached during the period given for this study.
Due to the nature of the system handling finances for the entire county, it was difficult to get correct information on the accuracy of the system.

1.9 Definition of significant terms

Adoption: In computing, adoption means changeover from an old system to a new system. Based on the type and model of system that an organization uses, they may want to upgrade to a new and more advanced system offering greater efficiency and handling more work capacity. There are different adoption strategies that can be used to adopt a new system in an organization.

  i)   Big Bang where an organization wholesomely adopts the new system at once. This means the old system is shut down and the new system is turned on at one moment.

 ii)   Parallel Adoption where the both the old system and the new system are allowed to run in parallel manner. Users have the opportunity of using both systems and comparing the outcome form both.

iii)   Phased Adoption is where the adoption process is carried out in several phases. Each phase has to be functional in order to move to the next phase.

System: A system can be defined as a set of components working together to achieve a common or defined goal. It may comprise of a subsystem with products from more than one system which are combined to achieve a set ultimate goal or a closed system which is a stand-alone meaning that both the server and the client reside in one area.

Information System: An Information System is an arrangement of brought together parts that takes in line information, forms it, store or disseminate the data to help support of basic leadership and control inside an association. It's a framework which changes data to information which is significant to an organisation, making it valuable to the individuals who wish to utilize it. Assist, notwithstanding supporting the settling on of choices inside the association, data frameworks likewise helps laborers and administrators to break down complex issues, move up to new items and incorporate the different divisions to fit the benefited modules.

Information Communication Technology: ICT is an acronym given to various communication device or application programs, incorporating cellular phones, computers, software's, network hardware, satellite systems as well as the various services and applications associated with them which include but not limited to videoconferencing, video streaming, live broadcasting, electronic mail and distance learning.

Financial Management System: A financial management system (FMS) is a product that an establishment or an association embraces with expectation to supervise and represent its pay, costs and resources with an intent to boosting benefits and guaranteeing manageability.

A compelling monetary administration framework works at enhancing both short and long haul business destinations. This is accomplished by wiping out bookkeeping mistakes, streamlining invoicing and charge accumulation, minimizing bookkeeping repetition, watching consistence with assessment and bookkeeping controls, supporting for spending arrangement, and offering adaptability and expandability to suit change and development.

Integrated Financial Management System: Integrated financial management information system (IFMIS) is an computerized system used for public financial management and control. This includes but is not limited to accounting responsibilities, auditing and printing of financial reports. A financial management information system, or integrated financial management information system, is an information system with an objective of tracking financial and accounting dealings and summarizes financial information into well laid out reports. Additionally, it's a little more than an accounting system as it is can be customized to operate according to the needs and specifications of the environment in which it is installed. Within the government sector, IFMIS is termed as a computerized public financial management (PFM) system, which plays the roles for budget preparation and execution to accounting and reporting. All these is achieved through the adoption of an integrated system for financial management of line ministries, spending agencies and other public sector operation (Casals & Associates, 2004).

Enterprise Resources Planning: Enterprise Resources Planning (ERP) applications or ERPs, are large scale computer software and hardware systems that work towards integrating all data and processes within an organization into an integrated system. All this is located and accessed from a centralized database through a secure network platform (Diamond & Khemani, 2008).

The functionality bit of ERP is managed through a system of integrated modules, which allows for flexibility in implementing various functions. Though the software can take up a wide range of functionality, most organizations do not adopt all this functionalities that the software offers rather concentrate on customizing the ones that seem to be in line with that particular organization.

CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction

This section summarizes the literature that is already in existing regarding the determinants of the adoption of an Integrated Financial Management Information System. It presents an overview of previous research work carried out in relation to topics that provide the necessary background for the purpose of the research.

2.1.1 Overview of System Adoption

Diffusion of Innovation (DOI) Theory which was created by E.M. Rogers in 1962, is one of the most seasoned sociology speculations. It began from correspondence to clarify how a thought or item picks up force and diffuses through a particular populace or social framework. The result of this dispersion is that individuals, as a feature of a social framework, embrace another thought, conduct, or item. Selection is the demonstration of somebody grasping and tolerating to accomplish something uniquely in contrast to what they had already. The way to accomplishing effective selection is the individual seeing the thought, conduct, or item as new or creative. It is through this that appropriation is conceivable.

Adoption does not occur at the same time in a social framework rather it is an improvement whereby a few people are more appropriate to receiving the advancement than others. Analysts have found that individuals who acknowledge to receive a creation early have diverse qualities than individuals who embrace the innovation at a much later date. At whatever point we are working towards elevating a development to a specific target populace, it is basic to comprehend the qualities of the chose target populace which in the long run aides or thwarts reception of the advancement. As indicated by E.M. Rogers, adoption contains five distinct classifications. Despite the fact that most of the all-inclusive community are in the white collar class classification, it is still imperative to assess and comprehend the qualities of the objective populace the specialist chooses to work with.

Innovators - These includes individuals who need to be the first in experimenting with the development. They are keen on new thoughts and are venturesome. These individuals are frequently the first to grow new thoughts and in addition go out on a limb.

Early Adopters - These are individuals who portray feeling pioneers. They acknowledge initiative parts, and cling to change openings. They are extremely open to embracing new thoughts as they are as of now mindful of the need to change. Systems to engage this populace incorporate how-to manuals and data sheets on execution.

Early Majority - These class of individuals are once in a while pioneers as they embrace new thoughts before the normal individual. Before they will receive a thought, they commonly need to see confirm that the development works. Techniques to speak to this populace depend on examples of overcoming adversity and proof of the development's adequacy.

Late Majority - These class of people are incredulous of progress. Moreover they just receive an advancement after it has been attempted by the dominant part. Systems that this populace depends on incorporate data on what number of other individuals have attempted the advancement and have received it effectively.

Laggards – These class of individuals are bound by custom and exceptionally routine. They are the hardest gathering to offer a change thought to as they are extremely suspicious of progress. Systems to interest this populace incorporate insights, fear offers, and weight from individuals in the other adopter bunches

2.2 Integrated Financial Management Information System

IFMIS alludes to a modified framework electronic to oversee open monetary procedures, from planning and execution of the financial backing, bookkeeping and reporting. This is accomplished through the assistance of a coordinated framework with the end goal of money related administration (Lianzuala and Khawlhring 2008). As indicated by Diamond and Khemani (2006) and Chene (2009), a legitimately composed Integrated Financial Management Information System is an open budgetary administration apparatus that is fit for investigating money related data.

Bhatia (2003) defines IFMIS as a financial information system that unifies preparation of the budget, execution of the budget, accounts, and reports for effective financial management.

Such integrated systems include automation of the procedures of open back financial administration which incorporates detailing of spending plan, execution of spending plan, and accounting with the assistance of a completely brought together system for open monetary administration of the administration body (DFID, 2003). This effective controls brought up by the system enhances transparency and accountability. The system users as well as the management are able to formulate budgets, manage resources and oversee projects and programs effectively as the system is real-time. As indicated by the USAID functional guide (2008), a very much received IFMIS system together with centralization of treasury operations help governments in most developing nation to increase compelling control over their open funds, and upgrade responsibility and straightforwardness. Moreover the reception of the framework decreases political choice and go about as a measure towards minimizing defilement and misrepresentation.

The success of a project towards adopting a system is characterized by many factors including the system being adopted on-schedule; the system being adopted on-budget allocated; the system achieving basically all goals originally set for it and the acceptance of the system by the intended users. Alternatively, it's assumed to be successful if it achieves a large fraction of its possible benefits for example personnel reductions, accomplishing the level of Return on Investment on the project or decreasing cost of information technology.

2.3 The IFMIS Adoption

In general, the objective behind adoption of IFMIS is to improve the state financial management towards an efficient and effective process. This would encourage the acknowledgment of a cutting edge open use hones by benchmarking with worldwide models.

The center financial system prerequisites of a solid framework is portrayed by the Joint Financial Management Improvement Program (JFMIP) 2010, as one that can gather exact, auspicious, finish, dependable and predictable data; give tasteful administration reporting; bolster the legislature and

its organization approach choices; bolster readiness of the monetary allowance and also its execution.

According to both Dorotinsky (2003) and Rozner (2008) an Integrated Financial Management System (IFMS) is an information system that has the ability to keep track of public finances as well as events and give precise reports of financial information. It gives support to reporting of financial position, making financial decisions, fiduciary responsibilities and the preparation of financial statements which can be audited whenever need be. An IFMIS is an accounting system which is configured and adopted to operate in accordance to the specific needs within the environment in which it is installed Rodin-Brown (2008). Generally, it can be referred to a system that automates the financial operations within a given area.

To advance proficiency, security of financial information and in addition give exhaustive financial related reporting, the administration embraced IFMIS as its budgetary administration apparatus. IFMIS gives a durable mechanized money related bundle to improve the viability and straightforwardness of open store administration by modernizing arranging and administration of the financial plan and bookkeeping frameworks in the interest of the legislature. It involves various sub-frameworks which encourage arranging, handling and reporting the utilization of open assets and assets, Rodin and Edwin (2008).

IFMIS varies in usefulness and extent of what it can convey because of needs crosswise over various developing nations. The segments incorporate planning, bookkeeping, money administration, obligation administration and capacities related government treasury duties. Notwithstanding the fundamental parts, different nations have received and even extend the framework by customization with other monetary administration segments, for example, income tax management, i-procurement management, asset management, human resource management with a pay roll system, pension and social security systems among other conceivable territories that are believed to bolster the center modules, Brown (2008).

The usefulness of IFMIS likewise change and is restricted to specific foundations inside the legislature, for example, the Ministry of Finance. In any case, IFMIS is to a great extent fated to be utilized as a typical framework crosswise over most government organizations. This

incorporates the more decided structures of neighborhood governments, elected and state. The fuse of IFMIS works towards guarantees that all framework clients take after normal measures, standards and strategies with a point of lessening the loss of open money related assets.

Dorotinsky (2003) claims that there are different ways in which public finance management can be improve though adopting IFMIS. Generally, through greater inclusiveness and transparency of information, this system works at improving the credibility and assurance of the budget. The systems objective is to improve on budget planning execution and accounting by providing timely and accurate data for the management of the budget and decision making. It allow a more homogenous and accurate budget formulation across government bodies, while promoting better control over budget utilization. The system supports decentralization of most functions within finance and processes overall control of the Ministry of Finance. This is attained following the enhancement of discipline in finance and control of operating costs by reducing administrative responsibilities. According to Junghun Cho 2003, IFMIS also looks forward to strengthening the efficiency of the public financial controls by making an all-inclusive, reliable and timely financial reports available to the relevant decision makers including the Auditor General, parliament, investigative and prosecutorial agencies, etc. This measures improves the accounting, recording and reporting practices through providing a timely and accurate financial position, a consistent integrated financial management information system and an upgraded automated accounting system. When all these systems are working and reporting accurately, they enhance automatic bank reconciliation and allow a faster checking of the unsettled bills and cash in bank accounts.

William (2003) keeps up that an IFMIS is a data framework that screens monetary activities and outlines into applicable reports. Such frameworks give stages to wanting to spending plan, bookkeeping duties, and the arrangement of monetary reports and articulations. IFMIS frameworks are planned with a point towards supporting particularly works inside people in general segment. The projection is the capacity of taking care of and conveying all the money related exercises for the structure of spending associations.

IFMIS is additionally anticipated that would shift contingent upon whether its operation is restricted to choose focal or decentralized level organizations, for example, the back service and

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treasury, or is actualized all the more comprehensively, to incorporate diverse services, their spending offices, and even provincial and nearby governments and districts. These incongruities have suggestions a long ways past the cost of introducing equipment, programming and the system foundation, Casals et al., (2004).

Diamond and Khemani (2008) further points out that every single different report can be system created; financial records, sources and employments of open assets, general bookkeeping reports, rates of return, maturing of receivables and payables, income projections, budgetary spending differences, and departmental execution reports. A few frameworks are altered to consolidate libraries comprising of several standard reports. This reports can be utilized by administration for an assortment of purposes; to arrange and figure spending plans; oversee money parities; look at results against spending plans and plans; track the status of obligations and receivables; screen the execution of specific divisions; screen the utilization of altered resources; to give some examples. Through the framework it's conceivable to tailor reports to the necessity set by outer organizations and global establishments, for example, the International Monetary Fund (IMF).

Other than training the system users to relieve the dangers of underutilization of an IFMIS, it is vital to expose general consciousness of the usefulness of the distinctive bundle inside the framework. There are difficulties which are connected with essential system foundation issues, for example, consistent remote availability and inconsistent clean power supply that cannot just be a major cause to harm of the equipment additionally bring about influencing consistent operations. While taking off IFMIS extend it is imperative to set down arrangements for dependable power generators, circuit breakers and UPSs and so on. Miranda and Keefe (2008)

2.4 IFMIS training and its influence in adopting the system

The National Treasury though the IFMIS department established an academy in year 2012 to make available continuous learning for IFMIS users. More than five thousand members of staff from the public service as well as different ministries, government departments, agencies and counties have been undergoing IFMIS training. IFMIS foundation works through an organized competency based learning arrangement that connections IFMIS office needs and targets to workforce parts,

capabilities and abilities. The institute pictures turning into an administration pioneer in the arrangement of expert improvement to IFMIS clients and government staff on the loose. The major responsibility within the academy is the design, development and maintenance of its course content. It offers online training materials, which are designed to offer learning platform, provide administration and be able to conduct and manage trainings. Over the years it has continued to improve these practices to maintain excellence. For example, it has contracted extra coaches, specialists, practical and specialized groups and additionally support and coordination's staff to meet different business needs. These trainings are primarily conveyed utilizing eye to eye educator drove preparing; the framework gives a solitary purpose of access to e-learning conveyance. IFMIS is being introduced to replace manual process that has been in operation for over 30 years. It is meant to enhance the level of acceptance of the need to automate process and to also explain where the system gets its legal foundation in the legal frame work.

Change administration preparing is critical in today's expert world as hierarchical change is more the standard instead of the special case. It is imperative to take in the vital instruments that improve change administration and also comprehend the procedure towards accomplishment of the same.

2.5 Capacity and technical skills for hardware and network infrastructure

While adopting IFMIS, adequate hardware and network infrastructure is required for the effective implementation, operation and maintenance of the system. To understand this, it is imperative to have staff with the essential abilities and learning. Absence of sufficient specialized limit is viewed as one of the significant reasons for the deferral in the usage procedure experienced by Ghana, while in Tanzania, the accentuation that was put on limit working through preparing was one of the principle givers to their prosperity. (Precious stone and Khemani 2006:112).

Hardware and network infrastructure requires planning and procuring early to give adequate time to setup and run testing to ensure that there is seamless connectivity prior system go-live date. The absence of staff with IT learning and experience also can't be effectively enhanced via preparing and enlisting. In examination with the private part, the compensation structure and terms of work in general society area are typically not sufficiently alluring. This has made it unimaginable for

people in general area to contend with the private division and to boost applicants with the required IT-aptitudes levels (Chêne 2009:4). Examine demonstrates that prepared work force likewise leave the taxpayer supported organization, regularly for better openings for work.

Brar (2010:55) states that low limit with respect to framework execution i.e. lack of common sense and substandard gear, is one of the significant difficulties in the usage of an IFMIS in most creating nations. In South Africa, this perspective is pertinent to its nine regions and the subsequent request that the duplication of endeavors makes for learning and aptitudes, of which a lack as of now exists. Farelo and Morris (2006:11) fight that the human asset improvement issue inside government needs prioritization, it is vital to have the training framework adjusted to the data and correspondence innovations (ICT) requests for the nation and fundamental ICT aptitudes should be pulled in and held especially inside government body.

2.6 Capacity Building and Training

Like change administration, limit building and preparing should be recognized amid the requirements evaluation handle. The differing client bunches should be distinguished; their levels of information assessed; enlisting needs premise built up; and an arranged preparing program investigated. Preparing projects are normal address different crowds, from senior individuals from the organization down to mid-and passage level government workers. The preparation programs, alongside change administration, ought to start as right on time as would be prudent in the venture, utilizing nationals, who are both dedicated to the venture and to open administration, to convey the projects however much as could be expected. This procedure is relied upon to constructs both limit and certainty among the framework clients, who through this procedure are consoled that there will be a few constants in the midst of the change. Limit building is an endless procedure given the way of foundations and associations. It is relied upon to be progressing and changeless. This requires, accordingly, the making of a sound changeless power inside government, which is engaged to convey those capacities forward.

2.7 Stakeholder involvement

Lindborg follows the inceptions of cutting edge partner administration recollecting the 1930's to an open deliberation on the duties of companies. In spite of the fact that inside partnership's shareholders start things out, society started to think about whether there are any duty the enterprise had to people in general on the loose. The Stanford Research Institute presented the meaning of partner however the idea was not connected with administration methodology until the production of R. Edward Freeman's book Strategic Management: A Stakeholder Approach in 1984, said Lindborg. Freeman noticed that business choices isolated from morals could prompt to loathsome results, and he started to take a gander at incorporating morals into hierarchical technique. He said pioneers are urged to make esteem and consider particularly the requirements of all partners when they work towards keeping up connections and having progressing exchange with everybody including the groups.

It is imperative to note that everybody required in the creation and utilization of items, administrations or a framework is in charge of their quality. Freeman sees the two developments are correlative to each other. He additionally advocates the view that hazard and benefit ought to be optional to the procedure of partner engagement and administration.

Lindborg takes note of that through his examination on the roots and standards behind partner administration, he wants to help quality experts to remember the "significant information implanted in partner administration". He trusts it could start enthusiasm for administration and the push for authoritative change which incorporates receiving new frameworks.

2.8 Theoretical Practice

This study is guided by the Technology Acceptance Model (TAM). This model is a information systems theory that concentrates how clients come to acknowledge and utilize an innovation. It was created by Fred Davis and Richard Bagozzi. One's real utilization of an innovation framework is straightforwardly or in a roundabout way affected by the client's demeanor towards the framework, behavioral aims, saw handiness of the framework, and saw simplicity of the framework. (Davis, Bagozzi, and Warshaw, 1989). TAM has evolved overtime to TAM2 and

extended the original model to explain perceived usefulness and usage intentions including social influence (subjective norm, voluntariness, and image), cognitive instrumental processes (job relevance, output quality, and result demonstrability) and experience (Venkatesh & Davis, 2000). The theory will help in understanding the determinants of the adoption process of an Integrated Financial Management System.

2.9 Conceptual Framework

Below is a conceptual framework with several factors that have been postulated to influence the adoption process of IFMIS. In this case, the process will be influenced by; training of IFMIS system users, retention of workforce both trained and untrained, acquisition of hardware and the stakeholder input requests.

Table 2.1: Conceptual Framework

INDEPENDENT VARIABLES   DEPENDENT VARIABLES

| USER TRAINING |
| Indicators: |
| - Training Manuals |
| - Training Sign Off Forms |

| HARDWARE ACQUISITION |
| Indicators: |
| - Budget |
| - System Test Logs |

| STAKEHOLDER ATTITUDE |
| Indicators: |
| - Feedback |

| ADOPTION OF AN INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM |

| MODERATING VARIABLE |
| - Generate reports |
| - Perceived ease of use |
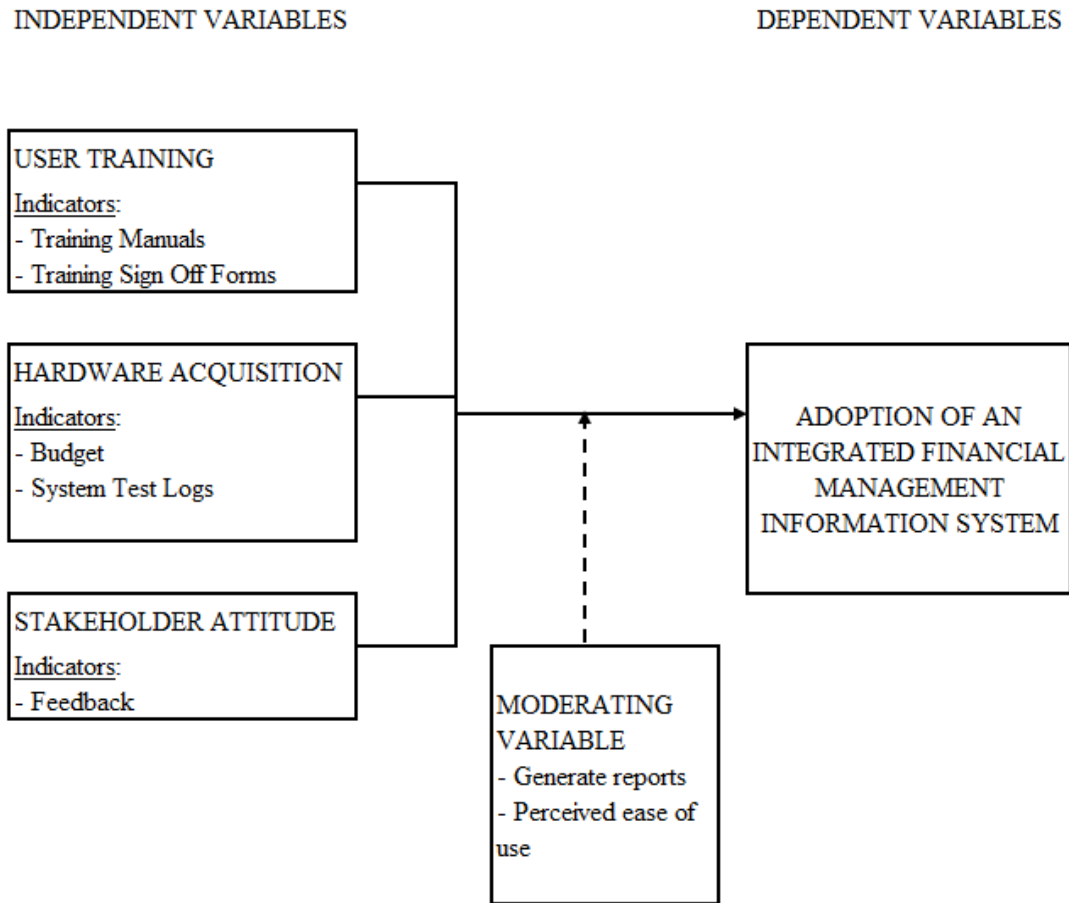
2.10 Summary of Literature Review

An all-around Integrated Financial Management Information System will strengthen the county government and also assist all the agency levels in formulating policies and making decisions within the county government. It will likewise coordinate spending plan and spending execution, permit more prominent open money related control measures and lessen open doors for caution in the utilization of open assets. IFMIS will give data to arranging the financial plan, examination and reporting the administration's position at any given time. It will likewise encourage readiness

of money related proclamations and give a total review trail with a specific end goal to encourage reviews.

The above studies give an essential perspective with respect to determinants for receiving IFMIS and its segments. They likewise give results and finishes of research done on IFMIS in various nations and situations. None of the studies have handled the determinants for the selection of IFMIS on the budgetary administration of people in general part in Kenya. It is against this setting this exploration will look to fill the current hole by trying to build up the determinants for the appropriation of IFMIS in monetary administration in the general population division in Kenya.

CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the methodology that was utilized as a part of information gathering and examination keeping in mind the end goal to answer the research questions tending to the determinants of the adoption process of an IFMIS project. This section outlines the research design, target population, sampling procedures, data collection instruments and procedures and the methods of data analysis.

3.2 Research Design

The study adopted a descriptive survey design (quantitative methods) to help determine specific opinion of the people involved directly and indirectly in the adoption process by the use of questionnaires. Descriptive survey design involves collecting data from a sample population in order to determine the current states of the population with respect to one or more variables, (Mugenda and Mugenda, 1999). The research adopted the descriptive survey because of the ability to collect large amount of data quickly and at a minimal cost.

3.3. Target Population

A target population refers to all individuals from genuine or theoretical arrangement of individual's occasions or questions which the researcher wishes to produce information for a study (Orodho, 2003). The target population for this study comprised of people from four departments within the County Government of Mombasa including stakeholders adding up to an expected target population of 606 people. The people to be consulted will include members of staff from Finance & Economic Planning, ICT, Procurement, Human Resources and stakeholders such as Ministries and CBK.

Table 3.1: Target Population

AREA / OFFICE	FINANCE & ECONOMIC PLANNING	ICT	PROCUREMENT	HR	STAKEHOLDERS	TOTAL
NO. OF PEOPLE	149	13	128	66	250	606

3.4 Sample Size and Sampling Procedures

A sample is any number of cases not exactly the aggregate number of cases in the populace from which it is drawn (Ingule and Gatumu, 1996). Sampling spares time and costs of examining the whole populace (Orodho, 2003). Stratified sampling technique was used to split the population to five strata (Finance & Economic Planning staff, ICT staff, procurement staff, human resources staff and key stakeholders). The respondents were picked based on their involvement in the adoption of IFMIS. In addition, the study adopted simple random sampling to pick representatives from each category of the population. A sampling technique is the process of selecting a specific number of objects from the respondents of study Patrick Ngulube (2003). I further selected a representative sample size with confidence and risk levels based on the work of Yamane (1967) using the below formula:

$$n = \frac{N}{1 + Ne^2}$$

Where

n = sample (required Responses)

e² =error limit

N = sample size

Source: Yamane (1967, p. 258)

Therefore, the target number of people expected was 606. Placing the information in this formula at 95% confidence level and on error limit of 10% results will translate to:

$$n = \frac{606}{1 + 606(0.1)^2}$$

$$n = 86$$

3.5 Data Collection Instruments

The researcher relied on primary data which was collected using structured questionnaires. A questionnaire was considered the most appropriate in this instance for the researcher because its administration enabled the researcher to collect relevant data from respondents easily. The questionnaire comprised of closed - ended questions aimed at achieving the objectives of the study. The questionnaire had four sections: Part A provides general information on the respondents; Part B gathers information on General evaluation of IFMIS adoption; Part C collects information on User training and its influence to IFMIS adoption, part D collects information on ICT infrastructure and its influence to IFMIS adoption while part E collected information on stakeholders influence on IFMIS adoption. The Questionnaires were dropped and picked from the selected staff at the Mombasa County Government offices and key stakeholder offices.

3.6 Validity and Reliability of Research Instruments

3.6.1 Validity

The study used content and construct validity. As indicated by Joppe (2000), validity figures out if the exploration instrument genuinely measures what it was planned to gauge or how honest the examination results are. Kothari (2004) states that legitimacy can be controlled by utilizing a board of people who should judge how well the instruments meet the guidelines. To ensure that the instruments have content and construct validity, the researcher carefully consulted with supervisors and made the necessary adjustments.

3.6.2 Reliability

Reliability is a measure of how much a research instrument yields steady results or information after rehashed trials. Cronbach alpha was utilized to survey the unwavering quality of each of the instruments that were utilized for information accumulation in light of the information got from the pilot consider. Gliem and Gliem (2003) depicts Cronbach alpha as a procedure that measures interior consistency unwavering quality utilizing just a solitary test organization to give an extraordinary gauge of the dependability for a given test. It is the normal estimation of the unwavering quality coefficients one would got for every single conceivable blend of things when part into two half-tests (Brown, 2002).

3.7 Data Collection Procedure

Data for this study was gathered using a drop and pick questionnaire. Questionnaires designed by the researcher on the other hand were used to elicit responses from the respondents on a wide range of issues. The questionnaire were produced to address the particular destinations of the study and were discovered fitting in empowering the specialist accumulate a lot of information from many subjects financially (Orodho, 2009).

Prior to commencement of data collection, permission was sought from the university. With the permit, the researcher presented a letter of introduction to formally seek permission and to book appointments for the real exercise of collecting data. Then the questionnaires were circulated and

the importance of the exercise explained to them after which they were allowed to complete the questionnaire within a week.

3.8 Data Analysis Techniques

Data analysis alludes to the calculation of specific measures alongside hunting down examples of connections that exist among information bunches (Kothari 2004). Data analysis facilitated answering of research objectives and questions by use of descriptive statistics to carry out analysis of data. Descriptive statistics was utilized to examine the discoveries of the study. The study focused on a sample size of 86 respondents from which 68 filled and gave back the polls accomplishing a response rate of 79%. The response rate was acceptable to make conclusions for the study as cooper and Schneider (2003), states that a response rate that falls between 30 to 80% of the aggregate specimen size can be utilized to speak to the sentiment of the whole populace. Factor analysis was utilized to decide the components encompassing the adoption of IFMIS in Mombasa County Government.

3.9 Ethical Considerations

Ethical guidelines was followed since the researcher sought permission from the university and the respondents in order to carry out the study. The information gathered from the study will only be used for academic purposes and data gathered will not be divulged to third parties at any cost. To this end, information provided is treated as private and confidential and solely for this study. Names of respondents were not in any way disclosed so as to protect their rights. After the study, the report will be accessible to them in the university library.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND INTERPRETATION

4.1 Introduction

This chapter covers the analysis of the data, presentations and interpretation of the results for the study on determinants of the adoption process of integrated financial management information system (IFMIS) within Mombasa County Government. The results were obtained from analysis and interpretation of the collected data. The data was obtained from questionnaires administered to respondents selected during the survey.

4.2 Response Rate

Data was collected from a sample of respondents from 100 questionnaires distributed of which 68 were completed, which was close to the 86 respondents projected in this research. The response rate of 79 % was attributed to anxiety and the level of literacy towards the topic being handled.

4.3 Demographic characteristic of general information of respondents

The study focused on finding out the age distribution, departments in which they are deployed and the number of years they have worked with the County Government of Mombasa.

4.3.1 Age distribution of respondents

Below is a representation of the general statistics in terms of age distribution of the respondents throughout the research study.

Table 4.1 Response rate on respondent's age

AGE	FREQUENCY	PERCENTAGE
21 - 30 years	12	18%
31 - 40 years	28	41%
41 - 50 years	15	22%
Above 50 years	13	19%
Total	**68**	**100%**

Statistics from the table above shows that over 82% of participants were in the age group of 31 to 60 years representing an age group that is mature for conducting the research.

4.3.2 Respondent department

The study sought to establish the department in which the respondents are currently working from.

Table 4.2 Response rate from research strata's

DEPARTMENT	FREQUENCY	PERCENTAGE
Finance	26	38%
ICT	12	18%
Procurement	7	10%
HR	14	21%
Stakeholders	9	13%
Total	**68**	**100%**

From the target of 86 respondents, 59 staff members of Mombasa County Government and 9 stakeholders managed to respond and give feedback through the questionnaires presented to them. The study had the Finance department providing 38% respondents making it the department with the highest respondents. IFMIS being a financial management system, users from the Finance and Planning department are more involved than all other departments leading to the huge turnout. Procurement department had the list respondents compared to the others. This was due to the work load within their office thus getting respondents to fill and return the questionnaires was an uphill task.

4.3.3 Respondent years of service at the county

This study sought to establish the number of years that the respondents have worked with the County Government of Mombasa.

Table 4.3 Response rate on respondent's years of service

YEARS WORKED	FREQUENCY	PERCENTAGE
1 - 5 Years	9	13%
6 - 10 Years	21	31%
11 - 20 Years	25	37%
Above 21 Years	13	19%
Total	**68**	**100%**

Above 75% of participants have worked for more than 5 years. This implies that the information we gathered from this research will be of high correctness as most of the users have been there during the adoption process thus will give a true feedback of the determinants of the adoption of IFMIS.

4.4 Adoption of IFMIS

The study directly depends of the success or failure of adoption of IFMIS. It is critical to understand the current state in terms of whether the system was adopted.

4.4.1 Respondents view on adoption of IFMIS

This study sought to establish the views of the respondents on whether the system was successfully adopted. Based on our study on determinants for the adoption of IFMIS, it is necessary to understand whether indeed the system was adopted and d whether it's able to deliver as it was expected.

Table 4.4 Respondents on the general evaluation on successful adoption of IFMIS

DEPARTMENT	STRONGLY AGREE	AGREE	NEUTRAL	DISAGREE	STRONGLY DISAGREE
FINANCE	20	4	0	2	0
ICT	6	4	0	2	0
PROCUREMENT	5	0	0	2	0
HR	10	4	0	0	0
STAKEHOLDERS	0	0	9	0	0
TOTAL	**41**	**12**	**9**	**6**	**0**
PERCENTAGE	**60%**	**18%**	**13%**	**9%**	**0%**

The system users responded positively with 60% strongly agreeing that the system is functional and able to generate expected results, reports and current financial position of the county. The respondents felt that proper management of resources was not observed and capacity building was not conducted on time as well as given the expected attention to pave way for a smooth adoption process. Statistics showed that 9% of the respondents disagreed to the fact that a review and definition of new roles was clearly stipulated to all users during the system adoption. The stakeholders had a different view toward whether the system was successfully adopted. All stakeholders responded to neutral meaning they neither agree nor disagree to the statement presented to them.

4.4.2 Respondent responses on user training

This study was necessary to establish whether system user training was carried out, how it was conducted, and whether it was of relevance to the users. This study would also show the level of influence towards the adoption process if IFMIS

Table 4.5 Respondents on system user training

DEPARTMENT	STRONGLY AGREE	AGREE	NEUTRAL	DISAGREE	STRONGLY DISAGREE
FINANCE	14	5	0	5	2
ICT	6	4	0	2	0
PROCUREMENT	5	0	0	2	0
HR	8	4	0	2	0
TOTAL	**33**	**13**	**0**	**11**	**2**
PERCENTAGE	**56%**	**22%**	**0%**	**19%**	**3%**

Training is a key component and a requirement to successful system adoption. The research revealed that only 56% strongly agreed that the objectives of the trainings carried out were clearly defined and topics covered were relevant to users in their line of responsibility to enable them handle and interact with the system to be able to generate expected results. Most users disagreed to the fact that sufficient time was allocated to the training sessions. The response revealed that managers never showed initiative by attending training sessions and neither did they encourage users to attend the sessions. It is clear that there is a strong influence from training towards the adoption process of IFMIS. Training and capacity building is one of the major determinants of the adoption of IFMIS and thus if it's adhered to with the right attitude and given the right attention, the results and attitude towards the new system are positive. Users need to understand the system and its components to be able to utilize, manage and produce the expected results.

4.4.3 Respondent view on ICT infrastructure

This study establishes whether the ICT infrastructure influenced the adoption process in anyway. The responses will guide us to understand whether the infrastructure was in place at the time of adopting the system.

Table 4.6 Respondents on hardware and network infrastructure

DEPARTMENT	STRONGLY AGREE	AGREE	NEUTRAL	DISAGREE	STRONGLY DISAGREE
FINANCE	19	4	1	2	0
ICT	9	0	0	3	0
PROCUREMENT	4	0	2	1	0
HR	6	3	2	2	0
TOTAL	**38**	**7**	**5**	**8**	**0**
PERCENTAGE	**66%**	**12%**	**9%**	**14%**	**0%**

The research revealed that required and reliable infrastructure to assist in the adoption process of IFMIS was not adequately availed. Regardless of the County having a prior systems, it was not compatible to the system being adopted which required acquisition of hardware that met the standards of adopting IFMIS. 14% of the respondents disagreed having adequate personal computers for all the system users at the time the system was being adopted. This hampered the smooth running and adoption process. Reliable and modern hardware as well as network infrastructure is a determinant to the adoption of IFMIS. The respondents confirmed that some of the offices did not meet the basic network requirement thus hampered with the adoption of IFMIS.

The statistic clearly depicts that hardware and network infrastructure are a key factor towards the adoption process and that the adoption process was dependent to it.

4.4.4 Respondent views from the stakeholders

This study was necessary to establish the influence stakeholders had towards the adoption of IFMIS.

Table 4.5 Respondents on the stakeholder's attitude and its influence to IFMIS adoption

	STRONGLY AGREE	AGREE	NEUTRAL	DISAGREE	STRONGLY DISAGREE
STAKEHOLDERS	0	4	2	3	0
PERCENTAGE	**0%**	**44%**	**22%**	**33%**	**0%**

Although the stakeholders were not directly involved, it was necessary to understand whether they had a role towards the adoption of IFMIS. 44% of the stakeholders confirmed that there were proper communication channels laid out in respect to any enquiries they had in regards to the adoption of the new system. Irrespective of the clear channels, most felt that the trainings carried out were not relevant at that time. The response reveled that stakeholders were a determinant on the adoption of IFMIS.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

From the analysis and information gathered, the accompanying talks, conclusion and suggestions were made. The reactions depended on the target of the study which was the determinants of and adoption process for the Integrated Financial Management Information System (IFMIS) in Mombasa County Government.

5.2 Summary of Findings

The objectives of the study was research on the determinants of the adoption of an Integrated Financial Management System a case of Mombasa County Government.

The findings indicated that a total of 86 respondents were targeted from which 68 managed to complete and return the questionnaire in time for analysis to be carried out resulting to a total of 79% response rate.

The first objective of the study was to establish the influence of user training procedures on IFMIS during system adoption process. Based on the 88% respondents, the research found out that objectives of user training was clearly defined and the topics that were covered were relevant to the different responsibilities that different individuals were allocated on the system. Training manuals were distributed and were readily available to those who needed the manuals. The trainers were knowledgeable and well acquainted to the system. 22% disagreed owing to the fact that time allocated to the training sessions was not adequate and users were expected to understand and adopt the new system faster as there were set deadlines on when the system was to go live. While adopting a system, training helps in creating a more productive and competitive workforce. The efficiency and effectiveness of a system is related to how easy users understand and are able to handle the system. Training was one of the key determinants of a smooth adoption process for IFMIS. Adequate time should be allocated to training and training needs. It was also evident that top management never showed initiative to the training participation and neither did they encourage the system users.

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The second objective concentrated on ICT infrastructure and its influence on the adoption process of IFMIS. 78% agreed to have the required hardware and network infrastructure being in place. It was evident that although the county government had an existing system in place, the infrastructure was not compatible to what was required in adopting IFMIS. It was important to have a reliable and stable infrastructure and procure the required hardware early in advance as this has an influence on the adoption process. The adoption process was interfered with due to lack of adequate personal computers for some users who had major roles and responsibilities within the IFMIS system which brought about delay in some cases.

The final objective sought to find out whether there was an effect on the stakeholders attitude towards the adoption process. Although the communication channels were in place, 55% of the respondents did not understand the need for the trainings offered. This was due to the fact that trainings and involvement of the stakeholders was after the system adoption thus their concerns would not be incorporated. The influence of stakeholders on the adoption process is determined by whether they were involved during the early stages of adoption. From our finding, it shows that they were not involved during the early stages resulting to 75% responding on the negative feedback.

5.3 Conclusion

IFMIS form part of the financial management reform practices of developing countries globally. It holds benefits such as effective control over public finances, contributes to the enhancement of transparency and accountability and serves as a deterrent to corruption and fraud.

The study concludes that the determinants of the adoption process of IFMIS is strongly influenced by the users of the system, the platform through which the system will be running from and the stakeholders if involved during the early stages of adoption. User training was seen to be the most important factor in IFMIS adoption process as well as availability of training materials, this was seen in both the data analysis and the literature from Alsheri and Drew (2010) and Rodin-Brown (2008). Having the users informed on how IFMIS will affect their current work which can only be captured during training was also seen from the study as important in ensuring smooth adoption

process, this is because it will reduce resistance by the users and enhance acceptance of the new system, this should be moderated by the fact that the government works through policies from "above" and the leeway for the individual to adopt or not to adopt is limited by that factor. Whether or not IFMIS processes match the manual processes is also important since the closer the two processes, the more seamless the integration into the automated system. The platform from which the system is expected to run from involves the ICT infrastructure together with all the required hardware that come with it. Without a proper laid out infrastructure, the system will encounter challenges that might hinder the adoption process. Risk management policies and processes and procedures should be put in place early in advance to avoid any eventualities that might occur during the adoption process. Stakeholders input and feedback is also important during adoption process and they should be involved early enough to be able to understand their place and where they fall in terms of the new system that is being adopted.

5.4 Recommendations

Based on the findings of the study, the researcher recommends that:

1. It is imperative to make a learning situation ahead of schedule in the venture and to regard the entire procedure as a learning opportunity with preparing being a piece of a continuous procedure. Preparing ought to be given to senior chiefs, specialized staff and all end clients, and ought to show clients how to utilize the new framework and how it influences business forms inside their surroundings. A very much characterized preparing project will likewise help with building limit and construct certainty among framework clients who, through the procedure, are consoled that there will be a few constants in the midst of the change. Given the way of establishments and associations, limit building is a ceaseless procedure. It should be progressing and changeless (Rodin-Brown 2008:24).

2. There is need to ensure that the requisite ICT infrastructure are in place early in advance. The infrastructure not only involves the hardware and network bit of it but also ensuring that there is clean power supply and proper backup measures in case of power failure. Adequate resources should be allocated towards the adoption process of IFMIS; and the

counties should include long term plans towards the support of IFMIS in their strategic plans since the benefits of IFMIS are already being realized.

3. Involvement of the key stakeholders is necessary at the planning stages of the adoption process as they may be able to critic they process and further improve on its delivery. Adequate communication channels should be laid out to facilitate effective communication and feedback in good time.

5.5 Suggestions for further studies

1. This study was only carried out in one of the 47 county's. a similar study could be carried out in the other counties.

2. A study could be carried out to determine the cost-benefit analysis of adopting a new system within the County of Mombasa

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APPENDICES

Appendix I Letter of introduction

PETER MATHERI NDAIGA,

UNIVERSITY OF NAIROBI,

P.O. BOX 30197, NAIROBI.

7th NOVEMBER, 2016

Dear Respondent,

RE: COLLECTION OF ACADEMIC RESEARCH DATA

I am Post Graduate Student in the Department of Extra-Mural Studies of The University of Nairobi, conducting research titled, **"Determinants of the adoption process of an Integrated Financial Management System";** The Case of Mombasa County Government - Kenya.

The purpose of this letter is to request for your assistance by filling my questionnaire to assist in making this important research a success by providing the necessary information as captured by the questionnaire.

Please note that the study will be conducted as an academic research and the information provided will be treated with utmost confidence. Strict ethical principles will be observed to ensure confidentiality and the study outcomes and reports will not include reference to any individuals.

Your assistance will be highly appreciated.

Yours faithfully,

Peter Matheri Ndaiga.

Appendix II Questionnaire

Introduction

The statements below are intended to gather information about the factors that influenced the adoption process of IFMIS in the event to improve efficiency and effectiveness of the public finance management at the county level. The information obtained will be treated with utmost confidentiality and will not be used for any other purpose other than academic. Thanks for accepting to take part in the programme.

PART A: General information

(Please tick where appropriate)

1. Age of the respondent in years:

   21-30 [ ] 31-40 [ ] 41-50 [ ] Over 50 [ ]

2. Department

   Finance [ ] Information Communication Technology [ ]

   Others [ ] Specify_____

3. How long have you been employed at Mombasa County Government?

   1 to 5 years [ ] 6 to 10 years [ ] 11 and above [ ]

4. Did your department actively participate in the IFMIS adoption process? Yes [ ] No [ ]

5. Did you actively participate in the IFMIS adoption process?

   Yes [ ] No [ ]

If yes, please describe your role:

_____

_____

_____

6. Was your department satisfied with the way IFMIS was adopted?

Yes [ ] No [ ]

If No, state why:

_____

_____

_____.

PART B: General evaluation of IFMIS adoption process

The following statements represent factors that determine whether the system was successfully adopted or not. Indicate the extent to which you agree with each statement. Please tick where appropriate;

1 = Strongly Agree

2 = Agree

3 = Neutral

4 = Disagree

5 = strongly disagree.

IFMIS adoption status	1	2	3	4	5
The system is functional and able to generate expected results					
The system can generate financial reports / position of the county					
There was adequate project funding.					
There was proper management of resources.					
The process of IFMIS adoption was well executed.					
There was sufficient manpower to carry out the adoption process.					
Effective training programs were drawn for all users.					
Capacity building was undertaken on time.					
Review and definition of new roles was clearly stipulated to all employees.					
The need for adopting the new system was clearly communicated through various channels.					

PART C: User training and its influence to IFMIS adoption

Indicate the extent to which you agree to these statements in regards to User Training and its Influence to IFMIS Adoption Process. Please tick where appropriate;

1 = Strongly Disagree

2 = Disagree

3 = Neutral

4 = Agree

5 = Strongly Agree

User training and its influence to IFMIS adoption	1	2	3	4	5
The objective of the training was clearly defined					
Participation and interaction were encouraged					
The topics covered were relevant to me					
The content was organized and easy to follow					
The material distributed were relevant and helpful					
The training experience will be useful in my work					
Training manuals were readily available					
The trainer was knowledgeable about the training topics					
The trainer was well prepared					
The training objectives were met					
The time allotted for the training was sufficient					
The training environment were adequate and comfortable					
Managers showed initiative by attending training sessions.					

Managers showed initiative by encouraging system users to attend training sessions.					
The champion for the system project team had the required knowledge to handle the training sessions.					
IFMIS champions and change agents were effective in advocating for the adoption of IFMIS.					
The support team from the National treasury carried effective training on IFMIS.					

PART D: ICT infrastructure and its influence to IFMIS adoption

Indicate the extent to which you agree to these statements in regards to ICT infrastructure and its Influence to IFMIS Adoption Process. Please tick where appropriate;

1 = Strongly Disagree

2 = Disagree

3 = Neutral

4 = Agree

5 = Strongly Agree

ICT infrastructure and its influence to IFMIS adoption	1	2	3	4	5
Required and reliable infrastructure was laid down prior the adoption process.					
The acquired hardware met the standard required for adopting the system					
The offices for the key system users met the required network infrastructure standards					
The ICT support team at the county were trained on how to support the system					
There were adequate personal computer for use by key system users					
The management was responsive to recommendations made to facilitate smooth system running					
Risk management policies, processes and procedures were put in place					

PART E: Stakeholders attitude towards the IFMIS adoption

Indicate the extent to which you agree to these statements in regards to stakeholder's attitude towards the IFMIS adoption Process. (Please tick where appropriate);

1= Strongly Disagree

2= Disagree

3= Neutral

4= Agree

5= Strongly Agree

Stakeholders attitude towards the IFMIS adoption	1	2	3	4	5
Effective communication strategies set up were relevant to stakeholders.					
The communication channels laid out between the stakeholders and county government officials in respect to questions/suggestions/remarks were readily relevant, accessible and available					
Trainings conducted were of relevance to the stakeholder's					
The need for adopting the new system was clearly communicated					