EFFECT OF INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM ON PUBLIC PROCUREMENT IMPLEMENTATION IN COUNTY GOVERNMENT OF KAJIADO, KENYA

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DECLARATION

This research project is my original work and has not been presented to any other institution or university.

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This research project has been submitted with my approval as the University Supervisor.

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DEDICATION

This research project is dedicated to my family.

ACKNOWLEDGEMENT

I acknowledge the support I received from various people that contributed to the success of this project. I acknowledge the valuable support and contribution from my research supervisor Dr. Brigitte Okonga-Wabuyabo towards this research work.

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ABBREVIATIONS AND ACRONYMS

CoA: Chart of Accounts

ERP: Enterprise Resource Planning

GFS: Government Financial Statistics

GoK: Government of Kenya

ICT: Information and Communication Technology

IFMIS: Integrated Financial Management Information System

KIPPRA: Kenya Institute of Public Policy Research and Analysis

MDAs: Ministries, Departments and Agencies

OECD: Organization for Economic Cooperation and Development

OCPE: Office for the Commissioner of Public Employment

PFM: Public Financial Management

PP: Public Procurement

SATC: South Australia Tourism Commission

USAID: United States Aid for International Development

DEFINITION OF OPERATIONAL TERMS

IFMIS Re-engineering: for Business Results focuses on continuous review of workflows and business processes in line with user requirements for quality delivery of services. The business processes includes Budgeting, Procurement, Accounting and Reporting (IFMIS Re-engineering Strategic Plan (2011 –2013).

Plan to Budget: Fully integrated process and system that links planning, tendering, contract award to payment (IFMIS Re-engineering Strategic Plan (2011 –2013).

Procure to Pay: Automated procurement process, from requisition, tendering, contract award to payment (IFMIS Re-engineering Strategic Plan (2011 –2013).

Public Procurement: Public Procurement is broadly defined as the purchasing, hiring or obtaining by any contractual means, goods, construction works and services by the public sector (Odhiambo and Kamau, 2003).

ABSTRACT

The roll out of the Integrated Financial Management System (IFMIS) in all government institutions was aimed at improving the prudent management of public funds in Kenya. All Government entities in the National and County government levels are required to use the IFMIS in all transactions. Challenges in the use of the system are still evident in many government institutions despite the system having been in use for several years. Reports of leakages of public funds through corrupt practices are indications that the IFMIS has not fully achieved its intended objective of securing public funds. The National Treasury has also admitted to the fact that the IFMIS system has not been fully linked with public procurement. The purpose of this study was to examine the effect of Integrated Financial Management Information system on implementation of public procurement in the County Governments in Kenya. The specific objectives are: to establish the effect of IFMIS components (IFMIS reengineering, procure-to-pay and plan-to-budget) on public procurement implementation in County Government of Kajiado. The research used descriptive research design. The target population comprised the 696 employees based at the county headquarters in Kajiado Town. A sample of 140 respondents was drawn from the population using stratified random sampling. The collection of research data was undertaken using research questionnaires. In analyzing the data, the researcher used SPSS version 21 to calculate descriptive statistics and inferential statistics. The results of the analysis are presented in form of frequency tables, bar charts and pie charts. The findings show that the three factors IFMIS reengineering, procure-to-pay and plan-to-budget affect the implementation of public procurement in County Governments. The regression coefficient for IFMIS reengineering was 1.348, the coefficient for procure-to-pay was -1.171 and the coefficient for plan-to-budget was 0.014. IFMIS reengineering and plan-to-budget have positive relationships with public procurement implementation and an increase in either of the two factors will result in a positive increase in public procurement implementation. The procure-to-pay is negatively related to public procurement implementation and when it increases, public procurement implementation decreases. IFMIS adoption and use in County Governments has been made possible because of management commitment towards IFMIS, adequate change management in the county governments and a supportive legal framework. IFMIS has supported and improved public procurement in County Governments by ensuring that suppliers and paid on time, effective and accurate budgeting is undertaken and that budgetary controls are effectively enforced.

CHAPTER ONE
INTRODUCTION

1.1 Background Information

Implementing an IFMIS requires many different government structures to start to work with common tools. For the information to be coherent, all national and county governments administrative units need to adopt a uniform Chart of Accounts (CoA). While this may seem a simple task in principle, the reality in many countries is that this process can take several years to complete. In Vietnam it took 5 years for the various government units to reach an agreement on a common Chart of Accounts. While in Uganda when a software package was installed and the CoA configured, it was discovered that the CoA was too limited and required additional fields. This necessitated a complete system migration that proved very costly for the country.

According to Nomvalo (2008), IFMIS in South Africa forms part of the broader financial management reforms of the South African government, which started in 1994 with the institutionalization of democracy in South Africa. The reform process was executed in four phases. The first phase (1994–1998) entailed the introduction of Medium-Term Expenditure Frameworks and a new classification system compatible with Government Financial Statistics (GFS). In Kenya the implementation of IFMIS is steered by the IFMIS department located at the National Treasury. The implementation of IFMIS started in 2003 when it was rolled out to the then existing government ministries. In 2011 the government launched IFMIS reengineering to spearhead the implementation of IFMIS and by 2012 IFMIS was operational in Government ministries, departments and government agencies. The system has since been rolled out to the 47 county governments.

The Public Procurement and Disposal Act (2005) and Public Procurement and Disposal Regulations (2006) have created several autonomous bodies that also form part of the developments of the public procurement system in Kenya over the years. Part of the developments in the government procurement system has been the adoption of the Integrated Financial Management Information System (IFMIS) as the sole accounting and resource management system. The government uses IFMIS for several initiatives including Electronic Payment System, e-Government Receipt Accounting System, State Public Procurement Portal, Integrated Human Resource Management system among others (GoK, 2005). The Government of Kenya has over the last decade instituted several reforms in Public Financial Management (PFM). The PFM reforms were aimed at enhancing accountability and transparency. The mains areas that the PFM reforms targeted are budget formulation and execution, public procurement, revenue collection, internal and external audit, parliamentary oversight, Payroll and Pensions, Public debt and guarantees, Accounting and Reporting and the Macro-fiscal framework. The reforms were undertaken after the government realized that sound systems, strong legal and regulatory frameworks as well as a competent and productive civil service are the cornerstones of an efficient Public Finance Management (PFM) regime. Public Financial Management reforms have been identified as the key drivers to efficient public service delivery and creation of wealth and employment, ensuring that the Government and its Departments raise, manage, and spend public resources in an efficient and transparent way with the aim of improving service delivery.

1.1.1 Integrated Financial Management Information System

The integrated financial management information system (IFMIS) is an information system that tracks financial events and summarizes financial information. In its basic form, IFMIS is little

more than an accounting system configured to operate according to the needs and specifications of the environment in which it is installed. Within government circles, IFMIS specifically refers to the computerization of public financial management (PFM) processes, like budget preparation and execution, accounting and reporting, with the aid of an integrated system for financial management of ministries, government agencies and other public sector operations (Rodin-Brown, 2008). According Rozner (2008), IFMIS is an information system that tracks financial events and summarizes financial information. It supports adequate management reporting, policy decisions, fiduciary responsibilities and the preparation of auditable financial statements. 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.

An IFMIS provides decision-makers and public-sector managers with the information they need to perform their managerial functions. Rodin-Brown (2008:3) states that an IFMIS provides timely, accurate and consistent data for management and budget decision-making. By computerizing the budget management and accounting system for a government, an IFMIS aims at improving the quality and availability of information necessary at various stages of public financial management, such as budgeting, treasury management, accounting and auditing (Dorotinsky & Matsuda 2001). An IFMIS allows users anywhere within the IFMIS network to access the system and extract the specific information they need. A variety of reports can be generated to address different budgeting, funding, treasury, cash flow, accounting, audit and day-to-day management concerns (Rozner, 2008).

According to Hove and Wynne (2010), an IFMIS assists management in ensuring accountability for the deployment and use of public resources and in improving the effectiveness and efficiency

of public expenditure programmes. By tracking financial events through an automated financial system, management is able to exercise improved control over expenditure and to improve transparency and accountability in the budget cycle as a whole. Diamond and Khemani (2006) argue further that, as a management tool, an IFMIS should support the management of change. As such, it should be viewed as part of the broader financial reforms of government, such as budget reforms. A well-designed IFMIS can provide a number of features that may help detect excessive payments, fraud and theft. These include, for example, automated identification of exceptions to normal operations, patterns of suspicious activities, automated cross-referencing of personal identification numbers for fraud, cross-referencing of asset inventories with equipment purchase to detect theft, automated cash disbursement rules and identification of ghost workers (Chene, 2009).

1.1.2 Challenges of IFMIS

According the existing literature and past studies the challenges affecting IFMIS implementing can be technological, environmental, ethical and organizational in nature. Hendriks (2012) asserted that the effective implementation, operation and maintenance of IFMIS require staff with the necessary knowledge and skills. However, lack of capacity is an inhibition to effectiveness of IFMIS implementation. According to Hendriks (2012), one of the other major causes for the delay in the implementation and adoption process of IFMIS experienced by governments in Africa is lack of capacity. IFMIS projects often fail because the basic system does not meet the requirements and tasks it should perform (Chêne 2009). The main aim of an IFMIS is to integrate all aspects of the government's budgetary cycle and provide suitable interfaces to other systems and entities. Barata and Cain (2001:247) posit that a technical

appraisal of the IFMIS should identify the strengths and weaknesses of the system, taking into account the full picture of what the system is required to achieve. Brar (2010) argues that one of the key challenges in implementing of an IFMIS in developing countries is the low capacity for system implementation at sub-national level for example provincial and regional governments. This was experienced in an IFMIS implementation in South Africa where a total of nine provinces were involved. Farelo and Morris (2006) argue that the human resource development issue within government needs prioritization, the education system needs to be aligned with the information and communication technologies (ICT) demands of the country and scarce ICT skills need to be attracted and retained particularly within government. Capacity building is a major factor affecting the success of IFMIS implementation, especially in developing countries (Chêne 2009). An IFMIS comprises more than only implementing a project; it also means planning for capacity building. A comprehensive training programme is therefore vital for the success of the project and should be compiled as early as possible. Training is essential to unlocking client readiness and is the best way to ensure sustainability of a system (Vickland & Nieuwenhuijs, 2005).

1.1.3 Implementation of Public Procurement

Public procurement (PP) refers to the government activity of purchasing goods and services needed to perform its functions (Arrowsmith, 2010). According to Odhiambo and Kamau (2003), PP is broadly defined as the purchasing, hiring or obtaining by any contractual means, goods, construction works and services by the public sector. It is the acquisition of goods and services by government or public organizations (Hommen & Rolfstam, 2009). Public procurement also involves procurement planning, contract placement and contract administration (Arrowsmith, 2010). Hughes (2005) observers that acquisition follows five main steps of: assessing needs,

service design, supplier short listing, supplier selection, and supplier performance evaluation. According to PPOA (2009), acquisition process starts with identification of need, procurement planning and definition of requirements, determination of source, evaluation and selection of vendor, contract award, contract implementation, storage, payment and lastly disposal. The Public Procurement and Disposal Act (2005) and Public Procurement and Disposal Regulations (2006) have created several autonomous bodies that also form part of the developments of the public procurement system in Kenya over the years. Part of the developments in the government procurement system has been the adoption of the Integrated Financial Management Information System (IFMIS) as the sole accounting and resource management system. The government uses IFMIS for several initiatives including Electronic Payment System, e-Government Receipt Accounting System, State Public Procurement Portal, Integrated Human Resource Management system among others (GoK, 2005).

Sound public procurement policies and practices are among the essential elements of good governance (KIPPRA, 2006). Otieno (2004) notes the irregular procurement activities in public institutions provide the biggest loophole through which public resources are misappropriated. According to Thai (2001), the basic principles of good procurement practice include accountability, where effective mechanisms must be in place in order to enable procuring entities spend the limited resources carefully, knowing clearly that they are accountable to members of the public; competitive supply, which requires the procurement be carried out by competition unless there are convincing reasons for single sourcing; and consistency, which emphasizes the equal treatment of all bidders irrespective of race, nationality or political affiliation.

1.1.4 Components of IFMIS

There are seven components of IFMIS that provides a full circle end-end approach to the users. The seven components are Re-engineering for Business Results, Plan to budget, Procure to pay, Revenue to cash, Record to report, ICT to Support and Communicate to change.

Re-engineering for Business Results focuses on continuous review of workflows and business processes in line with user requirements for quality delivery of services. The business processes includes Budgeting, Procurement, Accounting and Reporting. The interventions include; defining workflows for stricter controls which ensure that approval roles and responsibilities are clearly inbuilt into the IFMIS. It also provides notifications for the respective officials in the approval hierarchy; delegation of responsibilities to subordinates by senior officials. This ensures that expenditure approvals continue even in their absence.

Secondly, there is the plan to budget which component is aimed at providing a structured framework for development and deployment of a fully functional, automated planning and budgeting system, aimed at improving the accuracy and efficiency in the Government's planning and budgeting process. The P2B system is fully operational in all Ministries, Departments and Agencies and all the 47 County Governments. The key Achievements of this component are; a new unified Standard Chart of Accounts has been designed and implemented. This has formed the basis for a uniform budget preparation, execution and reporting system; The Plan to Budget system has been rolled out to all National Government ministries and County Governments; Enhanced workflow in the budget process; Integration of the Plan to Budget system with the core IFMIS system has been completed and; Successful training workshops to users both in National and County Governments has been done.

In addition there is procure to pay. Section 227 of the Constitution of Kenya provides for establishment of a system for procurement of goods and services that is fair, equitable, transparent, competitive and cost-effective. It also envisages an Act of Parliament that will prescribe a framework within which policies relating to procurement and asset disposal will be implemented. The aim of IFMIS Procure to Pay (P2P) system is to develop an efficient and streamlined procurement and payment system by fully automating the procurement and payment process to increase control and visibility over the entire life-cycle of a procurement transaction, from procurement planning to payment. The end-to-end P2P automated process that starts at development of procurement plans, to the actual procurement of goods and services, to payment of suppliers for goods or services delivered. The P2P implementation that is currently undergoing implementation covers the following 8 modules: Supplier Management; Requisition Management; Quotation Management; Contract Management; Purchase Order Management; Receipt Management; Invoicing and Payment Management; and Inventory Management (IFMIS Re-engineering Strategic Plan (2011 –2013).

The revenue to cash component is aimed at providing functionalities for collection, recording and classification and reporting of Government revenue. It involves all activities related to revenue and cash management from generation, collection, recording of revenue and distribution of funds to MDAs and Counties. It also facilitates timely reconciliation of bank accounts. This translates to the automation of the following core processes within Government: Recording and reporting for revenues collected by Kenya Revenue Authority (KRA); Collection, recording and reporting for revenues collected directly by MDAs, Counties, among other sources; Recording

and reporting for funds disbursed to National and County Governments; Auto bank reconciliations; and Cash flow management in terms of cash forecasting and cash positioning.

The record to report component encompasses all activities that include the updating and maintenance of the general ledger, the reconciliation of sub ledgers to the general ledger and closing of books. It also includes recording, control and reporting on fixed assets. Diamond and Khemani (2008) further mention that all manner of reports can be generated; balance sheets, sources and uses of funds, cost reports, returns on investment, aging of receivables and payables, cash flow projections, budget variances, and performance reports of all types. Some systems have libraries consisting of hundreds of standard reports. Managers can use this information for a variety of purposes; to plan and formulate budgets; examine results against budgets and plans; manage cash balances; track the status of debts and receivables; monitor the use of fixed assets; monitor the performance of specific departments or units; and make revisions and adjustments as necessary, to name a few. Reports can also be tailored to meet the reporting requirements set by external agencies and international institutions like the International Monetary Fund (IMF).

ICT to Support is a dedicated IFMIS support function for software, hardware and infrastructure. It also includes a Help desk and call centre with expert technical support for improved availability and system performance. This component provides an operational security plan including business continuity planning, back up and disaster recovery. Communicate to change provides an effective implementation of the Change Management Process in order to build commitment amongst the users of IFMIS. There is also the IFMIS Academy for capacity building and continuous learning

1.1.5 Kajiado County Government

The Kajiado County Government came into being after the promulgation of the New Kenyan Constitution in 2010. It is one of the 47 counties created by the constitution as devolved units of government. The county is headquartered in Kajiado Town and administers Kajiado County which covers an approximated area of 21,900.9 square kilometers (County Government of Kajiado, 2015). The seven administrative districts in the County are Central, Isinya, Loitokitok, Magadi, Mashuru, Namanga and Ngong. The County has Nairobi, Machakos, Makueni, Narok, Taita Taveta and Kiambu counties as its immediate neighbours. The main physical features of Kajiado are plains, valleys occasional volcanic hills scarce vegetation in low altitude areas which increases with altitude and rain. Wildlife habitat is a major land occupation. The county is mainly water stressed where communities cover an average of 10km in search of water

Demographic Features: The County has a population growth rate of 5.5 percent; total population was estimated at 807,070 with 401,785 being females and 405,245 males as at 2012. The population is projected to grow to 1 million by 2017 (County Government of Kajiado, 2015). The major towns in the county are Ngong, Kitengela, Ongata Rongai, Kiserian, Kajiado, Loitokitok, Namanga, Isinya, Sultan Hamud and Ilbisil. The growth and development of Kajiado County hinges on viable investment in the following economic activities; Agriculture (Horticulture, food crop farming), Livestock Production (Dairy, beef, hides and skins) and Poultry farming for commercial purposes. Tourism is also a major economic activity in the County, with many tourist activities taking part in the Amboseli National Park. Establishment of conservancies to complement natural habitats is an area ripe for investment. Regarding forestry the county has 16,866.88 hectares of forest cover with concerted efforts to improve forest cover

being a priority area for the County Government. Tree farming as an economic activity will also be encouraged (County Government of Kajiado, 2015).

The use of IFMIS at the county governments enables the prudent management of revenue and expenditure. The revenues of the County Government of Kajiado can be classified into two main categories. The external revenue source emanate from the National Government which is disbursed on a monthly basis from the National Treasury. The other sources are revenues collected locally from within the county. The County Government of Kajiado has many resources and income generating activities from its vibrant townships namely Kajiado, Namanga, Magadi, Sultan Hamud, Oloitokitok, Kitengela, Ngong, Kiserian and Ongata Rongai. The local revenue sources that the county government relies on include cess collection, quarry royalties, advertisements, business permits, property rents and rates, barter market fees, mining permits, parking fees and other miscellaneous income.

1.2 Statement of the Problem

According to the County Executive Committee member (CECM) in charge of Finance and Economic Planning, the County Government of Kajiado was one of the pioneer counties to fully implement the IFMIS System which is basically an expenditure module to ensure transparent utilization of the budgeted funds (County Government of Kajiado, 2015). It is connected to the Central Bank and all payments are wired to client's bank accounts therefore minimizing transaction costs. The adoption of IFMIS at the county government was partly to comply with the policy that requires all government departments to adopt IFMIS. On the other hand the adoption was expected to support the automation of the revenue collection and expenditure

process that the County Government of Kajiado had begun (County Government of Kajiado, 2015). It was expected that upon successful implementation use, IFMIS would realize improvement in revenue collection, prompt and accurate payment of suppliers, improvement in the management of projects, reduction in corruption, internal and external customer service improvement and improvement in the supply chain management. It is however discouraging to note that this has not been the case for many county governments. Among the reasons cited for IFMIS failure to support county governments its frequent breakdown, lack of staff capacity and resistance to change. The failure negatively affected the full integration of public procurement guidelines in county governments (GoK, 2015).

In a speech to the County Assembly in 2015, the then Governor for Kajiado County noted that;

> *"Revenue collection in the county has been progressive but more needed to be done to scale up the performance, the move was aimed at boosting revenue collection and instilling public confidence in the procurement procedures. The IFMIS would address the current challenges faced in revenue collection which include inadequate collection capacity at departmental level, political challenges, and resistance and accountability challenges. We are at the procurement stage of fully automating our revenue collection system. I am confident that this automation will seal pilferage and other loopholes associated with revenue generation".* *(Kenya News Agency, April 9 2015, pp9)*

Cherutich and Bichanga (2016) focused on factors that affect implementation of IFMIS in county governments and concluded that change management, technical infrastructure, top management commitment and human capital development affect IFMIS implementation in county governments in Kenya. Sigei (2013) in a research on factors that affect IFMIS implementation

concluded that user involvement, clear goal setting, management support and appropriate infrastructure are among the critical factors that affect IFMIS implementation. While the two researches cited above looked at factors affecting IFMIS implementation they failed to show how IFMIS affects other operations of County Governments. This research will go a step further and show how the challenges encountered in the implementation of IFMIS has affected the implementation of public procurement in the devolved governments. Biwott (2015) conducted a study on Public Procurement Performance at National Government of Kenya. The study aimed at establishing the implementation and impact of integrated financial management information system on procurement performance at the National Government of Kenya. The researcher used cross-sectional survey approach in conducting the study where all the ministries at the national government were studied at their National level points. The research established that ministries under the National Government had adopted various e-procurement practices to enhance their procurement performance. The study found that adoption of IFMIS by ministries had a significant impact on their procurement performance. While it is acknowledged that Biwott's research linked IFMIS use and procurement performance, it was only focused at the National Government level and not at the County Government level.

Ogachi (2015) sought to find out the factors influencing the implementation of integrated financial management information systems (IFMIS) in Kenyan County governments. Her research focused on Kisii, Migori, Homabay, Kericho and Nyamira Counties in Kenya. The research established that most counties did not have different strategic approaches to IFMIS implementation; the ICT platform for the roll out IFMIS is in place; there are no regular skills upgrading courses on IFMIS and no motivation to retain skilled personnel; the political class is

not supportive of IFMIS implementation and the counties have not allocated enough resources towards implementation of IFMIS. This research only focused on the status of implementation of IFMIS in counties governments and not the effect of IFMIS on county government operations like procurement.

Olali (2015) researched on Integrated Financial Management Information System Adoption and Public Procurement Performance in Kenya. The study concluded that budgeting, accounts receivable, accounts payable, purchase ordering and cash management all have a positive and significant effect on procurement performance in Kenya. Olali's research however failed to show how IFMIS adoption has impacted on public procurement implementation in government institutions. While the research acknowledges the contribution made by the studies reviewed above, it is worth noting that none of the researchers has specifically dealt with how IFMIS affects the implementation of public procurement at the County Government level. It is based on the foregoing reasons that research got its justification as it attempted to provide insight on how the challenges of IFMIs implementation have negatively affected the implementation of public procurement regulations in county governments.

1.3 Research Objectives

The general objective of the study was to examine the effect of IFMIS on implementation of public procurement in County Government of Kajiado. The following were the specific objectives;

i. To establish the how IFMIS Re-engineering adoption affects procurement implementation at the County Government of Kajiado.

ii. To determine Procure to Pay affects procurement implementation at the County Government of Kajiado.

iii. To establish how Plan to Budget affects procurement implementation at the County Government of Kajiado.

1.4 Research Questions

i. What is the effect of IFMIS Re-engineering on procurement implementation at the County Government of Kajiado?

ii. To what extent does Procure to Pay affect procurement implementation at the County Government of Kajiado?

iii. What is the effect of Plan to Budget in IFMIS adoption on procurement implementation at the County Government of Kajiado?

1.5 Scope of the Study

The aim of the study was to examine the challenges facing implementation of IFMIS and how they impact on the implementation of public procurement in county governments. The study was undertaken at the County Government of Kajiado. The study covered all the 10 departments at the County headquarters in Kajiado Town. The 10 departments from which the respondents were selected from: Finance & Economic Planning; Agriculture, Livestock& Fisheries; Lands, Physical Planning, Wildlife, Environment And Natural Resources; Health Services; Education, Youth, Sports, Culture & Social Services: Public Works, Roads, Transport and Housing; Water and Irrigation; Public Service and E-Government; ICT, Gender & Citizen Participation; Trade, Tourism & Industrialization. The research data was collected using questionnaires. The target population was categorized into Senior Management, Middle Level Management and Departmental staff. To supplement the data collected through the questionnaires, the researcher

also undertook a review of existing studies on county governments' public procurement. The research study was conducted between May 2018 and August 2018.

1.6 Justification

The successful undertaking of this research is expected to contribute to the existing knowledge on public procurement implementation and IFMIS adoption in county governments in Kenya. In particular the research was called for in order to address the challenges of IFMIS implementation encountered by county governments and how these challenges impact on the implementation of public procurement regulations in the devolved governments. The study will also assist county governments' staff, especially those charged with procurement of goods, works and services to understand and appreciate the link between IFMIS and public procurement activities.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Literature review involves the systematic identification, location, and analysis of documents containing information related to the research problem being investigated of review of the literature records what strategies, procedures and measuring instruments have been found useful in investigating the problem in question (Mugenda & Mugenda, 2003). This information helps the researcher to benefit from the work of other researchers to avoid mistakes that have been made by other researcher's experiences. Moreover, literature review helps determine new approaches and stimulates new ideas. The researcher may also be alerted to research possibilities which have been overlooked in the past.

2.2 Theoretical Framework

The theoretical framework introduces and describes the theory that explains why the research problem under study exists. Theories are formulated to explain, predict, and understand phenomena and, in many cases, to challenge and extend existing knowledge within the limits of critical bounding assumptions.

2.2.1 Technology Acceptance Model

The Technology Acceptance Model (TAM) attempts to explain the mechanisms that influence and shape users' acceptance of new information technology. According to this model, there are two specific variables that fundamentally determine users' attitude toward using information technology and actual use of the system. These variables are usefulness and perceived ease of use relatively to new information system design features (Davis, 1993).

Usefulness is defined as the degree to which someone believes that using a system will enhance his performance. Ease of use is defined as the degree to which user believes that the benefits of using a system far outweigh the efforts for using it. Before IFMIS adoption, administrators have to assess employees' attitude across to this new information technology, in order to prevent a failure in implementation and waste of resources. A well designed process and policy can be essential pre-conditions for IFMIS implementation. However, there is a crucial variable which put at risk the success of the implementation. This variable tends to be users' acceptance of the new process. IFMIS consists of change for the organization and specifically for the employees of the user departments (Kaliannan, Awang, Raman & Dorasamy, 2008). Abolition of the traditional handwritten procedure and its replacement of new procedures based on the use of computer and information technology consist some of the major changes. Resistance to change is a barrier for adoption of new systems and users' acceptance is not considered given (Rahim, 2008).

The TAM theory is applicable in this research because it relates directly to the change management variable. Since IFMIS was a new system that was introduced to public institutions it represented a shift from the old system to the new system. This change over required that the staff in public institutions needed to be taken through a change management process. In institutions where the change process was successfully undertaken, the implementation of IFMIS went on smoothly and contributed to the overall improvement of performance in these institutions. The implementation of IFMIS was also dependent upon there being a positive attitude from the staff towards the system and also upon the ability of the staff to actually use the system once it was in place. The staff attitudes towards IFMIS and their ability to use the system

are factors that should have been taken care of during the change process. Training was also necessary in order to ensure that the staffs have the competencies to use the IFMIS system.

2.2.2 Kotter's Model of Change

Kotter's Model of Change views 'change as driven from the bottom up rather than from the top-down, and stresses that change is an open-ended and continuous process of adaptation to changing conditions and circumstances' (Burnes, 1996b). The approach suggests change to be so rapid that it is impossible for senior change initiators to effectively identify, plan and implement the necessary organizational changes (Kanter, Stein and Jick 1992). Therefore, the responsibility for organizational change has to become increasingly devolved (Wilson 1992). This approach to change also stresses that change should not be perceived as a series of linear events within a given period of time, but as a continuous, open-ended process of adaptation to changing circumstances and conditions (Burnes 1996b; Dawson 1994).

According to Burnes (1996b): the emergent approach promotes 'extensive and in-depth understanding of strategy, structure, systems, people, style and culture, and how these can function either as sources of inertia that can block change, or alternatively, as levers to encourage an effective change process. The success of change should be less dependent on detailed plans and change initiatives. Rather, emphasis should be placed on reaching an understanding of the complexity of the issues concerned with the change and identifying the range of available options. In other words, this approach to change should focus more on change readiness and the means of facilitating the proposed change. A specific pre-planned step for each change initiative becomes secondary.

Kotter's model advocates eight steps in the change process: 'establishing a sense of urgency; creating the guiding coalition; developing a vision and strategy; communicating the change vision; empowering employees for broad based action; generating short-term wins; consolidating gains and producing more change; and anchoring new approaches in the culture'. These eight steps were considered to be a process by Kotter and not a checklist. Furthermore, Kotter claimed that most major change efforts consist of a variety of small and medium-sized change projects. He also maintained that the emergent approach is a result of the assumption that 'change is a continuous, open-minded and unpredictable process of aligning and realigning an organization to its changing environment'. As a result of this, the emergent approach to change has become very popular among organizations in the contemporary world because it recognizes the fact that organizations must adapt their internal practices and behaviours to meet changing external conditions (Burnes, 2001).

Kotter's Change Model is important to this research as it gives insights on how to manage change and how people respond to change within organizations. The building of guiding coalition, development and communicating of a change vision as proposed by the model are necessary in managing change in county governments and ensuring that the acceptance and use of IFMIS by public servants in the county governments.

2.2.3 The Four Pillars Model

This model was developed by the World Bank, Development Assistance Committee (DAC) of the Organization for Economic Cooperation and Development (OECD) and a number of developing countries for assessing the quality and effectiveness of national public procurement

systems (OECD, 2005). The legislative and regulatory framework pillar is based on the existence, availability, quality and use of the legal and regulatory framework from the highest level (Act and Regulations) down to the more detailed operational procedures, guidelines, model tender documents, and standard conditions of contract (PPRA, 2007). According to OECD (2007), the institutional framework and management capacity pillar is based on the procurement system as defined by the legal and regulatory framework in a country and operates through the institutions and management systems and practices that form part of the overall public sector governance.

Procurement operations and market practices pillar is based on the operation of the systems at the level of the implementing Procurement entities (PEs) as well as on the procurement market (PPOA, 2007). Integrity and transparency pillar is based on the public procurement system that rely on a number of control mechanisms, including an effective control and audit system, an efficient appeals mechanism, a comprehensive information sharing system enabling civil society and interested stakeholders to conduct social audit, and effective ethics and anti-corruption measures. Without such control mechanisms, flaws in the procurement system may not be detected and addressed.

Institutional framework and management capacity pillar is directly related to the management commitment factor used in this research. For public procurement to be effective in county governments the management should have the capacity to support it. The commitment of the management towards the public procurement is also equally important and can be said to exist if

the county government managers have adopted IFMIS and are in compliance with PPOA rules and guidelines.

The Four Pillars Model is relevant to this research because it is directly linked to the legal framework factor. The legislative and regulatory pillar of the model explains the importance of procurement rules and regulations across all levels in a public organization. The integrity and transparency pillar requires the existence of an effective control and audit system in public procurement. The IFMIS supports public procurement in public organizations as it provides the audit and control system to procurement operations.

2.3 Empirical Literature Review

The empirical review section is basically where previous research studies conducted on the problem under study is brought to light. It could be a related study or exact previous study on the research area. The empirical review will encompass empirical evidence, properly documenting the researcher(s), year, location, sample size, finding as well as recommendations (Rafael, 2015).

Management commitment and therefore support is critical to the success of any organizational strategies. Jeyaraj et al. (2006) found that top management support to be one of the best predictors of organization adoption of Information System innovations. Top management can stimulate change by communicating and reinforcing. Organization size has been identified by Jeyarajet al. (2006) as one of the best prediction of organization adoption of Information System innovations. The success of any critical decision made in an organization is highly dependent on top management support and commitment (Zakuan et al., 2012). Quality issue has become of

great importance to every organization and no management can afford to let nature take its course when it comes to quality. The top management must play a leading role by making available the critical resources, establishing an organization wide quality policy that is well communicated to all stakeholders, establishing a quality management structure and managing the entire process through close monitoring and evaluation. This must be supported by an organization culture and climate of open cooperation and team work among stakeholders in quality management (Sharp et al., 2000).

Mose, Muranga and Magutu (2015) conducted a researcher on adoption of e-procurement in large scale manufacturing firms. They found out that the five main factors that lead to e-procurement were: employees and management commitment to success of adoption; reliability of information technology and supplier performance; monitoring the performance of e-procurement systems; user acceptance of e-procurement systems and top management support. A research by Wong and Tein (1987) established that top management commitment and support; business process engineering, use of project management to manage implementation, change management culture and program; business plan and vision as some of the critical success factors in any ERP implementation. IFMIS is a type of ERP which focuses on finance modules. The success factors in any ERP implementation process are also applicable to IFMIS implementation.

Kimwele (2011) analyzed the Factors Affecting Effective Implementation of IFMIS in Government Ministries in Kenya. The study aimed at determining the effectiveness of IFMIS implementation in the Kenyan government ministries and the factors that influenced the successful implementation of IFMIS. The study concluded that the laxity of top management to

support the use of the IFMIS system had affected its effective use by government employees. They failed to inspire and had little understanding of the use of IFMIS, further the study recommended that this problem could be addressed by providing more training to top management and other users of the system.

A research by Mwakio (2015) in Taita Taveta County looked at the Challenges Facing County Governments in Implementing IFMIS. The researcher aimed to establish the reason behind the poor management of funds despite the use of IFMIS. In his conclusion, the researcher pointed out that previous training on IFMIS had involved junior country staff and failed to include senior officers. This was because the senior country staffs were too busy attending to other matters and did not appreciate the importance of the IFMIS training and had instead sent their juniors to attend the training. The researcher recommended that the National Treasury should take a more decisive approach to implementation of IFMIS in County Governments.

Disposal methods which are clearly stated in the public procurement and disposal act 2005 and public procurement and disposal review act 2006 gives ways of disposing public assets by a public entity. Public assets can be disposed by way of public auction, open public tenders, trade-in, destroying or giving to another public entity for free. Public procurement need to increase its transparency in order to gain increased public confidence. This is because transparency promotes trust by allowing stake holders to see and judge the quality of government actions and decisions (Deighton, 2005). A legal framework encompasses the laws, regulations and policies that are put in place to govern an organization or an activity. The public procurement legal framework clearly covers the whole scope of public procurement (PP), all stages of the procurement process,

methods of procurement, ethics and transparency (Thai, 2009). Robert (2003), states that a good PP legal framework is based on the principles of openness and transparency, fair competition, impartiality, and integrity.

According to American Bar Association (2000), a sound PP system needs to have good procurement laws and regulations. In practice and theory, PP laws and rules have been considered as one of the most important pillars of a sound procurement system (Thai, 2009). Procurement laws and rules lead to procurement efficiency or inefficiency depending on the type of government and environment within which the system is operated. In a country where no government democracy exists, the procurement system cannot be transparent and integral (OECD, 2006).

Legal Framework Enforcement is viewed as any actions taken by regulators to ensure compliance (Zubcic & Sims, 2011). There are mixed opinions regarding the effect of enforcement on compliance. Sparrow (2000), argues that enforcement may make violators more sophisticated in how to prevent, and conceal detection by the authorities. However, Imperato (2005) agrees that enforcement improves compliance. According to Zubcic and Sims (2011), enforcement action and increased penalties lead to greater levels of compliance with laws. Corruption among government procurement officials in developing countries has been linked to a weak enforcement of the rule of law (Raymond, 2008). In countries with complaint and review mechanisms, bidders are allowed to verify whether the procurement processes conform to the prescribed procedures. The possibility of review is also a strong incentive for procurement officials to abide by the rules (Hui et al., 2011). Public entities might choose to implement

ineffective compliance systems if legal violations may be profitable in cases where the legal system under-enforces, either because penalties are set too low or because detection is imperfect or ineffective. Gunningham and Kagan, (2005) argue that the threat of legal sanctions is essential to regulatory compliance and that enforcement action has a cumulative effect on the consciousness of regulated organizations, and it reminds PEs and individuals that violators will be punished and to check their own compliance programs.

Ogot, Mulinge and Muriuki (2010) studied the impact of the PP law and Regulations on 54 profit oriented public corporations in Kenya. The study established that regulating procurement in profit oriented public corporations had significantly promoted transparency, quality and value for money in procurement in these organizations. The study also revealed that the ability by the PEs to bargain with suppliers for the best deal and speedy response to business opportunities were some of the areas adversely impacted by the law.

Geo (2008) on the other hand carried out a study on factors influencing compliance with the Public Procurement Law (Act 663). The research used data from a survey of 58 responding PP purchasers from procurement entities within the public sector of Ghana. Geo's Study established that both organizational goal achievement and familiarity of rules by PP practitioners have a positive, statistically significant impact on compliance.

Procurement policies concerned with violation of general norms are also sometimes applied without a non-compliance determination under the general legislation. For example, the World Bank rules applicable to Bank-financed contracts now provide for excluding contractors that

have engaged in corruption even without a criminal conviction (World Bank, 2004, Section 1.15). The question of whether it is appropriate to determine non-compliance and impose sanctions without the safeguards of a "normal" process such as a criminal trial. The determination of a violation does not involve the same consequences as a conviction (or other regulatory procedure) and there is thus no *prima facie* reason to apply the procedural rules of criminal law.

A USAID advisory noted that IFMIS must be underpinned by an articulate legal structure governing all public finances. The legal framework should among other things give legal direction on the roles/responsibilities of all institutions in the management, control and follow-up of budget execution. The legal framework should also clearly indicate the authorization, commitment and release of funds; the basis of accounting (cash/accrual); reporting requirements; and, asset management, public investment, and borrowing. While the advisory acknowledges that legal reforms are sometimes slow and complex, it should not stall the implementation process of IFMIS. An IFMIS should be designed with flexibility to cater for existing needs of public financial management and also be able to develop and respond to the legal and institutional changes (Rozner, 2008).

Change involves moving from the known into the unknown and because the future is uncertain it may adversely affect employees' competencies, their sense of worth and coping abilities. It must be realized that most employees do not support change, unless compelling reasons convince them to do so. Thus, for change to be successful, it must involve amongst other factors, vision, mission, communication, strong leadership, participation and culture. To elaborate, vision involves developing a future picture of the organization (Hamel and Prahalad 1994); mission

helps to set the scene for organizational change (Senge and Roberts 1994); communication and strong leadership are pivotal in preparing the organization for change as it guides the organization through turbulent phases (Handy 1996); participation involves giving all stakeholders a fair say in the change process (Zand 1997); and organizational culture is a shared understanding of the workings of the organization and influences change initiatives (McAdams 1996).

The adoption of an integrated approach to change will aid in reducing the negative consequences and likelihood of the risks associated with change. Public sector is required to implement whole-of-government policy that cut across the traditional portfolio boundaries. Thus, it necessary that the public sector has the following traits: professional, accountable, independent, frank and fearless, collaborative, multi skilled, flexible, responsive, continuously improving, cooperative, strategically focused and outcome- driven (OCPE, 2004). People's natural tendency for inertia is a major factor that hinders the change management process in any organization. Just as in Newton's first law of motion, people are resistant to change in organizations because it can be uncomfortable. The notion of doing things this way, because 'this is the way we have always done them', can be particularly hard to overcome (Bennet and Bush, 2013). Furthermore, in cases where a company has seen declining fortunes, for a manager or executive to view himself as a key part of the problem can be very humbling.

D'Ortenzio (2012) undertook a study within the South Australian Tourism Commission (SATC) that focused on the effects of change and change management using interviews as a means of data collection to ascertain employees' understanding of change and change management. The research established that: Change was a complex processes, change was not easily understood by

all employees throughout all levels of the organization and remains difficult, confusion regarding requirements and purposes sometime causes negativity, positive, skilled managers make change processes easier, employee participation is greatly influenced by the skills and personal style of those directing the change and directly managing them and for those who viewed the change positively, there was a general sense that this was a result of good communication in the organization.

De Jager (2001) stated that: Change is a simple process and that it occurs whenever we replace the old with the new. Change is about travelling from the old to the new, leaving yesterday behind in exchange for the new tomorrow. But implementing change is incredibly difficult. Most people are reluctant to leave the familiar behind. We are all suspicious about the unfamiliar; we are naturally concerned about how we get from the old to the new, especially if it involves learning something new and risking failure. It follows that because change involve moving from the known into the unknown and because the future is uncertain it may adversely affect employees' competencies, their sense of worth and coping abilities. It must be realized that most employees do not support change, unless compelling reasons convince them to do so. Thus, for change to be successful, it must involve amongst other factors, vision, mission, communication, strong leadership, participation and culture. Change is a way of life that organizations must confront and embrace in order to maintain a competitive advantage in both private and public sector environments.

2.4 Conceptual Framework

A conceptual framework is described as a set of broad ideas and principles taken from relevant fields of enquiry and used to structure a subsequent presentation (Reichel & Ramey, 2007).The

conceptual model above show the relationship of the various research variables. The independent variables (management support, technology infrastructure and staff competency) influence the dependent variable (adoption of IFMIS). All the three independent variables will influence how government agencies adopt the integrated financial management information system.

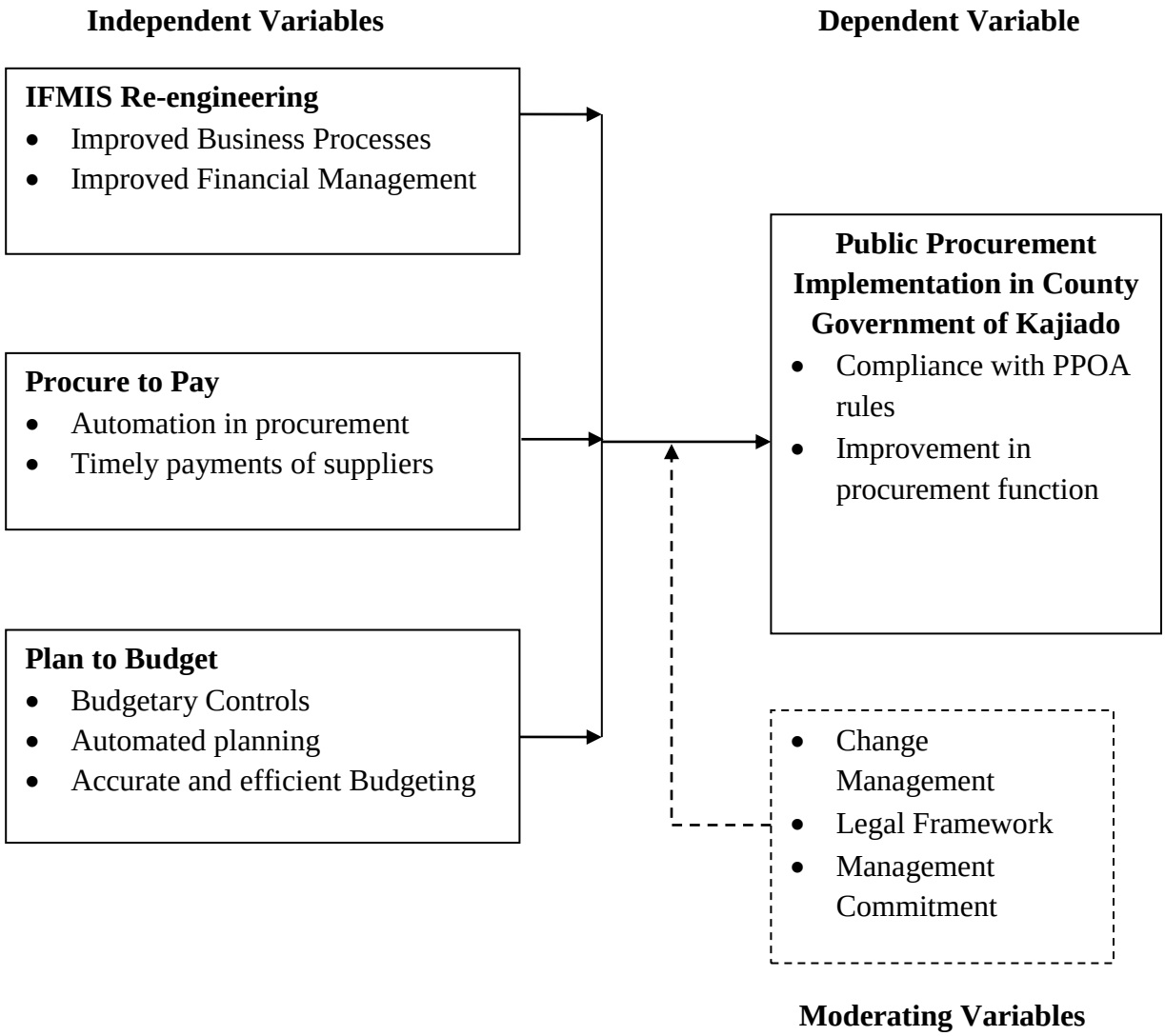

Fig. 2.1 Conceptual Framework

2.5 Operationalization of Variables

The measurement of variables in the study and relationship between the variables and the survey questions are illustrated in table 3.1

Table 2.1 Operationalization of Variables

Variables	Variable Type	Indicator	Measurement Scale	Data collection method	Type of Analysis
IFMIS Re-engineering	Independent	• Level of Compliance to IFMIS in Departments. • Availability of IFMIS rules and regulations documentation in all departments	-Ordinal	-Questionnaire	-Descriptive statistics -Inferential Statistics
Plan to Budget	Independent	• Enforcement of budgetary controls. • Level of budgetary allocation to IFMIS implementation	-Ordinal	-Questionnaire	-Descriptive statistics -Inferential Statistics
Procure to Pay	Independent	• Automated procurement processes. • payments through IFMIS	-Ordinal	-Questionnaire	-Descriptive statistics -Inferential Statistics
Public Procurement Implementation in County Governments	Dependent	• Improvement in procurement function • Compliance with PPOA rules	-Ordinal	-Questionnaire	-Descriptive statistics -Inferential Statistics

2.6 Research Hypotheses

H_1. IFMIS Reengineering affects procurement implementation at the County Government of Kajiado.

H_2. Plan to Budget affects procurement implementation at the County Government of Kajiado.

H_3. Procure to Pay affects procurement implementation at the County Government of Kajiado.

2.7 Summary and Research Gap

This chapter has reviewed three theories related to the research problem. The theories are Technology Acceptance Model (TAM), Kotter's Model of Change and the Four Pillars Model. The TAM attempts to explain the mechanisms that influence people towards technology systems acceptance. The theory gives perceived usefulness and ease of use of a system as the main factors that influence people to adopt new technology. Kotter's model of change states that bottom-up driven instead of being driven from the top down, and affirms that change is an open-ended and continuous process of adaptation to changing conditions and circumstances in an organization. The four pillars model was developed by the World Bank and other stakeholders and is sued to assess the effectiveness of countries' public procurement systems. The model gives four pillars which are used to assess public procurement effectiveness. The four pillars are: legislative and regulatory framework pillar, Integrity and transparency pillar, Procurement operations/market practices pillar and institutional framework and management capacity pillar

The chapter has also cited relevant literature on the components of IFMIS namely IFMIS reengineering, plan to Budget and Procure to pay. A conceptual framework is also included in the chapter and it shows the relationship between the independent variables and the dependent

variable. The empirical review section contain past studies that are related to this research. From the foregoing review it is evident that research on IFMIS component's and how they influence county government procurement is not available. The research therefore attempted to fill this gap by specifically establishing how the three IFMIS components affect the implementation of public procurement in County Governments.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the research design, study population, data collection and methods that were used in data analysis as presented in the subsequent sections. The chapter describes the research design, target population, sampling design, and data analysis and data collection procedures

3.2 Research Design

The research design refers to the overall strategy that you choose to integrate the different components of the study in a coherent and logical way, thereby, ensuring the effective addressing of the research problem; it constitutes the blueprint for the collection, measurement, and analysis of data. The function of a research design is to ensure that the evidence obtained enables you to effectively address the research problem as unambiguously as possible. In social sciences research, obtaining evidence relevant to the research problem generally entails specifying the type of evidence needed to test a theory, to evaluate a program, or to accurately describe a phenomenon (Gorard, 2013). This research used descriptive research design. In research, a descriptive research design refers to the collection and presentation of detailed information about a particular participant or small group, frequently including the accounts of subjects themselves. Descriptive research design is normally used because it places more emphasis on a full contextual analysis of few elements and conditions and their interrelations which relies on quantitative data (Ritchie et al, 2013).

The design enables minimization of bias and maximizes the reliability of the data collected and analyzed. According to Mugenda and Mugenda (2003) qualitative research or evaluation is an umbrella term for various types of interpretative modes of inquiry commonly used in social sciences. The researcher adopted this mode of inquiry because it yields numbers, charts and tables which are more convincing.

3.3 Target Population

The target population in a research is the total number of the individuals in a group that the researcher is intending to work on. According to Mugenda and Mugenda (2006) a target population or group is the primary group of people that the researcher is aiming to appeal to, hence the target population refers to a group that the researcher is willing to manipulate to get the information needed. The study targeted all the employees in all the county functional departments (See Table 3.1 below). All the departments at the County Headquarters are targeted because they use both the IFMIS and public procurement guidelines.

Table 3.1 Target Population

Category	**Population**	**Percentage**
Finance & Economic Planning	78	11.2
Agriculture, Livestock & Fisheries	61	8.8
Lands, Physical Planning, Wildlife, Environment & Natural Resources	55	7.9
Health Services	67	9.6
Education, Youth, Sports, Culture & Social Services	70	10.1
Public Works, Roads, Transport And Housing	85	12.2
Water And Irrigation	73	10.5
Public Service And E-Government	76	10.9
ICT, Gender & Citizen Participation;	58	8.3
Trade, Tourism & Industrialization	73	10.5
Total	**696**	**100**

Source: Kajiado County Government (2018)

3.4 Sample Size and Sampling Procedure

Sampling is the process of selecting units (people, organizations) from a target population of interest so that by studying the sample we may fairly generalize our results back to the population from which they were chosen. Determining sample size is a very important issue because samples that are too large may waste time, resources and money, while samples that are too small may lead to inaccurate results, (Kothari, 2004). Sampling was done using stratified random sampling technique where the population is divided into categories (departments) and then 20% is selected from each department 20%. This sampling process gave a sample size of 140 respondents.

Table 3.2 Sample Size

Category	**Targeted Population**	**Sample Size (20%)**
Finance & Economic Planning	78	16
Agriculture, Livestock & Fisheries	61	12
Lands, Physical Planning, Wildlife, Environment And Natural Resources	55	11
Health Services	67	14
Education, Youth, Sports, Culture & Social Services	70	14
Public Works, Roads, Transport And Housing	85	17
Water And Irrigation	73	15
Public Service And E-Government	76	15
ICT, Gender & Citizen Participation;	58	12
Trade, Tourism & Industrialization	73	15
Total	**696**	**140**

Source: Researcher (2018)

3.5 Instrumentation and Data Collection

This section lays out the data collection instruments and procedures that were employed by the researcher. Questionnaires were used to collect data from the respondents. The questionnaires containing both open and closed questions were administered to the respondents. Each of the participants was presented with a questionnaire accompanied by an introduction letter giving the purpose of the study and assuring them on confidentiality of the information.

The questionnaires had two sections, the first section solicited general information about the respondents and the second section had questions that are specific to the effect of IFMIS. The researcher personally administered the questionnaires to the respondents and then collected the filled questionnaires after a period of two weeks. This was to give the respondents ample time to fill the questionnaires.

3.5.3 Reliability and Validity

Mugenda and Mugenda (2003) define reliability as a measure of the degree in which a research instrument yields consistent results after repeated trials. While Joppe (2006) defines reliability as the extent to which results are consistent over time and are an accurate representation of the total population under study. Reliability is a measure of the degree to which a research yields consistent results or data after repeated trials. It is a degree of consistency that the research instruments or procedures demonstrate; it is the reproducibility of a measurement. It is qualified by taking several measurements on the same subjects. Poor reliability degrades the precision of a single measurement and reduces the ability to track changes in measurement studies. To assess the reliability of the instrument for this study, test-retest technique was used in which the

questionnaires was administered to a group of randomly selected units that have similar characteristics to the target population, the same was repeated to the same sample after a week.

Validity is a degree to which results obtained from the analysis of the data actually represent the phenomenon under study. It is the accuracy and meaningfulness of inferences which are based on research results. Validity is quantified by comparing measurements with values that are as close to the true values as possible. Poor validity reduces the ability to characterize relationships between variables of data in research. Mugenda and Mugenda (2003) argues that validity of an instrument is demonstrated when that instrument performs its designed purpose. The researcher used content validity which refers to the extent to which a measure represents all facets of a given social construct. The researcher was also requested the research supervisor go through the questions in the questionnaire to determine if the questions are valid.

3.6 Data Analysis and Presentation

The research data was analyzed using descriptive statistics where by the raw data was transformed into a format that is easy to understand and interpret, rearrange, place them in order and manipulate to generate descriptive information. The calculation of averages, frequencies, distribution and percentages was used to summarize the data that was tabulated. Tabulation refers to the orderly arrangement of data in a table or other summary format. SPSS was used to facilitate the statistical analysis. Data output was presented in terms of frequency tables, bar graphs and pie-charts.

Data for this research was both qualitative and quantitatively. Data analysis procedure includes the process of packaging the collected information, putting in order and structuring its main components in a way that the findings can be easily and effectively communicated. After the fieldwork, before analysis, all questionnaires will be adequately checked for reliability and completeness. Editing, coding and tabulation will carried out. The research data was analyzed using qualitative and quantitative techniques. Qualitative techniques involved content analysis and evaluation of the responses to open-ended questions.

Quantitative analysis was done for the numerical data obtained from the field using Statistical Package for Social Sciences (SPSS) version 21 to produce descriptive and inferential statistics. Presentation of the quantitative analysis results is form of tables, pie charts and bar graphs for easy interpretation of findings.

In addition to quantitative and qualitative analysis, multiple regression analysis was done. Multiple regression analysis was used to establish the relations between the independent variables and dependent variable. Multiple regression analysis is procedure that uses two or more independent variables to predict a dependent variable. The multiple regression equation was:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \varepsilon$$

Where: Y = Public Procurement implementation; a= constant; b_1, b_2, & b_3 = Régression Coefficients;

X_1 = IFMIS Reengineering; X_2 = Procure-to-pay; X_3 = Plan-to-budget; and ε = error term.

3.7 Ethical Considerations

Ethical considerations in research are critical. Ethics are the norms or standards for conduct that distinguish between rights and wrong. They help to determine the difference between acceptable and unacceptable behavior. The researcher emphasized the values that were upheld while collecting data. Values, accountability, trust and honesty to the respondents were reinforced by attaching the necessary information like the cover letter from KCA University. Also proper citation for information sources was observed where it was necessary. Courtesy was observed and reinforced by stressing the importance of respecting the time of the respondents and their organization, respecting the opinions of the respondents written in the questionnaires. The respondents were also assured that the information they provide would be held in confidence and not divulged to unauthorized persons.

3.8 Diagnostic Tests

Before embarking on a comprehensive descriptive analysis of the research data, diagnostic tests were carried out for the purpose of testing the data to be used, for normality and multicollinearity. Diagnostic tests were carried out to determine the appropriateness of the study's data for regression analysis. Two assumptions were made regarding the regression analysis. First, it was assumed that there was relationship between the independent and dependent variables to be linear. The linearity assumption can best be tested using scatter plots. Second, the expected value of dependent variable is a straight-line function of each independent variable, holding the others fixed.

The data was tested for normality to ensure that it is normally distributed using Kolmogorov-Smirnov test (K-S test). Kolmogorov-Smirnov test samples elements greater than 50 (Gezu,

2014). The Kolmogorov-Smirnov test was done using SPSS and among the statistics that were generated are skewness and Kurtosis. In a normal distribution the value of skewness and Kurtosis are equal or approximate to zero. The K-S test will also generate the probability value (P-Value), where p-value > 0.05 then this will imply that residual is asymptotically normal and as such the data is normally distributed. Where p-value $\leq$ 0.05 such data is not normally distributed and need to be reviewed until it is normally distributed. The skewness and kurtosis Z-values generated from the K-S test were between -1.96 and +1.96.

CHAPER FOUR

DATA ANALSYSIS AND INTERPRETATION

4.1 Introduction

The following chapter presents the data analysis and the interpretation of the analysis results. The results are presented in tabular form followed by explanations and interpretation.

4.2 Descriptive Statistics

4.2.1 Response Rate

The analysis of the response rate is given in table 4.1.

Table 4.1 Response Rate

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Responded	115	82.1	100.0	100.0
Missing	Did not Respond	25	17.9		
Total		140	100.0		

Figure 4.1 shows the response rate achieved during the study. Out of the 140 questionnaires administered to the respondents, 115 questionnaires were returned while 25 questionnaires were not returned. The represents a high response rate of 82%. A high response rate is recommended as it increases validity of the findings. On the other hand, a low response rate is undesirable as it invalidates the findings of the research. Richardson (2005) suggested that response rate of 60% and above is acceptable.

4.2.2 Respondents' Gender

The results of the analysis of the respondents' gender distribution are shown in table 4.2.

Table 4.2 Respondents' Gender

		Frequency	Valid Percent	Cumulative Percent
Valid	Male	62	53.9	53.9
	Female	53	46.1	100.0
	Total	115	100.0	

Table 4.2 shows the gender of the respondents. Majority of the respondents were male at 53.9% while the female respondents were 46.1%. This is an indication that more men than women took part in the study. The analysis above may also be an indicator that there are more male employees than women at the Kajiado County Headquarters.

4.2.3 Age of Respondents

The ages of the respondents were analyzed and the results are as shown in table 4.3.

Table 4.3 Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-25 years	13	9.3	11.3	11.3
	26-33 years	28	20.0	24.3	35.7
	33-41 years	40	28.6	34.8	70.4
	42-49 years	17	12.1	14.8	85.2
	50 years & Above	17	12.1	14.8	100.0
	Total	115	82.1	100.0	

The ages of respondents were analyzed as shown in table 4.3. Majority of respondents (34.8%) fall under the age bracket of 34 to 41 years. This is followed by 24.3% of respondents who are aged between 26 and 33 years. Those aged between 18 and 25 years represented 11.3% of respondents. Respondents who are in the 42 to 49 years age bracket were 14.8%. Another 14.8% of respondents are aged 50 years and above. The above analysis indicates that most of the employees at the Kajiado County headquarters are in the youthful age of between 26 years and 41 years.

4.2.4 Department

The results of the analysis of the county departments the respondents were drawn from are shown in table 4.4.

Table 4.4 Department

	Frequency	Valid Percent	Cumulative Percent
Finance & Economic Planning	9	7.8	7.8
Agriculture, Livestock & Fisheries	9	7.8	15.7
Health Services	13	11.3	27.0
Education, Youth, Sports, Culture & Social Services	13	11.3	38.3
Public Works, Roads, Transport and Housing	13	11.3	49.6
Water and Irrigation;	9	7.8	57.4
Public Service and E-Government	9	7.8	65.2
ICT, Gender & Citizen Participation	13	11.3	76.5
Trade, Tourism & Industrialization	13	11.3	87.8
Lands, Physical Planning, Wildlife, Environment and Natural Resources	14	12.2	100.0
Total	115	100.0	

The respondents who took part in the study were fairly distributed across all the ten departments at the county headquarters. Table 4.4 shows that out of the ten departments, six of them were represented by 44.5% and the other 4 departments were represented by 7.7% each.

4.2.5 Highest Level of Education

The researcher also examined the highest level of education attained by each respondent and the results are given in table 4.5.

Table 4.5 Highest Level of Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	College Diploma	61	43.6	53.0	53.0
	Undergraduate Degree	45	32.1	39.1	92.2
	Post graduate Degree	9	6.4	7.8	100.0
	Total	115	82.1	100.0	

The highest education level of each respondent was analyzed and is shown in table 4.5. Majority of respondents (53.0%) had attained College diploma. This was followed by 39.1% of respondents who have undergraduate degree. Only 7.8% of the respondents have post graduate level education. It is clear from the above analysis that the employees of the county government are highly educated as most of them have a minimum of college level education.

4.2.6 Use of IFMIS in County Departments

The researcher sought to establish if IFMIS is used in the county departments and the analysis of the responses are shown in table 4.6.

Table 4.6 Whether Departments use IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	115	82.1	100.0	100.0
	No	0	0.0		
Total		115	100.0		

The respondents required to indicate whether their departments use IFMIS. Their responses shown in table 4.6 indicate that all the departments at the county government of Kajiado use the IFMIS.

4.2.7 Whether Respondents have received IFMIS training

The respondents were required to indicate if they have received training on IFMIS. The analysis of the responses is shown in table 4.7.

Table 4.7 Whether respondents have received IFMIS training

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	63	54.8	54.8	54.8
	No	52	45.2	45.2	100.0
	Total	115	100.0	100.0	

Table 4.7 shows the number of respondents who have been trained on the use of IFMIS. Only 54.8% of the respondents have received IFMIS training and 45.2% have not been trained on the use of IFMIS. This is an indication that nearly half of the county government staffs have not been trained on how to use IFMIS. The findings are in line with Mwakio (2015) study that established that previous training on IFMIS had involved only junior County staff and failed to

include senior officers because the senior managers were too busy to attend the training and instead sent their juniors for the IFMIS training.

4.2.8 Whether County Departments with Public Procurement Rules

The researcher sought to establish if public procurement rules are being complied with by county departments. The analysis of the responses is shown in table 4.8.

Table 4.8 Whether departments comply with public Procurement rules

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	115	100.0	100.0	100.0
	No	0	0.0		100.0
Total		140	100.0		

According to the respondents, all the county departments are in compliance with the public procurement rules. This is shown by their respondents in table 4.8 where all the respondents agreed that their departments have complied with the public procurement rules and regulations.

4.2.9 IFMIS Components

The analysis of the responses to statements on IFMIS components are shown in table 4.9.

Table 4.9 Effects of IFMIS Components

	N	Mean	Std. Deviation
IFMIS reengineering has led to improved Business Processes in County Governments.	115	4.4087	.82606
A reengineered IFMIS has Improved Financial Management in County Governments.	115	4.0435	1.11914
Procure-to-Pay component has facilitated the automation procurement processes in County Governments	115	4.5739	.49667
The timely payments of suppliers by County Governments is a result of using the Procure-to-Pay component of IFMIS	115	3.9217	1.26455
The plan to Budget component allows for the accurate and efficient Budgeting in County Governments	115	4.3043	1.21521
The plan to budget component supports the enforcement of budgetary controls in County Governments.	115	4.5739	.49667
The plan to Budget component enables county government to automate their procurement planning	115	3.0348	1.38874
Valid N (listwise)	115		

Table 4.9 shows the means and standard deviations generated from the various responses to the questions concerning the IFMIS components. Improvement of business processes because of IFMIS reengineering had a mean of 4.4087 and standard deviation of 0.82606. Improved financial management as a result of a reengineered IFMIS has a mean of 4.0435 and a standard deviation of 1.11914. Automation of procurement process through use of procure-to-pay had a mean of 4.5739 and standard deviation of 0.49667. Timely payments of suppliers as a result of procure-to-pay had a mean of 3.9217 and standard deviation of 1.26455. The plan-to-budget component allows for efficient and accurate budgeting had a mean of 4.3043 and standard deviation of 1.21521. Budgetary controls is supported by plan-to-budget component had a mean of 4.5739 and standard deviation of 0.49667. The automation of procurement planning has been enabled by the plan-to-budget component of IFMIS had a standard deviation of 1.38874 and mean of 3.0348. The effect of a reengineered IFMIS on Improved Financial Management and the

support of plan-to-budget component on the enforcement of budgetary controls in County Governments are the most significant with the highest mean at 4.5739 and the lowest mean at 0.49667.

4.2.10 Legal Framework

The respondents were required to various statements on the legal framework of IFMIS. The analysis of the responses is shown in table 4.10.

Table 4.10 Legal Framework

	N	Mean	Std. Deviation
County departments are in compliance with IFMIS regulations	115	3.9913	1.18836
IFMIS rules and regulations are available at the departmental level	115	4.7130	.45432
Legal framework in IFMIS adoption affects procurement implementation at the County Government	115	4.4087	.49374
Valid N (listwise)	115		

The responses to the questions concerning the legal framework are shown in table 4.10. County departments' compliance with IFMIS regulations had a mean of 3.9913 and standard deviations of 1.18836. Availability of IFMIS rules and regulations had a mean of 4.7130 and standard deviation of 0.45432. The effect of legal framework on procurement implementation had a mean of 4.4087 and standard deviation of 0.49374. The most significant factor under the legal framework was the availability of IFMIS rules and regulations in the county departments. This concurs with Geo (2008) findings that both organizational goal achievement and familiarity of rules by Public Procurement practitioners have a positive, statistically significant impact on compliance.

4.2.11 Management Commitment

The analysis of the responses to the statements relating to management commitment is shown in table 4.11.

Table 4.11 Management Commitment

	N	Mean	Std. Deviation
There is high level of management support towards IFMIS	115	3.4174	1.49257
The management has provided adequate budgetary allocation to IFMIS implementation	115	4.5478	1.00213
Management commitment to IFMIS adoption affects procurement implementation at the County Government	115	4.3913	1.30918
Valid N (listwise)	115		

The means and standard deviations of the responses to the statements relating management commitment to IFMIS implementation are shown in table 4.11. The presence of high level management sport to IFMIS had a mean of 3.4174 and standard deviation of 1.49257. The provision of adequate budgetary allocation to IFMIS implementation had a mean of 4.5478 and standard deviation of 1.00213. The effect of management commitment to IFMIS adoption had a mean of 4.3913 and standard deviation of 1.30918. The allocation of enough budgetary allocation by the management towards IFMIS implementation is the most significant factor with the highest mean (4.5478) and lowest standard deviation (1.00213). Murphy (2002) advised that it is critical that management commitment take centre stage, during introduction and implementation of new systems. This is because, management commitment serves as an impetus for change by providing leadership and moral and financial support for a successful project.

4.2.12 Change Management

The respondents were required to show their level of agreement or disagreement with statements concerning change management. The analysis of their responses is shown in table 4.12.

Table 4.12 Change Management

	N	Mean	Std. Deviation
Employee Engagement contributed towards IFMIS implementation	115	4.2174	1.26894
Implementation of IFMIS was due to high level of Change Awareness among Employees	115	4.0957	1.20652
The country staff were adequately prepared before the introduction of IFMIS	115	4.3043	1.02746
Change management in IFMIS adoption affects procurement implementation at the County Government	115	4.1739	1.14141
Valid N (listwise)	115		

Table 4.12 shows the means and standard deviations of the responses to statements relating to change management. The mean and standard deviation for employment engagement towards IFMIS implementation was 4.2174 and 1.26894 respectively. Change awareness among employees in IFMIS implementation had a mean of 4.0957 and standard deviation of 1.20652. The adequate preparation of county staff before introduction of IFMIs had a mean of 4.3043 and standard deviation 1.02746. Change management in IFMIS adoption affects public procurement implementation had a mean of 4.1739 and standard deviation of 1.14141. Rozner (2008) noted that in order to avoid the problems of system premature failure and ensure it is well received by the users, it is of essence that the management communicates in good time.

4.2.13 Implementation of Public Procurement

Table 4.13 shows the analysis of the responses to statements relating to the implementation of public procurement in the County Government.

Table 4.13 Implementation of Public Procurement

	N	Mean	Std. Deviation
The use if IFMIS has improved the Level of compliance with PPOA rules	115	3.7565	1.03949
IFMIS uses has resulted in Improvement in procurement function at the county government	115	4.8783	.32842
The adoption of IFMIS has supported the implementation of public procurement in county governments	115	4.6870	.79874
The county government has fully complied with public procurement rules and regulations	115	3.0087	1.70395
Valid N (listwise)	115		

Statements relating to public procurement implantation in county governments and their means and standards deviation are shown in table 4.13. The improvement of compliance with PPOA rules because of using IFMIS had a mean of 3.7565 and standard deviation of 1.03949. IFMIS has resulted in improvement of the public procurement function in county governments had a mean of 4.8783 and standard deviation of 0.32842. IFMIS has supported the implementation of public procurement in county governments had a mean of 4.6870 and standard deviation of 0.79874. County government is in full compliance with public procurement rules and regulations had a mean of 3.0087 and standard deviation of 1.70395. The analysis show that the greatest impact of IFMIS use is the improvement of public procurement function in County Governments having scored a high mean of 4.8783 and low standard deviation of 0.32842.

4.2.14 Regression Results

The results of the regression analysis are presented in the tables 4.14, 4.15 and 4.16.

Table 4.14 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.898[a]	.806	.801	.35644

a. Predictors: (Constant), Plan to Budget, IFMIS reengineering, Procure to Pay

Table 4.15 ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	58.628	3	19.543	153.818	.000[b]
	Residual	14.103	111	.127		
	Total	72.730	114			

a. Dependent Variable: implementation of public procurement in County Government

b. Predictors: (Constant), Plan to Budget, IFMIS reengineering, Procure to Pay

Table 4.16 Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.057	.532		7.627	.000
	IFMIS reengineering	1.348	.080	1.394	16.774	.000
	Procure to Pay	-1.171	.155	-.728	-7.558	.000
	Plan to Budget	.014	.057	.025	.250	.803

a. Dependent Variable: implementation of public procurement in County Government

As shown in table 4.16, holding the independent variables (IFMIS Reengineering, Procure-to-pay, Plan-to-budget) constant at zero, implementation of public procurement (dependent variable) was 4.057 (B=4.057). The regression results also show that a unit increase in IFMIS reengineering will result in 134.8% increase in public procurement implementation, a unit increase in procure-to-pay will results in a decrease of 117.1% in public procurement implementation and a unit increase in plan-to-budget will results in an increase of 1.7% in public procurement implementation. This implies that there is a positive relationship between IFMIS reengineering and public procurement implementation. The relationship between procure-to-pay and implementation of public procurement is negative implying that an increase in procure-to-pay will result in a decrease in public procurement implementation. The relationship between plan-to-budget and public procurement implementation is also positive.

The R square in table 4.14 (R^2=0.806) implies that 80.6% of implementation of public procurement can be attributed to the three factors (IFMIS Reengineering, procure-to-pay and plan-to-budget). The model summary table also shows a *p*-value of less than 0.05 and this implies that the model was statistically significant and relevant for the analysis.

The final regression equation with the constant and beta values substituted is:-

$$Y = 4.057 + 1.348X_1 - 1.171X_2 + 0.014X_3 + 0.532$$

4.2.14 Summary

The findings show that all the county departments are in compliance with the public procurement rules. On the issue of IFMIS training for county staff, the results showed that that nearly half of the county government staffs have not been trained on how to use IFMIS. The respondents

confirmed that all their departments use IFMIS. Legal framework, change management, management commitment have contributed to the adoption of IFMIS in County Governments and this has in turn contributed to the implementation and success of public procurement. The adequate preparation of county staff in readiness for IFMIs introduction contributed to the smooth transition to the IFMIS system. The management commitment towards IFMIS in county government of Kajiado is underscored by the adequate budgetary allocation that they provided towards the adoption of IFMIS. The availability of IFMIS rules and regulations in all the county departments has also supported the adoption and use of IFMIS in the County Government of Kajiado.

The findings show that the three factors IFMIS reengineering, procure-to-pay and plan-to-budget affect the implementation of public procurement in County Governments. IFMIS reengineering and plan-to-budget have positive relationships with public procurement implementation and an increase in either of the two factors will result in a positive increase in public procurement implementation. The procure-to-pay is negatively related to public procurement implementation and when it increase, public procurement implementation decreases.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This final chapter presents the summary of the findings gathered from the analysis of the data. Conclusions have been made from the findings. The recommendations are also made herein and also suggestion for further study is contained in this chapter.

5.2 Summary of the Findings

This section gives the summary of the findings according to the research objectives. The objectives were formulated from the three variables namely IFMIS reengineering, Procure-to-pay and plan-to-budget.

5.2.1 IFMIS Reenginnering

The IFMIS reengineering component is a significant factor that has contributed to improved financial management in County Governments. The findings show that there is a high level of compliance to IFMIS in County Government departments. The availability of IFMIS rules and regulations in all departments is an indication that IFMIS is being used and complied with by County Departments.

5.2.2 Procure to Pay

The timely payment of suppliers has been supported by the procure-to-pay component of IFMIS. The procure-to-pay component has led to the automation of some of the procurement processes in County Governments. Nearly all payments to suppliers are now being done through IFMIS.

The findings agree with what was envisaged in the IFMIS Reenginnering Strategic Plan (2011-2013) that the Procure to Pay (P2P) system was to develop an efficient and streamlined procurement and payment system by fully automating the procurement and payment process to increase control and visibility over the entire life-cycle of a procurement transaction.

5.2.3 Plan to Budget

The plan-to-budget component is also a significant factor that has lead to the effective enforcement of budgetary controls in County Governments. The allocation of adequate budgetary resources for IFMIS implementation is an indication of the effectiveness of the plan-to-budget component of IFMIS in supporting public procurement in County Governments. The findings support Rodin-Brown (2008) statement that an IFMIS provides timely, accurate and consistent data for management and budget decision-making.

5.3 Conclusion

Based on the research findings it can be concluded that IFMIS has significantly contributed to the improvement of public procurement in County Governments in Kenya. Through its various components (IFMIS Reengineering, Plan-to-Budget and procure-to-pay), IFMIS has ensured that county governments undertake effective and accurate budgeting, pay suppliers on a timely basis and all the processes associated with procurement are improved.

It is worth noting that the adoption of IFMIS in County Governments has been supported and made possible because of the existing legal framework, management commitment and effective change management preceding the introduction of IFMIS. The presence of IFMIS rules and regulations in departments ensures that county staffs are well-versed with the legal requirements

of IFMIS. The management has also supported IFMIS adoption through adequate budget allocations and training of staff on IFMIS use. Adequate preparation of the staff in preparation for the change to IFMIS must have contributed to the successful adoption of IFMIS in the county governments.

The adoption of IFMIS has supported the implementation of public procurement in County Governments. With IFMIS, county governments are now able to track the supply chain process and ensure that there are accurate records showing pending and/or paid bills.

5.4 Recommendations

The use of IFMIS in county governments is critical to the implementation of public procurement and the following recommendations are put forward. The following recommendations are made for the County Governments to consider. All staff should be trained on the use of IFMIS irrespective of which departments they work in. this will aid the staff to appreciate the link between IFMIS and procurement. Regular training for staff in Finance and procurement departments is recommended so that the said staffs are well versed in the components of IFMIS and how they can use them to improve the procurement function County Governments. County Government should have manual and off line backup of financial and procurement transactions in order to address the challenges caused by the frequent breakdown of IFMIS.

5.5 Suggestion for Further Study

The research was focused on only one County Government and therefore a similar research is recommended for other counties in order to compare the results from various counties. There have been numerous reports of inappropriate procurement activities in many county governments

in Kenya which has led to loss of public funds and the counties not realizing value for the money they spent. A study on the factors that contribute to inappropriate procurement is therefore called for. There is also need to research on the factors that contribute to the frequent breakdown of IFMIS and the effect of the breakdowns on County Government operation.

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APPENDIX I – RESEARCH QUESTIONNAIRE

Instructions to Respondents

The following questionnaire is for the purpose of collecting research data for a study entitled - *Effect of Integrated Financial Management Information System on public procurement implementation in County Government of Kajiado*. Please answer the questions honestly and to the best of your knowledge. The information you provide will be held in confidence and only used for the academic purpose of this study

Section A: General Information

1. Gender:

   Male [ ] Female [ ]

2. Age

   18-25 years [ ]

   26-33 years [ ]

   34-41 years [ ]

   42-49 years [ ]

   50 years & above [ ]

3. Which department do you work in?

   [ ] Finance & Economic Planning

   [ ] Agriculture, Livestock & Fisheries

   [ ] Health Services; Education

   [ ] Youth, Sports, Culture & Social Services

   [ ] Public Works, Roads, Transport and Housing

   [ ] Water and Irrigation;

   [ ] Public Service and E-Government

   [ ] ICT, Gender & Citizen Participation

   [ ] Trade, Tourism & Industrialization

   [ ] Lands, Physical Planning, Wildlife, Environment and Natural Resources

4. What is your Highest Level of Education?

   College Diploma [ ]

   Undergraduate Degree [ ]

   Post Graduate Degree [ ]

Section B: Effect of IFMIS

5. Indicate whether your department uses IFMIS.

   Yes [ ] No [ ]

6. Have you received any training on IFMIS?

   Yes [ ] No [ ]

7. Indicate whether your department is in compliance with the public procurement rules and regulations.

   Yes [ ] No [ ]

For the following questions/statements please indicate the level to which you agree or disagree using the following Likert Scale: Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D), Strongly Disagree (SD)

	IFMIS Components	**SA**	**A**	**N**	**D**	**SD**
8.	IFMIS reengineering has led to improved Business Processes in County Governments.					
9.	A reengineered IFMIS has Improved Financial Management in County Governments.					
10.	Procure-to-Pay component has facilitated the automation procurement processes in County Governments					
11.	The timely payments of suppliers by County Governments is a result of using the Procure-to-Pay component of IFMIS					

12.	The plan to Budget component allows for the accurate and efficient Budgeting in County Governments					
13.	The plan to budget component supports the enforcement of budgetary controls in County Governments.					
14.	The plan to Budget component enables county government to automate their procurement planning					
	Legal Framework	**SA**	**A**	**N**	**D**	**SD**
15.	County departments are in compliance with IFMIS regulations					
16.	IFMIS rules and regulations are available at the departmental level					
17.	Legal framework in IFMIS adoption affects procurement implementation at the County Government					
18.	**Management Commitment**	**SA**	**A**	**N**	**D**	**SD**
19.	There is high level of management support towards IFMIS					
20.	The management has provided adequate budgetary allocation to IFMIS implementation					
21.	Management commitment to IFMIS adoption affects procurement implementation at the County Government					
22.	**Change Management**	**SA**	**A**	**N**	**D**	**SD**
23.	Employee Engagement contributed towards IFMIS implementation					
24.	Implementation of IFMIS was due to high level of Change					

	Awareness among Employees					
25.	The country staff were adequately prepared before the introduction of IFMIS					
26.	Change management in IFMIS adoption affects procurement implementation at the County Government					
27.	**Implementation of Public Procurement**	**SA**	**A**	**N**	**D**	**SD**
28.	The use if IFMIS has improved the Level of compliance with PPOA rules					
29.	IFMIS uses has resulted in Improvement in procurement function at the county government					
30.	The adoption of IFMIS has supported the implementation of public procurement in county governments					
31.	The county government has fully complied with public procurement rules and regulations					

Thank you for your cooperation