

ROLE OF INTERGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM ON ORGANIZATIONAL PERFORMANCE, A CASE STUDY OF WEST POKOT COUNTY

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Abstract: The objective of the study is to understand IFMIS on reporting element, examine efficiency of budgeting, cash management and procurement on organizational performance IFMIS as system of accountability and the level of assistance of IFMIS and its contribution to change management in the county government of West Pokot. This study adopted an explanatory research design with the target population being all West Pokot county government employees involved with IFMIS modules; the budgeting module, reporting module, the procurement module, and cash management. The performance of the system on productivity, the design of the study is to give questionnaires to the entire departments in the county government, the questionnaire incorporate questions on different modules to help the study to develop its findings. The estimated population or the sample size is of 70 individual working for the County Government of west Pokot in different capacities. Data collection was done by use of both qualitative and quantitative method of statistical inference. The study used presentation in the form of pie charts, bar graphs, tally sheets and any statistical tool. The key finding was to enable these study to bring out the role of IFMIS on performance management in the county government of West Pokot. The expected output from the study has help to understand the IFMIS system and the effectiveness of the modules, and the accountability of the system. The study examined the past three years of the system to the county government of west Pokot and how the system has improved productivity, reduction on corruption, improve on individual workers performance and overall performance of the county government of West Pokot. The target population was stratified into categories of ranks in the organization. The study involve all cadres of employees in these County government of West Pokot. The sample population was 70 individuals who have been active user of the system in different ranks and files in the county government of West Pokot. The IFMIS system helped organizational performance to effective and efficiency through the following: Cash management contributed to organizational performance by 79%, while budgeting contributed about 80%, Reporting contributed to 77%, and Effective procurement contributed to 72%. The study concluded that all the variable studied gave positive and expected sign on organizational performance by integrated financial management information system. The IFMIS system helped efficient, effective and accountable system which is strategic and tactical to the organizational performance. The evidence assisted to reinforce the notion that IFMIS as system aid organizational performance in the department. I therefore recommendation the system to any public entity to help in the long term tackling of financial management, On performance (Chene,2009) argued that a well-designed integrated financial management information system (IFMIS) contain the following characteristics: it is a management tool, It provides a wide range of non-financial and financial information, it is a system and it impacts on corruption. Hove and Wynne (2010). An IFMIS assists management in ensuring accountability for the deployment and uses of public resources and in improving the effectiveness and efficiency of public expenditure programs, the study concurs with Hove and Wynne IFMIS system which in turn enhances organizational performance. Barata & Cain (2001). Recommendation that the foregoing research demonstrated that various IFMIS modules assist in organizational performance. Given that effective budgeting had more effect on organizational performance in West Pokot County, Budgeting as tool of management can measure performance of individual implementer and the organizational performance and therefore Budget involves planning at the initial stage and implementation is carried out through out to the end (Transparency International.2009).

Keywords: Organisational performance, IFMIS, Efficiency.

1. INTRODUCTION

IFMIS is an important tool for enabling Kenya achieve vision 2030,(Government of Kenya, 2013) as per the country strategic plan and these will ensure a better future for Kenyan's and the coming generation. IFMIS has improved the payment system to suppliers by introducing greater accountability, Audit trail and cross referral between records at different stage of transaction on an online platform. The system having all these benefits which has been a boon to the economy has its share of problems. The system has been working well but the implementation in the public sector has its share of problems and particularly in West Pokot County. (Kinyua, 2003) avers that the past decade and the better part of the start of the twenty first century, many developing countries have increasingly embarked on efforts to computerize their government operations with respect to Public Financial Management (PFM). Most common among these have been efforts to introduce Integrated Financial Management Information Systems (IFMIS) that computerize and automate key aspects of IFMIS and the use of online platform for real time solution to many financially delayed problems. This is one of the many financial reforms that the Kenya Government has been implementing since 1998. IFMIS was actively introduced in 2003, Since its introduction IFMIS has had an impact on the financial management in Kenya. Specific aspects which the system was supposed to address have had small successes. Since its introduction, it is yet to be rolled out to all government ministries, parastatals and agencies. Accounting, auditing, Human resources, reporting and asset management are some of the objectives/aspects that IFMIS encompasses across the institutions of government (USIAD, 2008). Various regimes have introduced IFMIS through the World Bank assistance in the recent past. IFMIS has been a success in the Slovak Republic. The main driving force in the success was the political will though it was underpinned by some clearly defined timeframe and strategy (World Bank, 1999). Some clear comprehension of what was required by the government and the other institutions turned out to be clear examples of what was required as well as a clear cut definition of the tools that needed to be made by us in determining the effectiveness of the system, there was a need to do need assessment. This was important to establish the functions of the new IFMIS for the countries ministry of finance that was also to serve in other organizations that were related to the government in a feasible manner. Therefore the successful implementation of IFMIS means the system is effective in almost all the assigned modules. Uganda offers an example of a country where introduction of a government IFMIS has moved in fits and starts. The most recent IFMIS implementation started in 2002. The main design problem lies around the Chart of Accounts which was signed without in-depth assessment. Once the structure is created, it is very difficult and costly to change. The Uganda IFMIS has limped along ever since with decreased the efficiency and effectiveness of what could have been an excellent system. The donor funding to the system implementation has also been a challenge in itself, the conditionality which comes with funding, financial aid and grants cannot be wished away when implementing system of this magnitude. Kenya has been implementing a broad-based public reform program partly founded on an e-government vision which was officially articulated in 2004 with the adoption of E-government strategy. It originally covered public sector budgeting, purchase ordering, accounts payable, accounts receivable, general ledger and cash management as well as supply analytical tools. IFMIS has been implemented to connect all government ministries, agencies (companies), and department to a core network for purpose of effecting a single public financial management system.

2. RESEARCH OBJECTIVES

General Objective:

To assess the role of integrated financial management information system on organisational performance in west Pokot County

Specific Objective:

The specific objectives of this study were:

- a. To study the effect of IFMIS on reporting element on organizational performance in County government of West Pokot.
- b. To assess the accountability module of IFMIS on organizational performance in County of West Pokot.
- c. To examine efficiency of budgeting in IFMIS on organizational performance in county government of West Pokot.
- d. To study the effect of the cash management of IFMIS on organizational performance in County government of West Pokot.

Hypotheses:

This study was guided by the following Hypotheses:

- a. H_0 ; There is no relation between the role of IFMIS on reporting element in organizational performance.
- b. H_0 ; There no relations between budgeting module of IFMIS on organizational performance.
- c. H_0 ; There is a positive role on procurement as a component of IFMIS on organizational performance.
- d. H_0 ; There is no effect of the cash management module of IFMIS on efficiency.

Justification of Study:

The outcome of the study is particularly important to public institutions and academicians. PESTEL will be used as tool of checking the Micro and Macro environment of IFMIS as system of performance. Potter. S & H. Barry (1999) Public institutions is to have new channels of record keeping, Budgeting, cash management and procurement, further the county is in a position to use IFMIS to provide timely, accurate and consistent data for management and budget decision making. (Rozner, 2009).It was also to provide them with means that provided value for their money. The National treasury was to benefit from the information on the effects of IFMIS on financial management in the County government of West Pokot in Kenya, its importance and how to ensure its efficiency and effectiveness, (Ministry of Finance report, 2003). The study also encourage academic interest in the whole aspect of Integrated Financial Management Information System in the public sector especially because it is a relatively new field hence forms a basis for future research on the same. The study will also stimulate the private sector as an efficient public service will have a positive impact on the growth of the Kenya economy which has direct impact on the private sector. The study also help bring to the fore the thin link between performance of public servant as measured by a good integrated financial management information system. (O'Neil, & Perez. 2013). The study will help the National treasury and World Bank, give valuable information on the investing on IFMIS by the bank, the return on investment of IFMIS to these institution namely the Republic government of Kenya and the World Bank.

3. LITERATURE REVIEW

This study is based on the following theories;

Last planner theory:

A theory often called last planners, for project management and implementation, has been developed by (Korineck & Mendoza, 2013). It deviates from the convectional project planning execution and control of resource to strategic management and implementation of E-project. The method concentrates on the detailed planning just before execution, rather than the whole planning process of an organization planning ahead (strategically). The prerequisites of upcoming assignment are actively made ready in other words, the pull system (Chettiparamp, 2013),(Anca, 2013) and (Kerzner, 2013), starts in a study of project management, system approach to planning, scheduling and controlling goes beyond managing technical aspects of implementation.

E-technology perfective Theory:

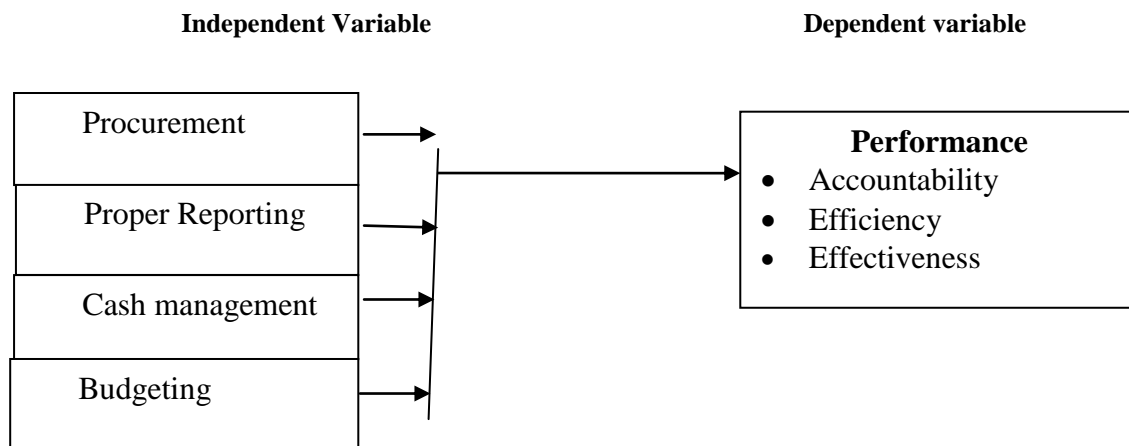
The E-technology perfective theory. E- Technology lack an overreaching definition and entails a wide range of business activities for example (O'Neil & Perez, 2013). States that E-procurement remains a first generation concept and aims at buyers, which should progress into E-sourcing and ultimately E-collaboration. E-collaboration allows both customers and suppliers to increase coordination through internet and E- government in terms of inventory management and demand management and production planning, (Saurin & Henringson, 2013). It facilitates frictionless procurement paradigm, (Brousseau, 2000) it assist internal process and process going beyond their boundaries. Hsand et al, (20013). The benefits of IFMIS in public setting are significant. (Holand & Kaplan 2013).

Weick's model theory:

Weick's model theory of organization. It takes into account the high stressed, fast-paced nature of today's business and reduced equivocality (Czarniawska, 2014). Having to check with superiors on any level of employment about bureaucracy and unaligned organizational structures which greatly affects the management style of the organization (Foss & Knudsen,

2013).that information system leads to higher productivity due to ease with which structures and policies can be modified to suit anticipated system change over. The IFMIS provide Good governance and its module and structure address strategic roles provided online system of an E- government.

4. CONCEPTUAL FRAMEWORK



5. REVIEW OF VARIABLES

Procurement:

Is the process initiated for the purchase of goods and services? Specific to the subject research it implies the planning, sourcing, acquisition and utilization of goods and services by a public entity within the laid down regulations. (Miheo, 2013) it is a plan that enhances the reporting capabilities to support budget planning, the process should be able to, process planning, requisition procurement of goods& services and payment of suppliers and may include a basic procurement process such as purchase, requisition, receipt matched to invoices when delivered, then payment. It may also entail complex cycle such as use of different sourcing rules to determine suppliers shipping notification (Ipwin, 2006), creation of invoices from the inspection process and payment into the supplier bank account.

Financial Reporting:

This is the process of producing reports or statements that disclose an organizations financial status to management, investors and the government. It encompasses the preparation and submission of financial returns. Financial reporting is one of the most important modules in IFMIS. (Selfano, Peninah, & Sarah. 2014) the reports generated by the module are; bank reconciliation statements, financial accounts, trial balance, imprest register, asset registers, and monthly returns among others. The adoption and subsequent use of Chart of Accounts allows for the continuation of cash basis reporting - a necessary element of accrual system which serves as the logical step in improving the data base of the treasury system as far as financial reporting is concerned. The government must specify reporting requirements and objectives in two areas; external reporting to provide information for audit purposes and internal reporting for policy makers.

Cash Management:

The ultimate objective of the government cash management is to minimize the cost of liquidity necessary to execute government's expenditure programs. Good cash management requires efficient processes in a number of complementary areas: Budgeting and budget execution, Revenue collection, Government borrowing, forecasting for long, medium and short term borrowing, national payment system and Intra government cash management where Central cash management aimed at eliminating idle pools of cash sitting in the central bank, or bank accounts in commercial banks. (Gustafson & Joseph, 2009), emphasize that the cash management module of IFMIS is important not only because of its automatic bank reconciliation functionality, but also because it can extract data from all modules to be used for cash forecasting, at whatever level of detail.

Budgeting:

Budgeting module ensures the distribution and control at the level of planned data, revenues, expenses/expenditures and liabilities (commitments). Budget module provides for the procedures of budget data maintenance, accounting and control through integration of medium term expenditure framework (MTEF) (Government of Kenya, 2003). The budget appropriations can be registered in the system in the form of structured budget plan, presented as listing of budget items by organizational units. The structured budget plan has a hierarchical structure, which provides a basis for budget data input into the system and is formed within the limits of a financial year. The application of such mechanism allows tracking of all amendments introduced into the budget data. The module has control functions for commitments and payments amounts in order not to exceed the planned data.

Accountability:

Accountability is the process whereby public sector entities, and the individuals within them, are responsible for their decisions and actions, including their stewardship of public funds and all aspects of performance, and submit themselves to appropriate external scrutiny. Accountability is the ability of an integrated financial system to be able to give first payment services, record keeping and storage of transactions that can be reconciled quickly and reports generated by the user department. (Diamond & Khemani, 2006) The contingency of the system (IFMIS) accountable with previous systems must be compared in the study to give optimal results.

6. RESEARCH METHODOLOGY

Research Design:

The study on effect of IFMIS on financial performance will be based on explanatory research design which seeks to establish causal relationship between variables (Saunders et al., 2002). (Kerlinger & Lee, 2002) an explanatory non-experimental research design is appropriate where the research attempts to explain underlying factors that produce change in it and no manipulation of the independent variable. The study will also use observation studies (Anirudhan, 2013) as such research is conducted by use of Questionnaire and observation to workers of county government of West Pokot as our source of primary and secondary data for the study.

Target Population:

The study had target about 70 employees of the county government of West Pokot. The study has employed non-probability sampling (Kombo & Trumb, 2006) this method of sampling is used to find out how a small group or representative, is doing for the purpose of illustration or explanation of a given phenomenon. The sampling will therefore involve a number of employees in each department, the department to be contacted for this study will be Accounts department, Budgeting/planning, human resources and procurement department which will bring the officers to seventy of the total tested individual. The study will be conducted at the County Headquarter premises, which houses all the departments dealing with integrated financial management information system. The sample are the workers working in the Headquarter and over ninety workers.

Sample Size And Sampling Technique:

The population selected to be observed in the study shall include all employees in County government of West Pokot which has been utilizing the E- government utility under IFMIS. The respondent was the sum total, to be a representative of the total sample. (Sunders et al., 2007) respondent should be as closely representative of the total population as possible. In this study the population as possible. In this study the population was picked randomly among the given public sector companies which have been using IFMIS as the census of all public sector companies using IFMIS. The study will depend on primary data to come up with inferential and required conclusion about the study. The study will use primary data collected using questionnaires, the questionnaire will include structured and unstructured questions and will be administered through drop and pick later method. Data collected will be quantitative in nature, presentation will include frequency distribution table, figure, percentage mean and standard deviation where applicable.

Data Collection Methods:

The study utilize primarily data from randomly picked samples. The picked samples represented the entire population. The data was compiled by use of quantitative and qualitative methods of data collection and presentation. The county government of West Pokot formed the heart of the study and the data collected was through administration of questionnaire on the thematic areas of the study. The study involved the user of IFMIS directly to give the performance of the different modules in IFMIS. Data collection was intense to individual being sample. Data gathered directly from respondent through administration of questionnaire (Moser & Kalton, 1972) having clear defined topic has another advantage of keeping the questionnaire focused.

Pilot Test:

A pilot study was conducted in TransNzoia County to test data collection instruments. These were done to test the validity and reliability of the data collection instruments. Respondents were encouraged to provide their views on the quality of the questionnaires (Sekaran, 2010). There are different types of validity that can take place and they are content, construct and criterion validity. Validity is concerned with the truthfulness or accuracy of the results and refers to the extent to which it measures what it was intended to measure.

7. CONCLUSION

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

$$Y = 0.305 + 0.431 X_1 + 0.135 X_2 + 0.013 X_3 + 0.487 X_4$$

The interaction between the variables was as follows giving the following results as per the table above. The organizational performance through the use of IFMIS as per the regression analysis gives a positive correlation (+0.305) between the dependent variables and the independent variable. Therefore IFMIS has caused the organizational performance increase by a factor (0.431) on financial budgeting. This shows that the system contribute positively to financial reporting which assist in organizational performance in West Pokot County. IFMIS has contributed to organizational performance on financial reporting (0.135), this means that the financial reporting contributed positive to the performance of the organization particularly West Pokot county. Cash management had positive factor of (0.013) tough positive but contributed less to organizational performance. Effective procurement contributed (0.487) to the organizational performance in West Pokot, this positive contribution make IFMIS a reliable system in terms of performance.

The study recommends that:

The foregoing research demonstrated that various IFMIS modules assist in organizational performance. Given that effective budgeting had more effect on organizational performance in West Pokot County, Budgeting as tool of management can measure performance of individual implementer and the organizational performance and therefore Budget involves planning at the initial stage and implementation is carried out through out to the end.

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