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CHALLENGES FACING COUNTY GOVERNMENTS IN THE IMPLEMENTATION OF INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM: THE CASE OF TAITA TAVETA COUNTY

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ABSTRACT

The study sought to investigate the challenges facing county governments in the implementation of integrated financial management information system. The Kenya Government has implemented the Integrated Financial Management Information System since the year 2005 as its sole accounting system. The reason why the Kenya Government adopted the use of this system was as a result of the numerous benefits envisaged from its effective use. However, this system has still not been able to fully provide the expected benefits of integrated financial planning, implementation and control of public expenditure. The integrated financial management information system is a large-scale system which has been applied in all government offices both at the national and county levels. The Meta Theory Model and the Technology Acceptance Model are used to help explain some of the meanings, norms and issues of power experienced during the implementation of the IFMIS. Without ruling out problems of technological nature, the findings suggest that many of the problems in the IFMIS implementation may be attributed to organizational factors, and that certain issues are related to the existing organization culture and structure within government. The findings show that staff resistance and lack of skills and capacity by system users as the greatest challenges affecting integrated financial management system implementation in county governments. The desk research recommends proper training for system users and more sensitization on the system benefits.

KEYWORDS

Devolution, IFMIS, Meta Theory, Systems Implementation.

JEL CODE

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1.0 INTRODUCTION

Over the past decade, developing, transition and post-conflict countries have increasingly embarked on efforts to computerize the government operations, particularly with respect to public financial management. Most common among these have been efforts to introduce integrated financial operations across the institutions of government. The introduction of such integrated financial operation systems has become a core component of financial reforms to promote efficient, security of data management and comprehensive financial reporting, Government of Kenya (2006). According to the Strategy for Public Finance Management (PFM) Reforms in Kenya (2013 – 2018) the Government of Kenya (GOK) aims at building a public finance management system that is efficient, effective and equitable for transparency, accountability and improved service delivery.

2.0 LITERATURE REVIEW

To develop a thorough understanding of the issues in this study, extensive review of literature was undertaken. This has not only helped in identification of the research gaps but has also enabled to establish a relationship of the present study with what already exists.

2.1 TAITA TAVETA COUNTY

Taita Taveta County is one of the forty seven counties which were established through the Kenyan Act of parliament under the constitution of Kenya 2010. It is one of the six Counties in the Coastal region of Kenya. This County is divided into various administrative and political units crucial for management of the County and also service delivery to the public. In terms of political units, the County has four constituencies namely, Wundanyi, Mwatate, Voi and Taveta. These are further divided into 20 electoral wards, otherwise referred to as County assembly areas.

With regard to administrative subdivisions, the County is composed of four sub-County units which follow the same boundaries as the constituencies and hence go by the same name as those of the constituencies. The County is further divided into 32 and 90 locations and sub-locations respectively. For effective implementation of development activities, the county has been structured into eleven executive departments. To effectively manage this, systems have to be put in place and implemented. It is therefore worth to study the challenges IFMIS implementation is facing.

2.2 THEORETICAL FRAMEWORK

2.2.1 META THEORY MODEL

According to Ruchala and Mauldin (1999), research on accounting information systems has been sourced from various disciplines, basically computer science, cognitive psychology and organizational theory. In this regard, it has been asserted that previous applications of information technology in accounting systems were mainly processes of transactions that would reciprocate the manual processes. This has led to the need of incorporating various accounting sub disciplines into more research on accounting information systems. With increased focus on the design of these systems, practicing professionals will add more value to the field and thus redefine the scope of accounting information system. The changing nature of the information systems has brought about the need for an organized way of doing things. Meta theory is the integration and the synthesis of technical orientations, cognitive as well as the overarching model into the research on AIS. The Meta theory has helped in addressing the IT limitations that are imminent and addressed in previous researches such as the failure to recognize the task to which IT is being applied, the failure to recognize the adaptive nature of the artificial phenomena, the failure to account for the design science in the actual field research and the failure to direct the act of making or choosing the necessary decisions and treating all the transactions in an equal manner (Gorry and Scott-Morton, 1971).

2.2.2 TECHNOLOGY ACCEPTANCE MODEL

The TAM, suggested by Davis (1986), explains the determinants of computer acceptance in general and traces the impact of external factors on internal beliefs, attitudes, and intentions (Davis et al., 1989). The TAM consists of system usage, behavioural intention to use, attitude toward using, perceived usefulness, perceived ease of use, and external variables. System usage is the primary indicator of technology acceptance (Thompson et al., 1991; Adams et al., 1992; Straub et al., 1995; Szajna, 1996) and measured by frequency and time (Davis et al., 1989). The primary internal beliefs for technology acceptance behaviors include perceived usefulness6 and perceived ease of use7. Perceive usefulness and perceived ease of use have positive associations with technology acceptance (Davis et al., 1989). Therefore, we hypothesized the positive relationship between perceived usefulness and technology acceptance, and perceived ease of use and technology acceptance in the internal audit profession.

2.3 THE IFMIS INITIATIVE IN KENYA

Since 1997, the Government of Kenya has been implementing wide ranging public financial management reforms aimed at improving financial management, accountability, and transparency of public funds, (GOK 1997). During the first two phases over the first three years, a number of diagnostic reviews were conducted and a Financial Management Information Systems Strategy developed, (GOK, 1999)

Following a procurement delay of almost two years, a contract for the purchase of the software implementation was finally awarded in late 2002, the hardware procurement having been undertaken separately from the software. The project was to be implemented in phases, with the initial phase targeting the procurement and the accounting modules at the Treasury and two line ministries during the financial year 2003/2004.The roll-out of these two modules has since been done for all ministries and departments across government. However the budgeting, asset management, debt management, external resource and the human resource management modules are yet to be implemented. The IFMIS sought to introduce computers and train financial management staff at all levels of government to aid the data-handling processes and active use of information. However, bringing about this change in practice has proved to be an extremely complex and long-term task. One of the reasons for this is the nature of existing work practices and organizational culture that is evident in many an organization, which we argue need to be understood when developing and implementing initiatives such as the IFMIS.

3.0 IMPORTANCE OF STUDY

The study will help in establishing the challenges of IFMIS implementation in county governments in Kenya. Kenya has ambitiously adopted devolution as a strategy to improve governance and remedy institutional deficiencies that highly centralized governments have engendered. The study will further provide recommendations on how to effectively manage and tackle the challenges of IFMIS adoption to enhance service delivery and better funds management.

4.0 STATEMENT OF THE PROBLEM

Devolution in Kenya faces many challenges key among them, management of devolved funds and new system implementation. These challenges have resulted to inefficiencies in the delivery of services both at the county and national government levels. There is a broad agreement that a fully functioning IFMIS can improve governance by providing real-time financial information that managers can use to administer programs effectively, formulate budgets, and manage resources. The Ministry of Finance is charged with the responsibility of providing proper budgetary and expenditure management of government financial resources. In this regard, the ministry has been continually striving to improve financial management systems through various public financial sector reform programmes, aimed at increasing transparency, accountability, as well as responsiveness of public financial resources to enhance the quantity and quality of public service delivery to meet its developing priorities.

5.0 OBJECTIVES

The objective of the study was to investigate the challenges facing county governments in the implementation of integrated financial management information system in Taita Taveta County.

6.0 HYPOTHESES

One of the critical factors affecting devolution in Kenya is the management of devolved funds and new system implementation. This has subsequently led to inefficient delivery of services to the citizenry. This study looks at staff resistance, management commitment, system complexity and lack of skills and capacity of system users as key challenges affecting implementation of IFMIS in County governments in Kenya.

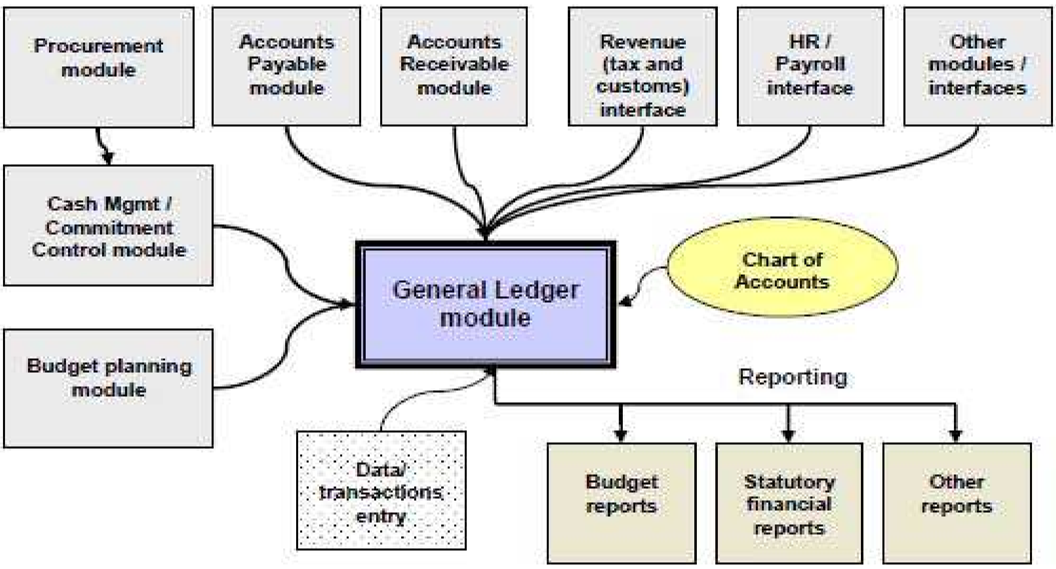
7.0 RESEARCH METHODOLOGY

The study utilized a desktop research technique in seeking facts, general information on the topic, historical background and study results that have been published or exist in public documents. The information was obtained from libraries, newspaper archives and websites, journals and magazines. A comprehensive review of existing literature i.e., Journals, Books, Magazines, Internet and Newspapers was undertaken to establish the challenges affecting the implementation of IFMIS in County governments. This methodology enabled identification of the prevalent gaps for the study.

8.0 RESULTS AND DISCUSSION

8.1 IFMIS COMPONENTS

FIGURE 1: COMPONENTS OF A TYPICAL IFMIS ADOPTED FROM GALLAGHER AND ROZNER (2008)



A more comprehensive, well integrated system will: Provide timely, accurate, and consistent data for management and budget decision-making; Support government-wide as well as agency-level policy decisions; Integrate budget and budget execution data, allowing greater financial control and reducing opportunities for discretion in the use of public funds; Provide information for budget planning, analysis and government-wide reporting; Facilitate financial statement preparation; and provide a complete audit trail to facilitate audits.

8.2 CHALLENGES OF IFMIS IMPLEMENTATION

Previously, training on financial management systems had never involved senior financial management officers as trainees since many of them are always busy with other managerial activities that include attending meetings. In addition, the functional aspects of earlier systems did not require that the senior managers get training on them.

However the introduction of IFMIS dictated that these senior officers had to attend the training, a requirement that proved to be an uphill task. At the very best these senior managers send their officers for the training. In some unfortunate cases those send for the training were considered dispensable by their bosses who could not afford to have their more reliable staff away from the office on training. This perception manifested itself in the eventual adoption and acceptance of the system. Many departments still made use of the old stand-alone systems even after the introduction of IFMIS.

Similarly, the officers who were trained on IFMIS and are responsible for collating data and generating reports ended up at best as data entry clerks since the reports from the system were generic and not easy to understand let alone to generate. Given the feasibility of the earlier systems, many users relied on reports generated by these systems and only produced reports using IFMIS mainly to comply with the Ministry of Finance directive. At the time of data collection, departments were in the process of preparing final accounts for the financial year 2014/2015. The identified challenges include staff resistance, management commitment in the implementation of IFMIS, perceived system complexity, and staff skills and capacity.

9.0 ANALYSIS AND FINDINGS

9.1 KEY EMERGING ISSUES

In most developing countries, budget execution and accounting processes were/are either manual or supported by very old and inadequately maintained software applications. This has had deleterious effects on the functioning of their public expenditure management (PEM) systems that are often not adequately appreciated. The consequent lack of reliable and timely revenue and expenditure data for budget planning, monitoring, expenditure control, and reporting has negatively impacted budget management. The results have been a poorly controlled commitment of government resources, often resulting in a large buildup of arrears; excessive borrowing, pushing up interest rates and crowding out private sector investment; and misallocation of resources, undermining the effectiveness and efficiency of service delivery. Further, governments have found it difficult to provide an accurate, complete, and transparent account of their financial position to Parliament or to other interested parties, including donors and the general public. This lack of information has hindered transparency and the enforcement of accountability in government, and has only contributed to the perceived governance problems in many of these countries

The driving factors of devolution include; promoting democratic and accountable exercise of power, fostering national unity amid diversity, enabling self-governance of the people towards their interrogation of the state, recognizing the right of communities to self-management and development, protecting and promoting the rights and interests of minorities and marginalized groups, promoting socio-economic development, ensuring equitable sharing of national and local resources, rationalizing further decentralization of state organs and enhancing checks and balances.

10.0 RECOMMENDATIONS

The ongoing standoff between the county governments and the national government on resource sharing has brought business to a standstill in the counties. Bills, such as the County Finance Bill, which gives the counties the mandate to collect revenue, have consequently not been enacted. There is no harmony of interest between the executive and legislative arms of the counties. There is a lot of suspicion and poor working relationships due to mistrust occasioned by the purported pay disparities between the two sides. Most county governors are know-it-alls. They start projects will little or no consultation with the MCAs. Members of most county assemblies belong to one party. Consequently, majority of the assemblies are run by a party that has the majority of members from one political party. These are 'Yes assemblies' everything that comes from the executive is passed. Most governors and MCAs didn't have a manifesto or a blueprint of their aspirations; their aim was first to get power then other things would follow.

Therefore, to deal with these issues and harness development at the counties, the study recommends that executive arm of the Kenyan government should deal decisively on matters devolution and more specifically in the implementation of financial management systems. Partisan politics whether at the national or county level should be removed in the management of devolved funds. Transparency in the management and usage of devolved funds must be strictly adhered to. The fund managers should strictly be appointed on merit. This will eventually ensure that the objects of devolution guarantee a more inclusive form of governance, closer to the people, that would lead to fair and equitable development for all.

11.0 CONCLUSIONS

The problems faced by the citizens at the grassroots level were partly because of the centralized structure of governance in Kenya. The devolution of funds was thought to be a solution to this problem as service delivery was to be enhanced. The challenges facing the citizenry in the counties are systemic in nature. The county staff should be well trained and exposed to best working environment in terms of financial system operations. They should be sensitized and be informed on the benefits of computerized financial practices in public offices.

12.0 LIMITATIONS

Unavailability and non-disclosure of information due to the sensitivity of the information required for fear that the unknown. Most of the county offices were yet to be computerized so getting conclusive data posed a challenge.

13.0 SCOPE FOR FURTHER RESEARCH

Further research can be done on other management systems deployed in the national government. This will present a good platform for better comparison with the county governments' performance. Results can further be compared with other states in the East African region.

14.0 ACKNOWLEDGEMENT

It will be impractical to quantify my sincere thanks of gratitude to my supervisor and Director, Dr. Fred Mugambi, without his guidance, positive criticism, suggestions, advice and persistence for quality work I would not have been able to complete my master degree programme. Many thanks to the Administrator and other workers of the entire Taita Taveta County for providing the necessary information. Many thanks to Jomo Kenyatta University of Agriculture and Technology. To my mentor Eliubs Kimura, thumbs up for always ensuring that am on the right side of the academic lane.

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