

**Integrated Financial Management Information Systems And Procurement  
Performance In The County Government Of Nyeri**

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## DECLARATION

I declare that this is my original work and to my knowledge has not been presented in any other University or any institution of higher learning for an award of a degree.

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## **DEDICATION**

I dedicate this research project to my family for their support during my studies.

## **ACKNOWLEDGEMENT**

I would like to thank Almighty GOD for giving me strength and good health during the research project period and the opportunity to undertake it. I also deeply indebted to my supervisors Dr. Kiarie (Ph.D.) and Dr. Kiai (Ph.D.) for the inspiration and guidance offered to me during the period of research project and took time to read and correct mistakes without getting exhausted, my family who gave me emotional support.

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## **ABBREVIATIONS AND ACRONYMS**

<b>CPF</b>	Comprehensive Project Framework
<b>GDPs</b>	Gross Domestic Products
<b>GoK</b>	Government of Kenya
<b>ICT</b>	Information and Communication Technology
<b>IFMIS</b>	Integrated financial management information system
<b>IMF</b>	International Monetary Fund
<b>IDT</b>	Innovation Diffusion Theory
<b>NCCG</b>	Nairobi City County Government
<b>OECD</b>	Organization for Economic Cooperation and Development
<b>PEOU</b>	Perceived Ease of Use
<b>PFM</b>	Public Financial Management
<b>P2B</b>	Plan to Budget
<b>P2P</b>	Procure to Pay
<b>PU</b>	Perceived usefulness
<b>SPSS</b>	Statistical Package for Social Sciences
<b>TAM</b>	Technology Acceptance Model
<b>WAT</b>	Work Around Theory
<b>AIS</b>	Accounting Information System

## ABSTRACT

This research sought after investigating the association between procurement performance and integrated systems of financial management information of the Nyeri County Government. Specifically, the research sought to establish the influence of integrated financial management information systems technology adaptability, staff professional skills, institutional capacity to implement and customer satisfaction through integrated systems of financial management information on procurement performance of the Nyeri County Government. Literature of past studies was reviewed while the guiding theories for the conceptualization of variables included the technology acceptance model, work around theory, innovation diffusion as well as the Hegelian Dialectic Model. Empirical review was undertaken, which helped elicit gaps to be filled by the study. This research assumed the descriptive kind research design. The study's target population was 191 representing selected suppliers to the County Government of Nyeri and employees of the County Government. Stratified sampling (40%) was used to ensure that all the County Government officers and suppliers are represented and the sample size was 74 respondents. This study mainly used primary data gathered by use of questionnaires that included open as well as closed-ended questions and administered via drop and pick later technique. The data gathered was analyzed through the descriptive statistical tools percentages, standard deviations and means were used, with the aid of the Statistical Packages for Social Science. Additionally, the research carried out analysis of multiple regression to reveal the association between integrated financial management information system implementation and procurement performance within the Nyeri County Government. Results signify that the county government of Nyeri had integrated the major procurement integrated financial management information systems models though suppliers were not confident in the system. Capacity building was not effectively undertaken with suppliers poorly sensitized as well as limited staff members, with those in leadership hardly being trained. Thus stewardship and accountability challenges abound. Inter-government integration of integrated financial management information systems had legal and structural challenges which constrained communication across board, which affects funds transfer to suppliers and the supply of quality goods in time. The research concludes that exist a positive and statistical significant association between integrated systems of financial management information technology adaptability, users' professional skills as well as institutional capacity and procurement performance. However, there was a relatively lower significance of customer satisfaction on procurement performance. Following these findings, this study recommends that the ministry of finance and that of information and communication technology should undertake joint research into the most feasible platform to host integrated financial management information systems. Further, the county government should liaise with the integrated systems of financial management information capacity building department at nationwide level to localize training programmes for staff, committee members, Members of County Assembly and the general public.

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the Study

Public procurement has at all times been a huge component of the developing states' economy accounting for 10 percent to 40 percent of their Gross Domestic Products (GDPs). Public e-procurement involves the use of electronic communications and transactions by government institutions and public sector to tendering services or public works, (Biwott, 2015). Lundu and Shale, (2015) contend that beyond the simple transition from systems based on paper to those which use electronic communications, public e-procurement can provide noteworthy developments in the individual markets effectiveness as well as the general markets functioning. The gradual introduction of public e-procurement is an element of a determined program of e-government intended at changing the public administration delivery as well as performance.

Governments within the developing states are increasingly assuming systems as well as ways to update and get better management of public supply chain owing to its important contribution to the economic development of the country, (Kishor, Sajeev&Callender, 2013). Qwabe (2014) noted that internationally, governments are contributing a lot of assets to streamline and enhance open store network administration and are actualizing new production network administration frameworks that oversee tenders via a location. This is adapted towards upgrading openness of tenders, expanding productivity as well as sparing expenses (speedier and less expensive) in government inventory network administration and enhancing straightforwardness (to decrease defilement) in store network administration administrations.

The goal of a Public Financial Management (PFM) system is to give support towards attainment of efficient and strategic allotment and utilization of finances, financial discipline, decency in the utilization of public funds and value for money. Some stages in public procurement, such as the invitation, submission and evaluation stages, require bespoke solutions. According to Odolo and Gekara, (2015) the Organization for

Economic Cooperation and Development (OECD) approximates the government procurement value globally to be more than US\$ 2,000 billion which is equal to 7 percent of world GDP and 30 percent of worldwide merchandise trade. The submission, evaluation and order stages are the most complex, requiring a common set of protocols and standards in order to organize the exchange of complex documents and the interaction between public purchasers and suppliers. Odago and Mwajuma (2013) argue that within developing states, the sector of public procurement is frequently the largest domestic market.

As Cornelia, Muhumuzaand and Basheka (2010) posited the system of procurement is the link between providers of private sector and public procurement. This provides the government the duty of offering works, services as well as goods to accomplish a range of citizen needs. Mosoba (2012) contends that for some aspects of public procurement, manual processing is still necessary. For example, some stages of complex contracts such as projects or tasks can be difficult to reduce to standard formats and may require human intervention. However, there are possibilities for a large part of the procurement activities to be transferred to an electronic database. While businesses have to buy the services as well as goods they require keeping their plants in operation and their customers satisfied, so have got to governments, (Goel, Dwivedi, & Sherry, 2013).

Loyalty of consumer is increasingly regarded as a gauge standard of implementation as well as an imaginable standard of greatness for every association of business, (Hendriks, 2012). Institutions having a better bid of faithful customers profit from increasing rates of repurchase, increasing potential of cross-purchasing, ability of superior value, less exchanging and positive suggestion conduct. In fact, in the consumer loyalty/benefit quality field, total market thinks about have demonstrated that higher consumer loyalty prompts better money related outcomes (Anderson, 1996; Hallowell, 1996). This is the primary motivation behind why we have seen lately a multiplication of work on the subject of consumer loyalty and its nearby cousin, benefit quality, (Biwott, 2015).

In Africa, the idea of e-acquirement is simply picking up prevalence particularly in the general population segment. To manage the issues of absence of responsibility and straightforwardness in acquirement exercises in people in general division, Most African nations have turned to lawful changes and selection of obtainment. Tanzania for example set up e-obtainment frameworks to permit e-sharing, e-commercial, e-accommodation, e-assessment, e-reaching, e-installment, e-correspondence and e-checking and observing to guarantee all open acquisition exercises are led on the web, (Sijaona, 2010). There are some key contrasts between the ways governments and organizations get these things. In the previous decades, general society obtainment framework in Kenya has experienced huge advancements.

Public procurement should matter to citizens because they pay taxes so that the government can deliver its obligations to them, such as providing education, health, security, rule of law and protection of property. Consequently, the public is interested in the procurement function of achieving service delivery. Importantly, public procurement accounts for a high amount of total government expenditure, with a Kenyan estimate of 60 percent. Although several steps have been taken to reform the public procurement system, its processes are still shrouded in secrecy, and are inefficient and corruption-prone, such that huge amounts of money are wasted. Given the large amounts of money involved in government procurement, it is in citizens' interests that the procurement process promotes prudent use of resources, integrity and fairness, ensuring value for money in the services as well as goods acquisition.

### **1.1.1 Integrated Financial Management Information System**

IFMIS is a system that is automated used for audit, accounting, reporting and public financial control as well as management (Diamond & Khemani, 2005). A financial management information system, or integrated financial management information system, is a framework of data which tracks money associated occasions and compresses budgetary information. In its essential shape, an Integrated Financial Management Information System is minimal above a framework of bookkeeping intended to operate as specified by the nature requirements as well as determinations in which it's established.

By and large, the term IFMIS alludes to the data utilization and exchanges novelty in activities of monetary to assist trustee responsibilities, management and spending choices, and the preparation of money related explanations as well as reports.

Within the government realm, IFMIS refers more specifically to the public financial management (PFM) processes computerization, from budget preparation and implementation to accounting and reporting, with the help of an integrated system for financial management of line ministries, spending agencies plus other public sector operation, (Ibrahim, &Dauda, 2014).Odago and Mwajuma (2013) indicate that an IFMIS stores, composes and creates access to money linked data simple. The system not just stores every monetary information identifying with spending of present as well as past years, yet in addition stores the endorsed spending plans for these years, points of interest on inflows and assets outpourings, and in addition finishes money related resources inventories (such as land, structures and gear) as well as liabilities (debt). IFMS extent and scale can shift, from basic system of General Ledger to a complete framework towards Revenue, Budget, Control of Expenditure, Debt, Management of resource, Payroll, Human Resources, Financial Reporting, Accounting, and Forms of Auditing crosswise over central government or notwithstanding plus nearby government as well as additional open division and semi administrative offices and activities.

Kiilu and Ngugi. (2014) indicate that within the current world, creating nations such as Tanzania, Kenya, Ethiopia plus a few others within the African landmass have been urged to change their open consumption administration frameworks through computerization of the whole open parts in light of the expanding volume of information or data that should be handled. There are, be that as it may, different components to be considered preceding the usage of people in general consumption administration data frameworks. The frameworks actualized in Africa have had challenges with Ibrahim and Dauda (2014) contending out defilement challenges in the midst of different issues. Hendriks (2012) recognizes some of those difficulties, for example, practical, debasement, execution and information movement challenges.



### **1.1.2 Public Procurement Performance**

Public Procurement ranges from the routine services or supplies purchase to official placing and tendering contracts for big projects of infrastructure. Public procurement improvement significance for developing states is more and more being treasured by improvement agencies internationally, knowing that the economic as well as social expenses of the limitations within the governance of public procurement are compounded by raises in supreme risk which this represents for overseas investment, (Dzuke&Naude 2015).

The new technology application in this discipline provides a capable probable to resolve significantly such pressures, (Sandeep, 2011). Governments worldwide continue to receive lots of concentration as vital services providers to their citizens. This is so, because the citizens are the taxpayers of funds that the governments use in providing important services such as education, health, infrastructure and defense. In order to give these vital services, governments buy services and goods through public procurement which must be done within the legal framework and policies in place, (Odago & Mwajuma, 2013).

The public procurement contribution to reduction of expenditure as well as the economic growth stimulation is the center of escalating attention of policy. According to Njenga, Omondi, and Omete (2014) open acquisition systems in created and creating nations alike are perceived as being portrayed by a temperamental pressure between the general population desires of straightforwardness and responsibility, and of proficiency and viability of asset administration. This conformance execution strain, show all through a mind boggling acquirement condition, is additionally destabilized by clashing interests of partner at the business, political, group as well as levels of administration and worsened by contending claims between officials, technologists, legal advisors and government officials for lead parts within this field.

Mahmood (2010) observes that as an element of efforts to assume lasting and tactical view of their procurement management as well as needs, the majority countries have

embarked to turning to their yearly plans of procurement as a likely solver of problem. The effectiveness of procurement practice is very important in any organization for the realization of high levels of performance. Its success can be very beneficial to the organization given that it can help reduce cost and help in bringing efficiency in the organization's operations, contributing to the organization's success and giving it a competitive advantage over its competitors in terms of better services. The procurement function ensures that materials are readily available for the production of goods and services.

Koskey (2010) further states that as much as the government has set up rules and regulations on how procurement should be done in all government institutions the need to have a good managerial good will in order for the effective of the procurement function is more than important for the procurement process in the organization. All government institutions follow the regulations offered for within the Public Procurement act 2005 these policy provided there in must be followed to theletter in order for them to effectively manage and control the procurement process in such organizations, (Lundu& Shale, 2015).

Njenga, Omondi, and Omete (2014) indicate that understanding of individual factors that affect procurement function in a public institution or government cooperation should be emphasized in order for the organization to effectively operationalize its procurement functions. These understanding would help the organization to develop good policies that can ensure that the buying of goods is done in the best way possible. Public procurement is therefore subjected to a variety of regulations together with statutes, ministerial decrees, laws in form of regulations enacted specifically to protect the interest of the public and donors. It's as well subject to inquiry and close observation by the auditing arm of government or some established regulatory body like the Public Procurement Oversight Authority (PPOA) in Kenya, which ensures that all public procurement processes are conducted as officered for in the framework of regulation, (PPOA, 2007).

The County Government Act, 2012 offers different types of strategy at the level of county. Additionally, the PFM Act necessitates each county Government to set up a plan of development which comprises tactical priorities for the average term; programmes to be delivered as well as budget summary, an account of how the County Government is responding to changes in the economic as well as financial environment among additional necessities. Additionally, because performances of government frequently concern people, measurement of performance ease the communication between governments and its people and engage people in the decision making of the budget, ((Karanja&Ng'ang'a, 2014).

### **1.1.3 IFMIS and Procurement Performance**

Organizations of public and private sector have been using systems of information technology (IT) to automate as well as streamline their purchasing plus additional processes over the precedent years (Mose, Njihia and Magutu, 2013). The performance of procurement department has become a fierce debate in matters concerning service delivery in the civil service. Competency is highlighted as a factor which has an impact on performance and can affect performance, (Cornelia, Muhumuza&Basheka, 2010). The more the person's competences match the requirements of a job, the more effective the person will be performing. Ameen and Ahmad (2012) further contend that the size of IFMIS may likewise shift and be restricted to particular nation level organizations, for example, the Ministry of Finance. Be that as it may, IFMIS is for the most part intended to be utilized as a typical framework crosswise over government organizations, incorporating into the more yearning plans for elected, state and neighborhood governments. The joining of IFMIS no matter how you look at it guarantees that all clients hold fast to basic models, tenets and methodology, with the view to decreasing dangers of bungle of open assets, (Karanja & Ng'ang'a, 2014).

The IFMIS scope as well as functionality may differ across nations, but sub-systems usually comprise budgeting, accounting, management of cash, management of debt and linked systems of core treasury. Additionally, to these center subsystems, a few nations have extended their IFMIS with non-center sub-frameworks, for example, charge

organization, acquirement administration, resource administration, human asset and pay move frameworks, annuity and government managed savings frameworks and other conceivable zones seen as supporting the center modules. The components which can be examined on the IFMIS execution are subdivided into three: singular variables, institutional elements and logical elements (Bwalya et al. 2014). Client limit factors and mechanical components are enter in the Kenyan setting, taking note of many-sided quality of the framework, absence of an unmistakable photo of the advantages that clients get from the framework and absence of best administration bolster.

Mwaura (2016) indicated that in Kenya, e-procurement system of IFMIS is connected to an Item Master that has pinpointing prices for every normally utilized items to guarantee that there are no inflations of price by obtaining entities, therefore improving value for money, totaling that e-procurement has inbuilt approvals at every procurement process level to enhance controls, accountability as well as checks. Kenyan Constitution Section 227 provides for system establishment for services as well as goods procurement which is equitable, fair, transparent, cost-effective as well as competitive. The constitution as well visualizes an Act of Parliament which will lay down a framework within which policies associating to disposal of asset and procurement will be executed.

Mose (2013) indicated that the objective of IFMIS Procure to Pay (P2P) system is to build up a streamlined as well as efficient system of procurement and payment by automating fully the process of procurement and payment to enhance visibility as well as control over the complete procurement transaction life-cycle, from planning of procurement to payment. The lengthwise automated process of P2P which begins at procurement plans development, to the real procurement of services and goods, to suppliers' payment for delivered services or goods. The implementation of P2P which is presently undergoing execution covers 8 modules as follows: Requisition Management; Quotation Management; Supplier Management; Purchase Order Management; Receipts Management; Contract Management; Inventory Management and Invoicing and Payment Management.

Aside from expanding proficiency in benefit conveyance because of rivalry, straightforwardness and lower exchange costs, Rotich (2015) showed that e-acquirement framework is intended to empower the administration increment and screen government obtainment chances to the inclination gatherings, including ladies, youth and people with incapacity. He included that the National Treasury had prepared more than 4,000 providers on e-acquirement to empower the providers to utilize adequately the online government obtainment framework, including that the officers of Ministry's IFMIS were leading nearby preparing and support in each province on different IFMIS operational issues, for example, stacking of acquisition designs, preparing on continuous process of e-acquisition, and tending to awaiting bills amongst different matters raised by district clients.

#### **1.1.4 County Governments of Kenya**

The Kenyan Constitution, 2010 in article 6 (1), provided devolved government units referred to as counties, which are divided into forty seven counties as specified within the First Schedule. The counties are financed by the national government via the exchequer in order to conduct a range of functions as well as attain a variety of aims as specified within the Constitution, amongst them is to encourage economic as well as social development plus the provision of nearby, easily reachable services all through Kenya. The IFMIS roll out to the forty seven counties started in year 2013. Njoroge (2014) reported that with the decentralization of enormous financial resources amounts to the forty seven counties, the IFMIS adoption is now extra vital as compared to any other time in the Kenyan history. Offering an answer to management of money at the level of county will prevent corruption at the lower government tiers and guarantee that growth trickles down to the grassroots.

#### **1.2 Statement of the Problem**

Integrated Financial Management Information System has been encouraged as a key constituent of public financial changes within several developing states. Sound IFMIS systems in procurement process can help not only governments of developing state

achieve efficient control over their money, but as well improve accountability and transparency, acting as a prevention to fraud as well as corruption and decreasing political discretion. In Kenya, there has been a contributing factor to public procurement continuously lingering susceptible to every mode of indiscretions with an epidemic of court cases as well as disagreements ongoing to plague procedures of procurement for numerous public projects. A report by the African Centre for Open Governance (Africog) in 2016, cited that the low absorption of development funds, compounded by slow procurement processes, was cited among the issues that affected the 2013/2014 budget implementation nationally. Although there was a marked development in the overall performance as compared to the preceding year, the absorption rates for development expenditures still remained relatively low at 52 percent, (Mwaura, 2016).

The Nyeri county budget review and outlook paper 2016 reported that there were expenditure pressures in the FY 2016 as a result of the large pending bills from the FY 2014/15 and the slow uptake of the E-procurement system and other changes in the IFMIS system. Further, the fiscal performance was generally impressive though under the development vote 63 percent was not the expected results. The poor performance under this vote is attributed, to some extent, to delays in disbursement of funds and also ends -to -end procurement process (e-procurement).

Recent research has been carried out regarding IFMIS ranging from its elements which affect it, its benefits, its influence on management of supply chain, challenges within the central government, performance in projects and its influence on performance. However, there are currently substantial challenges IFMIS implementation is still encountering at the county governments in the management of public funds. County governors have over the first four years of devolved county units complained of the challenges posed by the IFMIS system in facilitating operations and finance and procurement management. There was therefore need to investigate the effects of integrated financial management information system on procurement performance of the county governments in the effort to find lasting interventions for procurement efficiency and effectiveness.

### **1.3 Research Objectives**

#### **1.3.1 General Objective**

This research main goal was to establish the influence of integrated financial management information systems on procurement performance in Nyeri County government.

#### **1.3.2 Specific Objectives**

This research was directed by the following specific objectives:

- i. To investigate the influence of IFMIS technology adaptability on procurement performance in the County government of Nyeri.
- ii. To assess the influence of professional IFMIS skills of the staff on procurement performance in the county government of Nyeri.
- iii. To assess the influence of institutional capacity for IFMIS on procurement performance in the county government of Nyeri.
- iv. To evaluate the influence of customer satisfaction due to IFMIS adoption on procurement performance in the county government of Nyeri.

### **1.4 Research Questions**

This research sought to answer the following questions:

- i. To what extent is the influence of IFMIS technology adaptability on procurement performance in the County government of Nyeri?
- ii. To what extent is the influence of professional IFMIS skills of the staff on procurement performance in the county government of Nyeri?
- iii. To what extent is the influence of institutional capacity for IFMIS on procurement performance in the county government of Nyeri?
- iv. To what extent is the influence of customer satisfaction due to IFMIS adoption on procurement performance in the county government of Nyeri?

### **1.5 Significance of the Study**

The research would be of immense meaning to the following:

**1.5.1 County Government Management:** The findings of the study would be helpful to county government of Nyeri, and the other 47 counties within Kenya. The study would diagnose, identify and recommend specific interventions to help in ensuring high procurement performance. The study would help the executives of county fulfill their directive of navigating these processes of procurement to victory as well as guaranteeing counties efficiency in their undertakings.

**1.5.2 The National Government:** This study would as well be helpful to the pertinent makers of policy of the national government in guaranteeing that the policies they make will be of constructive influence to reinforce the procurement performance within the Kenyan counties.

**1.5.3 Software Developers:** To the software vendors as well as developers, the research adds to the body of knowledge on factors which necessitate being included in prospect designs or system redesigning founded on the recommended precise enhancements to improve the system performance.

**1.5.4 Other Researchers:** Other academics will as well profit from the study's findings and it will form a basis for future research on the influence of integrated financial management information systems on procurement performance.

## **1.6 Scope of the Study**

The research was limited to establishing the influence of integrated financial management information systems on procurement performance, a case study of Nyeri County in Kenya. The target population of the study was 191 respondents including selected suppliers, tender committee members and employees dealing with procurement function of the county government in Nyeri.

## **1.7 Limitation of the study**

This research only looked at only one County whereas we have 47 counties in Kenya while generalization of the study may not be effective due to difference in demographics



and resource endowment of the different counties. The study was also limited to fact that some respondents failed to co-operate and gave incomplete information to some questions which hindered data collection. This was probably due to the academic nature of the study which was perceived a waste of time by respondents, or sensitivity of the subject matter that created fear of being reprimanded by the county administration.

However, the researcher sought authority from the county administration to administer questionnaires and further inform the respondents of the study importance. Importantly, the respondents were guaranteed of privacy of any information provided and they were not needed to indicate their names on the questionnaire. Research assistants were further trained and engaged to ensure timely data collection.

### **1.8 Definition of terms**

**Adaptability:** Ability to change something or oneself to fit to occurring changes, (Mwaniki, 2014).

**E-procurement:** The business-to-government purchase or business-to-consumer or business-to-business and sale of work, services, and supplies via the Internet and additional systems of information and networking, for instance interchange of electronic data, (Biwott, 2015).

**Integrated financial management system (IFMS):** It's an IT-based system of accounting as well as budgeting that controls processing of payment, spending, budgeting as well as reporting for governments and additional things (Biwott, 2015).

**Performance:** Refers to the process or action of conducting or accomplishing an task, function or action (Rotich, 2015)

**Procurement:** The act of obtaining or buying goods and services, (Lundu& Shale, 2015).

**Procurement Performance:** Measure on how well an organization is managing the cost of inputs, supplier compliance with contracts and rules, supplier diversification, and raw material availability, (Lundu & Shale, 2015).

**Public Procurement:** Refers to the acquirement whether under official contract or not, of supplies, services as well as works by public bodies. It ranges from the services or routine supplies purchase to official tendering as well as placing contracts for big projects of infrastructure, (Lundu & Shale, 2015).

**Status quo:** The current state of things/ existing state, (Hendriks, 2012)

**Technology Adaptability:** The adoption or acceptance of a new product or innovation in technology, (Biwott, 2015).

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter contained the various literature review pertaining to IFMIS implementation in various organizations towards their procurement performance. The chapter is organized as follows: Section 2.2 theoretical literature, section 2.3 expounds on implementation of IFMIS in Kenya, section 2.4 empirical literatures and section 2.5 presents the summary of the chapter and gaps to be filled; 2.6 Conceptual Framework; and 2.7 Operational Framework.

#### **2.2 Theoretical Literature**

##### **2.2.1 Technology Acceptance Model (TAM)**

The TAM is a theory of information systems created by Davis (1989) which indicates how consumers use as well as appreciate technology. This model spotlights on how innovation is embraced as well as utilized with much accentuation on client acknowledgment determinants of data advancements. It involves two noteworthy hypothetical structures: the apparent helpfulness (PU) of the framework and saw convenience (PEOU), as substantiated by Vogel and Cheung (2013). Seen utilize, as characterized by Davis (1989), is how much a person believes that using a particular framework will enhance their execution of their activity, though saw usability alludes to the level of ease an individual will have in utilizing a specific framework, which both impact fulfillment, selection and state of mind towards innovation, (Davis, 1989). In spite of the fact that the hypothetical model has been proposed to have different weaknesses, for example, not thinking about the authoritative setting and directing impacts, (Davis, 1989), it has been moderately utilized broadly in the usage of frameworks. This study, as a result adopted it to aid in establishing how factors of an individual impact the IFMIS implementation at the Kenyan county governments.

##### **2.2.2 Work Around Theory (WAT)**

According to Alter, (2014) Work Around Theory is described as an adaptation which is goal-driven that system users conduct to minimize or bypass the obstructions which are

alleged to discourage performance of work. This may nevertheless be ventured to be negative, as the author additionally watches, yet this can be morally directed to empower a person to accomplish the generally wanted outcomes. Various clients see that IFMIS has particular snags with its utilization. Thus, Work Around Theory could be utilized to show framework parts either at levels of authoritative or singular. Change (2014) additionally watches that these hindrances or accidents might be inborn in the framework or emanant forms which might show up from every factor which adds to effective reception as well as utilization of innovation, for example, hierarchical, mechanical and ecological components. Consequently, this theory will be entrenched within the IDT which describes innovation as a process as well as tries to look at how the process has engaged work around systems in the IFMIS.

### **2.2.3 Innovation Diffusion Theory (IDT).**

The Innovation Diffusion Theory is a theory which is established that offers the basis for research of technology innovation diffusion. The theory speaks to advancement appropriation that guides in assessing innovation, (Rogers, 1995). Rogers (1995), reported that there are four primary components of the dissemination hypothesis and they include advancement, correspondence channels, the social framework and time. The researcher sets that advancement ought to be seen by the client as new and it's impacted by the accompanying 5 components: Compatibility, Complexity, Trial-capacity, Relative Advantage and Observability. These components influence the reception of advancement of a framework and will be examined on the IFMIS. Secondly, the hypothesis includes correspondence that Rogers (1995) declares that it assumes distinctive parts as a procedure at the different stages in the process of advancement choice. This study investigates the different channels of decision, the agents of change, the skills training as well as the structures of communication which have been utilized in the IFMIS adoption as well as implementation in Kenya.

#### **2.2.4 Hegelian Dialectic Model**

This research is founded on Hegelian dialectic Model (Hegel, 1995). This model states that the authoritative substance is present in a pluralistic universe of impacting occasions, powers, or opposing esteems that rival each other for mastery as well as control. Restrictions might be interior or outside to an element with a few clashing objectives or intrigue bunches going after need. The hypothesis clarifies that adjustment in associations happens while contradicting qualities, powers or occasions increase adequate energy to stand up to and draw in business as usual. Anderson (2001) shows that restricting powers are named proposal (business as usual) and absolute opposite (new circumstance). Records administration frameworks, acquisition strategies, data correspondences innovation and developing learning in acquirement and production network administration all in all face a few difficulties to conquer the getting the present state of affairs.

Discourse and accord building are essential apparatuses. Organization hypothesis can be connected to boss representative and purchaser provider connections, encouraged by ICT and lawful system. Acquirement includes a few gatherings with various contending objectives. Inside partners, for example, offices exist with clashing objectives, adding intricacy to the obtainment performance. It must be included that the new circumstance or "method for getting things done", the amalgamation isn't really advance to a superior state. Utilizing logic as research focal point in this examination inferred it in recognizing difficulties and quandaries as far as argumentative inconsistencies or propositions and hostile to proposals, and through information accumulation likewise distinguishing conceivable blends or arrangements (Loeb, 2009).

#### **2.3 Implementation of IFMIS in Kenya**

IFMIS programme in the public sectors promotes efficiency and effectiveness of service delivery, once well implemented. Through data recording into an integrated framework which uses usual esteems, clients of IFMIS can reach the framework and contemplate the certain data they need to do distinctive abilities and errands. Every reports way can be made: asset reports, assets sources and employments, cost reports, quantifiable profits,

payables and receivables maturing, projections of income, spending differences, and implementation reports of various types, (Mwaniki, 2014).

Ameen and Ahmad (2012) set that some frameworks have libraries made up of numerous standard reports. Administrators could use this information for an assortment of reasons: to design as well as figure spending plans; inspect comes about against spending plans and plans; manage cash adjusts; track the receivables as well as obligations status; monitor the settled resources use; monitor the implementation of particular units or offices; and make corrections as well as changes as essential, to give some examples. Reports can likewise be customized to achieve the detailing necessities set by outside offices as well as international establishments like the International Monetary Fund (IMF). Process of business re-designing is a basic part of every IFMIS change and needs an audit of all frameworks, useful procedures, strategies, principles and controls, enactment, managing an account courses of action and related procedures. It will be important to build up new, institutionalized methods all through the legislature to formalize sets of responsibilities and to enhance game plans and frameworks for inner and outer control,(Vogel and Cheung, 2013).

Otieno, Migiro&Mutambara (2017) fight that in 1996 the Government of Kenya (GoK), through the Accountant General's Department attempted a top to bottom investigation of money related administration and review, individuals administration and association and monetary administration data frameworks in the legislature, and built up the route forward in tending to the budgetary administration issues in government. The improvement of an IFMIS initiated with indicative surveys to distinguish issues and issues of fund and bookkeeping in GoK. This audit was done in three stages. The initial two stages were attempted in the vicinity of 1997 and 2000. In year 1997, DFID gave a few improvement help to government of Kenya for "Reinforcing Government Finance and Accounting Functions". This was done in 2 stages which focused on building of group as well as exploring the issues, issues, inadequacies and necessities. In this way, a Comprehensive Project Framework (CPF) was produced.

Mwaniki (2014) concurs that. IFMIS execution in Kenya started in the year 2003, beginning from holes and shortcomings inside the SIBET framework which was being used at the time. It was believed that there was have to present distinctive modules containing Revenue administration, Accounting, as well as Asset administration amongst others, plus the interfaces foundation with the Central Bank installment data framework, the Ministry of State for Public Service and Kenya Revenue Authority for finance and human asset administration modules. The Re-building of the IFMIS was started in year 2011, and directed by the tactical Plan for the period 2011 to 2013. The IFMIS Re-designing system embraced an arrangement bearing from "a secluded to full cycle continuous structure".

As indicated by the IFMIS re-designing key arrangement (2013-2018), among the key difficulties experienced in execution of the 2011-2013 Reengineering Strategy is insufficient IFMIS bolster framework, for example, stable power and figuring equipment. IFMIS Re-designing Composed: Re-building for Business Results - This segment audits the business forms for enhanced money related Management; Plan to Budget-a completely coordinated process and framework that connections arranging, arrangement, goals and spending distribution; Procure to Pay - to build up a completely incorporated and mechanized inventory network administration framework; Revenue to Cash - auto-compromise of income and installments with programmed document age; Record to Report - secure two path interface with Central Bank of Kenya for precise, breakthrough data on the government of Kenya monetary position and the statutory reports constant creation; ICT to give Support to - committed IFMIS bolster capacities for programming, equipment as well as foundation; and Converse to Change - IFMIS Academy for limit building as well as persistent learning.

As indicated by Omwoha and Getuno (2015), the treasury office additionally takes cognisance of the limit prerequisites of the center IFMIS group, particularly in ICT and PFM, including planning and bookkeeping. Additionally imperative is the foundation of the County Governments which now means expanded request on IFMIS to convey a declined open fund administration system. Richard. (2015) demonstrates that the parts and

the key zones of center for the period 2013-2018 include:Public Sector Budgeting; Purchasing Order; Accounts Payable; Analytical Tools; Plan to Budget (P2B) - a segment went for giving an organized structure to improvement and organization of a completely useful, mechanized arranging and planning framework, and also enhancing the precision and proficiency in the Government's arranging as well as planning process; Procure to Pay (P2P) – a segment went for making a conclusion to-end robotized process that begins at advancement of acquirement designs, to the genuine usage , among others. Regardless of whether these re-building modules are presently viable in district government and effect on obtainment execution is yet to be built up.

## **2.4 Empirical Review**

IFMIS implementation was found to affect procurement performance in organizations. Studies demonstrate that sure of the positive commitments of mechanized IFMIS arrangements incorporate enhanced proficiency and straightforwardness through direct installments to providers and temporary workers, (Rotich, 2015). It ought to be noticed that it may likewise prompt a lessening in costs as a result of additions in view of the time estimation of cash, and the relative rates of market examination. In addition, Qwabe (2014) includes that arrangements of IFMIS propel relationships over the various hierarchical units inside government on implementation, detailing, and careful quality of spending exchanges. In synopsis, IFMIS gives an incredible potential to expanding consistency, contribution, straightforwardness, and government responsibility, (Bwalya et al., 2014).

Many ventures of IFMIS have fizzed in light of the fact that the fundamental usefulness of framework wasn't unmistakably designated from the start of the intervention. Chêne (2010) sets that an IFMIS ought to be thoroughly designated to tackle the issues as well as useful prerequisites, together with the money related administration and bookkeeping undertakings the framework must execute. Consideration ought to be given to the frameworks sort which will be implemented, for example, custom-manufactured or off-the-rack (OTS) frameworks that fit the necessities of the particular state.



An investigation of the characteristic frameworks used by creating nations demonstrates that they make use of custom-assembled frameworks and both off-the rack frameworks. For instance, Ghana and Uganda settled on a framework planned and created to fit their particular necessities, while Tanzania, Malawi and Kenya picked off-the rack frameworks. Note that a deciding variable in the accomplishment of the execution isn't in the kind of framework, (off-the-rack or custom-fabricated) but instead in the many-sided quality of the framework. One reason for the accomplishment of Tanzania's venture is, for instance, their choice to buy a less intricate, mid-go business bundle, (Ibrahim and Dauda, 2014)

Mutui (2014) analyzed the IFMIS effects on performance of procurement of the public sector in Kenya. The study concluded that the IFMIS implementation affects the general performance of procurement in the government ministries to a great degree and that the level of implementation of IFMIS was moderate. In addition, the benefits of IFMIS realized in procurement included: accountability and transparency enhancement, serves as prevention to fraud and corruption and efficient control over public finances. Nevertheless some challenges experienced included: a lack of commitment, lack of capability, and technical as well as institutional challenges. Further, the research suggested that the government review prohibitive legislations associating to management of information and public procurement. A strong legal framework as well as policy supporting IFMIS ought to as well be established and also the requisite infrastructure.

#### **2.4.1 Technology Adaptability of IFMIS and Procurement Performance**

Technological factors are described as the functionality of the basic system which comprises both the IFMIS hardware and the software (Hendriks, 2012; Chêne, 2010; Bonventure, 2015). Literature has shown that technology affects the victorious adoption as well as implementation of system of management information. As indicated by Dener, Watkins and Dorotinsky (2011), IFMIS is an intricate and dangerous framework that requires motivation to change to be actualized successfully. This necessitates both the best administration and the personnel to will and resolved to adjust in the utilization of innovation. Thinking about its many-sided quality, the dedication will incredibly impact

how the IFMIS will be executed or embraced into the association. The absence of responsibility regarding change might be ascribed to components, for example, a requirement for business as usual on the old manual frameworks utilization, dread of dangers which might happen in actualizing the IFMIS and furthermore dread of not knowing how to work the new frameworks or an impression of simplicity of the framework use, (Hendriks, 2012).

Hendriks (2012) directed an investigation to distinguish the difficulties and dangers that are associated with the usage of the IFMIS in South Africa so as to create rules that make the execution more fruitful. The investigation utilized writing study procedure where speculations were investigated and used to take care of an examination issue. In light of the hypothetical research, arrangements and rules were created to illuminate difficulties and experienced dangers. This examination revealed that the IFMIS sheer size as well as many-sided quality postures critical difficulties and various dangers to the execution procedure. There are, be that as it may, basic achievement best practices or factors which can be utilized for the task to be successful.

Chêne (2010) likewise contends that making the privilege and basic specialized decision for robotization is thus basic to the fruitful MIS appropriation as well as usage. The stage on which the MIS interconnectivity works likewise affects the framework effective usage and this includes the intranet and web offices, as expressed by Odunga (2015). The specialized difficulties which hinder the IFMIS key targets achievement are various. Sure of the difficulties comprise: IT limit absence which operates with the framework, protection because of unpredictability and specialized difficulties of the product, (Hendriks, 2012).

A sufficient venture execution group ought to in this way be built up, in a perfect world including a task administrator, an open back market analyst, a competent bookkeeper, a change administration or preparing authority, an IT-framework pro as well as a coordinations master, (Chêne 2010). In the meantime, the program chief must have the important administrative and initiative abilities to direct and co-ordinate assorted

exercises executed by an extensive variety of pros. The group should endeavor to hold fast to the undertaking execution design, however there ought to be adaptability to address unavoidable changes, with endorsement through a program administration structure.

Lundu and Shale (2015) contemplate on distinguish the impacts of IFMIS usage on the execution of store network administration set up that there has been IFMIS direct execution level within County Government of Nairobi City. The personnel within the County have the needed IFMIS usage aptitudes, experience and capacities and these are being improved by the area's preparation as well as building programs limit. The investigation additionally settled that NCCG has both inside as well as outer approaches directing usage of IFMIS and that the administration bolster for IFMIS execution is solid. NCCG has the needed as well as dependable foundation for usage of IFMIS process despite the fact that it's yet to accomplish a sensible e-availability status measure to completely actualize IFMIS.

Miheso (2013) examined the IFMIS adoption by the Kenyan National Government. The specific objectives were: to determine the extent of IFMIS implementation by national government; identify the challenges faced in adoption of IFMIS; and the determinants of its successful implementation. The study concluded that the IFMIS implementation is affected by complex factors among them; top management support, human technical capacity and training, change management, phased implementation and reliable and modern ICT infrastructure. The study recommended that the necessary infrastructure be set up in outlying areas outside Nairobi to ensure IFMIS is not implemented only in Nairobi but as a country wide project.

#### **2.4.2 Level of Professions Skills in IFMIS Application and Procurement Performance**

For acquisition experts, the capacity to investigate spend and other obtainment information as a result, to come to an obvious conclusion – is basic for hierarchical

achievement and at last professional success. Tragically, acquisition staffs with titles like "information investigator" are frequently entrusted with overseeing information by means of manual, iterative procedures and out of date advancements that block them from examining obtainment and spend information. Thus, examiners aren't ready to completely understand their incentive to the association, and it frequently stunts their expert development. By and by, when associations robotize forms like obtain to-pay, they encourage a vital domain for all, (Kahari, Gathongo &Wanyoike, 2015). They enable their staff to move from information administration to information examination, where they can convey genuine incentive for their specialties and additionally clients. Davila, et al. (2013) opines that receiving of an additional innovation requires information as well as ability to operate within the associations and majority of the associations do not actualize in view of the fact that representatives of associations aren't comfortable with novel innovation. Exact confirmation distinguishes that association whose representatives have the fundamental abilities and specialized information will probably execute e-Government applications

As indicated by Biwott (2015), associations need to put resources into their kin via preparing and empowering them to be better examiners. It's insufficient to purchase the most recent and most noteworthy obtainment arrangement. Invest the energy and cash to prepare your people in the hidden examination aptitudes zones so they can completely use the devices with which you furnish them. The lack of employees with information as well as familiarity of IT cannot be cured effectively through preparing and employing. The structure of pay and terms of work generally society area is usually not adequately appealing to compete with the private sector and to improve hopefuls with the needed levels of IT-aptitudes, (Rotich, 2015). Prepared personnel in addition leave the taxpayer driven institution, regularly for enhanced openings for job.

More than a decade after the government introduced it, the system is still facing challenges. Key among these is the human element. In the early years of implementation, IFMIS faced institutional resistance as well as low technology literacy levels among government employees. ICPAK (2014), in its report of baseline survey on devolution in Kenya with regard to Public Financial Management Systems revealed that although the

majority of counties rated their relations with IFMIS as good or proficient, there were a few challenges noticed. The challenges comprise challenges of system client owing to inadequate practical training on a number of the major modules installed. The study further recommended that regular training of county treasuries should be undertaken to enhance their technical skills in IFMIS.

Mwakio (2015) studied the challenges that County Governments face in the IFMIS implementation in the County of Taita Taveta. This research focused on establishing why there existed devolved funds poor management to the counties in spite of the IFMIS use at the counties. This research made a conclusion that earlier IFMIS training hadn't included senior officers of the county who were frequently very busy attending to additional issues and thus instead asking their junior personnel to go for the training. The study recommended that the national treasury deal more decisively on matters devolution and specifically in the implementation of IFMIS to avoid letting partisan politics interfere with management of devolved funds.

### **2.4.3 Institutional Capacity for IFMIS Procurement Performance**

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#### **2.4.4 Customer Satisfaction through IFMIS and Procurement Performance**

As indicated by Rembe (2011), general society segment has been gotten as of late at the junction of various and clashing weights coming from globalization, open obligation issues, the ascent of data innovation and a more complex and requesting customer base. Substantial and costly open segments are winding up more hard to keep up in another condition of diminishing assets, rising desires and worldwide financial rivalry. The ideas of administration quality and administration fulfillment are without a doubt firmly related, in spite of the fact that the correct idea of these client judgments and the connection between them stays fluffy. Likewise, to fulfillment, saw advantage quality is conceptualized frequently as the administration examination needs with authentic implementation observations.

Mwaniki (2014) demonstrates that for every association to shift its attention and turn out to be extra aggressive, implementation is a chief driver to improving administrations nature. Improper means utilization could be an obstruction to transformation and might

prompt disintegration of acquisition tasks. Minani (2012) evaluation of how incorporated budgetary administration data framework improves monetary basic leadership at Tanesco and TTCL, Tanzania reasoned that associations, which do not have implementation implies within their methodology, procedures, as well as plans, bump into overthrow implementation as well as elevated disappointment of customers and representative turnover. Estimating acquisition execution provides benefits to associations, for instance, cost diminishment, improved gainfulness, definite supplies, enhancements of quality and advantage.

Electronic procedures have supplanted physical and paper-based procedures. E-acquirement moves offering, arrangement and obtaining procedures to sites. Change to a PE's acquisition execution can be acknowledged through lessened expenses and more extensive decision benefited. Research in benefit quality has been led inside the system of the hole demonstrate. The focal thought in this model is that administration quality is fundamentally an element of the distinction scores or holes amongst desires and recognitions. Vishanthe et al., (2011) in an investigation on the e-Government execution complexities and dissemination in a creating nation revealed that it is fundamental for the inclusion of government organizations to contribute their information to address clients' issues of e-Government administrations.

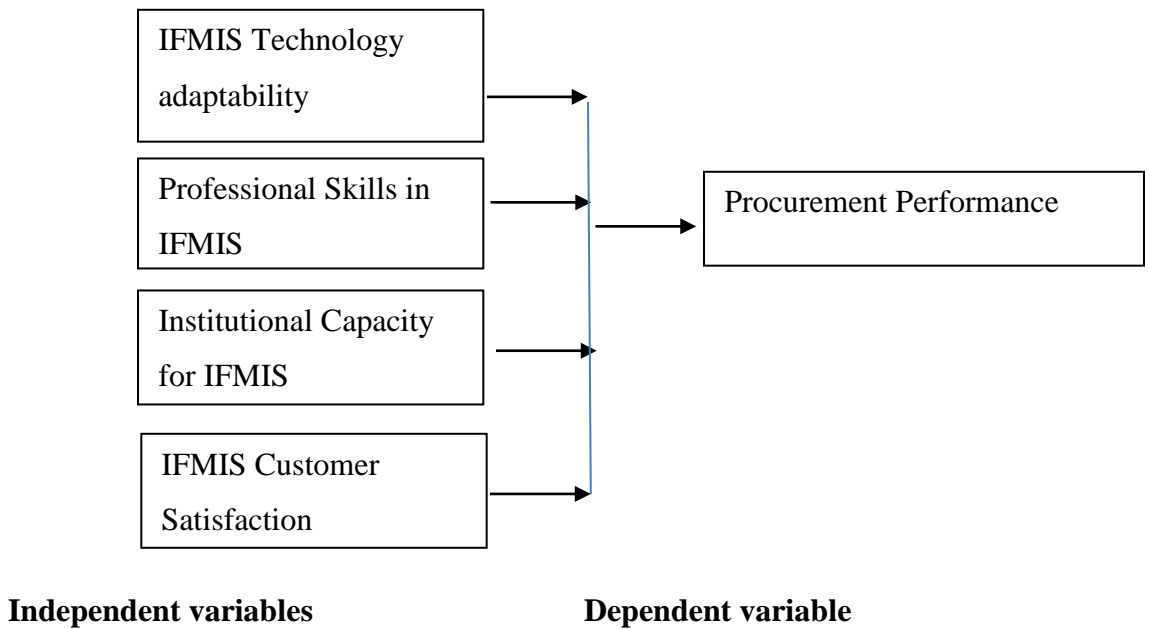
## **2.5 Summary of Literature and Gaps**

This chapter presented review of literature in relation to IFMIS implementation and procurement performance. It set theoretical foundation that enhances constructs for the study variables. Empirical studies highlighted the influence and relationships of the variables, while the conceptual framework was established and operationalized to benefit parameters applicable in the study. It was established that even as the Treasury deals with existing challenges in the use of IFMIS within the national government, it is rocked by other storms from county level governments that are regarding the integrated system with suspicion. However, much of the literature was founded on the effect of IFMIS in county government financial performance. Little information was availed on the key technology factors, staff capacity building and proficiency in IFMIS application as well as the

organizational factors including government-to-government relationship and the subjective effect on procurement. Satisfaction levels of customers on the introduction of IFMIS in procurement were vividly presented. This study seeks to fill in this gap.

## 2.6 Conceptual Framework

Conceptual framework explores the relationships between dependent and independent variables. An independent variable refers to the supposed changes cause in the dependent variable, (Kothari, 2004). The dependent variable in this study is procurement performance while the independent variables will be: IFMIS technology adaptability, professional skills of staff, institution capacity for the implementation of IFMIS and customer satisfaction upon IFMIS adoption. The conceptual framework in Figure 2.1 is founded on the study's objectives and the empirical literature review of the independent and dependent variables.



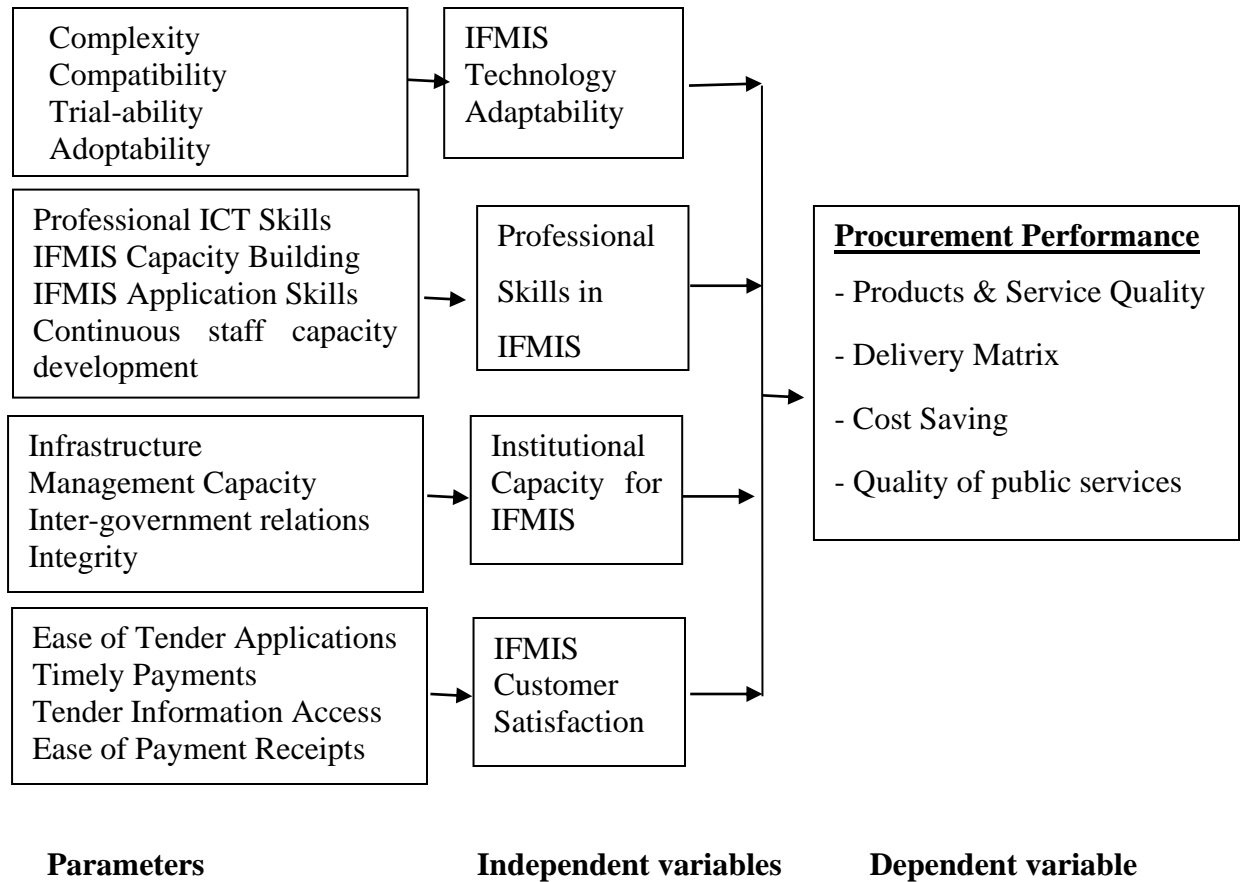
**Figure 2.1: Conceptual Framework**

**Source: Author (2018)**



## 2.7 Operational Framework

An operational framework depicts the independent and dependent variables and the parameters used to measure the variables.



**Figure 2.2: Operational Framework**

Source: Author (2018)

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

This chapter describes the methodology and the design of research which was utilized to conduct the research and achieve the research objectives. It also discusses, research design, population of target, sampling design, methods of data collection and data collection instruments, pilot testing, analysis and presentation of data.

#### **3.2 Research Design**

Research design refers to the essential plan which shows the activities overview which is essential to carry out the study project. It gives a frame of operation within which the specifics are put, processed via procedures analysis and the important output of study is produced, (Mugenda, 2008). A research design is as well defined as the outline, plan or scheme which is utilized to make answers to problems of study (Orodho, 2003). Additionally research design is described as the study structure, it's the "glue" which holds together every elements in a study project (Donald, 2006).

Descriptive research design was adopted since it deals with clearly defined objectives and it is easier to gather data from a relatively huge cases number making it more representative. The method is also suitable for analyzing both quantitative as well as qualitative data to address the problem at hand. The design as well has adequate stipulation for bias protection and maximized dependability (Kothari, 2007). The researcher engaged the target population in finding out the IFMIS influence on procurement performance of Nyeri County government.

#### **3.3 Target Population**

According to Ngechu, (2004) population refers to a distinct or set of services, people, elements, group of households or things, events which are being studied. Additionally, target population is described as the precise population about which data is preferred (Ngechu, 2004). The target population in this research study was 191 comprising 95 works contractors engaged by the county government and 96 committee and staff members

engaged in the procurement process of the county government of Nyeri. The staff composed county government employees in senior administrative levels (27 procurement officers; 15 tender committee members; 22 finance officers; 10 directors of devolved functions; 14 internal audit officers; and 8 sub-county administrators) of the county government of Nyeri.

**Table 3.1 Target Population**

<b>CATEGORY</b>	<b>Target Population</b>
Procurement Officers	27
Tender Committee Members	15
Finance Officers	22
Departmental Directors	10
Internal Audit officers	14
Sub-county administrators	8
Suppliers	95
<b>Total</b>	<b>191</b>

**Source: Nyeri County Government Human Resource and Procurement Department (2016)**

### **3.4 Sampling procedures and Sample size**

Kothari (2007) describes sampling as a practice of choosing units from a target population in order that by examining the collected sample, an individual might reasonably generalize findings and relate it to the entire population from which the studied units were picked. This process is carried out in such a way that the selected members of the population have characteristics representative of the entire population, (Kothari, 2007). According to Silverman (2011), a sample refers to the sub-population to be examined so as to create a conclusion to a population of reference (A wider population to which the results from a research are to be generalized). A sample size of 74 respondents was established through sampling of the officers of the county government in Nyeri County and the contractors who undertake construction works for the county government. Using Athane method, sample size determinant was calculated using the formula below:

$$SS = \frac{Z^2 * (p) * (1-p)}{C^2}$$

Where:

SS= Sample Size

Z = Z value (1.96 for 95% level of confidence)

P = % is expressed as decimal (0.5 assuming that the level of accuracy is 50 %)

C= Degree of confidence, expressed as decimal (0.75)

The margin of error adopted was 5% percent confidence (alpha level of 0.05) as applied in educational and social surveys (Krejcie & Morgan, 1970). There being no estimate available for the proportion of the target population, 50% (0.5) was used as the ‘P’ as recommended by Fisher et al (2005) as a conservative value for maximum variability (Mugenda & Mugenda, 2003).  $SS = (1.96)^2 \times .5(.5) / (.075)^2$  (3.8416 x .25) / .0055x191 / .0055 = 74(39.78%) respondents. The distribution was applied to every stratum to ensure that all the county government officers and suppliers are represented in the sample.

The stratum captured was as indicated in the sampling table 3.2.

**Table 3.2 Sample Size**

<b>Strata</b>	<b>Population</b>	<b>Sample Size</b>
Procurement Officers	27	10
Tender Committee Members	15	5
Finance Officers	22	8
Departmental Directors	10	4
Internal Audit officers	14	5
Sub-county administrators	8	3
Suppliers	95	38
<b>TOTAL</b>	<b>191</b>	<b>74</b>

### **3.5 Data Collection Instrument**

Numerous data collection methods exist, (Ngechu, 2004). The selection of an instrument as well as a tool chiefly is dependent on the characteristics of the research topic, subjects, question of problem, design, objectives, anticipated findings as well as data. This is so since every instrument and tool gathers precise information, (Ngechu, 2004). This study applied a semi structured questionnaire. Mugenda (2008) indicates that questionnaires

include a series of precise, normally short questions which are answered by the respondent on their own or asked either verbally by an interviewer

The questionnaire contained open ended and close-ended questions. The former refers to questions which give the respondent response freedom, allowing them to respond to questions in their own words. The close ended questions guided the respondents and as well limit them to specified choices provided only. The collected data was helpful for producing extra data for the research from previously documented information or accessible reports. Secondary data is a helpful quantitative method for examining contemporary or historical public or confidential reports, records, government opinions as well as documents (Cooper and Schindler, 2006). It has been noted that arithmetical records could as well be regarded a documents sub category and that such king of record comprise reports, budgets as well as figures (Mugenda and Mugenda, 2008). This essentially means the integration of important statistical data in the research.

### **3.6 Data Collection Procedure**

The questionnaires were self-administered to the respondents. Due to the sensitive information needed for the study, self-administered questionnaire were deemed to be more effective than mail questionnaire because this gives assurance to respondents that their privacy was protected in that the data they provided would be handled and protected in such a way that they would not be associated with them personally (Cooper and Schindler, 2006). This method has been used by researchers in upholding confidentiality and anonymity of respondents when information is regarded as sensitive, (Cooper and Schindler, 2006).

### **3.7 Pilot testing**

To test the questionnaires' reliability as well as reliability, a pilot study was conducted. Pilot testing was carried out to determine the appropriateness and accuracy of the instrument of research as well as the research design, (Zikmundet *al.*, 2010). Field piloting is important and it can't be exaggerated since one will most likely discover that there are some questions which respondents did not interpret or understand (Newing,

2011). The respondents involved in a pilot testing don't have to be chosen statistically when testing the instruments' reliability and validity (Cooper and Schindler, 2006). In this research, instrument of data collection, which was a questionnaire, was examined on 10% of the accessible target population to make sure that the instrument was effective as well as relevant.

### **3.7.1 Reliability of the Data Collection Instrument.**

The term reliability is defined as the measure consistency (Mugenda and Mugenda, 2003). Thus reliability is said to be the instrument of research ability to measure constantly features of importance eventually and the extent to which an instrument of research yields reliable data or results after recurring tests. According to Nachmias and Nachmias (2006), reliability focuses on the test dependability, stability or consistency. So as to test the instrument reliability to be utilized in the research, the method of test- retest was utilized. In addition the questionnaires were checked for accuracy and completeness.

Throughout the pilot testing, the research instruments were divided half into every odd numbers placed in single subset and every even numbers in a different subset. The odd numbered items scores of the respondents involved in the pilot testing were separately computed and afterwards compared to establish the instrument suitability by use of Cronbach's Alpha. The alpha coefficient value ranges from 0 - 1 and might be utilized to depict the factors reliability removed from dichotomous (namely, questions having two probable answers) and/or questionnaires or scales which are multi-point formatted (namely, rating scale: 5 = excellent, 1 = poor). It's dependable if the value of Cronbach's alpha is  $>0.5$  and undependable if it's  $<0.5$ , (Saunders, 2009). A higher value indicates a more dependable generated scale. Upon the test, the alpha coefficients were all above 0.7, and an inference was drawn that the instruments tested had a suitable reliability coefficient and were suitable for the research.

**Table 3.3 Reliability Results**

<b>Variables</b>	<b>Cronbach's Alpha</b>	<b>Items</b>
Technology adaptability	.811	4
Professional Skills	.766	3

Institutional Capacity	.758	3
Customer Satisfaction	.800	4

### **3.7.2 Validity of data collection instruments**

According to Kothari (2007), validity refers to the extent to which an instrument or a tool measures the parameters it's anticipated to measure in a particular research. It's the extent to which findings attained from the data analysis really signify the study variables. In order to guarantee validity, the researcher ensured that questions utilized relate to and addressed every study variables. The instrument of research was authenticated based on face as well as content validity. The technique that is content linked measures the extent to which the items of questions reflects the precise sections addressed while face related technique is the degree to which a test is seen as addressing what it claims to measure, (Kothari,2007). This was done by consulting research professionals like managers, supervisors and corporate consultants.

### **3.8 Data Analysis and presentation.**

Data analysis is defined as the reasoning application to understand the collected data with an objective of establishing steady patterns as well as making s summary of the pertinent facts shown in the study (Zikmund, Babin, Carr and Griffin, 2010). Before processing the responses, the completed questionnaires were edited for consistency as well as completeness. Analysis of data was done by use of Statistical Package for Social Science (SPSS) to generate descriptive statistics, that is; minimum, maximum, mean and standard deviation and inferential statistics, that is, the model  $R^2$ , ANOVA statistics and regression coefficients presented in frequency distribution tables.

#### **3.8.1 Regression Analysis**

Regression analysis refers to a statistical instrument for the relationships investigation between study variables, (Alan, 2009). Typically, the researcher seeks to establish the fundamental consequence of one variable on another by measure the association between the dependent and independent variable. This was usually done by formulating an

equation in which multiple independent variables have parametric coefficients, that enables prospect dependent variable values to be forecasted.

This study utilized the following multiple regression equation

$$Y = \beta + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where Y= Procurement Performance

$\beta$ = Intercept or Constant

$X_1$ = Technology adaptability

$X_2$ = Professional skills

$X_3$ =Institutional Capacity

$X_4$  = Customer Satisfaction

$\beta_1, \beta_2, \beta_3, \beta_4$  =Are the regression coefficients or change induced in Y by each X

e= Error term

### 3.8.1 Regression Assumptions

Regression is based on the assumption that the coefficients represent the change of dependent variable as a result of a change in the independent variables .The error term represents other factors that affect dependent variable not covered in the study

**Table 3.3: Analysis of variable**

Variables	Measurement Scale	Description	Measurement
Procurement performance	Ordinal	Ability for procurement to efficiently operate, profitably, survives, grow and react to IFMIS technology opportunities and threats.	Measured by inventory flow, Vendor Quality, Delivery Matrix and Cost Saving
Technology Adaptability	Ordinal	Effectiveness of IFMIS in data management and timely transfer of funds to pay suppliers.	Measured by the level of technology complexity, suitability, usability and adaptability
Professional Skills	Ordinal	Entails education and professional attainment of staff in the application of IFMIS.	Measured by level of staff academic and professional qualifications and effectiveness of training programmes
Institutional Capacity	Ordinal	These are the Infrastructure, procedures, policies as well as mechanisms put	Measured by the IFMIS infrastructure development, number of effective policies, procedures and



		in place to ensure IFMIS operates smoothly for procurement processes.	mechanisms put in place by national and county governments to ensure IFMIS is effective
Customer Satisfaction	Ordinal	Entails IFMIS sufficiency to meet customer needs through contribution to procurement performance	Measured through: Ease of Tender Applications: Timely Payments: Tender Information Access: Ease of Payment Receipts

### 3.9 Ethical issues

Ethical considerations for instance anonymity, avoidance of deception as well as confidentiality, are extremely significant matters in social research (Sommer and Sommer, 2007). In this study, the researcher guaranteed privacy to the respondents and confirmed that the study purpose was only for achieving academic objectives. Consent was sought from pertinent authorities prior to carrying out the research. The investigator gave explanation to the respondents about the research made clear to the respondents that their input was deliberate and respondents weren't to be forced into taking part in the research. The participants were to have informed approval to make the choice not to participate or to participate.

## CHAPTER FOUR FINDINGS AND DISCUSSIONS

### 4.1 Introduction

This chapter outlines analysis findings on data gathered during the research. The broad study's objective was to determine the IFMIS implementation influence on the procurement performance of the Nyeri county government. Specific objectives guiding the analysis include establishing the influence of integrated financial management information systems technology adaptability, staff professional skills, institutional capacity to implement and customer satisfaction through integrated financial management information systems on procurement performance of the Nyeri County Government. The techniques proposed in chapter three for data analysis and presentations were used to do the analysis as well as presentation. Data interpretation was carried out in line with the objectives and research questions. The study sample comprised persons engaged in the procurement process in the county government of Nyeri and selected suppliers. Two questionnaires were thus formulated to capture data from internal (staff and committee members) and external (suppliers) sources.

### 4.2 Response Rate

**Table 4.1: Response Rate**

<b>Response</b>	<b>Targeted</b>	<b>Returned</b>
Number (N)	74	72
<b>Percentage (%)</b>	<b>100</b>	<b>97.3</b>

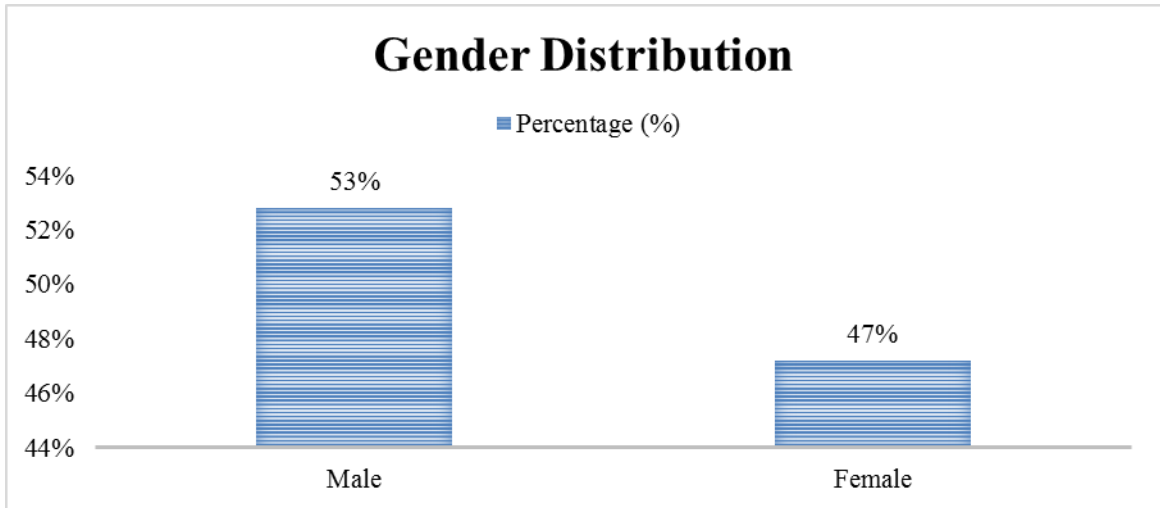
Analyzed data was received from seventy two out of the targeted seventy four respondents. Thus a commendable response rate of 97.3% was achieved. A rate of response of above 80% is said to very good (Mugenda and Mugenda, 2003).

### 4.3 Demographic Information of the Respondents

IFMIS is now a key area in county government accounting and finance. Employees working in this area acquire a high level of professional preparation and education which was sought through demographic information of the respondents.

#### 4.3.1 Gender Distribution

Gender distribution is a crucial ethical consideration in social studies since equity in respondents' gender reduces skewed data. The research wanted to determine the respondents' gender distribution. Figure 4.1 below indicates that 53% of the respondents were male, whereas 47% were female, indicating that there was a fair respondents distribution in terms of gender, a factor reducing instances of biased responses and skewed data.

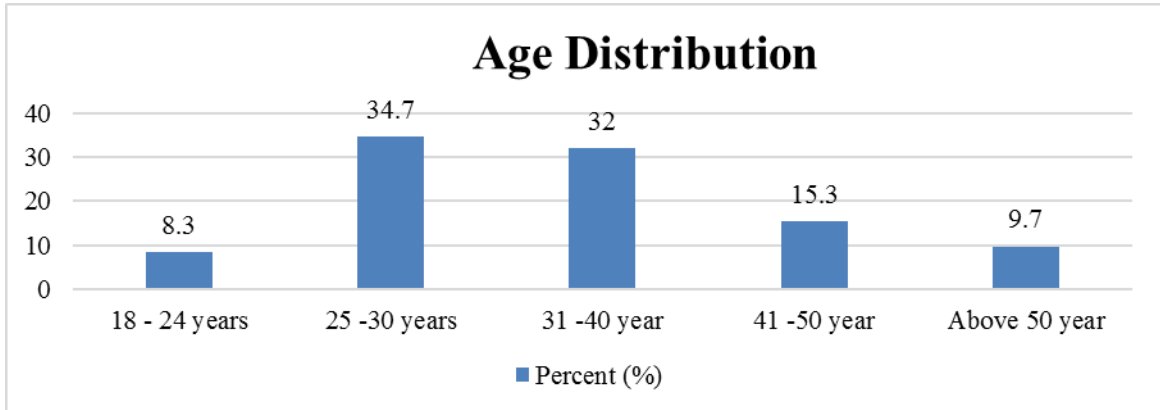


**Figure 4.1 Gender Distribution of Respondents**

#### 4.3.2 Age Distribution

This research wanted to determine the respondents' age category. This was to determine if the population was well represented. Results in figure 4.2 indicate that 8.3% of the respondents were between the age of 18-24 years, 34.7% were between the age of 25-30 years, and 32% between 31-40 years, 15.3% were between the age of 41 to 50 years

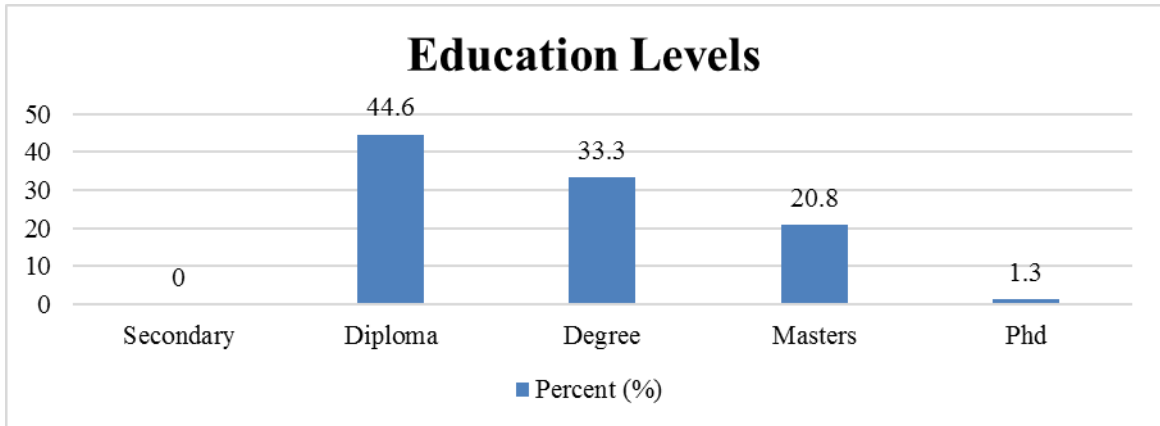
whereas 9.7% of the respondents were more than 50 years of age. Thus the majority of the respondents were between the ages of 25–40 years. This indicated that persons engaged in county procurement process as well as suppliers were the youth and young adults.



**Figure 4.2 Age distribution of respondents**

#### **4.3.2 Respondents' Education Level**

Details about the education levels of respondents were obtained in order to establish whether the respondents would fill the questionnaire and internalize the intended purpose with ease. Results indicated in figure 4.4 shows that, 44.6% of the total respondents were diploma holders, 33.3% bachelor degree holders, 10.8% being postgraduate degree holders and 1.3% doctor of philosophy degree holders. The results indicate that most of the respondents had attained commendable academic qualifications and could objectively articulate IFMIS and procurement issues in this study issues.

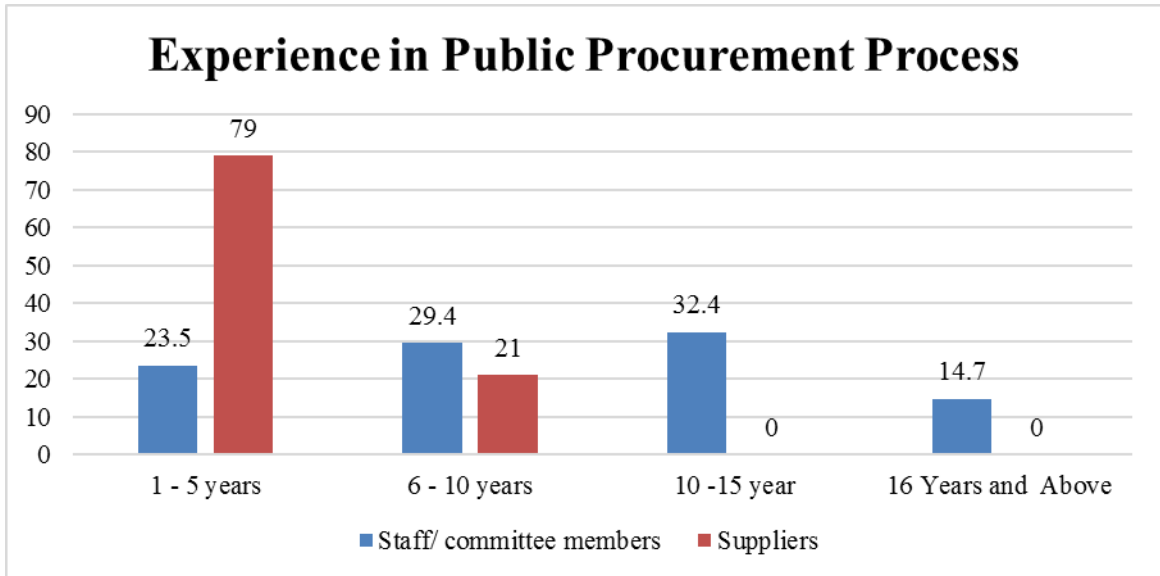


**Figure 4.4 Education Level of Respondents**

#### **4.3.3: Experience in Public Procurement Process**

The experience on process of public procurement of the 34 county government of Nyeri staff and committee members was sought. This was done to establish whether the respondents were fairly familiar with the IFMIS which may affect procurement performance. In figure 4.5 below, the results indicate that 23.4% of the respondents had worked for a time period between 1-5 years, 29.4% for a time period between 6-10 years, 32.4% 10-15 years while 14.7% having worked for more than 15 years. This indicates that most of the respondents have worked for a period of 6-15 years which is an adequate period for the respondent to familiarize with IFMIS factors which may affect procurement performance.

In the case of the 38 suppliers, 79% had experience in county government procurement process for 1-5 years and 21% for 6-10 years, thus showing suppliers have been utilizing the tendering platform of IFMIS that is currently applied by the county governments all over Kenya.



**Figure 4.5 Experience in Public Procurement Process**

#### **4.4 Descriptive Analysis of County Government Suppliers Data**

Questionnaires were administered to 38 respondents and all were filled and returned. Results showed that all the respondents (100%) cited that they utilized IFMIS in the procurement process at Nyeri county government. This showed that the country government of Nyeri had adhered to the PFM Act requirements of IFMIS application in the procurement process. Thus the respondents could be able to articulate IFMIS issues from a point of knowledge and experience, ensuring credible data analysis. Influence of IFMIS on supplier capacity to supply goods and services to the county government was cited little by all (100%) of the respondents. This showed a low supplier confidence in the system a factors that may contribute to poor procurement performance.

Not many of the respondents had some training in the application of IFMIS with 60.5% citing that they had no training. For the 39.5% trained, they rated the effectiveness of the training programme as average, indicating that it was not satisfactorily undertaken. The government (both national and county) capacity to implement IFMIS effect on the supply of goods and services to the county was cited as much by 68.4% and very much by 31.6%, indicating that institutional factors impeded on IFMIS implementation at the

county government of Nyeri. Rating of suppliers' satisfaction with the application of IFMIS in procurement was low according to 73.7%, very low 15.8% and average 10.5%. This showed that IFMIS implementation had a challenge at the county government of Nyeri, a factor that may affect procurement performance.

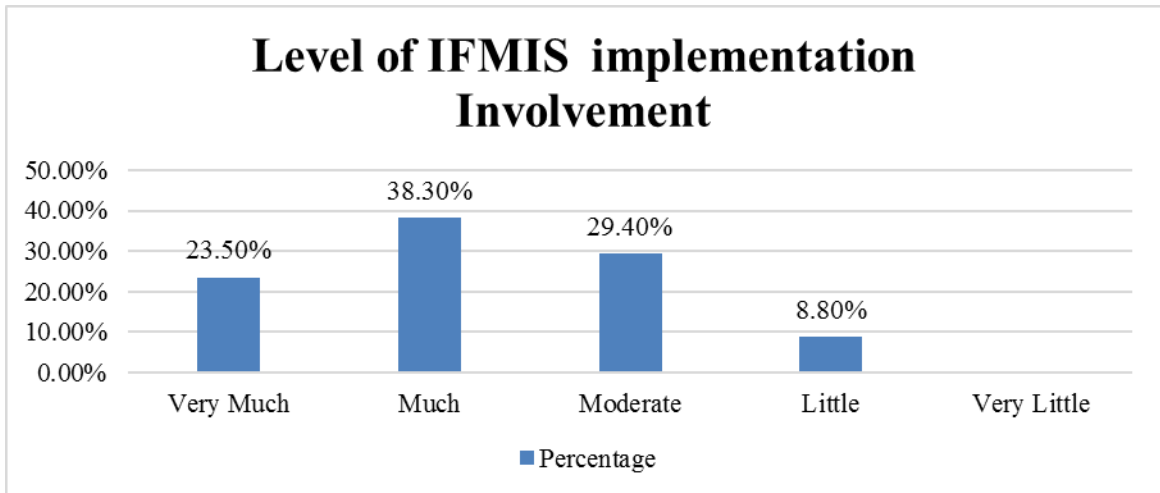
Mutui (2014) study results concur with this finding as it concluded that the IFMIS implementation affects the general procurement performance with the level of implementation of IFMIS being moderate. In addition, it established that some challenges experienced included: a lack of commitment, institutional as well as technical challenges and lack of capacity. Suggestions for County government to enhance implementation of IFMIS were that: it should lobby the committee of governors to dialogue with the national government treasury and key stakeholders on the effective application of IFMIS (44.7%); re-evaluate and invest in IT capacity and software upgrade that works with the system (29.0%), build users capacity (both staff and suppliers) to enhance diffusion (26.3%). In order to enhance implementation of IFMIS by National government, respondents suggested that: revise the software applied to reduce systems breakdown that has faulted the e-procurement process (68.4%); and the National Treasury should enhance its IFMIS stakeholder capacity building to ease applicability and reduce resistance on perception of complexity by both suppliers and staff (31.6%).

#### **4.5 Descriptive Analysis of Staff and Committee Members Data**

In the study, responses were received from 34 county government of Nyeri staff and committee members. This section presents results of the findings from data collected.

##### **4.5.1 Respondents level of involvement in IFMIS implementation at the county government of Nyeri.**

The research wanted to establish how much the respondents were involved in the implementation of IFMIS at the county government of Nyeri. Results in figure 4.6 indicate that involvement by 38.3% of the respondents was much, 23.5% very much, 29.4% moderate and 8.8% little. Thus, most of the respondents were active in the process of implementation and could well articulate IFMIS adoption factors.

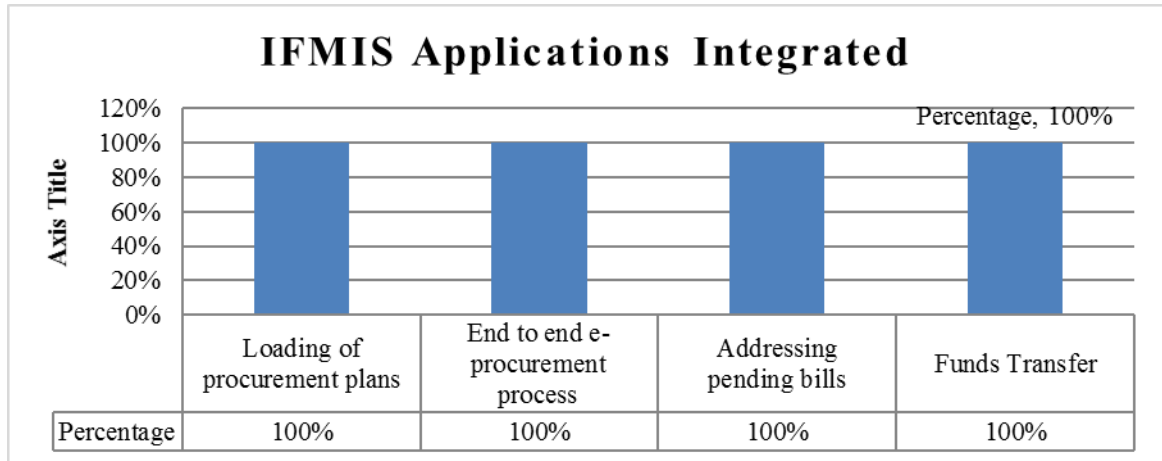


**Figure 4.6 Respondents level of involvement in IFMIS implementation**

#### **4.5.2 IFMIS applications fully integrated in procurement process at the county government**

IFMIS applications fully integration in procurement process at the county government was sought in the study. Findings as indicated by figure 4.7 reveal that all the respondents (100%) indicated that the four applications: procurement plans loading; continuous process of e-procurement: tackling pending bills; and funds transfer had been fully integrated. As such, the County government had invested in IFMIS technology in the procurement process, thereby laying requisite infrastructure/software for systems operation.





**Figure 4.7 IFMIS applications fully integrated in procurement process**

#### **4.5.3 Extent to which procurement department use IFMIS features/ modules for procurement**

The research wanted to determine the degree to which department of procurement used IFMIS features/modules for procurement. Results are shown below.

**Table 4.2 Extent to which procurement department use IFMIS features/ modules for procurement**

<b>IFMIS FEATURES</b>	<b>Very Little</b>	<b>Little</b>	<b>Moderate</b>	<b>Large</b>	<b>Very Large</b>
Public Sector Budgeting	0 (0%)	9 (26.5%)	13 (38.2%)	12 (35.3%)	0 (0%)
Purchasing Order	0 (0%)	7 (20.6%)	11 (32.4%)	16 (47.0%)	0 (0%)
Accounts Payable	0 (0%)	0 (0%)	9 (26.5%)	14 (41.1%)	11 (32.4%)
Analytical Tools	0 (0%)	0 (0%)	6 (17.6%)	22 (64.8%)	6 (17.6%)
Plan to Budget (P2B)	0 (0%)	4 (11.8%)	24 (70.6%)	6 (17.6%)	0 (0%)

Procure to Pay (P2P)	0	0	0	34	0
	(0%)	(0%)	(0%)	(100%)	(0%)

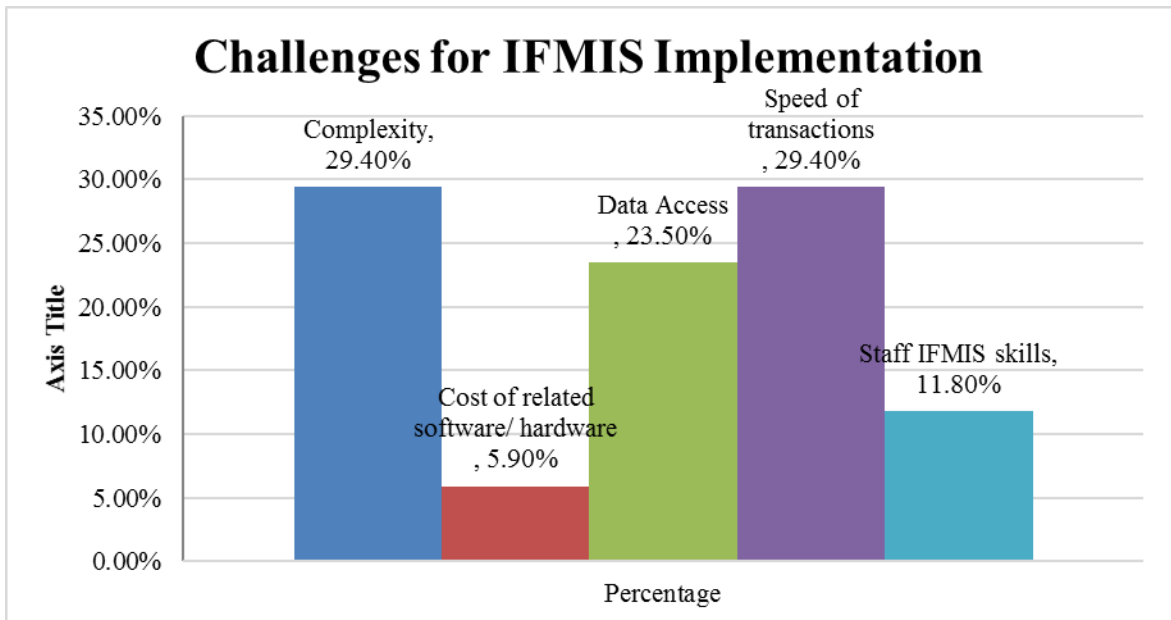
Results in table 4.2 above show that public sector budgeting was applied to a large extent according to 35.3%, moderate by 38.2% and little by 26.5% of the respondents. Purchase order module was largely applied according to 47% of the respondents, moderate by 32.4% and 26.7% little by 20.6%. Accounts payable application was cited very large by 32.4%, large by 41.1%, and moderate by 20.6%. Analytical tools application was cited large by 64.8%, moderate and very large by 17.6% respectively.

Plan to budget application was cited moderate by 70.6%, large by 17.6% and little by 11.8%. However, IFMIS implementation report (2015) indicated that the integrated approach system offers a boundary to the data of expenditure and procurement in the General Ledger of IFMIS in order to give synchrony between the core functions of financial management, and thus the result show a moderate implementation effectiveness of P2B. Procurement to pay application was cited large by all the respondents. As such, P2P, analytical tools and accounts payable modules were significantly applied in the procurement process at the county government.

#### **4.5.4 Factors posing a major application challenge in IFMIS technology implementation**

The study wanted to determine the major factors challenging the application of IFMIS at the county government. Findings in figure 4.7 below indicate that 29.4% of the respondents cited that complexity and speed of transactions posed the major challenge, followed by data access (23.5%) and lastly software and hardware costs (5.9%). Further, 11.8% of the respondents cited that staff skills in IFMIS implementation were a challenge. Cornelia (2010) highlighted competency as a factor which has an impact on performance and can affect performance. In concurrence with the respondents recognition of IFMIS competency effect, Miheso (2013) study concluded that the IFMIS implementation is affected by complex factors among them human technical capacity and training.

In further concurrence with the findings, speed of transactions challenge was earlier established by ICPAK (2014) baseline survey conclusion that most counties experienced connectivity challenges when the national IFMIS server was down leaving the rest of the country grounded. It recommended that the national treasury should roll out county connectivity through a more reliable medium such as fiber optic cable as opposed to modems, or counties could consider clusters in which they make collective investments in laying connectivity infrastructure to compliment the efforts of the national government. Further, Hendriks (2012) research revealed that IFMIS complexity as well as sheer size posed important challenges and several threats to the process of implementation.



**Figure 4.8 Factors posing a major application challenge in IFMIS technology implementation**

#### **4.5.5. Comment on the influence of re-engineered IFMIS modules on the procurement performance of the county government.**

This research wanted to determine respondents' views on the relation of re-engineered IFMIS modules to procurement performance. Results indicate that re-engineered IFMIS

modules affected procurement performance of Nyeri county government. Mutui (2014) analysis concurred with this result as it concluded that the implementation of IFMIS affects the overall procurement performance in the government ministries to a great extent and that the level of implementation of IFMIS was moderate. It was generally observed that the modules have enhanced task efficiency in procurement to some extent. However, respondents cited that the modules complexity hindered effective implementation in procurement processes and that there is capability challenges amongst officers of government which limit complete IFMIS use.

Mwakio (2015) research revealed that preceding IFMIS training hadn't involved senior officers of the county who were frequently very busy taking care of other issues and thus sending their junior employees for the training in their place. This allowed for a pick little officers to be capable of running the system and in so doing leaving it likely to exploitation, particularly by bearers of senior duty in procurement and finance departments. Management change within the public sector needs lots of political determination. The system of IFMIS, just like every public policy, required important support from the political class of the country to be successful. Miheso (2013) in previous research study also concluded that the IFMIS implementation is affected by complex factors among them human technical capacity and training, change management, phased implementation and reliable and modern ICT infrastructure. In Kenya, it has not been seen yet and as such counties have continued to under-perform in projects, service delivery and delayed supplier payments.

#### **4.6 IFMIS Technology Adaptability and Procurement Performance**

The research wanted to establish the influence of IFMIS technology adaptability aspects on procurement performance at the County government of Nyeri. Results are shown below.

**Table 4.3: Descriptive Analysis of IFMIS Technology Adaptability**

<b>Technology Adaptability Factors</b>	<b>N</b>	<b>Mean</b>	<b>Std. Error</b>	<b>Std. D</b>
--	----------	-------------	-------------------	---------------

IFMIS technology is simple to apply	34	4.0212	.18448	1.69634
IFMIS technology enables timely transfer of funds to suppliers	34	4.1471	.15993	1.31880
IFMIS technology enables transparency in tender information for eligible suppliers	34	4.0441	.17584	1.45000
IFMIS technology ensures quality data storage for suppliers accurate settlement	34	4.0441	.17584	1.45000
IFMIS technology is complex to adopt for procurement processes	34	4.6912	.08448	.69663
<b>Valid N (listwise)</b>	<b>34</b>			

As shown in Table 4.3, IFMIS technology was not simple to apply, with a low mean of 4.0212). Slightly over half of the respondents indicated that IFMIS technology enabled timely transfer of funds to suppliers. IFMIS technology influence on transparency in tender information for eligible suppliers was moderately rated with a low mean of 4.0441, with similar results obtained on the question whether IFMIS technology ensured quality data storage for suppliers' accurate settlement. IFMIS technology is complex to adopt for procurement processes since there was a high mean of 4.6912. Overall, IFMIS technology adoption had a positive influence in funds transfer but was negatively affected by its complexity. In concurrence, Henricks (2012) and Dener et al. (2011) studies concluded that IFMIS is a risky as well as complex system which needs inspiration to change in order to be effectively implemented.

**Table 4.4: Model Summary of IFMIS Technology Adaptability and Procurement Performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.447 <sup>a</sup>	.472	.188	1.12546

a. Predictors: (Constant), Technology Adaptability

From the regression results in Table 4.4, the value of R was 0.447 signifying that there is an association between adaptability of technology and procurement performance of Nyeri county government. The value of R<sup>2</sup> of 0.472 indicates that 47.2% of the procurement performance is clarified by technology adaptability. The remaining 52.8 % percent is explained by other factors.

**Table 4.5: ANOVA for IFMIS Technology Adaptability and Procurement Performance**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20.871	1	20.871	16.477	.000 <sup>b</sup>
	Residual	83.600	66	1.267		
	Total	104.471	67			

a. Dependent Variable: procurement performance

b. Predictors: (Constant): technology adaptability

The model was significant with the F ratio = 16.477 at p value 0.000 < 0.05. This is an indication that technology adaptability when considered singly has an important impact on procurement performance of the County Government of Nyeri.

**Table 4.6: Regression Coefficients of IFMIS Technology Adaptability and Procurement Performance**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.958	.383		5.108	.000
	Technology Adaptability	.419	.103	.447	4.059	.000

a. Dependent Variable: procurement performance

Technology adaptability had significant as well as positive effect on procurement performance of the County Government of Nyeri with  $\beta = 0.419$  at p value 0.000 which is less than 0.05. Chêne (2010) posits that many projects of IFMIS have not succeeded

since the functionality of the basic system wasn't specified clearly from the intervention onset. An IFMIS ought to be designed carefully to attain the functional requirements as well as needs, including the tasks of financial management and accounting.

The bivariate model for technology adaptability is in the form of:-

$$PP = 1.958 + 0.419(TA) + e.$$

#### 4.7 IFMIS Professional Skills and Procurement Performance

This research wanted to establish the influence of IFMIS professional skills aspects on procurement performance at the County government of Nyeri.

**Table 4.7: IFMIS Professional Skills and Procurement Performance**

<b>Professional Skills Factors</b>	<b>N</b>	<b>Mean</b>	<b>Std. Error</b>	<b>Std. Deviation</b>
The staff ICT skills affect the implementation of IFMIS	34	4.6921	.08448	.697012
Effectiveness of staff capacity building initiatives affect IFMIS implementation	34	4.3677	.13563	1.11833
IFMIS application skills levels affect IFMIS implementation	34	4.4586	.11422	1.3394
Continuous capacity building on IFMIS is hardly undertaken	34	4.0439	.17585	1.45007
<b>Valid N (Listwise)</b>	<b>34</b>			

As indicated in Table 4.7, findings show that the staff ICT skills influenced the implementation of IFMIS at the County Government of Nyeri, with a high mean of 4.6921 and a low standard deviation of 0.697, based on the maximum mean of 5. Effectiveness of staff capacity building initiatives further influenced IFMIS implementation (mean 4.3677: SD 1.1), while IFMIS application skills levels had a significant influence (mean 4.4586: SD1.3) on IFMIS implementation.

The fact that continuous capacity building on IFMIS is hardly undertaken also received high cognition (mean 4.0439: SD1.45) but with the lowest score, meaning that it influenced procurement performance, but was least among the factors assessed. Overall, professional skills had a significant influence on procurement performance. Capacity development however had relatively less significance in IFMIS implementation. In line

with the findings, Davila, et al. (2013) opined that new technology adoption requires knowledge as well as skill to function within the institutions and majority of the institutions don't execute since employees of the institutions aren't familiar with novel technology.

**Table 4.8: Model Summary of IFMIS Professional Skills and Procurement Performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.326 <sup>a</sup>	.301	.096	1.1843

a. Predictors: (Constant), IFMIS Professional Skills

From the regression results in Table 4.8, the value of R was 0.326 signifying that there is an association between IFMIS professional skills and procurement performance at the county government of Nyeri. The value of R<sup>2</sup> 0.301 indicates that 30.1% of the procurement is explained by IFMIS Professional Skills. The remaining 69.6 percent is explained by other factors.

**Table 4.9: ANOVA for IFMIS Professional Skills and Procurement Performance**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	11.269	1	11.269	7.980	.006 <sup>b</sup>
	Residual	93.202	66	1.412		
	Total	104.471	67			

a. Dependent Variable: Procurement performance

b. Predictors: (Constant), IFMIS Professional Skills

The model was significant with the F ratio = 7.980 at p value 0.006 < 0.05. This is an indication that IFMIS Professional Skills risk assessments when considered singly have an important effect on procurement performance the county government of Nyeri.

**Table 4.10: Regression Coefficients of IFMIS Professional Skills and Procurement Performance**



Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.291	.422		5.430	.000
	IFMIS Professional Skills	.314	.111	.328	2.825	.006

a. Dependent Variable: Procurement performance

IFMIS Professional Skills had significant as well as positive effect on procurement performance with  $\beta = 0.314$  at p value 0.006 which is less than 0.05. Bonaventure (2015) study established that one of the explanation to this is the nature of present practices of work and culture of the organization which is obvious in numerous organization, which he disputed require to be understood during development as well as implementation of initiatives for instance the IFMIS, including staff capacity building initiatives.

The bivariate model for the risk assessment is in the form of:-

$$PP = 2.291 + 0.314(PS) + e.$$

#### 4.8 Institutional Capacity for IFMIS and procurement Performance

This research seeks to establish the influence of customer satisfaction aspects on procurement performance at the Nyeri County government. Findings are as indicated in table below.

**Table 4.11: Institutional Capacity for IFMIS and Procurement Performance**

Institutional Capacity Factors	N	Mean	Std. Error	Std. Deviation
County government policies for IFMIS implementation have derailed IFMIS implementation	34	4.6176	.11093	.91471
There is a strong, reliable and modern ICT infrastructure at the county government	34	4.5000	.11944	.98496
National and county government relations have affected IFMIS implementation	34	4.6921	.10448	.697012
Leadership in the procurement department has not supported IFMIS implementation by the staff	34	4.3441	.13184	1.45000

Integration of core IFMIS system with the CBK T24 system is effective	34	4.0132	.12448	1.7453
ICT bandwidth is reliable for integration of IFMIS	34	4.0101	.11253	1.7843
<b>Valid N (Listwise)</b>	<b>34</b>			

As shown in Table 4.11, County government policies for IFMIS implementation have derailed IFMIS implementation significantly, with responses having a high mean of 4.6176 at maximum mean of five. Significant influence was also indicated by high of 4.5000 and 4.692 for the facts that there was a strong, reliable and modern ICT infrastructure at the county government and National and County Government relations have affected IFMIS implementation. This showed infrastructure for IFMIS integration to procurement was well established by the County Government of Nyeri.

The fact that national and county government relations have affected IFMIS implementation was a reality since responses had a strong mean of 4.6921. In relation to the fact that leadership in the procurement department has not supported IFMIS implementation by the staff, responses showed a high influence with mean of 4.3441. As to whether integration of core system of IFMIS with the CBK T24 system is effective and ICT band with was reliable for IFMIS integration, responses received a high but comparatively lesser mean of 4.0132 and 4.0101, indicating a lower influence on procurement performance among the factors assessed.

**Table 4.12: Model Summary of Institutional Capacity and Procurement Performance**

<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
1	.320 <sup>a</sup>	.353	.048	1.21812

a. Predictors: (Constant), Institutional Capacity for IFMIS

From the regression results in Table 4.12, the value of R was 0.250 signifying that there is an association between institutional capacity and procurement performance of the

county government of Nyeri. The value of  $R^2$  of 0.353 indicates that 35.3% of the procurement performance is clarified by control activities. The remaining 64.7 percent is explained by other factors.

**Table 4.13: ANOVA for Institutional Capacity and Procurement Performance**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.539	1	6.539	4.407	.040 <sup>b</sup>
	Residual	97.931	66	1.484		
	Total	104.471	67			

a. Dependent Variable: procurement performance

b. Predictors: (Constant), institutional capacity

The model was significant with the F ratio = 4.407 at p value  $0.040 < 0.05$ . This is an indication that institutional capacity when considered singly has an important effect on procurement performance the county government of Nyeri.

**Table 4.14: Regression Coefficients of Institutional Capacity for IFMIS and Procurement Performance**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.803	.325		8.615	.000
	Institutional Capacity	.241	.115	.250	2.099	.040

a. Dependent Variable: Procurement performance

Institutional capacity had positive and significant effect on procurement performance with  $\beta = 0.241$  at p value 0.040 which is less than 0.05.

The bivariate model for the control activities is in the form of:-

$$PP = 2.803 + 0.241(IC) + e.$$

#### 4.9 Customer Satisfaction through IFMIS and Procurement Performance

The study's fourth objective sought to determine the influence of customer satisfaction through IFMIS adoption on procurement performance at the Nyeri county government. The findings are as indicated in table below.

**Table 4.15: Customer Satisfaction and Procurement Performance**

	N	Mean	Std. Error	Std. Deviation
IFMIS implementation has enable suppliers complete projects on time	34	4.0588	.17389	1.43394
IFMIS implementation has enable supply of quality goods and services	34	4.0441	.17584	1.45000
IFMIS implementation allows for customer access to procurement information	34	4.0441	.17584	1.45000
IFMIS implementation has enhanced public confidence in procurement process of the county government	34	4.0176	.17093	1.48471
<b>VALID N (Listwise)</b>	<b>34</b>			

Table 4.15 results indicate that the implementation of IFMIS had not led to customer satisfaction at the county government of Nyeri. All the factors explored showed results of significant influence of IFMIS implementation to customer satisfaction, with mean of higher 4.0588 in regard to whether IFMIS implementation has enable suppliers' complete projects on time. IFMIS implementation has enable supply of quality goods and services as well as the fact that implementation allows for customer access to procurement information had a mean of 4.0441. There was further a mean of 4.0176 in regard to the fact that IFMIS implementation had enhanced public confidence in procurement process of the county government. Overall, IFMIS implementation lack of customer satisfaction is a probable contributor to low procurement performance at the county government of Nyeri. In concurrence, Minani (2012) concluded that institutions, which don't have means of performance in their procedures, plans, as well as processes experience inferior performance and higher dissatisfaction of customers.

**Table 4.16: Model Summary of Customer Satisfaction and Procurement Performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.154 <sup>a</sup>	.024	.009	1.24315

a. Predictors: (Constant), Customer Satisfaction

From the regression results in Table 4.16, the value of R was 0.154 signifying that there is an association between customer satisfaction and procurement performance in Nyeri county government. The value of R<sup>2</sup> of 0.024 indicates that 2.4% of the procurement performance is clarified by customer satisfaction. The remaining 97.6 percent is explained by other factors.

**Table 4.17: ANOVA for Customer Satisfaction and Procurement Performance**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.473	1	2.473	1.600	.210 <sup>b</sup>
	Residual	101.997	66	1.545		
	Total	104.471	67			

a. Dependent Variable: Procurement Performance

b. Predictors: (Constant), Customer Satisfaction

The model was insignificant with the F ratio = 1.600 at p value 0.210 > 0.05. This is an indication that customer satisfaction when considered singly has an insignificant influence on procurement performance of the County government of Nyeri.

**Table 4.18: Regression Coefficients of Customer Satisfaction and Procurement Performance**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.605	.655		3.974	.000
	Customer Satisfaction	.197	.156	.154	1.265	.210

a. Dependent Variable: Procurement performance

Customer satisfaction had positive but insignificant effect on procurement performance with  $\beta = 0.197$  at p value 0.210 which is greater than 0.05. Bwalya et al. (2014) pointed out that IFMIS customer technological factors as well as capability factors are important in the context of Kenyan, noting the systems complexity, absence of benefits clear picture which customers get from the system and lack of support from top management. This factor was found to have an influence on procurement performance of the county government of Nyeri though it was not statistically significant.

The bivariate model for the monitoring is in the form of:-

$$PP = 2.605 + 0.197(CS) + e.$$

#### 4.10 IFMIS Implementation and Procurement Performance

This section sought to establish the relationship between IFMIS implementation factors of technology adaptability, users' professional skills, institutional capacity and customer satisfaction on procurement performance of the County Government of Nyeri. Multiple regression analysis was applied using mean score for each variable to determine the effect of independent variables (technology adaptability, users' professional skills, institutional capacity and customer satisfaction) on dependent variable (procurement performance). This was carried out by use of the field data plus the findings interpreted in line with the R values,  $R^2$  values, the beta values and F ratio at the 95% significance level. Explanation and interpretation of the findings regarding the expected relationships between IFMIS implementation factors on procurement performance are as indicated in table 4:19 to 4.21.

**Table 4.19: Multiple Regression Model Summary for IFMIS Implementation**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.596 <sup>a</sup>	.356	.315	1.03356

a. Predictors: (Constant), technology adaptability, users' professional skills, institutional capacity and customer satisfaction.

The model summary in Table 4.19 shows the value of R was 0.596 signifying that there is a positive association between internal control systems factors (technology adaptability, users' professional skills, institutional capacity and customer satisfaction) and

procurement performance. The  $R^2$  value of 0.315 indicates that 31.5% of procurement performance is clarified by IFMIS implementation factors considered under this study. The remaining 68.5 percent is explained by additional factors not put into consideration in this research.

**Table 4:20 ANOVA for IFMIS Implementation**

<b>Model</b>	<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
Regression	37.171	4	9.293	8.699	.000 <sup>b</sup>
Residual	67.300	63	1.068		
Total	104.471	67			

a. Dependent Variable: Procurement performance

b. Predictors: (Constant), technology adaptability, users' professional skills, institutional capacity and customer satisfaction.

The results of ANOVA revealed that the entire model was significant with the F ratio = 8.699 at p value  $0.000 < 0.05$ . This is an indication that the model can be relied upon.

**Table 4.21: Coefficients of IFMIS Implementation**

<b>Model</b>	<b>Unstandardized</b>		<b>Standardized</b>		
	<b>Coefficients</b>		<b>Coefficients</b>		
	<b>B</b>	<b>Std. Error</b>	<b>Beta</b>	<b>t</b>	<b>Sig.</b>
(Constant)	-.663	1.215		-.546	.587
Technology adoption	.394	.107	.410	3.675	.000
Professional Skills	.445	.096	.474	4.620	.000
Institutional Capacity	.351	.141	.274	2.489	.015
Customer satisfaction	.021	.188	.012	.112	.911

a. Dependent Variable: Procurement performance

Results in table 4.21 indicates that the resulting model beta coefficients indicate that technology adaptability, users' professional skills, institutional capacity and customer satisfaction had positive effect on procurement performance with slopes of  $\beta_1=0.394$ ,  $\beta_2= 0.445$ ,  $\beta_3= 0.351$  and  $\beta_4= 0.021$  respectfully. This implies that holding all other variables constant, procurement performance in the county government of Nyeri increase by 0.394 units when technology adaptability increases by one unit, increase by 0.445 units when professional skills increases by one unit, increase by 0.351 units when institutional capacity increases by one unit, and increase by 0.021 units when customer satisfaction increases by one unit.

The regression equation for the effect can be stated as:  $Y= -0.663 + 0.394X_1 + 0.445X_2 + 0.351X_3 + 0.021 X_4 + e$ .

The research revealed that there was positive as well as statistically significant association between technology adaptability and procurement performance in the county government of Nyeri at p value 0.000 which is below 0.05 critical value. In concurrence, Hendriks (2012) research revealed that the IFMIs sheer size as well as complexity creates major challenges and numerous threats to the process of implementation.

Users' professional skills were found to have positive and statistically significant relationship on level of procurement performance at P value  $0.000 < 0.05$ . In support, ICPAK (2014), in its baseline survey report revealed that although majority of nations rated their relations with IFMIS as good or proficient, there were a few challenges reported including challenges of system user owing to inadequate practical training on a few of the major modules installed. In addition, institutional capacity was reported to have positive as well as statistically significant relationship on level of procurement performance at P value  $0.015 < 0.05$ . Customer satisfaction had positive but relatively insignificant effect on procurement performance at p value 0.911 which is greater than 0.05.



## CHAPTER FIVE

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

#### 5.1 Introduction

This chapter is the whole report synthesis and comprises the findings summary, conclusion drawn and policy recommendations arising from the research. Study gaps recognized throughout the research are also recognized as a foundation for future researches.

#### 5.2 Summary of major findings

This research focused on establishing the influence of IFMIS implementation on procurement performance of the Nyeri county government. The study's specific objectives were to investigate the influence of technology adaptability, users' professional skills, institutional capacity and customer satisfaction on procurement performance. Research instruments were divided into two where a questionnaire for suppliers and a separate one for the staff and tender committee members were administered. Demographic information of the respondents showed that majority were well conversant with the application of IFMIS which is today applied in the county governments' procurement process.

Procurement plans loading; continuous process of e-procurement: tackling pending bills; and funds transfer had been fully integration at the county government of Nyeri. As such, the County government had invested in IFMIS technology in the procurement process, thereby laying requisite infrastructure for systems operation. According to the staff and committee members, the major factors challenging the application of IFMIS at the county government complexity and speed of transactions followed by data access and software and hardware costs, as well as staff skills in IFMIS implementation were a challenge. Rating of suppliers' satisfaction with the application of IFMIS in procurement was low according to over ninety percent of the respondents, meaning that eminent challenges prevailed. Overall, the findings of the study revealed that technology adaptability, users' professional skills, institutional capacity had direct and statistically

significant influence on procurement performance while and customer satisfaction was also found to have direct but statistically insignificant influence.

### **5.2.1 Technology Adaptability**

The study's one objective sought to investigate role of IFMIS technology adaptability on procurement performance. Inferential statistics indicate at 5% level of significance the regression results indicated a positive as well as significant association between technology adaptability and procurement performance with  $\beta=0.394$  at p value 0.000 which is less than 0.05. The findings of the descriptive statistic indicated that IFMIS technology was not simple to apply though it enabled timely transfer of funds to suppliers. IFMIS technology influence on transparency in tender information for eligible suppliers was moderately rated as well as to whether IFMIS technology ensured quality data storage for suppliers' accurate settlement. Overall, IFMIS technology adoption had a positive influence in funds transfer but was negatively affected by its complexity.

### **5.2.2 IFMIS Professional Skills**

Objective two of the study sought to ascertain whether IFMIS professional skills influenced procurement Performance of Nyeri County government. Inferential statistics show that at 5% level of significance the regression results indicated a positive as well as significant association between professional skills and procurement performance with  $\beta=0.445$  and  $\beta=0.351$  at p value 0.000 which is less than 0.05. Descriptive statics show that the staff ICT skills influenced the implementation of IFMIS at the County Government of Nyeri, as well as the effectiveness of staff capacity building initiatives. IFMIS application skills levels had a significant influence on IFMIS implementation, with the fact that continuous capacity building on IFMIS is hardly undertaken received low cognition, meaning that it lowly influenced procurement performance. Overall, professional skills had a significant influence on procurement performance.

### **5.2.3 Institutional Capacity**

Objective three of the study sought to investigate if institutional capacity for IFMIS implementation influenced procurement performance. So as to ascertain the association

between institutional capacity and procurement performance, the study tested the association between the two variables by use of multiple regression analysis. At 5% level of significance the regression results indicated a positive as well as significant association between institutional capacity and procurement performance with  $\beta=0.351$  at p value 0.015 which is less than 0.05. Descriptive data results showed that County government policies for IFMIS implementation had derailed significantly. Significant influence was also indicated for the facts that there was a strong, reliable and modern ICT infrastructure at the two levels of government and their relations have affected IFMIS implementation. Further, descriptive statistics show that the relationship was since responses had a strong mean of 4.6921. Effect of leadership support in the procurement department was moderately rated. Integration of core system of IFMIS with the system of CBK T24 is effective and ICT band with was reliable for IFMIS integration, responses received a relatively lower mean, indicating a low influence on procurement performance. Suppliers' responses further supported the results with majority citing that government (both national and county) capacity to implement IFMIS effect on the supply of goods and services to the county as much.

#### **5.2.4 Customer Satisfaction**

Objective four of the research wanted to ascertain whether customer satisfaction impacted the procurement performance of the county government of Nyeri. So as to ascertain the association between customer satisfaction and financial performance, the study tested the relationship between the two variables using multiple regression analysis. At 5% significance level the regression findings indicated a positive but insignificant association between satisfaction of customer and procurement performance with  $\beta=0.021$  at p value 0.911 which is greater than 0.05. Descriptive data analysis results indicate that the implementation of IFMIS had not led to customer satisfaction at the county government of Nyeri. Results for all the factors explored showed low significant influence of IFMIS implementation to customer satisfaction.

### **5.3 Conclusion**

The main aim of this research was to establish the influence of IFMIS implementation on procurement performance at the county government of Nyeri. Literature reviewed showed that IFMIS implementation was geared towards improving procurement efficiency, transparency, accountability and better public service delivery. Challenges were however noted in its implementation. The findings of the study revealed that there was a positive as well as statistical significant association between IFMIS technology adaptability, IFMIS professional skills and institutional capacity and procurement performance. The county government of Nyeri had integrated the major procurement IFMIS models though suppliers were not confident in the system.

Capacity building was not effectively undertaken with suppliers poorly sensitized as well as limited staff members, with those in leadership hardly being trained. Thus stewardship and accountability challenges abound. Inter-government integration of IFMIS had legal and structural challenges which constrain communication across board, which affects funds transfer to suppliers and the supply of quality goods in time. Low influence of customer satisfaction was observed and since the system was government controlled, it leaves little tangible contribution of customers in the implementation process. The study concludes that technology adaptability, users' professional skills, institutional capacity had direct and statistically significant influence, while and customer satisfaction had a direct but statistically insignificant influence on procurement performance.

### **5.4 Recommendations**

Following the results of this research, numerous recommendations can be made. To start with, the findings of study clearly show technology adaptability is a major factor influencing procurement performance at the county government of Nyeri. Following this finding, this study recommends that the National Treasury and ICT Ministry should undertake joint research into the most feasible platform to host IFMIS. This would reduce the experienced breakdowns in the technology and enhance efficiency in the procurement process. IFMIS professional skills had an important influence on

procurement performance. This research recommends that the county government should liaise with the IFMIS capacity building department at national level to localize training programmes for staff, committee members, Members of County Assembly and the general public.

The county government should come up with policy to ensure that stakeholder capacity building is developed to enhance diffusion of IFMIS technology. Institutional capacity was found to play a vital role procurement performance. The county government of Nyeri had laid the requisite infrastructure, though software challenges abound. This research recommends that the county government should seek designers in IT to get the best information of the systems and also lay down effective legislature on IFMIS procedures that ensure proper financial management at all levels.

### **5.5 Suggestions for further research**

Coming up from this research, numerous recommendations are made for further study. A research focusing on the challenges of IFMIS users' capacity building effectiveness should be undertaken. It is also important to establish the influence of personal interests in politics, resistance to change, impunity and corruption on the IFMIS efficient implementation in the procurement process. Future researchers should also focus on other IFMIS implementation factors that may influence procurement performance.

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**APPENDIX I**  
**INTRODUCTION LETTER**

**Peter Gitau Mwangi**  
**DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY**  
**NYERI CAMPUS**

Dear Respondents,

**RE: INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS**  
**AND PROCUREMENT PERFORMANCE IN THE COUNTY GOVERNMENT**  
**OF NYERI**

I am a student of Dedan Kimathi University of Technology, Nyeri Campus. I am currently undertaking a research on integrated financial management information systems and procurement performance in the county government of Nyeri. After the completion of the research, it will give recommendations on how to improve IFMIS implementation for procurement in public service in Kenya.

I therefore request your assistance and co-operation in attaining the above requirements and I am kindly requesting you to fill in the attached questionnaire as an individual. I assure you that the information you will give will be treated confidentially and will be used purely for academic purposes only.

Please do not write your name on the questionnaire.

Yours sincerely,

Peter Gitau Mwangi  
**DeKUT-Student**

**APPENDIX II**  
**QUESTIONNAIRE FOR COUNTY GOVERNMENT STAFF AND COMMITTEE**  
**MEMBERS**

Please answer all the questions as objectively and truthfully as possible. Do not indicate your name in the questionnaire. Using a tick, indicate your responses in the boxes provided.

**SECTION A. IFMIS AND Procurement**

A.1 How much are you involved in IFMIS implementation at the county government of Nyeri?

- |             |     |        |     |
|-------------|-----|--------|-----|
| Very Much   | [ ] | Much   | [ ] |
| Moderate    | [ ] | Little | [ ] |
| Very Little | [ ] |        |     |

A.2 Which of these IFMIS applications have been fully integrated in procurement process at the county government?

- |                                  |     |
|----------------------------------|-----|
| Loading of procurement plans     | [ ] |
| End to end e-procurement process | [ ] |
| Addressing pending bills         | [ ] |
| Funds Transfer                   | [ ] |

A.3 Please indicate the extent to which procurement department use the following IFMIS features/ modules for procurement at the County government of Nyeri?

**KEY: 1= Very Little    2= Little    3=Moderate    4= Large    5= Very Large**

	IFMIS FEATURES	1	2	3	4	5
(i)	Public Sector Budgeting					
(ii)	Purchasing Order					
(iii)	Accounts Payable					
(iv)	Analytical Tools					
(v)	Plan to Budget (P2B)					
(vi)	Procure to Pay (P2P)					

A4. In terms of IFMIS technology, which of these factors pose a major application challenge?

- Complexity [ ]
- Cost of related software and hardware [ ]
- Data Access [ ]
- Speed of transactions [ ]

**Others, Please Specify** .....

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A5. Comment on the influence of re-engineered IFMIS modules above on the procurement performance of the county government.

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**SECTION B: IFMIS Technology Adaptability and Procurement Performance**

B1. The study seeks to establish the influence of IFMIS technology adaptability factors on procurement performance at the County government of Nyeri. Kindly indicate with (√) the extent to which you agree or disagree with the related statements below.

**KEY:1= Strongly Disagree 2= Disagree 3=Uncertain 4= Agree 5= Strongly Agree**

	Statements	1	2	3	4	5
(i)	IFMIS technology is simple to apply					
(ii)	IFMIS technology is enables timely transfer of funds to suppliers					
(iii)	IFMIS technology enables transparency in tender information for eligible suppliers					
(iv)	IFMIS technology ensures quality data storage for suppliers accurate settlement					
(v)	IFMIS technology is complex to adopt for procurement processes					



B2. Please suggests how IFMIS technology should be enhanced in ensuring high procurement performance at the county government.

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**Section C: IFMIS professional Skills AND Procurement Performance**

C1. The study seeks to establish the influence of IFMIS professional skills factors on procurement performance at the County government of Nyeri. Kindly indicate with (√) the extent to which you agree or disagree with the related statements below.

**KEY: 1= Strongly Disagree    2= Disagree    3=Uncertain    4= Agree    5= Strongly Agree**

	<b>Statements</b>	1	2	3	4	5
(i).	The staff ICT skills affect the implementation of IFMIS					
(ii).	Effectiveness of staff capacity building initiatives affect IFMIS implementation					
(iii).	IFMIS application skills levels affect IFMIS implementation					
(iv).	Continuous capacity building on IFMIS is hardly undertaken					

C2. Please suggest how the staff competence in IFMIS can be enhanced to facilitate procurement process at the county government.

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**Section D: Institutional Capacity for IFMIS and procurement Performance**

D1. The study seeks to establish the influence institutional capacity factors on procurement performance at the County government of Nyeri. Kindly indicate with (√) the extent to which you agree or disagree with the statements below.

**KEY: 1= Strongly Disagree 2= Disagree 3=Uncertain 4= Agree 5= Strongly Agree**

	<b>Statements</b>	1	2	3	4	5
i.	County government policies for IFMIS implementation have derailed IFMIS implementation					
ii.	There is a strong, reliable and modern ICT infrastructure at the county government					
iii.	National and county government relations have affected IFMIS implementation					
iv.	Leadership in the procurement department has not supported IFMIS implementation by the staff					
v.	Integration of core IFMIS system with the CBK T24 system is effective					
vi.	ICT bandwidth is reliable for integration of IFMIS					

D.2 Please suggests how the county and/or the national governments should do to enhance capacity to implement IFMIS and procurement performance?

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**SECTION E: Customer Satisfaction through IFMIS adoption and Procurement Performance**

E.1 The study seeks to establish the influence customer satisfaction factors on procurement performance at the County government of Nyeri. Kindly indicate with (√) the extent to which you agree or disagree with the statements below.

**KEY:1= Strongly Disagree 2= Disagree 3=Uncertain 4= Agree 5= Strongly Agree**

	<b>Statements</b>	1	2	3	4	5
i.	IFMIS implementation has enable suppliers complete projects on time					
ii.	IFMIS implementation has enable supply of quality goods and services					
iii.	IFMIS implementation allows for customer access to procurement information					
iv.	IFMIS implementation has enhanced public confidence in procurement process of the county government					

**E.2 Customer satisfaction trends upon IFMIS adoption for procurement over the first four years of devolved governance in Kenya**

How would you rate customer satisfaction upon IFMIS adoption for procurement over the first four years of devolved governance in Kenya?

Strongly Very Low    **2= Low**   **3= Average**   **4= High**   **5= Very High**

	<b>Statements</b>	1	2	3	4	5
i.	2013/2014					
ii.	2014/2015					
iii.	2015/2016					
iv.	2016/2017					

**SECTION F: Procurement Performance**

F.1 To what extent has IFMIS implementation enhanced budget preparation and implementation.

Very Great Extent    [ ]                      Great Extent                      [ ]  
 Moderate Extent    [ ]                      Low Extent                      [ ]  
 Very Low Extent    [ ]

F.2 To what extent has IFMIS implementation enhanced timely supply of quality products and services?

Very Great Extent    [ ]                      Great Extent                      [ ]  
 Moderate Extent    [ ]                      Low Extent                      [ ]  
 Very Low Extent    [ ]

F.3 To what extent has IFMIS implementation enhanced supplier satisfaction in payment for suppliers?

Very Great Extent    [ ]                      Great Extent                      [ ]  
 Moderate Extent    [ ]                      Low Extent                      [ ]  
 Very Low Extent    [ ]

F.4 To what extent has IFMIS implementation enhanced competitive bidding for county supplies?

Very Great Extent    [ ]                      Great Extent                      [ ]  
 Moderate Extent    [ ]                      Low Extent                      [ ]  
 Very Low Extent    [ ]

F.5 To what extent has IFMIS implementation enhanced procurement cost savings?

- Very Great Extent      [ ]      Great Extent      [ ]
- Moderate Extent      [ ]      Low Extent      [ ]
- Very Low Extent      [ ]

F.6 How do you think the county government can enhance IFMIS implementation in ensuring high procurement performance/

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**SECTION G: Respondents Profile**

Gender

- Male      [ ]      Female      [ ]

Age (Years)

- 18-25      [ ]      26-35      [ ]
- 36-45      [ ]      Over 46      [ ]

Level of Education

- Secondary      [ ]      Diploma      [ ]
- Degree      [ ]      Masters      [ ]
- PhD      [ ]

Experience in Procurement process at the County Government

- 1-5 years      [ ]      6-10 years      [ ]
- 11-15 years      [ ]      Over 16 years      [ ]

..... **THANK YOU FOR YOUR PARTICIPATION**.....

**APPENDIX III**  
**QUESTIONNAIRE FOR COUNTY GOVERNMENT SUPPLIERS**

Please answer all the questions as objectively and truthfully as possible. Do not indicate your name in the questionnaire. Using a tick, indicate your responses in the boxes provided.

**SECTION A: IFMIS IMPLEMENTATION AND PROCUREMENT PERFORMANCE OF COUNTY GOVERNMENT**

1. Have you utilized the IFMIS in supply of goods and services to the county government?

Yes [ ] No [ ]

2. How much has IFMIS invoicing and payment management influenced your capacity to supply goods and services to the county government?

Very Much	[ ]	Much	[ ]
Moderate	[ ]	Little	[ ]
Very Little	[ ]		

3. Have you ever been trained on the application of IFMIS?

Yes [ ] No [ ]

If yes above, how would you rate its effectiveness for IFMIS utilization by suppliers?

Very High	[ ]	High	[ ]
Average	[ ]	Low	[ ]
Very Low	[ ]		

4. How much do you think government (both national and county) capacity to implement IFMIS has affected the supply of goods and services to the county?

Very Much	[ ]	Much	[ ]
Moderate	[ ]	Little	[ ]
Very Little	[ ]		

5. As a customer to the county government, how would you rate your satisfaction with the application of IFMIS in procurement?

Very High	[ ]	High	[ ]
Average	[ ]	Low	[ ]
Very Low	[ ]		

6. What should be done by the County government in order to enhance implementation of IFMIS?

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.....  
.....

7. What should be done by the National government in order to enhance implementation of IFMIS?

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.....  
.....  
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**SECTION B: RESPONDENTS PROFILE**

8. Gender

Male  Female

9. Age (Years)

18-25  26-35   
36-45  Over 46

10. Level of Education

Secondary  Diploma   
Degree  Masters   
PhD

11. How long have you engaged in supplies in the public sector?

1-5 years  6-10 years   
11-15 years  Over 16 years

..... **THANK YOU FOR YOUR PARTICIPATION**.....