STRATEGIC FACTORS AFFECTING IMPLEMENTATION OF INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM BY COUNTY GOVERNMENTS IN KENYA: A CASE OF SAMBURU COUNTY GOVERNMENT

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MAY, 2022

DECLARATION

Declaration by the Student

This research project is my original work and to the best of my knowledge has not been presented for examination of any degree in any institution of learning.

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SUPERVISOR'S DECLARATION

This research project is submitted for examination purpose with my approval as a university supervisor.

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DEDICATION

I dedicate this research project to my parents who laid the moral foundation in my life and for frequently pushing me to become the best. I will always treasure you. I also dedicate this research to my loving wife Magdalene Lenayiarra and my sons who have stood by me through thick and thin to ensure I come this far

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ABSTRACT

This study sought to evaluate the strategic factors affecting implementation of integrated financial management information system by county governments in Kenya with focus of Samburu County Government. The study was guided by the following objectives: to examine how technological infrastructure affects implementation of IFMIS by county governments in Kenya, assess how human capital development affects implementation of IFMIS by County Governments in Kenya and determine how top management commitment affects effective implementation of IFMIS by County Governments in Kenya. diffusion of innovation theory, resource-based view theory and information systems success theory theoretically informed the study. This study adopted descriptive research design and target population was 90 employees from Samburu County Government which was drawn from seven (7) departments that use the IFMIS in financial reporting, budgeting and internal audits. This study used census technique where the 90 respondents were used. and data was collected through the use of questionnaires. Quantitative data was analyzed using descriptive and inferential Statistics. Data analysis results was presented in figures and tables and inferential statistics results presented in regression analysis. The research findings revealed that the provision of rules that provided clear instructions, processes and procedures for employees was the most prevalent culture in adopting IFMIS IT policies. The study further established that the implementation of IFMIS within the County Government practices have reduced as the civil servants' act with integrity while carrying out transactions and offering services to the public. The study further established that implementation of IFMIS affects the overall procurement performance at the Samburu County Government where management commitment, capacity and training, the resistance and acceptance of IFMIS, and the level of IFMIS adoption have a positive effect on prudent resource management. The study recommends that strategic factors are paramount in the implementation of IFMIS within Samburu County Government. This study provides the following recommendations: Firstly, the decentralized governments should ensure e-government timescales are customized to current realities and all stakeholders must be motivated to a great extent. The Government needs to undertake more awareness programmes to create positive stance towards e-government projects amongst stakeholders where IFMIS falls.

DEFINITION OF KEY TERMS

IFMIS In this study, the term integrated financial management information system (IFMIS) refers to information system which basically tracks the financial events and makes a summary of the financial information. Within the public and private sector, such systems offer vital support for management as well as budget decisions, fiduciary roles and the financial reports preparations as well as statements

Information Security Policy The term information security policy in this study refers to issued policies set by county governments to affirm that all users of information technology within the organizational domain or its networks adhere to the guidelines and rules linked to the stored information security digitally at any given time within the network or the boundaries of the organizational authority.

Human Capital Development It is the enlargement of the collective skills, knowledge or other intangible assets of individuals that can be used to build economic value for the individuals, employers or community

Management Support	In this study, management support refers to the leadership and managerial assistance being offered to ensure that the information systems security is maintained. This could be in terms of transformational or transactional leadership which promotes innovation and creativity within an organization
Organization Culture	The term organizational culture in this study is defined as the underlying ways, values, assumptions and beliefs of interacting which leads to the unique psychological and social environment within an organization
System Implementation	A systematic approach to efficiently and effectively integrate software-based service into workflow of an organizational structure or an individual end user
Technological Infrastructure	The firm's entire collection of hardware, software networks, data centers, facilities and interconnected equipment used to develop, test, operate, monitor, manage and support information technology services
Top Management Commitment	The direct involvement by the highest-level management in all specific and critically important aspects of an organization

LIST OF ABBREVIATIONS AND ACRONYMS

AG	Attorney General
CoK	Constitution of Kenya
DOI	Diffusion of Innovation
GoK	Government of Kenya
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
IMF	International Monetary Fund
IRB	Institutional Review Board
ISC	Information Security Culture
IT	information technology
NACOSTI	National Commission for Science, Technology, and Innovation
NSTC	National Science and Technology Council
OCOB	Office of the Controller of Budget
PFM	Public Financial Management
SCGCIDP	County Integrated Development Plan Samburu County Government

CHAPTER ONE: INTRODUCTION AND BACKGROUND OF THE STUDY

1.1 Introduction

This chapter presents the key variables, study background, the problem statement, the study objectives, the research questions, study hypothesis, significance of the study, the scope, limitations and delimitations, assumptions of the study, theoretical and conceptual frameworks.

1.2 Background of the Study

Governments across the world have been making fundamental reforms implicating the service delivery and public sector management. The reforms agenda has been promoted broadly on the premise that the public sector is categorized under wrong inefficiencies and principles, public funds wastage and corruption hence the reinvention and institutional renewal call. Conversely, the reforms for clamor in majority of the developing countries is concerted on among other duties, improving performance and activities devolution, policy separation, enhanced transparency of the government and management. Wakhungu (2014) noted that reforms are put in place to fulfill the gaps which have been pointed out, particularly concerning the decentralized government systems, dearth strategy on orientation, and strategy lapse as well as building upon transformations within an institution.

Integrated financial management information system refers to an information system which allows resource allocation efficiency with an aim of improving financial allocations and information related to economic development. The system is highly advocated by the World Bank in assisting various states in public finance management from 1980s. Among

the World Bank funded regions which include Caribbean and Latin America are epitome of adopting the IFMIS successfully with very minor structural and systemic failures. Umble, Haft and Umble. (2017) noted in a study conducted in Europe that successful information systems projects implementation is paramount to the success and even modern organizations survival. Mandal and Gunasekaran, (2016) reported that this is because effective utilization of IFMIS contributes to vital improvements in the productivity of the organization and in most instances offer organizations significant competitive advantages.

Various empirical studies show that implementing IFMIS has been an uphill task among various government ministries, state departments and agencies. The United Kingdom for instance, Sarikas and Weerakkody (2017) observed the failures of IFMIS which are due to technological failure and personnel training to effectively use the system. The authors asserted that the linked failures with the systems could be grouped widely from the issues of technology, organizational factors as well as political factors. Though IFMIS has significantly assisted in Public Finance Management in Africa, it has had a number of challenges as well. Ibrahim and Dauda (2014) noted that corruption and other white-collar crimes are among the challenges facing adoption of IFMIS in Africa. Hendriks (2012) acknowledged some of those challenges such as data migration challenges, corruption, functional and implementation challenges. Qwabe (2014) supported by Hendriks (2012) noted that graft is a crucial determinant which affects the use and effective adoption of the IFMIS in African countries such as South Africa and Nigeria.

Hendriks (2012) further asserts that effective adoption, maintenance and operation of IFMIS need staff with the relevant skills and knowledge. Conversely, shortage of capacity is a serious hindrance for effective IFMIS adoption. Hendriks (2012) reported that among

the major casual factors for the adoption of IFMIS implementation delay within Africa is the shortage of capacity and expertise. In addition, a number of models have been advocated on the factors which affects the adoption of IFMIS. Bwalya and Mutula (2016) highlighted that the factors which may be researched on the IFMIS adoption are grouped into distinctive three levels: individual, institutional as well as contextual factors. It needs to be pointed out that the factors associated with the capacity of the user and technological factors are vital within Zambian context, observing the complexity of the system, the clear gains which accrue from utilizing the system as well as the shortage of top management support.

In South Africa, IFMIS forms a major part of the wider reforms on financial management of the government which began in the year 1994 with the democratic institutionalization. The process of reforms was carried out in four distinctive phases. The initial phase took place between the year 1994 to 1998 which harbored the initiation of Medium-Term Expenditure Frameworks as well as new systems of classification in tandem with the Government's Financial Statistics (GFS). The year 1999-2002 marks the second phase which entailed the improvement of economic classifications and the standards of the accounting board in order to assist in governing governmental increase in expenditure. In the third phase which took place between the year 2003-2006, a Public Private Partnerships (PPP) framework was initiated by the government and stringent policies as well as frameworks were offered in key sectors such as Supply Chain Management (SCM). More so a framework for management of risk, whilst the last phase started in the year 2007 with the beginning of the project for the IFMIS (Njeru, 2016)

The Kenyan Vision 2030 has a vision for the public service as a results-oriented and citizen focused institution serving a rapidly growing society and economy. Moreover, the country recognizes that a results-focused and modern public service is a basic requirement for the country's social and economic growth as stipulated within the trajectories of Vision 2030. Hitherto, interventions have been formulated in order to better public service delivery via e-government being among the priority. The constitution lays out the general guidelines on the public resources management and enables the enactment of a particular legislation to avail effect on the same.

According to the Government of Kenya (2013), the implementation framework for the reforms enshrined in the new constitution, the Public Finance Management Act 2012 among other legislations on Public Finance as well as championing the agenda of reform began under the public financial management strategy for 2006-2011. Kenya has been making a number of implementations on public reforms which are founded partly on the vision of e-government which was articulated officially in the year 2004 with the e-government strategy adoption. A number of various institutions have been constitutionally formed in the realization of vision such as the Kenya E-Government Secretariat and adopted interventions such as IFMIS as well as the Local Authority Integrated Financial Operations Management Systems (LAIFOMS).

The 2011-2013 IFMIS Re-Engineering Strategic Plan noted that the development of software based on Enterprise Resource Planning (ERP), began in the year 1998 whilst the system deployment to lining of the ministries began in the year 2003. The original system covered the cash management, accounts receivable, General Ledger, Public Sector Budgeting, Purchase order and Accounts payable and the tools dealing with procurement

issues. The report indicates that this system has been formed in line with ministries and the 2011-2013 IFMIS Re-Engineering Strategic indicates that in accordance with Article 12 of the Public Financial Management Act 2012, IFMIS has been adopted in a bid to connect to all the state agencies and government ministries with an aim of ensuring a single public financial system of management, there has been stabilization of three modules of accounting which includes accounts receivable, fixed assets, cash management, general ledger and Purchasing Order and Accounts Payable.

The new constitution promulgation in the year 2010 signified a key milestone in the way in which the country was going to be ruled. It led to the formation of two tiers of government: County and National. The 2010 constitution defined the economic resources and political power devolution from the capital city Nairobi to the grassroots (Article 174(h), COK, 2010). Due to this, 47 county governments were formed and have been in place since 4th March, 2013 general election. The devolved government objectives entail: ensuring of accountability, ensuring equity, promotion of socio-economic growth, government regulation compliance, service delivery efficiency, improvement and citizen participation strengthening. County government of Samburu is one of the 47 counties in Kenya and it is located within the former Kenya's Rift Valley Province. Samburu County cover approximately 21,000 km^2 (8,000 mi^2). The county has a population of 310,327 people according to 2019 census.

1.3 Statement of the Problem

The IFMIS was introduced in Kenya by the National Treasury as a reform of the PFM initiative seeking to streamline and automate processes of government financial management and the procedures (Njenga, 2013). The continuous attempts on prudent

public funds management have led to the need of IFMIS system introduction within the devolved governments in the country (Sarikas & Weerakkody, 2017). The implementation of IFMIS was initially conducted effectively in a number of public institutions (such as the Central Bank) oblivious of the county governments undergoing a number of hurdles in the full implementation of the strategic goals of the IFMIS. Karanja and Nganga (2014) cited that implementing such projects turns out to be an extraneous task and not significantly fruitful. The county governments in Kenya are engaged in a number of projects and there are normally huge amounts of money being channeled in such projects to ensure prudent financial management, effectiveness and efficiency in the project's implementation which is fundamental due to the continuous increase in accountability demand (IFMIS Report March, 2013).

The IFMIS ICT infrastructure varies across various countries, but in most cases, it represents complex, enormous, strategic reform channel in enhancing IFMIS performance (Chene, 2009). The deficiency of government policy for staff members training presents also a problem on how reliable the systems would be in public finance management. Politicians are at the epicenter of project funds management and are known to be largely benefiting via the existence of bureaucratic systems and the lack of accountability due to weak internal controls. The internal controls play a paramount role in eliminating loopholes for misusing the funds of the project and normally explain the absence of political goodwill in the IFMIS implementation.

The problem is anchored around on the possible factors triggering malfeasance and inefficiencies which are still a key challenge in the full adoption and effectiveness of IFMIS among devolved county governments It is against this background that this study seeks to

evaluate the strategic factors affecting Implementation of Integrated Financial Management Information System by county governments in Kenya with a focus of Samburu County Government.

1.4 Objectives of the Study

1.4.1 General Objective

The study's general objective was to evaluate the strategic factors affecting Implementation of Integrated Financial Management Information System by county governments in Kenya~~:~~ with a focus of Samburu County Government

1.4.2 Specific Objectives

i. To examine how technological infrastructure affects implementation of IFMIS by county governments in Kenya
ii. To assess how human capital development affects implementation of IFMIS by county governments in Kenya
iii. To determine how top management commitment affects effective implementation of IFMIS by county governments in Kenya

1.5 Research Questions

i. How does technological infrastructure affect implementation of IFMIS by county governments in Kenya?
ii. What is the effect of human capital development on implementation of IFMIS by county governments in Kenya?
iii. To what extent does top management commitment affect implementation of IFMIS by county governments in Kenya?

1.6 Hypothesis of the Study

i. There is no significant relationship between technological infrastructure and implementation of IFMIS by county governments in Kenya
ii. There is no significant relationship between human capital development and implementation of IFMIS by county governments in Kenya
iii. There is no significant relationship between top management commitment and effective implementation of IFMIS by county governments in Kenya

1.7 Significance of the Study

Kothari (2011) noted that significance of the study determines the study's rationality to the empirical findings as well as the broad educational challenges upon its completion. The findings of this study are anticipated to be of great significance to policy makers in terms of policy reforms on public finance management practices in the County Governments. At the national level the study seeks to benefit the office of the Auditor General and the National Treasury in making policies whose aim is to ensure financial accountability and transparency.

On the global level, the study seeks to make informed recommendations which institutions such as World Bank and International Monetary Fund can use in making sound regulations and policies which seeks to ensure financial accountability among the developing countries. The study seeks to make recommendations which will ensure financial accountability and transparency through emphasis on chapter six of the Constitution which significantly reiterates on Leadership and Integrity. Lastly, the study may be of significance to future scholars and researchers as reference material.

1.8 Scope of the Study

Mugenda and Mugenda (2003) noted that the scope of the study means primarily all those things which the study seeks to address. The study limited itself to evaluating the strategic factors affecting Implementation of IFMIS by county governments in Kenya with focus of Samburu County and the focus was on; examining how technological infrastructure, development of human capital and how commitment by top management affects reliable implementation of IFMIS by county governments in Kenya. The study was conducted in seven (7) departments in Samburu County Government that are the key users of IFMIS.

1.9 Limitations of the Study

Kothari (2014) highlights that the limitations of the study refer to those specific methodology, elements or design which impacted or influenced the study's findings interpretation. Conversely, are challenges or obstacles when conducting a study or on a fact finding mission. As a result of bureaucratic procedures within the institutions of the county government, the researcher faced some limitations during data collection though information was regarded confidential and also reluctance among some of the respondents for fear of victimization. Oblivious of such, this was overcome by the researcher ensuring utmost confidentiality of the respondents. The other limitation was that the system of IFMIS is new in the Samburu County as in the Kenya's 47 county governments.

1.10 Delimitations of the study

Kanongo (2011) observed that delimitation refers to the outer limit of a given study or a study's line boundary. This research was delimited to Samburu County government in scope. This study aimed at evaluating the strategic factors affecting Implementation of IFMIS by county governments in Kenya with focus of Samburu County government.

Samburu County Government is among the forty-seven (47) counties in Kenya which is facing integrity issues on prudent public financial management. This study targeted 90 employees of Samburu County from various departments tasked with the responsibility of implementing IFMIS. The study was limited to Samburu County Government since none of the studies concerning IFMIS had been conducted within the county.

1.11 Assumptions of the Study

According to Mugenda and Mugenda (2003) assumptions within a study are the items which the researcher is not in a position to control. These are considered to be extraneous factors. The study holds the leading assumption that through focusing on Samburu County, the study has a representative target population sample. The study held the assumption also that the respondents cooperated during data collection. The study assumed that Samburu County government had deficiency issues which affects the full IFMIS implementation at the decentralized governments. Finally, the study assumed that the IFMIS had some contribution in the financial accountability within Samburu County government.

1.12 Theoretical Framework

The study was informed by; diffusion of innovation, information systems success theory and resource based view theory.

1.12.1 Diffusion of Innovation Theory

The proponent of Diffusion of innovation (DOI) theory is Rogers (1962) and is opined to be among the oldest theories in social sciences. It originated in the field of communication to deliberate on how, overtime, a product or idea gains momentum within a given social set-up. The final outcome of this diffusion is that individuals as part and parcel of the social

system acquire a new product, behavior or idea. Adoption refers to when an individual engages in an activity totally different than what initially had (referring to, purchase or use of the new products, performing and acquiring a new conduct extra). The leading key to adoption is that people must perceive the idea, product or the behavior as new or innovative. Mutual (2014) notes that it is through this that the process of diffusion is made possible.

The theoretical four key elements of DOI that have been expounded on by Rogers (1995) involves; the channels of communication, innovation aspects, times as well as social systems. Rodgers opines that there is need of the immediate user to perceive innovation as basically new and it is impacted by the factors highlighted; relative advantage, observability, trial-ability, compatibility and complexity. In regard to this light, the devolved governments perceive the IFMIS as a critical innovation since it fits the descriptions which are fore mentioned. Communication is defined as the process in which the participants' share information among each other with the goal of acquiring mutual understanding. This theory is relevant in understanding the human capital development challenges in adopting of the integrated financial management information system (IFMIS) with a focus to Samburu County Government

Communication happens basically through the channels as well as the sources. To improve the diffusion of IFMIS adoption at the devolved units, there is a need to address the systems through the channels which are considered to be most reliable. It is further noted that the diffusion innovation process involves time implications. Moreover, the social systems nature affects the innovativeness of individuals, which is perceived to be the major criterion or adopters' categorizations. It is recommended that as one way of enhancement of the

technological diffusion (or innovation), it is of the great significance to comprehend the process of innovation decision making. The process covers five key phases which entails confirmation, implementation, decision, persuasion as well as knowledge.

The current study aimed at informing the contribution of IFMIS on the financial accountability within the devolved governments and users are well informed of the introduction of the IFMIS. The above theory relates to the ramifications of the organizational culture the decentralized governments on adoption of IFMIS. However, the theory has gaps in that much of the theoretical evidence of this theory does not promote participatory approach to adoption of financial accountability and it as well performs better with behaviors adoption rather that prevention or cessation of behaviors. Finally, the theory does not take into consideration of the resources of an individual or the social back-up to acquire the new behavior or innovation.

1.12.2 Resource Based View Theory (RBV)

The proponent of this theory is Wernerfelt (1984). Resource Based Theory opines that an institution has the capability to acquire and sustain competitive advantage if it is in possession of the valuable resources, imperfectly imitable, rare as well as non-substitutable (Berrchicci, 2013). Initiated in the early 1980s by the RBV has since turned out to be one of the contemporary dominant approaches to the sustainable competitive advantage analysis. Those who support this school of thought argues that the institutions need to look within the organization to point out the competitive advantage sources instead of scanning through competitive environment (Vogel & Guttel, 2013).

The RBV is anchored on the notion that the efficient and effective applications of all vital resources that the company can muster assists in determining its competitive advantage. The major goal is to make sure that it has exclusive access to and governing of resources that are considered to be valuable through securing and creating all the required resources either externally or internally. The competitive advantage of organization lies majorly on how it explores its competencies and internal resources, through setting strategic objectives anchored on what facilitates it to do. The above theory relates to possible effect of the top management commitment on implementation of the IFMIS within the decentralized governments in Kenya.

The weakness of Resource Based View Theory is that firms need resources which are consuming time with competitor's uncertainty to duplicate or imitate through complex resources interactions. Conversely, dynamic capabilities act as an extension of the analysis of RBV Theory to adopt a comprehensive understanding of how merits are maintained and acquired over time. Notably, the ambiguity of Resource Based View Theory and the period promote the development which heightens the value of resources and possible competitive advantage sustainability.

1.12.3 Information Systems Success Theory

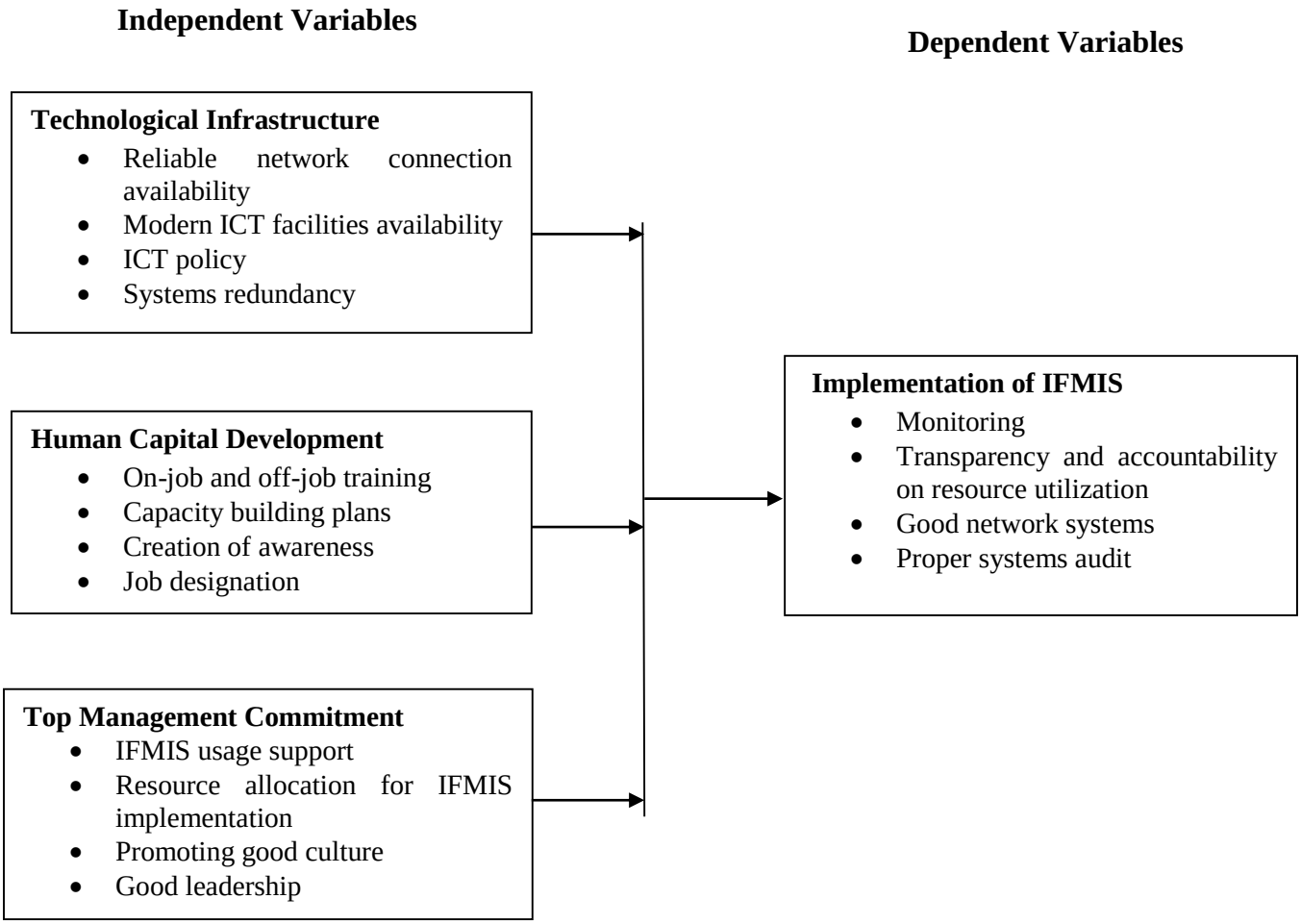
The initial development of the theory was carried out by Delone and McLean (2004) premising it from earlier study in the field of communication carried by Weaver and Shannon. This theoretical framework seeks to provide a holistic understanding of the information systems success through identifying, explaining and describing the relationships among the greatest dimension of success along which the communication systems are commonly evaluated. five key foundations of information systems success

theory are deliberated in this model, for example, systems quality, the information quality, user satisfaction and individual effect as well as the effect of the organization. Information quality affects both the satisfaction of the user with the system as well as the intention of the user to use the systems, systems quality affects indirectly the extent to which the system is in a position to deliver the gains by means of mediational relationships via the intentions of the usage and the constructs of user satisfaction. Service quality affects directly the user satisfaction and usage intention with the system which in turn affects the net benefits accrued by the system. System use is opined to influence the satisfaction of the user with the information system, which, in turn, is posited in influencing the user intentions. In integration with the satisfaction of the user, system directly use the net benefits which the systems are in a position to provide.

The theory above relates to the ramifications of ICT on adoption of IFMIS in ensuring financial accountability within the devolved governments in Kenya with regard to County government of Samburu. This relates as to whether the adoption of IFMIS has been successful within the public sectors. Utilizing the five critical factors of successfully implementing information systems: system quality, information quality, usage intention, systems benefit and the user satisfaction. The weakness of this theory is that in order to integrate the systems of information, it requires a large amount of cost in regard to people, software and hardware. Hardware, software and some other crucial services should be supported, bought and rented. Employees should be trained with unfamiliar software and information technology.

1.13 Conceptual Framework

Robson (2006) highlights that a conceptual framework forms a nexus between the study variables. It is therefore a structure that the researcher uses to best explain how the study naturally progresses. It is a system of theories, beliefs, concepts, expectations and assumptions which support and informs the study hence being a pivotal part of the research design. In this conceptual framework the dependent variable is implementation of IFMIS while the independent variable was measured in terms of; technological infrastructure, development of human capital and commitment by top management. The first objective of the study which is Technological infrastructure for IFMIS was measured in terms of; reliable network connection availability, modern ICT facilities availability, systems redundancy and ICT policy. The second objective human capital development was operationalized through training of staff on IFMIS**,** capacity building plans**,** Skills and awareness and Job Designation. The third objective top management commitment was measured through IFMIS usage support, IFMIS implementation resource allocation**,** promoting good culture and good leadership. The dependent objective is measured through monitoring (involves; instant reports, continuous audit and real-time information), transparency and accountability (involves; integrity, honesty, fairness and equality), good governance (involves; accountability, responsibility, fairness and equity while proper systems audit (involves; fairness, openness and verifiable audit procedures). The diagrammatical in Figure 1.1 represents the conceptual framework



Source: Researcher (2022)

Figure 1.1 Conceptual Framework

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

The literature review was presented in this chapter. The literature review was systematically conducted based on the study specific objectives. In addition, the chapter reviewed the various knowledge gaps related to this study.

2.2 Empirical Literature Review

2.2.1 Technological Factors and Implementation of IFMIS

Information security policy is a paramount aspect in enhancing information system security. Most of the institutions are needed to have some kind of information security policy with an aim of offering guidelines on how information is supposed to be used. This is normally governed by a certification condition by a regulatory authority. The policies highlight paramount procedures to inform favorable organizational behavior when working with data or using the system. Venkates and Davis (2017) reiterated human factors or errors as among the highest areas in regard to vulnerability of an organization.

Solutions for protection of information should regard human error and flawed making of decision as among the leading aspects of information security (Schultz, 2015). A strategy for the organization business should entail forming of effective information security-oriented organization (Venkates and Davis, 2017). This implies that formulating policies which promotes a culture where there is reluctance among the employees in circumventing the controls of information security in finalizing the tasks (Pretorius & Pretorius, 2018). This enlightened the security culture as one where the staff will purposely improve levels of concern and knowledge on the importance of information security in a way to understand

that it is the role of each employee not just those working within the IT departments (Parsons et al., 2016).

Venkates and Davis (2017) reported that majority of the researches which pertain to behavior of an end-user implies that humans make decisions on information security which are uninformed. For instance, the end users anchor decisions on personal values due to shortage of skills and threat perception or the organizational poor security culture (Venkates and Davis, 2017). Chang and Ho (2006) noted that information security increasing concern is on human factors being that the error of human is the data breaches leading contributor, attacks through ransomware as well as cyber-attacks. Oblivious of the automated counter-measures deployment, malicious actors access to systems which are targeted through exploiting of human error through technology induced vulnerabilities, poor policies, noncompliance, malware, social engineering and spear phishing.

Dhillon et al. (2016) noted that errors enabled through human activities within cyber operations shows that technology entirely cannot eradicate mistakes caused by human beings. Researchers and practitioners denote that the implications of malicious cyber activity targeting the human errors to be adequately researched on within prior research. Dodge (2007) acknowledged that the existing study gaps in the performance of human and cyber security behavior needs urgent attention from psychology-based experts and human factors practitioners. National Security Agency (2015) added that researchers reiterate that understanding of the behavior of human in cyber security is a problem which is complex.

A robust cyber security oversight is the absence of human factors and cognitive scientist to carry out human behavior and performances assessment within a proactive environment

(National Security Agency, 2015). The human behavior observation and performance by cognitive and human actor experts can provide practical insights on automation and information overload, alignment procedurally, deterministic technological thinking, operational tempo as well as the implications of technology on the workforce (Nobles, 2015). Hadlington (2017) reported that with the cyber security ascendancy in technology, human factor experts and cognitive scientists are paramount in carrying out the human factors and performance assessments to predispose; cognitive overload, vital phases of cyber security operations, vulnerabilities as well as systemic weaknesses. Hadlington (2017) noted that initiatives of human factors might be solidified via organizational policy through implementing policy processes and practices to heighten the human performances awareness and making of decision.

Business depends on technology and information systems to earn profits; yet, majority of the companies struggle with human factors integration into organizational policy. Not only are policies a concern for protecting employee relations but also it plays a paramount role in networks and intellectual property. Mwakio (2015) noted that researchers give preference to the unbalanced focus of automated technologies organizational leveraging with no thought or little on the effect of information security policy. It is paramount for organizations to develop policies in order to maintain the information security. The U.K and U.S both addresses the human related errors in a national level cyber-security policy (Hadlington, 2017).

National science and technology council (NSTC) (2016) noted that nonetheless, majority of the organizations failed to implement policies to address the human factors. Schein (2010) cited that a noticeable change in cyber security are attempts to minimize the human-

enabled errors by including human factor experts, behavioral analyst, cognitive scientists, psychologists to evaluate and analyze the conduct of the end-users in cyber operations. Karyda et al., (2005) acknowledged the significance of accounting for human behavior through a policy when designing technologies or computer systems and the criticality of the behavioral science in improving the effectiveness of cyber security. Human factor experts and researchers emphasize vehemently that technology alone will not improve the status of information security. Hence, the organizations need behavioral leverage specialists to look into the operations of cyber security from bias and cognitive viewpoints as well as other behavioral factors to form an amalgamated approach to address the issue of capitalizing on processes, procedures and technology to maximize security (Strejcek & Theil, 2015).

2.2.2 Human Capital Development and Implementation of IFMIS

Diamond and Khemani (2006) in the study on developing countries particularly Kenya, Uganda, Tanzania, Malawi and Ghana noted that necessary measures need to be taken in reinforcing the IFMIS team capacity as well as the office of the Attorney General (AG) and office of the Controller of Budget (COB) via all the phases of the project. More so, it is equally paramount to formulate the relevant skills as well as IT department central capacity in offering strong IFMIS support. For the IFMIS project success, there is a need to ensure that there is key personnel continuity engaged in the implementation of the system and development. Capacity inadequacy has been reported by Hendrick (2012) as one of the leading factors derailing the effectiveness of the system.

According to Gichoya (2005), system implementation low capacity at the level of sub-national such as regional and provincial governments is among the leading challenges

among developing countries in the implementation of IFMIS. This factor according Gichoya (2005) is crucial to the South African scenario with its nine provinces and the various demand which the efforts duplication creates for knowledge and skills of which a shortage exists already. Howard (2015) contended further that the development of human resource within the government needs to be prioritized, the system of education needs to be aligned with the demands of ICT of the country and shortage of skills of ICT requires to be retained and attracted especially within the government. It is believed that the efficient implementation, maintenance and operation of an IFMIS need staff with the requisite expertise and knowledge.

Diamond and Khemani (2006) uphold that shortage of qualified personnel is considered to be among the leading causes for IFMIS implementation delay within Ghana. Equally, the reiteration on capacity building via on-job training was among the leading contributing factors to Tanzanian IFMIS success. Chene (2009), also noted that the staff absence with the relevant IT experience and know-how cannot be mitigated with ease via hiring and training. The structure of the salary and employment terms within the public sector are often more than not in a position to compete at par with the private sector. Notably, the right candidates having such skills are not incentivized in joining the public sector. To worsen the situation, most of the personnel who are trained leave the public services for greener pastures elsewhere.

Muigai (2012) highlights that weak personnel management and capacity for management has been held responsible for slow IFMIS implementation in Kenya. Improvements of systems (which is; macro model, budgeting performance, MTEF, management of cash, personnel/ payroll systems and IFMIS) are undermined typically by failure to address the

complimentary personnel management (training, incentives, recruitment, manpower planning), improved capacity of management and organizational restructuring (team building, middle management empowerment and delegation). Implementation of IFMIS is also hindered by over-complex change projects which needs high technical levels and capacity of monument.

The Strategy for Public Finance Management Reforms in Kenya 2013 (Government of Kenya; 2013) noted that IFMIS Re-Engineering Strategic Plan 2011 – 2013 identified the relevant capacity building for sustainability system, consultants and competent firms supporting the implementation as among the key success factors for the IFMIS Re-Engineering Strategy. In the study of Kimwele (2011) among the ministries in Kenya established that the technological know-how and capacity was low as a result of hurried implementation and training of the systems. The study recommends that the system users need to go through on-job-training in order to improve capacity and skills to utilize the system.

The study of Seifert (2018) noted that a number of legislative issues with digital rift, confidentiality and retrieving government information are interconnected by e-government. Changes to the entire public financial management (PFM) framework should be determined by IFMIS design since there is incorporation of legal and controlling framework. The systems of civil service are designated in integrating the various pursued values by the public sector. While these regulations can hinder the progressive personnel practices adoption, these are not the relevant rigid barriers to change. Pretorius & Pretorius (2019) noted that its survey report baseline on decentralization in Kenya with respect to public financial management systems established that though majority of the counties rated

interaction with IFMIS as being good or proficient, there were some noted challenges. These involves system user challenges due to constrained practical training on some of the fundamental installed modules. The study recommended further that continuous training of county treasuries should be carried out in enhancing IFMIS technical skills. The public sector has been the avenue for most innovations and experiments in the past decades. Social service institutions such as those in developed countries are knowledge-based organizations indeed.

Peterson (2011) further noted that redistributive transfer beneficiaries from the have-nots to the haves are society politically marginalized segment. Capacity building is a leading factor effecting the IFMIS implementation success, particularly in countries which are developing (Chene, 2009). An IFMIS involves more than only project implementation; it also implies planning for capacity building. A comprehensive training Programme is hence paramount for the project success and should be early compiled as possible. Training is paramount to unlocking readiness of the client and is the best manner in ensuring system sustainability (Poon & Wagner, 2016).

2.2.3 Top Management support on Implementation of IFMIS

Management support is paramount determinant in cultivating a culture of information security despite the fact that there is inadequate studies and publications on this key information security determinant (Chen *et al*., 2015). Consistent top management support is vital for creation of a conducive environment for the organization and offering the relevant support. This support entails human capital, technology and budget. Leadership and support from the management are vital contributors to the successful information security implementation attempts (Dodge *et al*., 2007). Top management should deliver

and advocate for a clear information policies message and goals to the rest of the organization. In attempts to ensure that programs on information security are effective, the management should define the objectives and the goals of the organization information security (Korpela, 2015).

It is considered to be imperative that the managers play a crucial role in forming a strategy for ensuring that the assets are safeguarded and come up with budgets which involves the information security incorporation to negate the risk damage triggered by possible attacks. The top leadership needs to be involved proactively in the planning process and decision making (Lötter & Futcher, 2015). Notably, it is at this level that the policies and guidelines are actually formulated. When the top leadership is integrated in the process, employees have more informed compliance attitudes. The emphasis that the leadership lays on information security aspects improves the good culture. Pretorius and Pretorius (2019) reported that the top leadership support makes the greatest knowledge sharing contribution on information security.

The leadership need to think strategically over plans, objectives and policies development which forms crucial part ensuring that information security policy is implemented. It is the management role hence to convey the consistency and clarity of messages to the employer concerning the acceptable conduct and the consequences of any possible violation. There is a significant relationship between security awareness and management support which are grounded by the culture of security. It is highlighted further that in environments where the tasks of employees are dependent highly on other employees, management should reiterate on training programs and security awareness since those employees try to basically police one another.

Therefore, management needs to monitor the compliance security policy attitude among the employees. Safa et al. (2016) noted that the dynamic of the group is also emphasized. Employees who share related knowledge on security raise awareness on a whole and those who work collaboratively on common goals of security shows a positive attitude on compliance. The management conducts a crucial mandate in forming a proper organizational structure to support the organizational culture. This structure makes sure that the business strategy and the security function remains to be aligned. The employees' attitude can be regarded to be negative towards programs security and the policies are seen as a barrier to the employees' task function. This can lead to noncompliance out of the necessity to complete the tasks effectively.

The Board of Directors is a body with the mandate to make the organization policies and has an obligation of superintending the maintenance and development of the management of information security system (Spears & Barki, 2010). The term superintend is utilized to describing the supervisory mandate of the board of directors. The management is hence left with the day-to-day management responsibility (Kraemer & Carayon, 2007). While formulating the security system, it is the mandate of board in ensuring that the policies are integrated with the objectives of the organization. For development conventionally, maintenance and organization of the security program, resources and support are needed and this ought to be offered by the management of the executive.

The information security status within an organization depends highly on the security policy appropriateness. The security policy effectiveness is in turn dependent on the understanding board level on information security. The organization objectives are the determining organization factor on the requirements of information and hence the

importance and need of information security. A fundamental board of director's question at this given point is as to whether the board understands the information security criticality to the business continuity and processes. Until the board has adequate knowledge of the information security criticality, inefficient security systems support may be allocated leading to defective risk counter-action activities. More often than not, the board of directors realizes only the information security risks extent after a serious incident takes place with serious consequences (Kajava, Antilla, Varonen, Savola & Roning, 2006).

Acknowledging the significance of information security is succeeded through information security positioning on the agenda of the board. Considering the information value to the organization is vital in integrating ventures of information security into the framework of governance. This demands that the board on the fore-front in the information security system development as well as suitable programs. The commitment of the board is shown by its support towards the implementation and development of a framework which meets the international standards and sound information security policies. All the information system users ought to know responsibilities and duties in ensuring integrity, availability and confidentiality of information. This is revealed by the means of a documented statement. The policy statement must be assimilated into the overall program of governance for the aim of routine review, maintenance and monitoring (Greene, 2014) security culture and concentrates on the members safeguarding the organization.

2.3 Summary of the Reviewed Literature

This study has presented various empirical literature review in regard to the specific objectives of this study. The following summary drawn from the empirical literature review informs the study;

In regard to technological Infrastructure, the literature concludes that cyber security ascendancy in technology, human factor experts and cognitive scientists are paramount in carrying out the human factors and performance assessments to predispose; cognitive overload, vital phases of cyber security operations, vulnerabilities as well as systemic weaknesses. Chang and Ho (2006) noted that information security increasing concern is on human factors since the human error is the number one contributor to cyber-attacks, ransomware attacks and data breaches. Unmindful of the automated counter-measures deployment, malicious actors' access to systems which are targeted through exploiting of human error through technology induced vulnerabilities, poor policies, noncompliance, malware, social engineering and spear phishing.

On human capital development, Chene (2009) noted that the staff absence with the relevant IT experience and know-how cannot be mitigated with ease via hiring and training. The structure of the salary and employment terms within the public sector are often more than not in a position to compete at par with the private sector. Notably, the right candidates having such skills are not motivated to join the public sector. To worsen the situation, most of the personnel who are trained leave the public services for greener pastures elsewhere.

The empirical literature has shown that Management support is paramount determinant in cultivating a culture of information security despite the fact that there is inadequate studies and publications on this key information security determinant. Dodge *et al*., (2007) indicated that consistent top management support is vital for creation of a conducive environment for the organization and offering the relevant support. This support entails human capital, technology and budget. Leadership and support from the management are vital contributors to the successful information security implementation attempts.

Moreover, Korpela, (2015) is of the idea that top management should deliver and advocate for a clear information policies message and goals to the rest of the organization. In attempts to ensure that programs on information security are effective, the management should define the objectives and the goals of the organization information security.

2.4 Knowledge Gap

Diamond and Khemani (2006) carried out a study on Introduction of Financial Management and Information Systems on countries which are developing. The main objective of the research was to find out the reasons for the widespread failure in implementing and sustaining IFMIS among the developing countries. The study made the conclusion that though majority of the developing counties had undergone little success in the adoption of IFMIS, there were very few examples of success such as Tanzania which had gained extensive benefits from adopting IFMIS. Some of the gains include: expenditure control restoration, improved accountability and transparency levels, over-spending elimination, government accounts reduction to treasury single accounts, banking data automatic reconciliation and fiscal data full reconciliation and availability of reports on continuous grounds. The identified challenges involved: clarity challenge on the system ownership and a defined authority for the purpose of implementation, failing to specify clearly the functionality basis, failure to spend adequate time on the phase of design, reengineering procedure failures, failing to carry out required parallel reforms by IFMIS in effective management of change and reforms incentives shortage. Further, the study recommended that for IFMIS implementation to be successful, countries which are developing should consider introducing IFMIS as an element of a wider process of reform and should be marked with strong top management commitment, sufficient financial

resources and manpower, agenda for effective change management and internal support. The main aim of this study is to assess how top management commit, technological infrastructure and human capital development affects implementation of IFMIS in county governments in Kenya.

Kimwele (2011) in research involving factors influencing effective IFMIS implementation among the government ministries in Kenya, analyzed how management of change, system, complexity as well as the capacity of staff affected the process of implementation. However, the study failed to show how top management and technological infrastructure implicated this particular process. The main aim of this study is to assess how top management commit, technological infrastructure and human capital development affects implementation of IFMIS in county governments in Kenya.

Sigei (2013) carried out a study on the success critical factors in the re-engineered IFMIS implementation in the Government ministries concentrated on: involvement of user in the process implementation, appropriate support and infrastructure, clear goal setting. The study failed to however look at the effect of human capital development on IFMIS implementation. The main aim of this study is to assess how top management commit, technological infrastructure and human capital development affects implementation of IFMIS in county governments in Kenya.

Njonde and Kimanzi (2014) looked at the impact of IFMIS on Public sector performance in the county government of Nairobi. The general objective of the study was to look at the IFMIS effect on the performance among the public sector in Kenya. The opportunities of IFMIS realized on procurement involved: effective public finances control, enhancement

of accountability and transparency and acts as a fraud and corruption deterrent. However, some experienced challenges involved: technological challenges, institutional and shortage of commitment. The main aim of this study is to assess how top management commit, technological infrastructure and human capital development affects implementation of IFMIS in county governments in Kenya.

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

This chapter focused on the research design, site of the study, and population of the study, sampling techniques and procedures, data collection instruments and data collection procedures. It addressed the data analysis as well as logistical and ethical considerations.

3.2 Research Design

This study was anchored on descriptive research design. Creswell (2012) says that descriptive research entails measuring a number of variables and seeks to offer feedback to immediate research questions over the current state of affairs. Descriptive research technique was considered to be suitable since it maximizes reliability and minimizes biasness. Orodho (2003) said that descriptive research design reiterates on production of database conducted in real world observation via a structured and purposeful approach.

3.3 Research Site

SCGCIDP (2018-2022) Samburu County government is situated in the Rift valley province Northern frontier part with an estimated area coverage of 21022.1 Sq KM. The county is arid and semi-arid and it borders Marsabit to the Northeast, Northwest-Turkana, South-Laikipia, East-Isiolo and Southwest-Baringo. The County of Samburu is situated East of the prime meridian with 36°15’ longitude and 38° 10’ and 0°30’and 2° 45’ latitude. Samburu County is among the 47 counties and has a population of 310,327 according to the 2019 Kenya National Bureau of Statistics. It is made up of 3 sub-counties; Samburu North, Samburu Central and Samburu East. Formerly, the county was known as Samburu district with a cover area of 20,182.50 KM^2 with 56% poverty rate. Most of the residents

within the county (close to 80%), live in their rural homes with a density population of eleven people per KM^2 (Kenya National Bureau of statistics, 2019).

The rationale for choosing Samburu County Government is because the researcher is a resident of Samburu county and works as Samburu County Government employee. This makes data collection possible and seamless. Poor budgeting and planning by County Governments was blamed by the Controller of Budget (CoB) to have led to the larger proportion of budgetary allocations going to recurrent and non-essential expenditure at the expense of developmental expenditure. Poor and/or mismanagement of funds are very likely to hinder implementation of various important projects in the Counties which defeat the very purpose of devolution. Samburu County Government is not exceptional and in this research project the purpose is to assess strategic factors affecting implementation of integrated financial management information system (IFMIS) in Samburu County Government and to suggest possible solutions that can serve as best practice guidelines in the implementation of an IFMIS in this county.

3.4 Target Population

Orodho (2003) noted that target population is a group of organizations or individuals, with some common definitive characteristics which the researcher can point out and study. Further, Mugenda and Mugenda (2003) said that target population can be cited as a group of individuals who the researcher needs to draw a conclusion from. In this study, the target population were 90 employees from Samburu County Government in all the seven (7) departments that use the IFMIS including financial reporting, budgeting and internal audits, where the financial systems are in use. The seven departments were selected because the

respondents are knowledgeable and experienced in using IFMIS as well as other financial accountability management systems.

Table 3. 2 Target Population

Population Target Category	Target Population
Finance Department	27
Budget Department	8
Audit Department	4
Procurement Department	13
ICT Department	9
Public works Department	12
Health Department	17
Total	**90**

Source: Human resource. Samburu County Government (2021)

3.5 Sample Size and Sampling Technique

3.5.1 Sampling Technique

The study adopted non-probability sampling technique (census technique) to select the sample of the study where all departments targeted formed the sample size of the study. Census method is the method of statistical enumeration where all members of the population are studied.

3.5.2 Sample Size

The entire population was used for the study because target population was 90. We use a census technique when we want accurate information for many subdivisions of the population. Such a survey usually requires a very large sample size and often a census offers the best solution.

3.6 Data Collection Procedures

The researcher acquired an authorization letter from Africa Nazarene University (ANU). After the authorization letter, the researcher acquired a research permit from the National Commission for Science, Technology and Innovation (NACOSTI) and subsequently proceeded to the field to collect data. The researcher visited the respondents' targeted departments to book appointments and then thereafter the questionnaires were administered with the help of three data clerks.

3.7 Instruments for Data Collection

Data was collected through questionnaires. The type of questions used are Likert scale questions which are the "do you agree or disagree" questions you often see in surveys, and are used to gauge respondents' opinions and feelings, such questions also give respondents a range of options. whereas secondary data was gathered from published reports. The questionnaires were guided by Likert scale (on a scale of 1-5) where 1=Strongly Disagree, 2= Disagree 3= Neutral, 4= Agree while 5= Strongly Agree. The Likert scale was applied to all the questions on the questionnaire with varying styles of questioning.

3.7.1 Piloting of Research Instruments

A pilot survey was conducted to test reliability of the research instrument. Therefore, the study was carried out of the study area, that is in Laikipia County Government, which is the neighboring County Government, in order to avoid interference with the target population. This survey was done before the final data collection, to test on the feasibility of the research as well as affirming on the reliability and efficiency of the anticipated findings and research instruments. The pilot study was paramount in checking any research

instruments inconsistencies as well as challenges which are unforeseen. Gay, (2003) noted that the 10% of the total respondents is ideal for the pilot study.

3.8 Validity and Reliability Test

3.8.1 Validity of Research Instruments

This study tested the validity of the instruments in order to ascertain the research instruments effectiveness. Validity normally applies to both the methods and the design of the study. Validity in collection of data implies that findings represents truly the kind of phenomenon being measured. In this study, the content validity of the study was ascertained through seeking help of experts and supervisors in MBA whose views were important to the study's validity.

3.8.2 Reliability of Research Instruments

To affirm on reliability of the data instrument, the researcher adopted a test-retest approach by entering of the research instruments on varying two accounts. The scores were then correlated from one time to the next. Finally, in affirming the study's reliability, the responses acquired through the questionnaires were divided into equal halves and then independently scored to check on the correlations. At the same time, Cronbach Alpha coefficient was used for the test of reliability where a threshold of 0.7 and above was considered statistically significant.

3.9 Data Analysis

In this study, analysis of data was conducted through descriptive statistics which computed the outcomes percentages, draw pie and bar charts to show the results for strategic factors affecting implementation of IFMIS within Samburu County. The descriptive statistics

approach which was utilized entailed standard deviation and mean as well as frequencies and percentages. Descriptive statistics assisted the researcher in organizing and making of summary achieved in a meaningful and effective manner and offer tools for describing statistical observations and lowering information to a form which is understandable. More so, inferential statistics assisted in conducting correlation analysis by using correlation analysis table to analysis the data collected. The data analysis procedure began first by entering and coding the data in the SPSS version 26 to assist on analysis. In essence, coding involved a number attribution to piece of data or data set, with the express aim of enabling such data to be analyzed quantitatively (Denscombe, 2007). The strategic factors of the implementation IFMIS was tested by utilizing linear multiple regression analysis. The linear multiple regression model was presented in the form below:

$$\mathbf{Y= \beta_0+ \beta_1X_1+\beta_2X_2+ \beta_3X_3 + \varepsilon}$$

Where: Y marks the dependent variable IFMIS implementation; X_1 is technological infrastructure; X_2 human capital development; X_3 is top management commitment; β_0 is refers to the intercept or regression constant; β_1, β_2 and β_3 are the parameters which are unknown (regression coefficients) and ε is the error of margin.

3.10 Legal and Ethical Considerations

According to the guidelines for carrying out research using respondents as human beings, it was vital to ensure that protection of participants is guaranteed. For this research, an authorization letter was sought from Africa Nazarene University (ANU) and subsequent approval by National Commission for Science, Technology, and Innovation (NACOSTI) before carrying out the study. As dictated by the Institutional Review Board (IRB), the

participant's protection from welfare risks, privacy and safety was ensured. The aim of the study was introduced and enough information offered over the objectives of the study.

Specifically, informed consent was obtained from the respondents with enough information on participant's anonymity; voluntary participation; confidentiality of the respondent's responses; participation encouragement; and freedom to withdraw from the study at any time without any justification as well. This assisted the participants to seek more concerns or information in relation to the study. All through the study ensured that the respondents clearly understand about the study's minimal risk of participation, protection as well as all results were kept anonymous and confidential.

CHAPTER FOUR:DATA PRESENTATIONS, ANALYSIS, AND INTERPRETATIONS

4.1 Introduction

This chapter presents the response rate, general and demographic information, descriptive analysis of the study variables and inferential statistics of the study

4.1.1 Response Rate

This study targeted 90 respondents grouped into seven categories, namely; Finance Department, Budget Department, Audit Department, Procurement Department, ICT Department, Public works Department and Health Department within Samburu County Government. The findings in table 4.1 shows that out of the 90 administered questionnaires, those who responded were 75(83.33%) while those who did not respond were 15 (16.67%). Mugenda and Mugenda (2003) says that for a response rate to be statistically significant for data analysis it should not be less than 50%. The response rate indicates that the study had adequate data for data analysis.

Table 4.1: Response Rate

Response Rate	**Sample Size**	**Percentage (%)**
Returned Questionnaire	75	83.33
Unreturned Questionnaire	15	16.67
Total	**90**	**100**

Source: Field Data (2022)

4.1.2 Reliability Analysis

Reliability of the questionnaire was carried out through Cronbach's Alpha which draws measurement for the internal consistency. Cronbach's alpha was carried out by utilization of SPSS for the purpose of reliability analysis. The alpha coefficient value ranges between

0-1 may be utilized in describing the reliability of variables extracted from multi-point or dichotomous formatted scales or questionnaires. A greater value indicates a more reliable scale generated. Cooper & Schindler (2003) noted that 0.7 to be reliable and acceptable coefficient. Table 4.2 below indicates that the technological Infrastructure had the greatest reliability (α=0.864) followed by human capital development (α=0.738), and finally top management commitment (α=0.731). This shows that all the three scales were reliable as values of reliability exceeded the 0.7 recommended thresholds.

Table 4.2 Reliability Coefficients

Scale	Cronbach's Alpha	Number of items
Technological Infrastructure	0.864	8
Human Capital Development	0.738	8
Top Management Commitment	0.731	8
Total	0.790	

4.1.3 Validity Analysis

Babbie and Mouton (2006) says that validity refers to the degree to which the instrument of research correctly measures what it basically ought to measure. Validity is associated with the findings, Ogula (2005) noted that content validity should be basically established prior to any testing of a theory. Within the context of the current study, the responses were analyzed through calculation of representation percentages utilizing the content formula validity by Amin (2005). The formula is:

Content Validity Index = No. of Correct items valid = $\frac{0.864+0.738+0.731}{3}$ = 0.79

Total no. of items

Amin (2005) recommended CVI of about 0.79 or slightly higher and three or more experts may be regarded as evidence of good content validity.

4.2 General and Demographic Information

This section covered the respondents' bio-data. The section involved variables such as age, gender, level of education, duration and department the respondents.

4.2.1 Gender

The study was interested in understanding the gender of the respondents. Table 4.3 represents the findings on gender. The study noted that 50(66.67%) of the respondents were male while female respondents were presented by 25(33. 33%).This study had a higher number of male respondents since Samburu County is one of the marginalized counties in the country where female education is not seriously taken care of due to cultural early marriages

Table 4.3: Response Gender

Response Rate	Sample Size	Percentage (%)
Male	50	66.67%
Female	25	33.33%
Total	**75**	**100**

Source: Field Data (2022)

4.2.2 Response on Age of the Respondents

This study sought to determine the response of the respondents based on age and how this could inform the respondents understanding and interaction with the use and implementation of the IFMIS at Samburu County. The findings of the study show that majority of the respondents 33.33% were aged between 31-35 years, 10.67% were aged below 25 years, 26.67% between 26-30 years, 13.33% between 36-40 years, 9.33%

between 41-45 years while 6.67% were aged above 46 years. The response rate indicates that a significant percentage of the workers at Samburu County are aged between 31 – 35 years. The findings are summarized in Table 4.4

Table 4.4 Response on Age of the Respondents

Response On Age	Frequency	Percentage
Below 25 years	8	10.67
26 – 30 years	20	26.67
31 – 35 years	25	33.33
36 – 40 years	10	13.33
41 – 45 years	7	9.33
46 years and above	5	6.67
Total	**75**	**100**

Source: Field Data (2022)

4.2.3 Length of Service

The findings presented in Table 4.5 shows that majority of the respondents (66.67%) had served within Samburu County between 6-10 years, 10.67% for less than 5 years, 6.67% between 11-15 years, 9.33% between 16-20 years while by 6.67% had worked for over 21 years. This shows that majority of the respondents had requisite professional experience and knowledge to provide relevant and valuable information on strategic factors which determine the implementation of IFMIS in Samburu County.

Table 4.5 Length of Service

Response on Years served	Frequency	Percentage (%)
Below 5 years	8	10.67
6-10 years	50	66.67
11-15 years	5	6.67
16-20 years	7	9.33
Over 21 years	5	6.67
Total	75	100

Source: Field Data (2022)

4.2.4 Education Level

The findings in Table 4.6 indicate the education level of the respondents in the study. According to the findings of the study, a significant percentage of the respondents 40% had undergraduate level of education, 29.33% were diploma holders, 12% had KCSE level of education, 16% of the respondents had masters' level degree while only 2.67% had acquired PhD level of education. This response rate indicates that most of the respondents were knowledgeable. The level of education also implies that most of the respondents understood research ethics and were able to give informative and honest responses which played a paramount role in ensuring the credibility of the findings of the study.

Table 4.6 Education Level

Response on Years served	Frequency	Percentage (%)
KCSE	9	12.00
Diploma	22	29.33
Undergraduate	30	40.00
Masters	12	16.00
PhD	2	2.67
Total	75	100

Source: Field Data (2022)

4.2.5 Response on Respondent Department

This study sought to determine the respondent department within the county government and how it informed the response levels as shown in Table 4.7. The study noted that most of the respondents 33.33% were from the finance department, 8.00% from the budget department, 4.00% respondents from audit department, 13.33% were from procurement department, 9.33% of the respondents were from ICT department, 12.00% from public works and 20.00% from health department. The response rate indicates that majority of the respondents were working within the finance department.

Table 4.7 Response on Respondent Department

Response on Job Title	Frequency	Percentage (%)
Finance Department	25	33.33
Budget Department	6	8.00
Audit Department	3	4.00
Procurement Department	10	13.33
ICT Department	7	9.33
Public Works Department	9	12.00
Health Department	15	20.00
Total	75	100

Source: Field Data (2022)

4.3 Descriptive Analysis of Study Variables

Descriptive statistics are utilized in describing the fundamental characteristics of data in a given study. When used with simple analysis, it forms the grounds of each quantitative data analysis. The respondents were requested to indicate the extent of application of various elements of strategic factors affecting implementation of IFMIS at the county government. The practices under this study were; technological infrastructure, human capital development and top management commitment. A 5-point Likert scale was used to rate the extent of implementation of the indicators whereby 1 point indicated ‘strongly disagree’, 2

points to ‘disagree’, 3 points to ‘neutral’, 4 points to ‘Agree’, 5 points to ‘strongly agree’. The frequency, percentage, mean, variance and standard deviation for all the predictor factors were analyzed and presented systematically as indicated below.

4.3.1 Significant effect of Technological infrastructure on IFMIS

This study sought to find out whether the respondents agreed that technological infrastructure significantly affects implementation of IFMIS in the county governments in Kenya. The findings of the study showed that 46.67% of the respondents strongly agreed that technological infrastructure significantly affects implementation of IFMIS. Moreover, 33.33% of the respondents agreed, 6.67% of the respondents were undecided, 9.33% disagreed while 4% of the respondents strongly disagreed. This implied that a greater percentage of the respondents agreed that technological infrastructure significantly affects implementation of IFMIS. The findings are indicated in Table 4.8 below.

Table 4.8 Significant effect of Technological infrastructure on IFMIS

Response	Respondents	Percentage
Strongly Agree	35	46.67
Agree	25	33.33
Neutral	5	6.67
Disagree	7	9.33
Strongly Disagree	3	4
Total	**75**	**100**

Source: Field Data, 2022

4.3.2 Technological Infrastructure on IFMIS Implementation

This study sought to determine the effect of technological infrastructure on implementation of IFMIS Samburu County through a number of statements as indicated in Table 4.9. The study noted that majority of the respondents strongly agreed 50% (Mean=4.1626, SD=0. 56357) that the county government has an issue with reliable communication network for

IFMIS implementation at the county government, 50% (Mean=3.9106, SD=0. 2736) of the respondents agreed that the county government needs good technological infrastructure for IFMIS implementation at the county government, 53% (Mean=4.0244, SD=0. 60684) of the respondents indicated that the county government has modern ICT facilities for IFMIS implementation, 49.6% (Mean=3.5772, SD=0. 99184) agreed that the IFMIS system is considered to be redundant while 55% (Mean=3.8328, SD=0. 85788) said that IFMIS information ICT policy is paramount in its implementation. The findings are summarized in Table 4.9

Table 4.9 Technological Infrastructure on IFMIS Implementation

Statements	SD %	D %	N %	A %	SA %	Mean	Std Deviation
The county government has an issue with reliable communication network for IFMIS implementation at the county government	10	5	10	25	50	4.1626	.56357
The county government needs good technical infrastructure for IFMIS implementation at the county government	5	17.5	17.1	50	8	3.9106	.62736
The county government has modern ICT facilities for IFMIS implementation	12	8	10	53	17	4.0244	.60684
The IFMIS system is considered to be redundant	5.7	6.5	25.2	49.6	13	3.5772	.99184
IFMIS information ICT policy is paramount in its implementation	10	10	10	25	55	3.8328	.85788

4.3.3 Human Capital on Implementation of IFMIS

The second specific objective of the study sought to determine the effect of human capital on implementation of IFMIS within the county government of Samburu. The results are reflected in Table 4.10. This study noted that a significant percentage of the respondents 53% (Mean=4.0407, SD=0.68231) agreed that the county government has proper training program for the use of IFMIS, 60.2% (Mean=3.8130, SD=0.81331) of the respondents agreed that the county government has plans on capacity building, 56.9% (Mean=3.9350, SD=0. 75466) of the respondents agreed that the users are well trained to handle IFMIS, 43.1% (Mean=3.9350, SD=0.78885) agreed that most users have skills and awareness in regard to IFMIS implementation while 55% (Mean=3.6520, SD=0. 65678 of the respondents strongly agreed that job designation assisted the implementation of IFMIS within the county government.

Table 4.10 Human Capital on Implementation of IFMIS

Statements	SD %	D %	N %	A %	SA %	Mean	Std. Deviation
The county government has proper training program for the use of IFMIS	10	12	8	53	7	4.0407	.68231
The county government has plans on capacity building	2.4	3.3	19.5	60.2	14.6	3.8130	.81331
The users are well trained to handle IFMIS	0.8	2.4	19.5	56.9	20.3	3.9350	.75466
Most users have skills and awareness in regard to IFMIS implementation	0.8	0.8	35.8	43.1	19.5	3.9350	.78885
Job designation has assisted the implementation of IFMIS within the county government	5	5	10	25	55	3.6520	.65678

Source: Field Data, 2022

4.3.4 Proper training on the use of IFMIS during and after implementation

The findings in Figure 4.1 indicate that the majority of the respondents 57(76.32%) said that they had proper training on the use of IFMIS during and after implementation. Consequently, 18(23.68%) said that they did not have proper training on the use of IFMIS during and after implementation. Majority of those who were implementing IFMIS within the county government had basic knowledge and lacked expertise in strategic and operational management.

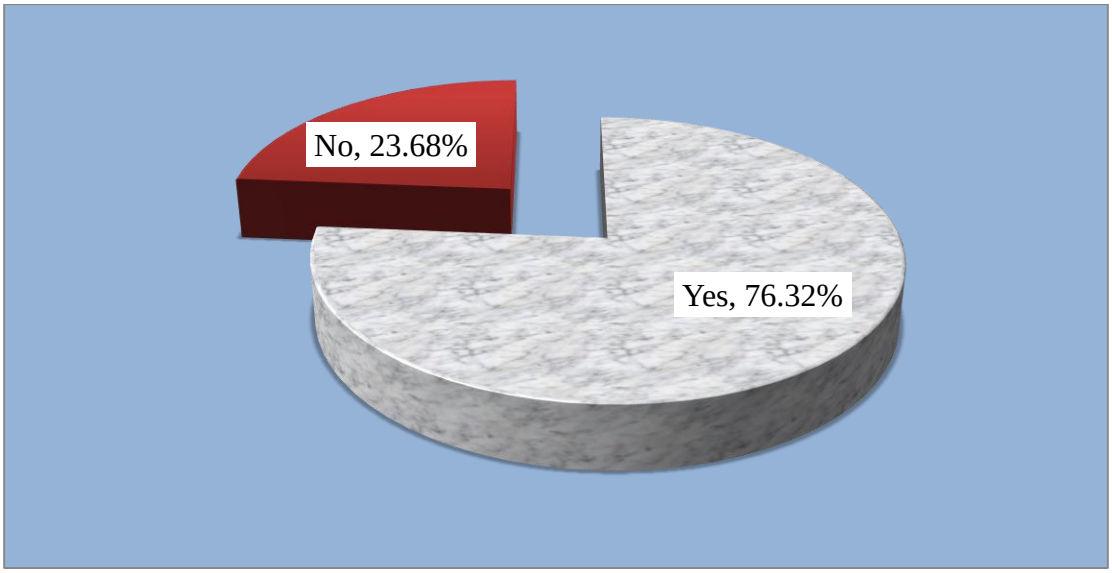


Figure 4.1 Proper Training on the Use of IFMIS During and After Implementation, Source: Field Data, 2022

4.3.5 Qualified staffs and overseeing the effective use of the System

According to the findings presented in Table 4.11, the study noted that majority of the respondents 49(65.33%) agreed that there are qualified staffs at the county government to oversee the effective use of the system, 21(28%) of the respondents said 'No' while 5(6.67%) of the respondents did not know whether there were qualified staff in the county government to oversee the effective use of the system. The implication of understanding whether the staff who are overseeing the effectiveness of the systems in place helps in

assessing the technical proficiency of the staff and possible impact on service delivery. The findings are presented in Table 4.11

Table 4.11 Qualified staffs and overseeing the effective use of the System

Response	Frequency	Percentage
Yes	49	65.33
No	21	28.00
I Don't Know	5	6.67
Total	75	100.00

Source: Field Data, 2022

4.3.6 Capacity to effectively promote use of the IFMIS System

According to the findings presented in Table 4.12, the study noted that majority of the respondents 45(60%) agreed that capacity affects implementation of IFMIS in the county government, 21(28%) of the respondents said 'No' while 9(12%) of the respondents did not know whether capacity affects implementation of IFMIS.

Table 4.12 Capacity to Effectively Promote Use of the IFMIS System

Response	Frequency	Percentage(%)
Yes	45	60
No	21	28
I Don't Know	9	12
Total	75	100

Source: Field Data, 2022

4.3.7 Top Management Commitment

The findings in Table 4.13 shows the respondents level of agreement with a number of statements relating to support of the top management and implementation of IFMIS in various departments. The study indicated that most of the respondents 54.5% (Mean=3.8130, SD=0. 87168) agreed that top management considers IFMIS an important organizational priority, 45.5% (Mean=3.8049, SD=0. 89313) agreed that senior management gives strong and consistent support to the IFMIS program, 55.3%

(Mean=3.5695, SD=0. 88549) said that senior management support activities of the IFMIS program, 40.7% (Mean=3.6585, SD=0.98205) of the respondents agreed that top management had allocated adequate resource for IFMIS implementation, 50% (Mean=3.9682, SD=0.79315) of the respondents strongly agreed that Management has been promoting good culture for IFMIS implementation while 45% (Mean=3.7892, SD=0.69717) of the respondents agreed that there was good leadership at the county government which is crucial for implementation of IFMIS

Table 4.13 Top Management Commitment

Statements	SD %	D %	N %	A %	SA %	Mean	Std. Deviation
Top management considers IFMIS an important organizational priority.	3.3	2.4	22	54.5	17.9	3.8130	.87168
Senior management gives strong and consistent support to the IFMIS program	0.8	7.3	24.4	45.5	22	3.8049	.89313
Senior management support activities of the IFMIS program.	4.1	4.1	25.2	55.3	11.4	3.5695	.88549
Top management has allocated adequate resource for IFMIS implementation	3.3	7.3	29.3	40.7	19.5	3.6585	.98205
Management has been promoting good culture for IFMIS implementation	8	12	10	20	50	3.9682	.79315
There is good leadership at the county government which is crucial for implementation of IFMIS	7	8	5	45	35	3.7892	.69717

Source: Field Data, 2022

4.3.8 County government management strongly supports the implementation of IFMIS

This study sought to find out whether the respondents agree that county government management strongly supports the implementation of IFMIS. The findings of the study show that 46.67% of the respondents strongly agreed that county government management strongly supports the implementation of IFMIS. Moreover, 33.33% of the respondents agreed, 6.67% of the respondents were undecided, 9.33% disagreed while 4% of the respondents strongly disagreed. This implied that a significant percentage of the respondents agreed that the county government management strongly supports the implementation of IFMIS. The findings are mirrored in Table 4.14 below.

Table 4.14 County Government Management Strongly Supports the Implementation of IFMIS

Response	Respondents	Percentage
Strongly Agree	35	46.67
Agree	25	33.33
Undecided	5	6.67
Disagree	7	9.33
Strongly Disagree	3	4.00
Total	**75**	**100**

Source: Field Data, 2022

4.3.9 Strong support from the top management and implementation of IFMIS

The study had an interest in determining whether there is strong support from the top management and implementation of IFMIS at in the various departments in the county. According to the findings, the study noted that 53.33% of the strongly agreed that there was strong support from the top management and implementation of IFMIS in the various department, 26.67% of the respondents agreed, 6.67% of the respondents were undecided, 9.33% of the respondents disagreed while 4% of the respondents strongly disagreed. This

denotes that a greater percentage of the respondents strongly agreed that there is strong support from the top management on implementation of IFMIS the various departments. The findings are represented in Table 4.15

Table 4.15 Strong Support from the Top Management and Implementation of IFMIS

Response	Respondents	Percentage
Strongly Agree	40	53.33
Agree	20	26.67
Undecided	5	6.67
Disagree	7	9.33
Strongly Disagree	3	4.00
Total	**75**	**100**

Source: Field Data, 2022

4.3.10 Implementation of IFMIS

This study sought to determine the level of agreement in regard to statements related to implementation of IFMIS. The study noted that 46.3% (Mean=3.4146, SD=1.2502) of the respondents agreed that there was continuous monitoring of IFMIS implementation, 48% (Mean=3.4797, SD=.95256) of the respondents agreed that IFMIS implementation ensured transparency and accountability on resource utilization at the county government, 54.5 % (Mean=3.6341, SD=1.05012) of the respondents agreed that IFMIS implementation ensured proper resource management at the county government. More so 52% (Mean=3.7561, SD=0. 97797) of the respondents agreed that proper systems audit assist in correctness of reports and checking data security at the county government. The findings are represented in Table 4.16.

Table 4.16 Implementation of IFMIS

Statements	SD %	D %	N %	A %	SA %	Mean	Std. Deviation
There is continuous monitoring of IFMIS implementation at the county government	14.6	6.5	17.1	46.3	15.4	3.4146	1.2502
IFMIS implementation ensures transparency and accountability on resource utilization at the county government	5.7	6.5	30.9	48	8.9	3.4797	.95256
IFMIS implementation ensures proper resource management at the county government	8.1	4.1	18.7	54.5	14.6	3.6341	1.05012
Proper systems audit assist in correctness of reports, checking data security at the county government	3.3	8.9	16.3	52	19.5	3.7561	.97797

Source: Field Data, 2022

4.4 Inferential Statistics of the Study

Inferential statistics is one of two branches of statistics in which a random sample of data is taken from a population to describe and make inferences about the population. Etikan & Bala (2017) said inferential statistics assists a study in making data descriptions and drawing conclusions and inferences from the respective set of data. For the purpose of inferential statistics, this study adopted correlation analysis, regression analysis and Analysis of Variance (ANOVA).

4.4.1 Correlation Analysis

This study used Pearson's correlation product moment to ascertain the nexus between the dependent and independent variable. The study correlated technological infrastructure, human capital development and top management commitment under the assumption that both of these variables are normal at interval. The results obtained suggested that the relationship between technological infrastructure and implementation of IFMIS indicated by ($r = 0.624$, p-value=0.000<0.05) is statistically significant. Human Capital Development had a significant and positive relation to implementation of IFMIS and a correlation of ($r = 0.325$, p-value=0.044<0.05), therefore denoting statistical significance. Similarly, top management commitment was established to have a positive significant relationship with implementation of IFMIS by county governments with correlation of ($r = 0.418$, p-value=0.008<0.05). The correlation analysis findings are summarized in Table 4.17.

Table 4.17 Correlation Analysis

		Technological Infrastructure	Human Capital Development	Top Management Commitment
Implementation of IFMIS	Pearson Correlation	.624**	.325*	.418**
	Sig.(2-tailed)	.000	.044	.008
	N	90	90	90

4.4.2 Regression Analysis

This study carried out a linear regression to establish the effect of the independent study variables (technological infrastructure, human capital development and top management commitment) on the study's dependent variable (implementation of IFMIS). The R square

presented in this study in Table 4.18, 4.19 and 4.20 shows the closeness of statistical measure of the data being observed.

Table 4.18: Regression Model Summary

Model	R	R^2	Adjusted R^2	Std. Estimate Error
1	.728 [a]	.564	.486	.75706

a. Predictors: (Constant), Technological Infrastructure, Human Capital Development and Top Management Commitment

b. Dependent Variable: Implementation of IFMIS

The study used the R square. The R Square is called the coefficient of determination and shows how the implementation of IFMIS varied with Technological Infrastructure, Human Capital Development and Top Management Commitment. The R^2 value in this study is 0.564 which suggests succinctly that there is a significant relationship between Technological Infrastructure, Human Capital Development and Top Management Commitment and implementation of IFMIS as shown in Table 4.17. The three independent variables that were studied explain 56.4% of the factors affecting implementation of IFMIS as represented by R Squared (Coefficient of determinant). This shows that Technological Infrastructure, Human Capital Development and Top Management Commitment share 56.4% variation on implementation of IFMIS. This also implies that other factors not studied in this research contribute 43.6% of the factors affecting implementation of IFMIS at Samburu County government. There is, therefore, need to conduct further research on those other strategic factors affecting implementation of IFMIS among the county governments in Kenya.

The ANOVA findings in Table 4.18 below shows the results for the model and indicates that the overall model is significant and was sufficient fit since (F-value= 7.080 and p-value=0.000<0.05). Since F calculated is greater than F critical, this indicates that the overall model was significant and therefore reliable in predicting the relationship between independent variable (strategic factors) and the dependent variable (implementation of IFMIS). The findings imply that all the independent variables were statistically significant in explaining changes in implementing of IFMIS. This is demonstrated by a p value of 0.000 which is less that the acceptance critical value of 0.05.

Table 4.19: ANOVA Results

Model		Sum of squares	D.f	Mean square	F-Ratio	Sig.
1	Regression	13.033	4	4.344	7.080	.000[b]
	Residual	16.950	86	.197		
	Total	29.983	90			

a. Predictors: (Constant), Technological Infrastructure, Human Capital Development and Top Management Commitment

b. Dependent Variable: Implementation of IFMIS

D.f= Degree of freedom

To established regression, the following regression model was use:

$Y= \beta_0 +\beta_1 X_1 +\beta_2 X_2 + \beta_3 X_3 +\mu$

Project Performance (Y) = $3.017+0.764X_1+0.613X_2 +0.480X_3+\mu$

Regression results in Table 4.20 indicated beta values that were obtained to explain the regression equation. The standardized beta coefficients give a measure of effects of each

variable to the model and indicate how much the dependent variable varies with an independent variable when all other independent variables are held constant. Technological infrastructure was noted to have a significant positive linear effect on implementation of IFMIS (β=0.764, p=0.000<0.05). This implies that one unit change in Technological infrastructure while holding all other variables constant or at zero leads to 0.764 increase in unit in implementation of IFMIS at Samburu County government. Moreover, human capital development was also realized to have a linear positive significant effect on implementation of IFMIS (β=0.613, p=0.000<0.05). In this situation, when all other predictor variables are held constant, a single change in human capital development may result to 0.613 increase in implementation of IFMIS.

Top Management Commitment was noted to have significant positive linear effect on implementation of IFMIS (β=0.480, p=0.036<0.05). This implies that a single unit change in top management commitment leads to 0.480 increase in unit on implementation of IFMIS. The beta coefficients show the relative significance of very independent variable (technological infrastructure, human capital development and top management commitment) in affecting the study's dependent variable (implementation of IFMIS). Technological infrastructure is the most paramount variable in affecting implementation of IFMIS ((βeta=0.661), followed by human capital development (βeta=0.408) and top management was the least at (βeta=0.337). The above findings imply that technological infrastructure, human capital development and top management commitment significantly affects implementation of IFMIS in Samburu County government.

Table 4.20: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1	**(Constant)**	3.017	.104	3.114	.004
	Technological Infrastructure	.764	.149	.661	5.303	.000
	Human Capital Development	.613	.139	.408	2.137	.036
	Top Management Commitment	.480	.146	.337	4.145	.000

a. Dependent Variable: Implementation of IFMIS

CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary of key findings, deduced conclusion from the findings, recommendations as well as suggestions for further studies. The recommendations and conclusions are made in line with objective of the study which focuses on evaluating the strategic factors affecting Implementation of Integrated Financial Management Information System by county governments in Kenya. The relationship of each of the objective and the empirical data from the literature review is presented, also conclusions and recommendations and areas for further research is discussed.

5.2 Summary of key findings

The study is informed by the following summary on key findings based on the specific objectives of the study;

5.2.1 Technological Infrastructure

The findings of the study show that majority of the respondents strongly agreed that technological infrastructure significantly affects implementation of IFMIS. The findings are in line with Hadlington (2017) who said that with the cyber security ascendancy in technology, human factor experts and cognitive scientists are paramount in carrying out the human factors and performance assessments to predispose; cognitive overload, vital phases of cyber security operations, vulnerabilities as well as systemic weaknesses.

In addition, the study noted that business depends on technology and information systems to earn profits; yet, majority of the companies struggle with human factors integration into organizational policy. Not only are policies a concern for protecting employee relations but

also it plays a paramount role in networks and intellectual property. Mwakio (2015) noted that researchers give preference to the unbalanced focus of automated technologies organizational leveraging with no thought or little on the effect of information security policy. It is paramount for organizations to develop policies in order to maintain the information security.

5.2.2 Human Capital Development

The study noted that human capital development had also a linear positive significant effect on implementation of IFMIS in Samburu County government. The findings are further supported by Diamond and Khemani (2006) who upholds that shortage of qualified personnel is considered to be among the leading causes for IFMIS implementation delay within Ghana. More so, the reiteration on capacity building via on-job training was among the leading contributing factors to Tanzanian IFMIS success. Chene (2009) also noted that the staff absence with the relevant IT experience and know-how cannot be mitigated with ease via hiring and training. The structure of the salary and employment terms within the public sector are often more than not in a position to compete at par with the private sector. Notably, the right candidates having such skills are not interested in joining the public sector. To worsen the situation, most of the personnel who are trained leave the public services for greener pastures elsewhere.

Muigai (2012) highlights further that weak personnel management and capacity for management has been held responsible for the IFMIS implementation sabotage in Kenya. Improvements of systems (which is; macro model, budgeting performance, MTEF, management of cash, personnel/ payroll systems and IFMIS) are undermined typically by failure to address the complimentary personnel management (training, incentives,

recruitment, manpower planning), improved capacity of management and organizational restructuring (team building, middle management empowerment and delegation). He maintains further that implementation of IFMIS is hindered by over-complex change projects which needs high technical levels and capacity of monument.

5.2.3 Top Management Commitment

Top management commitment was established to have a positive significant relationship with implementation of IFMIS by County Governments. Top Management Commitment was noted to have significant positive linear effect on implementation of IFMIS. The findings are line with Chen *et al*., (2015) who noted that management support is paramount determinant in cultivating a culture of information security despite the fact that there is inadequate studies and publications on this key information security determinant. Consistent top management support is vital for creation of a conducive environment for the organization and offering the relevant support. Dodge *et al*., (2007) adds that this support entails human capital, technology and budget. Moreover, Korpela, (2015) said leadership and support from the management are vital contributors to the successful information security implementation attempts. Top management should deliver and advocate for a clear information policies message and goals to the rest of the organization. In attempts to ensure that programs on information security are effective, the management should define the objectives and the goals of the organization information security.

Lötter & Futcher, (2015) reported that it is considered to be imperative that the managers play a crucial role in forming a strategy for ensuring that the assets are safeguarded and come up with budgets which involves the information security incorporation to negate the risk damage triggered by possible attacks. The top leadership needs to be involved

proactively in the planning process and decision making. Notably, it is at this level that the policies and guidelines are actually formulated. When the top leadership is integrated in the process, employees have more informed compliance attitudes. The emphasis that the leadership lays on information security aspects improves the good culture. Sarriegi *et al*. (2006) reported that the top leadership support makes the greatest knowledge sharing contribution on information security.

5.3 Conclusion

The study makes the following conclusions based on the objectives of the study and drawn from both descriptive and inferential statistical analysis; The relatively higher multiple regression coefficient determination indicates that the identified strategic factors significantly affect the implementation of IFMIS in the county government of Samburu. To improve agility and competitiveness, the county governments have accepted the call to adopting of IFMIS practices in line with the public finance management currently. The study noted that IFMIS implementation affects the overall procurement performance within the county governments in Kenya where commitment of management, training and capacity, the acceptance and resistance of IFMIS and the IFMIS level of adoption have a positive ramification on financial accountability.

The study winds up that IFMIS influences the financial accountability within the decentralized governments. This is reflected by Conrad (2013) who denotes that there are a number of ways in which IFMIS can improve management of public finance by enhancing credibility and confidence of the budget, reporting and accounting through greater transparency and comprehensiveness of information. The study further concludes that IFMIS system monitors efficiently collection and disbursement of revenue, production

of accurate and timely reports as well as tracking of expenses. Muigai (2012) argued that cost effectiveness enhances financial accountability vital in operations and such endeavors. The county governments hence have a paramount bearing on public expenditure as well as allocation of funds. The findings of the study showed that the respondents were in agreement that IFMIS was effective in producing of reliable reports. This was highlighted by a major percentage of the respondents who concurred that annual, quarterly and monthly reports were promptly produced. This denotes that IFMIS assists in financial accountability because the management is in a position to utilize the financial statements produced for the purpose of making decisions. This has also contributed to effective and efficient service delivery.

Moreover, the study noted that the system is actually reliable and had minimal down time represented by a significant percentage and agreed that indeed the system had very low down time. The minimal downtime implies that the system is available mostly to be utilized and can be relied upon in the whole process of financial management from budgeting to reporting. From the findings of the study, it can be concluded that the system can also be depended upon as most of the respondents concurred that with anything new, staff members are trained adequately over the new developments. The study concludes that a strategy of implementation is crucial on new system implementation because it basically affects how the system is adopted by the users. The government's strategy of implementation was adequate as the respondents said that they were trained adequately during the implementation roll out.

5.4 Recommendations

According to the study, the study recommends the following: The government should ensure that e-government timescales are tailored to the current realities and all the stakeholders must be motivated to a significant extent. Secondly, ineffective/unrealistic project design; is the absence of phased approach such as stakeholder's involvement, objectives and understanding of the humanistic factors, local values and culture. Moreover, government should undertake more programmes on awareness to form positive stance towards the government e-projects among the stakeholders where IFMIS lies. Finally, the government should address the strategic challenges facing adoption of IFMIS by; adopting an incremental and interactive approach for the electronic government project designs; involvement of stakeholders is a must by ensuring all the overall staff are adopted into the design.

5.5 Suggestions for further studies

Further research should be carried out on factors or parameters that seem to have a positive impact but not affect significantly the success level in the IFMIS implementation. More so, a comparative study should be conducted among other marginalized counties such as Garissa, Moyale and Wajir on the performance of IFMIS on financial productivity and transparency. Moreover, Makueni County is ideal for future study since the county has performed exemplary on prudent utilization of resources on allocated funds while Siaya County has been on the spotlight over mismanagement of resources and poor mismanagement of funds. In regard to the second objective, the study recommends that the internal system users and the internal customer and future studies should be conducted to determine how human capital affects the implementation of IFMIS systems among

marginalized counties. In regard to the third objective the study suggests that more studies should be conducted on whether the identified parameters in this study affect financial accountability among other county governments using a wider representation and also by taking into consideration the counties which were considered previously to be marginalized.

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APPENDIX I: LETTER TO THE RESPONDENT

Dear,

Prof/DR./Mr./Mrs/Ms……

My name is Daniel Moss Lentiyo, a student at the Africa Nazarene University pursuing an MBA Degree course. In pursuit of my degree requirement, my project research work is on Strategic Factors affecting Implementation of Integrated Financial Management Information System in County governments in Kenya: A Case of Samburu County Government. I am a self-sponsored student in this survey which am going to carry out with aid of data clerks. I would like to assure you that the information you provide in this research will be used for research purposes only and will be treated strictly anonymously and confidentially.

Your answers will only be accessed by members of the research team directly involved in the study. Neither your name nor the name of the department you work for or your position in the County will be mentioned in any document related to this study. Any questions regarding the study can be directed to Daniel Moss Lentiyo of contact 0716189588/0794036772.

The questionnaire attached to this letter is designed to evaluate the strategic factors affecting Implementation of Integrated Financial Management Information System by county governments in Kenya: A case of Samburu County Government. On completion of the survey you may request and receive a report from us as a show of appreciation. The questionnaire is estimated to take you 15 to 20 minutes to fill it in. The questionnaire is divided into five themes: i) Introduction and Background questions ii) Technological

Infrastructure iii) Human Capital Development iv) Top Management Commitment v) Implementation of IFMIS

Thank you as you take your time to fill in the questionnaire.

Daniel Moss Lentiyo

APPENDIX II: RESEARCH QUESTIONNAIRE

Introduction

My name is Daniel Moss Lentiyo, a Master's student at Africa Nazarene University pursuing a Master's of Business Administration. This questionnaire is meant to collect research data. The title of the study involves the strategic factors affecting Implementation of Integrated Financial Management Information System by county governments in Kenya: A case of Samburu County Government. Kindly tick or mark where appropriate in the spaces provided in this questionnaire

Daniel Moss Lentiyo
18J03DMBA019

Section A: General Information

1. What is your gender?

Male () Female ()

2. What is your age bracket?

Below 25 years	( )
26 – 30 years	( )
31 – 35 years	( )
36 – 40 years	( )
41 – 45 years	( )
46 years and above	( )

3. How long have you worked within the county government?

5 yrs and below	[ ]
6- 10 years	[ ]
11-15 years	[ ]
16- 20 years	[ ]
21 years and over	[ ]

4. What is your highest level of education?

KCSE	[ ]
Diploma	[ ]
Undergraduate	[ ]
Masters	[ ]
PhD	[ ]

5. Which department are you working under currently at the County government?

Finance Department [ ]

Budget Department [ ]

Audit Department [ ]

Procurement Department [ ]

ICT Department [ ]

Public Works Department [ ]

Health Department [ ]

6. How long have you used IFMIS…….

7. What do you use it for?

……

……

SECTION B: TECHNOLOGICAL INFRASTRUCTURE

Instruction: This section is seeking your opinion on the given statements. Please indicate [(1) = Strongly Disagree; (2) = Disagree; (3) = Neutral; (4) = Agree and (5) = Strongly Agree] by circling the number corresponding to the statements in regard to technological infrastructure.

8. Technological infrastructure significantly affects implementation of IFMIS by county governments in Kenya

Strongly Agree ☐

Agree ☐

Neutral ☐

Disagree ☐

Strongly Disagree ☐

9. This section is seeking your opinion on the given statements. Please indicate [(1) = Strongly Disagree; (2) = Disagree; (3) = Neutral; (4) = Agree and (5) = Strongly Agree] by circling the number corresponding to the statements in regard to technological infrastructure.

Statement	SD(1)	D(2)	N(3)	A(4)	SA(5)
B1: The county government has an issue with reliable communication network for IFMIS implementation at the county government					
B2: The county government needs good technical infrastructure for IFMIS implementation at the county government					
B3: The county government has modern ICT facilities for IFMIS implementation					
B4: The IFMIS system is considered to be redundant					
B5: IFMIS information ICT policy is paramount in its implementation					

SECTION C: HUMAN CAPITAL DEVELOPMENT

10. This section is seeking your opinion on the given statements. Please indicate [(1) = Strongly Disagree; (2) = Disagree; (3) = Neutral; (4) = Agree and (5) = Strongly Agree] by circling the number corresponding to the statements in regard to human capital development

Statement	SD(1)	D(2)	N(3)	A(4)	SA(5)
C1: The county government has proper training program for the use of IFMIS					
C2: The county government has plans on capacity building					
C3: The users are well trained to handle IFMIS					
C4: Most users have skills and awareness in regard to IFMIS implementation					
C5: Job designation has assisted the implementation of IFMIS within the county government					

11. Did you receive proper training on the use of IFMIS during and after implementation?

Yes ☐

No ☐

12. Are there qualified staffs in your county government to oversee the effective use of the system?

Yes ☐

☐

No

I don't know ☐

13. Does your county government have the capacity to effectively promote use of the IFMIS system?

Yes ☐

No ☐

I don't know ☐

SECTION D: TOP MANAGEMENT COMMITMENT

14. This section is seeking your opinion on the given statements. Please indicate [(1) = Strongly Disagree; (2) = Disagree; (3) = Neutral; (4) = Agree and (5) = Strongly Agree] by circling the number corresponding to the statements in regard to Top management commitment

Statement	**SD(1)**	**D(2)**	**N(3)**	**A(4)**	**SA(5)**
D1: Top management considers IFMIS an important organizational priority.					
D2: Senior management gives strong and consistent support to the IFMIS program.					
D3: Senior management support activities of the IFMIS program.					
D4: Top management has allocated adequate resource for IFMIS implementation					
D5: Management has been promoting good culture for IFMIS implementation					
D6: There is good leadership at the county government which is crucial for implementation of IFMIS					

15. The county government management strongly supports the implementation of IFMIS

Strongly Agree ☐

Agree ☐

Neutral ☐

Disagree ☐

Strongly Disagree ☐

16. There is a strong support from the top management and implementation of IFMIS at the various departments at the county

Strongly Agree ☐

Agree ☐

Neutral ☐

Disagree ☐

Strongly Disagree ☐

SECTION E: IMPLEMENTATION OF IFMIS

17. This section is seeking your opinion on the given statements. Please indicate [(1) = Strongly Disagree; (2) = Disagree; (3) = Neutral; (4) = Agree and (5) = Strongly Agree] by circling the number corresponding to the statements in regard to implementation of IFMIS.

Statement	**SD(1)**	**D(2)**	**N(3)**	**A(4)**	**SA(5)**
E1: There is continuous monitoring of IFMIS implementation at the county government					
E2: IFMIS implementation ensures transparency and accountability on resource utilization at the county government					
E3: IFMIS implementation ensures proper resource management at the county government					
E4: proper systems audit assist in correctness of reports, checking data security at the county government					

Thank you so much for your time

APPENDIX III: ANU RESEARCH AUTHORIZATION LETTER FOR DANIEL

25th, November, 2021

E-mail: researchwriting.mba.anu@gmail.com

Tel. 0202711213

Our Ref: 18J03DMBA019

The Director.
National Commission for Science,
Technology and Innovation (NACOSTI),
P. O. Box 30623, 00100
Nairobi. Kenya

Dear Sir/Madam:

RE: RESEARCH AUTHORIZATION FOR: DANIEL MOSS LENTIYO

Mr. Daniel is a postgraduate student of Africa Nazarene University in the Master of Business Administration (MBA) program.
In order to complete his program, Mr. Daniel is conducting a research entitled:
"**Strategic Factors Affecting Implementation of Integrated Financial Management Information System by County Governments in Kenya: A Case of Samburu County Government.**"

Any assistance offered to him will be highly appreciated.

Yours Faithfully,

DR. Kimani Gichuhi,

MBA, Coordinator,

School of Business,

Africa Nazarene University.

APPENDIX IV: NACOSTI AUTHORIZATION LETTER/PERMIT

REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

Ref No: 432244

Date of Issue: 27/November/2021

RESEARCH LICENSE



This is to Certify that Mr.. Daniel Moss Lentiyo of Africa Nazarene University, has been licensed to conduct research in Samburu on the topic: Strategic Factors Affecting Implementation of Integrated Financial Management Information System by County Governments in Kenya: A Case of Samburu County Government for the period ending : 27/November/2022.

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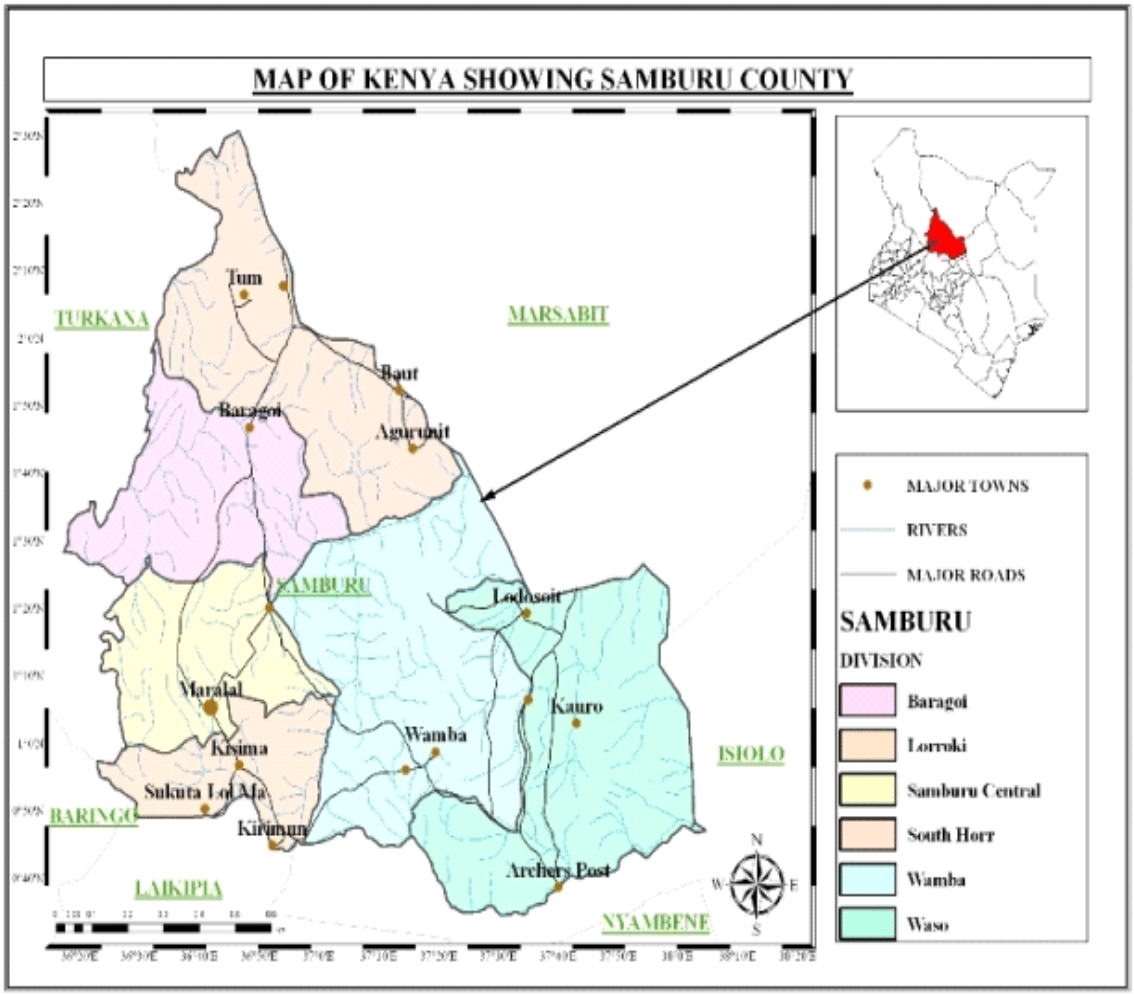
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APPENDIX V: MAP OF THE STUDY AREA



Ministry of Lands- Geological Department (2022)