

ABSTRACT

The implementation of Integrated Financial Management Systems (IFMIS) in County Treasuries in Kenya was meant to enhance transparency, improve decision-making and financial controls by availing dependable and timely financial information, improve efficiency and controls, enable budgeting and increase government revenue. However, the envisaged full cycle implementation of IFMIS has not been achieved pointing out to the fact that certain factors influence implementation and effective usage of all IFMIS modules. The purpose of the research was to carry out empirical analysis of implementation of IFMIS in County Treasuries in Kenya. Relevant literature was reviewed to determine the gap with existing research and also to find out the theoretical framework that could guide the research. The authors adopted survey methodology and the main instruments of data collection were structured questionnaire, administered through stratified and random sampling, and semi-structured interviews. The study's sample was 141 respondents (for questionnaire) and 16 for interviews in which 129 questionnaires were returned duly completed representing a response rate of 91.5% while 10 interviews were carried out. The findings established that the number of ICT equipment were not adequate thus hampering effective and efficient delivery of services related to IFMIS. The study further found out that IFMIS uptime was not excellent and network/connectivity was the main contributor to IFMIS down time. The study further found out that software that supported IFMIS was generally appropriate and reliable. Top management support was positive and thus good indication of IFMIS implementation. The existence of policy and Standard Operating Procedures (SOPs) was satisfactory. Training was also found to be necessary if IFMIS implementation was to succeed as it improves understanding and use of the system. Area of specialization, accounting and ICT skills were found to be necessary in IFMIS implementation. The study also found out that County treasuries have qualified staff to oversee effective use, including promotion of IFMIS. The study recommended that more ICT equipment needed to be provided to achieve a ratio of 1:1 between computers and IFMIS users, continuous IFMIS training both to management and IFMIS users,

upgrading of IFMIS network and involvement of IFMIS users in training needs analysis. It is hoped that the findings would be used by County Treasuries to improve successful implementation and effective usage of IFMIS.