

INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM AND PERFORMANCE OF GOVERNMENT MINISTRIES IN KENYA

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ABSTRACT

The adoption of an integrated financial management information system (IFMIS) has been promoted as Kenya's best course of action for explaining the consequences of government embezzlements that have plagued the government's operations since independence. Adopting an IFMIS streamline financial processes, improve management and sourcing practices within the government, and provide standard, accurate financial statements in real time. The goal is to reduce instances of unfair government behaviour, such as corruption and fraud, and ethical issues by promoting accountability and transparency. Despite the implementation of the system, instances of improper use of public funds and subpar performance by ministries continue to rise. This study aims to examine if the integrated financial management information system helps to increase the performance of government ministries in Kenya. Particularly it examines the effect of staff competence in IFMIS, resource allocation in IFMIS, internal control in IFMIS and system quality in IFMIS on the performance of government ministries in Kenya. The study was anchored on technological acceptance theory, systems theory and resource-based view theory. The study adopted a descriptive research design. The study targeted 6 selected government ministries. Stratified random sampling was deployed to gather information from operational staff, middle-level managers and top executives notably 384 participants across these groups. Data was collected primarily using questionnaires. Descriptive and inferential analysis was used to analyse data. All ethical considerations were duly followed. The outcome yielded that staff competence in IFMIS significantly and positively affects the performance of government ministries; internal control in IFMIS insignificant yet positively affects the performance of government ministries; while a significant and positive effect of system quality in IFMIS on the performance of government ministries in Kenya was unravelled. The survey concludes that an integrated financial management information system has the potential to enhance the performance of government ministries in Kenya. The study advised that ministries should prioritize training programs to enhance the knowledge, skills, and competencies of their staff members. Training sessions should focus on areas relevant to their roles and responsibilities, such as financial management, technical skills, leadership, and communication. Continuous professional development opportunities would help staff members stay updated with industry best practices and improve their performance.

Key Words: Staff Competency, Internal Control, System Quality

INTRODUCTION

Over the last period, growing, changing, and post-conflict Governments have redoubled their attempts to streamline their bureaucratic processes through digitalization especially public financial management (PFM). Among the most widespread have been attempts to implement integrated financial management information systems (IFMIS), This includes the digitization and mechanization of essential components in budget execution and financial procedures throughout government agencies. IFMIS can deliver timely and productive access to consistent fiscal statistics, thereby strengthening governance fiscal oversight, enhancing government service delivery, increasing transparency and accountability in the budget process, and speeding up government operations. Benefactors and global entities such as the IMF, the World Bank, and USAID have been actively involved and are set to remain influential in shaping the fiscal management structures of countries in the process of development via initiatives that offer the participating governments with an array of specialized help, instruction, financial backing, and procurement assistance (USAID, 2018).

A financial management Information" system (FMIS) or integrated financial management information system (IFMIS) is a data structure that monitors monetary proceedings as well as provides budgetary statistics. In its most rudimentary formula, IFMIS is nothing supplementary than a financial reporting structure. Created to operate by the standards and demands of the context within which it is set up (Simiyu, 2018). A contemporary, ICT-supported automation system recognized as IFMIS keeps a watchful eye on and logs every fiscal dealings within administrative departments, creating a fiscal statement to guide supervisory (Hendriks 2012). Receivables and Payables, Treasury Operations, Expenditure Oversight, Financial Obligations, Asset and Liability Supervision, Procurement and Buying, Income Oversight, Payroll Administration, and Personnel Management are all included in the comprehensive system known as IFMIS (Ministry of Finance, 2011).

The secret to success is combining skills, abilities, and experiences to finish particular tasks within a specific time frame (Kato & Standley, 2013). Baker and Sinkula (2015) Characterize performance as the contrast between a company's achievements and its targets and aims. Performance, according to Cascio (2018), is measured by contrasting an organization's actual results or outcomes with its projected goals or objectives. Performance metrics to the same degree as profitability, measures of efficiency in generating income from its assets and shareholders' equity are confirmed by Komppula (2013). Customer effectiveness, Market and fiscal performance, operational effectiveness, and pioneering endeavours and external prospects are some performance indicators that help determine a business's success.

Customers' perceptions of the company are reflected in the balanced scorecard. Every organization that makes a profit only has one common objective: giving its customers the best significance. Top managers typically have a keen interest in the perspective of the end user, necessitating efforts to look at issues that customers want (Han, Omta, & Trienekens, 2009). Individuals are generally concerned with excellence, execution, efficiency, cost, and delivery. Consumers can determine whether the products or services providers offer add value for customers by looking at their service and performance indicators.

The 2010 Kenyan Constitution served as the basis for the Kenyan government, which was established with the protection and welfare of Kenyan citizens as its primary objectives. The organisational and pecuniary structures of the management are fixed and interdependent (Mutui, 2014). The government ensures that the handling of public resources is conducted transparently, with accountability, and effectiveness. The structure in place also guarantees that information is readily accessible to the general public and that services are provided to internal and external stakeholders to the highest standards. To do this, the state offices' best practices and operations are heavily scrutinized (GoK, 2005).

The Kenyan government is made up of the president, his deputy, 22 ministries led by cabinet secretaries, and other legal positions responsible for managing daily operations. The formulation of sound fiscal and monetary measures that promote a prosperous society for Kenyan citizens is one of those ministries' primary responsibilities. The annual national budget of Kenya is prepared with assistance from government ministries

(Mutui, 2014). The taxpayers in Kenya have serious concerns about the efficiency, executives, and execution of services of government ministries. Due to this, the ministries were compelled to significantly change to keep up with the latest worldwide developments.

The previous system the government used to manage public resources was nebulous and fostered a culture of widespread corruption and impunity. To advance e-government as a significant reform measure, the starter of integrated financial management information system (IFMIS) in management bureaus is exceptionally a good idea. If fully implemented, this would guarantee maximum openness, effectiveness, and accountability with adequate frameworks and assets established to determine the direction (Owegi and Aligula, 2006). The degree of acceptance is still an important issue because the majority of governmental organizations have not adhered entirely to the presidential directive, even though it was issued in 2011 and directed all ministries, state corporations, and county governments to adopt IFMIS in their activities (Biwott, 2015).

Statement of the Problem

The implementation of IFMIS has been promoted as Kenya's best course of action for explaining the consequences of government embezzlements that have plagued the government's operations since independence (Omokonga, 2014). Having the capacity to regulate and verify expenditures and invoices in government ministries is also increased through the integration of financial management structures, as is the likelihood of obtaining data on finances and operational performance, being able to obtain data on the nation's financial standing and data on monetary performance, and the capacity to determine responsibility to funders and the general communal. Notwithstanding the implementation of the structures, instances of improper use of public funds and subpar performance by ministries continue to rise (Omar, 2017).

The system has been operational for over a decade, yet it has not lived up to expectations. This is evidenced by instances of financial mismanagement in circumstances where billions of shillings vanish due to corrupt practices and fraudulent activities. A notable example is the "KEMSA COVID-19 Billionaires" scandal, in which funds allocated for the purchase of Personal Protective Equipment (PPE) for the pandemic were diverted by a few individuals involved in procurement at the Ministry of Health. According to the Auditor General's report in 2020, approximately KES. 7.8 billion was misappropriated by these individuals who bypassed the IFMIS system to procure overpriced and under-supplied goods.

The acceptance and effectiveness of IFMIS, like any other information system, are based on the perceived effectiveness and user-friendliness. To the researchers understanding, past revisions have not explored how the features, security risks, and controls within IFMIS could contribute to promoting good governance. For instance, studies conducted by Ibrahim (2017) on IFMIS adoption in Garissa County, Mburu and Ngahu (2016) on IFMIS and pecuniary administration in Nakuru County, and Njeru and Malenya (2019) on IFMIS and dispensation of financial services in Kakamega County have all revealed that financial mismanagement remains a prevalent issue at the county level. Adopting an integrated financial management and information system (IFMIS) would streamline pecuniary processes, improve administration and sourcing practices within the government, and provide standard, accurate financial statements in real-time. The goal was to reduce instances of unfair government behaviours, such as corruption and fraud, ethical issues by promoting accountability and transparency, and unethical behaviours. However, it has led to the rise of misappropriation of pecuniary funds, an uptick in occurrences of conspiracy and misconduct among top-level management, and ineffective internal management mechanisms, showing that financial management's difficulties are still persistent (Njau & Kinoti, 2020). According to Mburu and Ngahu (2013), administrations discovered it challenging to give a precise, comprehensive, and honest account of the state of their finances, which absence of data has made it harder to uphold responsibility within governments and promote openness.

Research has been conducted on IFMIS and performance. Lundin and Lund (2016) examined technology resource allocation and its impact on project management in Swedish municipalities, Ogunmakin (2020)

investigated the impact of the Internal governance structures within state-owned enterprises in Ekiti State, Nigeria. Tam & Le-Anh (2021) examined. effect of core resistor on the financial performance of small and medium-sized businesses. These studies were carried out in a dissimilar socioeconomic and political landscape in Kenya, thereby demonstrating a contextual gap. Kisanyanya (2018) examined the core regulator frameworks and pecuniary routine of civic higher education organisations, Awino, Ondoro, and Abong'o (2018) investigated how service quality management affected the performance of vernacular radio broadcasting companies and did not incorporate other factors like resource allocation, internal control, thereby the studies provided a conceptual gap.

Additionally, most of the studies carried out did not look at the four parameters together, that is staff competence in IFMIS, resource allocation in IFMIS, internal control in IFMIS and service quality in IFMIS which this study incorporated to know how the ministries have performance through this factor of integrated financial management information systems utilization. Therefore, the study is focused on examining the influence of IFMIS proceeding the performance ministries within the Kenyan government.

Objectives of the Study

This study was guided by the following objectives:

- To examine the effect of staff competency on the performance of government ministries in Kenya
- To examine the effect of internal Control on the performance of government ministries in Kenya
- To examine the effect of system quality on the performance of government ministries in Kenya

LITERATURE REVIEW

Empirical Review

Staff Competence in IFIMS

Kolibáová (2015) looked into the relationship between performance and competency as they attempted to combine the two elements in a single business. Assessments to identify the specific shortcomings and advantages are the sole means to comprehend the capabilities of the staff members. According to the study's findings, those in managerial positions were responsible for rating the staff members' levels of competence within their purview. Whenever one employee received a higher rating than their peers, this led to an upgrading in their performance, which in turn helped the company as a whole perform better. The study revealed that it was wise for businesses seeking improved performance and efficiency to allocate time and resources to staff expansion to boost their skills and abilities. The investigation was carried out on businesses that are in the private sector. This study examined government ministries that are in the public sector.

Njau and Kinoti (2020) looked at components of staff competency when examining IFIMS and the performance of the Treasury Department nation-wide. The study utilized a descriptive research design; hence the employees of Kenya's National Treasury were included in the population. The ICT, HR, finance, and accounting divisions were the ones chosen, and a sample size of 187 employees was gathered. A set of questions was utilized to acquire firsthand data. Multiple regressions performed descriptive analysis and inferential statistics on the information gathered in SPSS. According to the study's findings, Kenya's National Treasury had a significant implementation of IFMIS in the administration of public finances. This study also concluded that the National Treasury's employees have considerable amounts of the required and pertinent abilities, understanding, and expertise needed to operate the network. The study however did not incorporate another important aspect of IFIMS which this study utilized that is systems quality.

The Impact of employee performance on the competency scale was determined by Gachui, Were, and Namusonge (2020) at the Kenyan Ministry of Education. The grading of needs and Durkheim's theory of culture served as the research's foundation. A descriptive cross-sectional survey was used in the investigation. 623 governance-level staff members from the Ministry of Education's Nairobi City County headquarters made

up the study numbers. The sample size for the study was resolute using the Krejcie and Morgan formulation. A questionnaire was used to collect the data. SPSS version 23 was used to analyse the data. The magnitude and course of the linear relationship among each factor were assessed using Pearson R correlation. To regulate the impact of the independent variables on the dependent variable, multiple regression models were applied on the data. At the administrative center of the Ministry of Education in Kenya, the investigation discovered that worker performance has a substantial beneficial impact on competency levels. The study used the hierarchy of needs and Durkheim's theory of culture served as this research's foundation. This study used technology acceptance theory, systems theory as a foundation.

Resource Allocation in IFIMS

A study on technology resource allocation and its impact on project management in Swedish municipalities was conducted in 2016 by Lundin and Lund. The study demonstrated that technology is an engine for project managers in the management of project activities by reviewing pertinent literature. The study's methodology, which used semi-structured interviews with managers of the municipalities, was qualitative. The problems that were found to be impeding technological adoption in project management were organizational in nature. The study found that to improve their competitive positioning, organizations should develop strategies for utilizing technologies. The research was done in Sweden, this research was carried out in Kenya.

The operational effectiveness of the Nyandarua County Assembly was evaluated by Wanjiku & Anyieni (2022) on the effect of resource allocation. The research employed a descriptive research methodology and fixated on the perspective of the resource-based view theory. The Nyandarua County Assembly's management team provided the necessary information, which was then entered into SPSS 25.0 for analysis. Regression and correlation analysis along with descriptive and inferential analysis were performed. According to the results of the regression analysis, resource allocation was responsible for 0.721 (72.1%) of the Nyandarua County Assembly's performance. The results of the Pearson correlation analysis show that resource allocation had a significant and beneficial impact on performance. The study's findings were that resource allocation had improved Nyandarua County Assembly performance. The study examined resource allocation in Nyandarua county assembly, this research objects to discover in what way the allocation of resources within IFIMS influences the operational effectiveness of Kenyan government ministries.

Guo et al. (2023) used data from administration provision funds in L City from 2019 to 2021 to determine the effectiveness of the regime provision source distribution across every municipality as well as area in various periods, especially through incorporating the government's cloud-based and cloud computing facilities to the authority assistance asset information and implementing the data envelopment analysis (DEA) technique, which has implications for the progress and creativity of administration. Based on this regard, structures and developments in the evolution of the effectiveness of the government service's distribution of resources during the investigation period are looked at and addressed for each region. These are the outcomes. I) In L City, there is not an elevated degree of general effectiveness in the distribution of government-provided resources, with a rising yearly trend in both inside and out levels astounding. The growth of regions frequently experiences relative differences in the efficiency of resource distribution for public services, and these differences are a direct or indirect result of multiple factors, including financial stability and reform attempts.

Internal Control in IFIMS

In Vihiga County, Kenya, Kisanyanya (2018) studied the inner regulator frameworks and pecuniary routine of public higher education institutions. 96 employees of the four institutions under study were sampled from a population of 140 employees to provide the majority of the data for the study. Descriptive and multiple regression analysis techniques remained utilized to analyse the statistics. The research conclusions demonstrated the organizations had ample and proficient oversight functions, including routine internal audit reports, an appropriate division of labour between the finance and accounts divisions and physical asset regulations aimed at averting resource over allocation. The study also demonstrated that the business

performance of the public institutions under investigation was positively and significantly influenced by control undertakings. Additionally, it was found that the institutions under investigation had adequate risk management tools and a system for evaluating risks because they routinely conducted thorough audits and financial assessments of their organizations. It was found that risk management significantly upgraded the professional recital of the institutions under study. The research acknowledged the institutions had a setting for operational control. The study looked at the financial performance, this study looked at performance from every aspect of the ministries.

The impact of the internal oversight mechanism within public parastatals in Ekiti State, Nigeria, was the focus of Ogunmakin's (2020) research. The study employed a purposive sampling technique, and 100 questionnaires were distributed to employees at the state's 7 chosen public parastatals. The survey uses a 5-point Likert scale, and version 21 of the Statistical Package for the Social Sciences (SPSS) was used to evaluate the statistics. The ANOVA in the regression analysis revealed that the internal control system's various elements worked together to consume a substantial influence on the responsibilities of the internal oversight mechanism within public parastatals. The study's findings also demonstrated that each internal control system component's impact on accountability—as determined by effective and efficient financial operations—varies significantly by state. For example, while the flow of data and control operations have a negligible impact on the transparency of civic agencies in Ekiti state, tracking, assessing, and threat evaluation do. The study examined parastatals in Ekiti State, Nigeria, this study examined government ministries in Kenya.

Research was conducted to examine how internal control influences the financial performance of small and medium-sized enterprises (SMEs) in a developing economy by Tam & Le-Anh in 2021. The Agency theory acted as the cornerstone for the research framework, which scrutinised the rapport amongst internal administration mechanisms and the performance of minor and medium-sized enterprises (SMEs). To evaluate this impact on SMEs in Hanoi, Vietnam, the research utilized a survey, non-probability sampling, and regression analysis. The COSO description of internal control comprised five fundamentals: the control atmosphere, risk evaluation, control measures, information and communication structures, and supervision actions. The performance of SMEs was primarily assessed by ROA. Using the SPSS and SmartPLS computer software, data were analysed for this study. The conclusions, which were derived from a representative sample of 94 those surveyed, demonstrate that the performance of SMEs in this situation is positively impacted by the regulator surroundings, this constitutes an element of internal control. However, the outcomes still provide a few helpful ideas for SMEs in Vietnam. Other aspects of internal control, such as control operations, systems for communication and information, risk evaluation, and tracking operations, had negligible effects on the performance of SMEs. The discoveries of this investigation took place in Kenyan government ministries examining its performance.

System Quality in IFIMS

The connection between the implementation of a Quality System and the performance of an organization was established by Indiya, Mise, and Obura (2018). Using administration employees from 11 community colleges that have been accredited by the Kenya Bureau of Standards, a correlation research design and a population of 215 were guided by the contingency theory of organizational structure. The researchers employed a population survey, and 94.4% of respondents responded. Utilizing questionnaires, primary data was gathered. Descriptive statistics, such as means, rate of recurrence counts, and proportions, were utilized to analyse qualitative data. The null hypothesis of the research, which asserted that there was no meaningful correlation between organizational performance and adoption of the Quality System, was replaced by the null hypothesis, which posited that there existed a substantial correlation between the two variables.

In western Kenya, Awino, Ondoro, and Abong'o (2018) investigated how service quality management affected the performance of vernacular radio broadcasting corporations. The research used an explanatory

research design on 16 local radio stations in western Kenya that broadcast in the counties of Nyanza and Western. First-hand information was acquired and then subjected to a descriptive examination. The research found that service quality management meaningfully and definitely predicts the execution of businesses that broadcast on vernacular radio. According to the study's findings, service quality management significantly and favourably affects the performance of Western Kenya's vernacular radio broadcasting companies. The study focused mainly on service quality management, this study focused mainly on IFMIS performance using staff competence, resource allocation, internal control and service quality as parameters

Matata and Wafula's (2020) goal was to ascertain how the Kenya Ports Authority's performance was impacted by the Quality System. The research was built on a aim populace of 7,500 personnel, from which a sample size of 116 was randomly chosen from the sampled departments. To obtain the desired representation from different organizational divisions, the researcher used multi-stage cluster sampling from the sample population. The necessary statistics were collected using surveys, consultations, and observations. A statistical tool was used to perform a descriptive analysis. It was clear that system quality has a considerable positive influence on an administration's performance through service provision and high-quality output, giving the company an advantage in the market. The study used multi-stage cluster sampling; this study used stratified sampling.

To ascertain the existing connection between quality service and organizational performance, Chelangat (2022) set out to conduct a literature review on the subject. The resource-based view and contingency theories acted as the study's guiding doctrines in this context. According to the study, there is agreement in the body of literature that both quality service and organization performance are important. When implemented, service quality is anticipated to increase output quality by enhancing timely operations and response, reducing errors, and increasing process efficiency. These results support the hypothesis that improving service quality alone can improve a variety of performance indicators for an organization.

Performance in IFMIS

IFMIS is a critical component of modern civic pecuniary administration systems and plays a pivotal role in enhancing transparency, efficiency, and accountability in government expenditure. This review seeks to examine the implementation, challenges, and impact of IFMIS in the Kenyan context, shedding light on the components that influence its performance. The execution of IFMIS in Kenya has stood a significant step in the country's public financial management reforms. Key studies in this section have examined the evolution of IFMIS in Kenya, including the planning, adoption, and rollout phases. Notable research findings include: Adoption and Implementation Challenges: Studies have highlighted the trials confronted during the adoption and implementation of IFMIS in Kenya, including issues related to technical capacity, resistance to change, and inadequate training (Bwisa et al., 2018). Policy Framework: Researchers have analyzed the policy framework and legal foundations that support IFMIS implementation in Kenya, emphasizing the role of legislation in shaping its success (Achieng & Nyamwange, 2019). Project Management: The literature explores the project management approaches employed in IFMIS implementation, discussing factors such as project timelines, budgetary allocations, and stakeholder engagement (Githaiga & Kiilu, 2016).

This section focuses on the impact of IFMIS on government ministries in Kenya. Researchers have conducted studies to assess how IFMIS has affected various aspects of ministry performance: Efficiency: Studies have examined the efficiency gains achieved through IFMIS, including streamlined financial processes, reduced paperwork, and faster decision-making (Kihara & Mwangi, 2020). Quality of Service: Research highlights how IFMIS has contributed to improved service delivery by ministries, particularly in areas such as procurement and budget execution (Odondo, 2018). Accountability: Scholars have investigated how IFMIS enhances financial accountability within ministries, emphasizing transparency, audit trails, and reduced opportunities for financial misconduct (Oluoch & Kichuko, 2017). Cost Reduction: Literature discusses the

cost-saving potential of IFMIS, both in terms of reduced administrative costs and better resource allocation (Kamau & Muturi, 2015).

This segment explores the variables that influence the functioning of IFMIS in Kenya, shedding light on the key determinants of success or challenges faced: Staff Competence: Research emphasizes the importance of staff competence in IFMIS utilization and discusses the role of training and skill development (Mbiti & Mulwa, 2019). Internal Control: Scholars have examined the effectiveness of internal control mechanisms within IFMIS, focusing on their impact on data integrity and financial management (Korir et al., 2021). System Quality: The literature delves into the quality of IFMIS systems, considering aspects such as system availability, data accuracy, scalability, and user experience (Ndeto & Nzuki, 2020). Political and Institutional Factors: Researchers have analysed the effect of political support, administrative ethos, and institutional factors on IFMIS routine (Kibet & Cheluget, 2019).

Theoretical Review

Technological Acceptance Model

The notion of perceived value and the specific users of a system are the focal points of the technological acceptance model (TAM). TAM is the result of Davis's (1986) and (1989) works. The model neglects the fact that developing and implementing the use of technology is fundamentally a collaborative endeavour and instead expands to include more variables that clarify the way a user evaluates a technology system's utility. By following the steps that reveal how users come to understand and employ an innovation, this model captures the social effects emanating from the use of data structures. The theory's main goal is to examine the factors at play that enable the adoption of technological advances in computing by multiple sectors as well as end users. It enables the flexibility of systems of information and the widespread utilization of technological advances throughout various fiscal divisions. According to Davis (2001), the model comprises two distinct variables that affect the willingness to utilize contemporary computer structures: perceived value as well as perceived ease of usage.

According to Pavlou (2003), TAM was created and intended to forecast user behaviour, embracing information technology and information systems, as well as utilizing them in diverse organizational activities. A user's perception of an innovation's perceived usefulness is how they judge whether it makes their work more efficient and produces better results. The effort a user must make to use the system is measured by perceived ease of use (Chuttur, 2009). These two TAM facets control and shape how external variables behave and how informational technological systems and applications are used. The extent to which government ministries and agencies embrace and utilize IFMIS largely depend on on the workforce's understanding of the system's effortlessness of use and their perception of its worth.

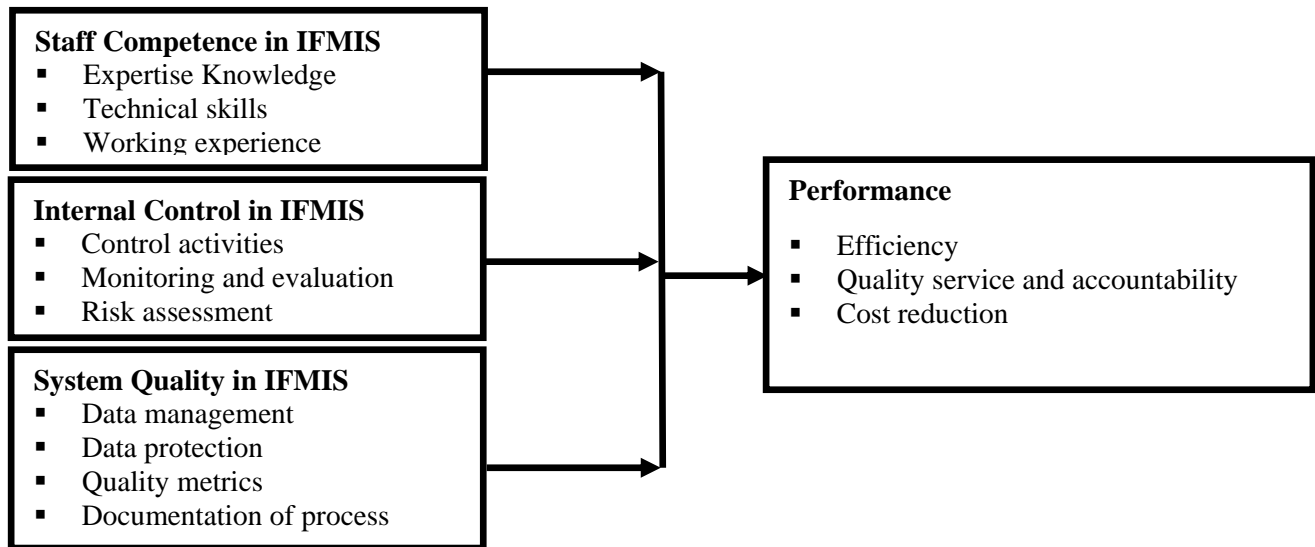
Systems Theory

A structure comprises interconnected components to one another in addition to their surroundings to achieve a common objective. In general, a system can be used in different fields and has roots in a variety of academic fields and conceptual frameworks, according to Von Bertalanffy (1975). These subsystems are combined into one system in a way that none of them could have done separately. Ruben (1972). However, according to Broderick and Smith (1979), the distinction between what is external and internal to a system depends largely on one's purpose and perspective because the concept of a system is broad and flexible. Colbert (2006) asserts that any type of organization must ultimately aim to implement systems model management in the same context.

According to this model, effective organizational managers set an example for other organizational managers to follow by successfully managing an organization in new ways. Since nobody is permanent or inescapable, there will inevitably be changes at the top of any organization with time. The newly appointed institutional administrators merely continue what has been done in the past while adding their fresh ideas and innovations.

Every county and every organization must adhere to this management model. The issue with this theory is that it treats all systems in a general manner, regardless of the environment in which they function or interact. All of these lead to inaccurate analysis of the various systems being researched. This theory could be used in the implementation of IFMIS to allow for a seamless transition if there are administrative changes as well as an improvement in flexibility and accuracy. If properly implemented, it can benefit ministries greatly.

Conceptual Framework



Independent Variables

Source: Author (2023)

Figure 1: Conceptual Framework

Dependent Variables

METHODOLOGY

The research applied a descriptive research approach. The study was conducted in Nairobi. This is where all government ministries were located. The Government Ministries include; The National Treasury and Planning, Ministry of Health, Ministry of Public Service and Gender, Ministry of Education, Ministry of Information and Communication Technology and Ministry of Foreign Affairs. A stratified random sampling was conducted on all relevant employees working in six chosen national government ministries in Nairobi City County. The data was obtained from primary outputs. Information was gathered, purified, encoded, and input into statistical software tools for researchers in the social sciences (SPSS). Descriptive and inferential statistics were used in quantitative analysis. The occurrences, percentage, mean, and standard deviation remained deployed for descriptive statistics. Regression modelling was utilized as the only inferential statistics available. Graphs and tables were used to extant the research discoveries. The multiple regression archetypal was deemed appropriate because it allows for the testing of the forte of the connexion amid variables. At a 95% confidence level, multiple regression was performed. The general multiple regression method is represented as per:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$$

Where:

Y = Performance of Government Ministries

X₁ = Staff Competence

X₂ = Internal Control

X₃ = System Quality

β₀ = Constant

β₁, β₂, β₃ = Coefficients of the independent variables

RESULTS

Descriptive Analysis

To uphold the precision of the researchers' data analysis, an exhaustive compilation of personal information was undertaken. By obtaining this critical information, the researchers sought to establish a robust groundwork for evaluating the data contributed by the respondents, thereby ensuring its reliability and trustworthiness.

Staff Competency in IFMIS

This study analysed staff competency in IFMIS (Integrated Financial Management Information System) to assess knowledge, skills, and abilities of the ministry's staff members to effectively and efficiently utilize the IFMIS for financial management processes. It conducts a critical part in enhancing the performance of government ministries in Kenya by ensuring that the system is utilized to its full potential. The discoveries regarding the aforementioned are depicted in Table 1.

Table 1: Descriptive Statistics on Staff Competency in IFMIS

Statement	N	Percentage					Mean	Std. Dev.
		SD	D	N	A	SA		
Staff have adequate technical skills for IFMIS	344	9.1	3.0	16.7	22.7	48.5	3.939	1.073
Staff have good knowledge of IFMIS	344	3.0	17.3	6.1	53.9	19.7	3.924	1.561
Trainings are giving an update made on the application	344	0.8	12.0	17.3	51.9	18.1	3.743	0.925
Training is also given to new staff	344	0.0	17.3	13.5	57.1	12.0	3.647	0.912
Staff have significant working experience on IFMIS	344	1.5	18.0	6.8	53.4	20.3	3.783	1.036
Every staff have a good understanding of IFMIS	344	0.0	15.8	14.3	54.1	15.8	3.704	0.926
Staff competence is important to IFMIS therefore increasing the performance of the ministry	344	2.3	12.8	10.5	60.9	13.5	3.717	0.943
Average Score	344						3.779	1.053

Source: Field Survey (2024)

Regarding the assertion about the adequacy of staff's technical skills for IFMIS, a majority of the respondents (22.7% and 48.5%) expressed agreement and strong agreement, indicating that they believe the staff possesses adequate technical skills for IFMIS. In contrast, 16.7% of the participants remained neutral on this claim, while 9.1% and 3% disagreed and strongly disagreed, respectively. The mean score of 3.939 suggests a relatively positive perception of staff's technical skills, while the standard deviation of 1.073 indicates some variability in the retorts. Regarding the claim about staff's good knowledge of IFMIS, a common of the respondents (53.9%) decided that the staff have good acquaintance of IFMIS, with 19.7% strongly agreeing. Only 6.1% of the participants expressed neutrality, while 20.3% disagreed or strongly disagreed with the statement. The mean score of 3.924 indicates a positive perception of staff's knowledge of IFMIS, and the relatively low standard deviation of 1.561 proposes some variability in the retorts compared to other statements.

In relations to the claim that trainings provide updates on the application, a significant majority of respondents (51.9%) agreed, with 18.1% strongly agreeing. However, a small percentage of participants (0.8%) strongly disagreed, while 12% disagreed, and 17.3% remained neutral. The mean score of 3.743 indicates a positive opinion regarding the claim, although the standard deviation of 0.925 recommends some variability in the

retorts among the participants. In terms of the claim that training is also given to new staff, the findings suggest that a majority of respondents (57.1%) agreed with this statement, while 17.3% disagreed. Interestingly, none of the participants strongly disagreed with the claim, and 13.5% expressed neutrality. The mean score of 3.647 indicates a moderately positive perception of training being provided to new staff, and the standard deviation of 0.912 recommends some dispersion in the retorts among the participants.

Regarding the assertion that staff have significant working experience on IFMIS, the majority of respondents (53.4%) agreed, with 20.3% strongly agreeing. However, a small percentage of participants (1.5%) strongly disagreed, while 18% disagreed, and 6.8% remained undecided. The mean score of 3.783 indicates a positive perception of staff's working experience on IFMIS, and the standard deviation of 1.036 suggests general agreement among the respondents. The study also claimed that every staff member has a good understanding of IFMIS. The findings revealed that a majority of participants (54.1%) strongly agreed with this claim, while 15.8% agreed. On the other hand, 15.8% disagreed, and 14.3% expressed neutrality. The mean score of 3.704 signifies a positive perception of the staff's understanding of IFMIS, and the standard deviation of 0.926 suggests agreement among the respondents.

Concerning the claim that staff competence is crucial to IFMIS and subsequently enhances the performance of the ministry, a significant majority of participants (60.9%) strongly agreed, while 13.5% agreed. In contrast, 10.5% of the participants remained undecided, and 2.3% strongly disagreed, a sentiment shared by 12.8% of the participants. The mean score of 3.717 and the standard deviation of 0.943 indicate the perceived importance of staff competence in IFMIS and its impact on the ministry's performance. The importance of staff competence in IFMIS in enhancing the performance of government ministries in Kenya was further indicated by the composite mean and standard deviation of 3.779 and 1.053 respectively. Some of the respondents who claimed anonymity noted that:

The outcome was supported by the views of the respondents that the actual training programs may vary depending on the specific requirements and resources available within each government ministry. Each ministry designs its training programs or collaborates with external consultants or training institutions to provide comprehensive and tailored IFMIS training to its staff members. However, this training cut across basic IFMIS training, advanced IFMIS training, technical training, and on-the-job training is some of the staff competence training in these ministries.

This outcome aligns with Kolibáová (2015) who uncovered that whenever one employee received a higher rating than their peers, this led to an enhancement in their performance, which in turn helped the company as a whole perform better. Gachui, Were and Namusonge (2020) also unveiled that worker performance has a substantial beneficial impact on competency levels.

Internal Control in IFMIS

Integrated Financial Management Information System has a vital part in enhancing the performance of government ministries in Kenya by ensuring transparency, accountability, and efficient financial management. IFMIS establishes a clear separation of duties among different users to prevent any single individual from having complete control over a financial transaction. The outcomes of internal control in IFMIS are uncovered in Table 2.

Table 2: Descriptive Statistics of Internal Control in IFMIS

Statement	N	Percentage					Mean	Std. Dev.
		SD	D	N	A	SA		
The ministry has a strict and tight control system	344	12.5	12.5	10	35	30	4.000	.067
Risk is assessed regularly before resources are distributed and utilized	344	10	15	10	40	25	3.818	.943
All activities as regards IFMIS are regularly controlled	344	6.1	10.5	16.5	51	15.8	3.724	0.925
IFMIS is always monitored to ensure the diligent application of resources	344	7.3	12.0	17.3	51.5	12.0	3.665	0.903
Appropriate measures are taken to correct misfeasance in the pertain of IFMIS	344	4.1	10.2	12.8	49.6	23.3	3.870	0.955
All ministry process has effective control measures (like a double authentication measure) to avoid fraudulent activities	344	5.3	10.5	14.3	57.9	12.0	3.676	0.896
Internal control is important to IFMIS therefore increasing the performance of the ministry	344	4.6	8.3	11.2	57.1	18.8	3.866	0.817
Average Score	344						3.802	0.786

Source: Field Survey (2024)

The research fixated on exploring the perceptions of participants regarding internal control in IFMIS within the ministries of Kenya. The findings revealed the following responses. Concerning the statement about the ministry having a strict and tight control system, 35% of the participants agreed, with 30% strongly agreeing. However, 12.5% strongly disagreed, and another 12.5% disagreed with the notion that the ministry has a strict and tight control system. Additionally, 10% of the participants remained neutral on this statement. The mean score of 4.000 suggests a confident insight, and the low standard deviation of 0.067 confirms a high level of agreement among the respondents. The survey also examined the regular assessment of risks before the distribution and utilization of resources. A significant proportion of respondents (40%) agreed that risk assessment is conducted regularly, with 25% strongly agreeing. However, 15% disagreed, including 10% who strongly disagreed. Only 10% of the participants were undecided on this statement. The mean score of 3.818 indicates a moderately favourable view, but the high standard deviation of 0.943 suggests some variability in the responses among the participants.

The study examined the regular control of all activities related to IFMIS, and the participants' responses were as follows: Regarding the claim that all activities related to IFMIS are regularly controlled, 51% of the participants agreed, with 15.8% expressing strong agreement. On the contrary, 10.5% disagreed, and only 6.1% strongly disagreed. There were also 16.5% of the participants who remained undecided regarding this claim. The mean score of 3.724 and the standard deviation of 0.925 reflect the affirmation of the participants' responses, indicating a positive perception with some variability. In terms of the claim that IFMIS is continually scrutinised to confirm the assiduous application of funds, the outcome revealed that 7.3% strongly disagreed and 12% disagreed with this statement. On the other hand, 17.3% of the participants expressed neutrality. However, the majority of participants (63.5%) either agreed or strongly agreed that IFMIS is

always monitored to ensure diligent application of resources. The mean score of 3.665 suggests a relatively high positive opinion, and the low standard deviation of 0.903 indicates a high standard of pact amongst the respondents.

Regarding the claim that appropriate measures are taken to correct misfeasance in the context of IFMIS, in the participants' responses regarding this statement, 14.1% strongly disagreed and 10.2% disagreed. Only 12.8% expressed neutrality. On the other hand, 49.6% of the participants agreed that appropriate measures are taken to correct misfeasance in the context of IFMIS, with 23.3% strongly agreeing. The mean score of 3.870 and the standard deviation of 0.955 indicate some variability in the responses, reflecting a range of opinions among the participants. The survey also examined the effectiveness of control measures, such as double authentication, in preventing fraudulent activities within the ministry processes. The findings showed that 5.3% strongly disagreed and 10.5% disagreed with the statement. Notably, 14.3% of the participants remained undecided. However, a majority of the participants (57.9%) agreed that all ministry processes have effective control measures in place, including double authentication, to avoid fraudulent activities. Additionally, 12% strongly agreed with this statement. The mean score of 3.676 and the standard deviation of 0.896 indicate a significant agreement among the respondents regarding this statement.

Furthermore, the study noted that 12.9% of the participants either disagreed or strongly disagreed with the statement that internal control is important to IFMIS and contributes to the ministry's performance. The statement was neutralized by 11.2% of the respondents. However, a majority of the participants (57.1%) agreed with the claim that internal control is important to IFMIS and enhances the ministry's performance. This sentiment was further confirmed by 18.8% of the respondents. The mean score of 3.866 and the standard deviation of 0.817 affirm the positive perception of the respondents regarding the importance of internal control in IFMIS and its impact on the ministry's performance. The respondents further affirmed that;

Internal control has a critical role in safeguarding the integrity and reliability of financial data within a ministry. It encompasses the policies, procedures, and practices implemented to confirm that financial transactions are properly recorded, authorized, and processed accurately. The participants observed that internal control helps identify, assess, and mitigate risks related to financial data. It establishes checks and balances to prevent errors, fraud, or misappropriation of funds, thereby reducing the risk of financial misstatements and ensuring the accuracy and reliability of financial data. Also, internal control ensures acquiescence with relevant laws, regulations, and accounting standards. It establishes a framework that promotes transparency, accountability, and ethical behavior within the ministry, ensuring that financial data adheres to legal and regulatory requirements.

The composite mean and standard deviation of 3.802 and 0.786 affirmed the relevance of internal control in IFMIS in the performance of government ministries in Kenya. The finding is consistent with Kisanyanya (2018) who discovered that the business performance of the public institutions under investigation was positively and significantly influenced by control undertakings. Ogunmakin (2020) further revealed that each internal control system component's impact on accountability—as determined by effective and efficient financial operations—varies significantly by state.

System Quality in IFMIS

System quality in IFMIS (Integrated Financial Management Information System) refers to the characteristics and attributes of the system that impact its performance, reliability, and effectiveness in supporting the operations of government ministries in Kenya. It offers a crucial role in enhancing the performance of ministries by ensuring that the IFMIS meets their specific needs and requirements. Regarding system quality in IFMIS, the outcome is disclosed in Table 3.

Table 3: Descriptive Statistics of System Quality in IFMIS

Statement	N	Percentage			Mean	Std. Dev.		
		SD	D	N			A	SA
Data is thoroughly managed by the ministry	344	15	17.5	15.5	24.5	27.5	3.833	.790
Quality metrics are put in place so as the check the quality of the reports produced	344	5	20	10	37.5	27.5	3.803	.829
Documents are highly processed and confidential	344	5.3	10.5	12.8	54.9	16.5	3.723	0.927
Recommendation and survey reports are fully implemented	344	1.5	15.8	15.0	54.1	13.5	3.622	0.964
The ministry has a structural design as regards IFMIS	344	2.3	14.3	9.8	51.9	21.8	3.774	1.026
IFMIS structure provides quality documentation and reports	344	6.3	10.2	13.5	56.4	13.5	3.675	0.915
System quality is important to IFMIS therefore increasing the performance of the ministry	344	2.3	14.3	15.8	57.9	9.8	3.593	0.932
Average Score	344						3.717	0.912

Source: Field Survey (2024)

The findings related to system quality in IFMIS are presented in Table 3, documenting the outcomes of the study. Concerning the statement that data is thoroughly managed by the ministry, 27.5% of the participants strongly agreed, while 24.5% confirmed their agreement. However, 17.5% disagreed, with 15% expressing strong disagreement. Additionally, 15.5% of the participants remained undecided on this statement. The mean score of 3.833 and the standard deviation of 0.790 validate the responses from the participants, indicating a moderately positive perception regarding the thorough management of data by the ministry. The study also addressed the implementation of quality metrics to assess the quality of the reports produced. In this regard, 5% strongly disagreed and 20% disagreed with the statement, while 10% of the participants remained neutral. On the other hand, 37.5% of the participants agreed that quality metrics are in place to check the quality of the reports, with 27.5% strongly agreeing. The mean score of 3.803 and the standard deviation of 0.829 suggest a moderately positive perception among the respondents regarding this statement.

The results of the study revealed additional insights. Concerning the statement that documents are highly processed and confidential, 10.5% of the participants disagreed, with only 5.3% strongly disagreeing. Meanwhile, 12.8% of the respondents remained undecided. On the other hand, a majority of the participants (54.1%) agreed that documents are highly processed and confidential, with 16.5% strongly agreeing. The mean score of 3.723 and the standard deviation of 0.927 indicate some variability in the responses, suggesting a range of opinions among the participants. The study also examined the implementation of recommendations and survey reports. It was found that 1.5% disagreed and 15.8% strongly disagreed with the statement, while 15% of the participants expressed neutrality. In contrast, a substantial number of participants (13.5%) strongly agreed that recommendations and survey reports are fully implemented, with 54.1% agreeing. The average score of 3.622 suggests a highly affirmative view, and the standard deviation of 0.964 indicates relatively low variability in the responses. Furthermore, the alignment of the ministry's structural design with IFMIS was assessed. It was observed that 14.3% either disagreed or strongly disagreed, while 9.8% remained neutral on this statement. However, 51.9% of the participants agreed that the ministry has a structural design in place for IFMIS, with 21.8% strongly agreeing. The outcome is supported by a mean score of 3.774 and a standard deviation of 1.026.

The statement regarding the quality of documentation and reports provided by the IFMIS structure attracted particular interest. Among the participants, 6.3% strongly disagreed and 10.2% disagreed with the statement,

while 61.3% remained neutral. However, a significant majority (56.4%) strongly agreed that the IFMIS structure indeed provides quality documentation and reports, with an additional 13.5% agreeing. The mean score of 3.675 indicates a predominantly positive perception among the participants. This sentiment is further supported by the standard deviation of 0.915, which highlights a consistent and harmonious agreement in the responses. Regarding the assertion that system quality is crucial to IFMIS and enhances the ministry's performance, 2.3% strongly disagreed and 14.3% disagreed, while 15.8% remained undecided. However, a resounding majority of 57.9% of the respondents passionately affirmed that system quality is indeed important to IFMIS and contributes to the ministry's performance. Additionally, 9.8% joined the agreement. This overwhelming sentiment is reflected in the mean score of 3.593, indicating a strong consensus among the interviewees. The standard deviation of 0.932 further emphasizes the remarkable coherence and unity in the responses. Given the respondents' description of the overall user experience with IFMIS in terms of system performance, reliability, and ease of use, the respondents noted that;

The overall user experience with IFMIS in terms of system performance can vary. Users may have different perceptions based on factors such as the responsiveness of the system, speed of data processing, and availability of the system. A well-performing IFMIS should ideally have minimal downtime, fast loading times, and efficient processing of financial transactions and data. Users expect the system to be stable, secure, and accurate. Reliability entails consistent availability of the system, data integrity, and protection against unauthorized access or data loss. A reliable IFMIS inspires trust and confidence in users, enabling them to carry out financial operations with certainty. A user-friendly interface, intuitive navigation, and clear instructions contribute to a positive experience. Users should be able to easily access the necessary functions, enter data accurately, generate reports, and perform tasks without undue complexity or confusion. Adequate training and support can enhance the ease of use and overall satisfaction with IFMIS.

The composite mean and standard deviation of 3.717 and 0.912 signify that system quality plays a major role in the performance of government ministries in Kenya. The outcome is in agreement with Matata and Wafula (2020) that system quality has a substantial positive impact on an organization's performance through service provision and high-quality output, giving the company an advantage in the market.

Performance of Government Ministries

The success of government ministries hinges on their performance, which serves as a crucial indicator of their ability to accomplish goals and generate optimal outcomes. Performance encompasses multiple dimensions, such as financial performance, operational performance, and adaptability in the face of challenges. The outcomes of performance are presented in Table 4.

Table 4: Descriptive Statistics of Performance

Statement	N	Percentage					Mean	Std. Deviation
		SD	D	N	A	SA		
IFMIS increases efficiency	344	3.1	4.3	10.4	61.3	20.9	3.926	0.871
IFMIS provides quality reports	344	6.7	21.5	22.7	33.7	15.3	3.294	1.164
Increases accountability	344	4.3	15.3	13.5	38.7	28.2	3.582	1.041
Cost reduction	344	5.5	15.3	19.0	38.0	22.1	3.613	1.123
Average Score	344						3.603	1.049

Source: Field Survey (2024)

Based on the survey findings, it can be inferred that a significant majority of participants (82.2%) either agreed or strongly agreed that IFMIS contributes to increased efficiency. Conversely, 7.4% expressed disagreement or strong disagreement, while 10.4% remained neutral on this claim. These results are supported by a mean score of 4.269 and a low standard deviation of 0.087, indicating a high level of agreement among

the respondents. Regarding the provision of quality reports by IFMIS, 56.4% of the participants either agreed or strongly agreed with this statement, while 28.2% disagreed or strongly disagreed. The remaining 15.3% expressed neutrality. The mean score of 3.294 suggests a generally positive perception, although the standard deviation of 1.164 indicates some variability in the responses.

Furthermore, when it comes to the claim that IFMIS enhances accountability, 66.9% of the participants either agreed or strongly agreed, while 19.6% disagreed or strongly disagreed. A total of 13.5% remained neutral on this statement. The affirmation of the outcome is supported by a mean score of 3.582 and a standard deviation of 1.041. As for the statement that IFMIS reduces costs, 60.1% of the participants either agreed or strongly agreed, while 15.3% expressed disagreement. Additionally, 5.5% strongly disagreed, and 19.0% remained undecided. The mean score of 3.603 and the standard deviation of 1.049 validate these findings.

In support of the findings uncovered, some of the respondents observed that “several key factors contribute to the efficiency of financial management processes within a ministry in Kenya. These key factors include clear policies and procedures, effective budgeting and planning, automation and technology, skilled and competent staff, and strong internal controls among others. Therefore, comprehensive assessments of the ministry's financial management processes can help identify additional factors that may be relevant in achieving efficiency.”

Regression Analysis

Regression analysis offers a valuable approach to assessing the impact of an integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. Through the application of regression techniques, government ministries can obtain valuable insights into how different components of the IFMIS are utilized to improve their overall performance. Table 5 provides a comprehensive model summary, which includes key metrics such as the R-value, R square, and the Adjusted R square. These metrics are essential for evaluating the relationship between the IFMIS and the performance of government ministries.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square
1	.812 ^a	.673	.586

Source: Field Survey (2024)

The substantial R-value of 0.812 indicates a robust positive correlation between the integrated financial management information system (IFMIS) and the performance of government ministries in Kenya. The various components encompassed within the IFMIS, such as staff competency, internal control, and system quality, account for approximately 67.3 percent of the observed variations in the performance of government ministries in Kenya. However, it is important to acknowledge that 32.7 percent of the variation in the regression model remains unexplained, as it is influenced by other factors that were not considered in the model. To further assess the significance of the comprehensive model, an analysis of variance was conducted, and the outcomes of this analysis can be found in Table 6.

Table 6: Analysis of Variance (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	39.702	3	13.234	27.287	.000 ^b
	Residual	160.426	331	.485		
	Total	200.128	344			

Source: Field Survey (2024)

The results of the analysis of variance, as presented in Table 6, underscore the substantial impact of the explanatory variables, namely staff competency, internal control, and system quality, on the performance of government ministries in Kenya. This is evident from the significant F value of 27.287 and a corresponding probability of 0.000. These findings indicate that the combined influence of all the explanatory variables, including staff competency, internal control, and system quality, collectively contribute to the performance of government ministries in Kenya. Moving forward, to determine the individual effects of the independent variables on the dependent variable, a regression analysis was conducted, as observed in Table 7.

Table 7: Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.036	.201		-.182	.856
	X1	.247	.087	.167	2.831	.005
	X2	.130	.102	.088	1.279	.202
	X3	.326	.079	.248	4.140	.000

Source: Field Survey (2024)

Based on the results obtained from the investigation, the estimated parameters of the survey are presented in the equation as follows, as indicated in Table 7.

$$Y = -0.036 + 0.247X_1 + 0.130X_2 + 0.326X_3$$

Where; Y = Performance of Government Ministries; X₁ = Staff Competence; X₂ = Internal Control; and X₃ = System Quality.

The investigation yielded valuable insights into the impact of each explanatory variable on the performance of government ministries in Kenya. Table 7 presents the standardized beta values, which indicate the respective contributions of each factor within the integrated financial management information system to the performance of government ministries. It is worth noting that the constant coefficient has a negative value of 0.036, which is statistically insignificant, as indicated by the probability value of 0.856.

The results indicate that staff competence significantly and positively influences the performance of government ministries in Kenya, as evidenced by a p-value of 0.005 and a coefficient of 0.167. This implies that enhancing staff competence would lead to a 0.167% improvement in the performance of government ministries. Furthermore, internal control was found to have a positive effect on the performance of government ministries, although it was statistically insignificant. This is demonstrated by a p-value of 0.202 and a corresponding coefficient of 0.088. Consequently, an increase in internal control would result in a 0.088% improvement in the performance of government ministries. Moreover, system quality exhibited a direct, positive, and significant effect on the performance of government ministries. The positive coefficient of 0.248 and a corresponding p-value of 0.000 indicate that an improvement in system quality would enhance the performance of government ministries by 0.248 percent.

Discussion of Findings

The survey aimed to investigate the impact of staff competence in the integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. The findings unveiled a significant positive relationship between staff competence and the performance of government ministries in Kenya. This positive outcome can be attributed to the comprehensive understanding of the IFMIS and its functionalities by the staff members. This makes staff effectively navigate the system, enter data accurately, generate reports, and perform tasks efficiently. This efficient utilization of the IFMIS saves time, reduces errors, and streamlines financial management processes, leading to improved productivity and performance. The outcome of the survey aligned with Njau and Kinoti (2020) who found that Kenya's National Treasury

had a significant implementation of IFMIS in the administration of public finances. Gachui, Were, and Namusonge (2020) unravelled that worker performance has a substantial beneficial impact on competency levels.

The survey sought to examine how internal control within the integrated financial management information system (IFMIS) affects the performance of government ministries in Kenya. The survey results revealed an insignificant positive effect of internal control in IFMIS on the performance of government ministries. This outcome can be attributed to the improper design or implementation of internal controls within the IFMIS, which failed to adequately address the specific risks and challenges faced by government ministries in Kenya. Inadequate controls result in gaps or loopholes that allow errors, fraud, or mismanagement to occur. Without robust control mechanisms, the impact on performance may be minimal or even negative thus affecting the overall performance of these government ministries in Kenya. The outcome is in agreement with Tam & Le-Anh (2021) who unveiled that internal control had negligible effects on the performance of SMEs. The outcome is at variance with Vihiga County, Kenya, Kisanyanya (2018) revealed that the business performance of the public institutions under investigation was positively and significantly influenced by control undertakings. Ogunmakin (2020) uncovered that the internal control system's various elements worked together to have a significant impact on the responsibilities of the internal oversight mechanism within public parastatals. The variance of the outcomes could be linked to the varying context in which the study was performed.

The survey aimed to assess the effect of system quality within the integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. The findings of this objective revealed a significant positive effect of system quality in IFMIS on the performance of government ministries. This outcome highlights the importance of having a high-quality system within the IFMIS, which contributes significantly to improving the performance of government ministries. The outcome could be attributed to the well-designed IFMIS which has strong system quality that ensures the accuracy and integrity of financial data. It minimizes the risk of errors, duplications, or unauthorized modifications in financial transactions and records. Accurate and reliable data enables ministries to make informed decisions, monitor budget utilization, and comply with financial regulations, leading to improved performance. The outcome agrees with Awino, Ondoro, and Abong'o (2018) who disclosed that service quality management significantly and favourably affects the performance of western Kenya's vernacular radio broadcasting companies. Matata and Wafula (2020) revealed that system quality has a substantial positive impact on an organization's performance through service provision and high-quality output, giving the company an advantage in the market.

SUMMARY

This research aimed to evaluate the impact of an integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. The study specifically focused on examining the influence of staff competence, internal control, and system quality within the IFMIS on the performance of government ministries. The researchers collected field data and utilized both descriptive and regression analyses to analyse the gathered information. A concise summary of the main findings was compiled.

One of the precise objectives was to investigate the relationship between staff competence in the integrated financial management information system (IFMIS) and the performance of government ministries in Kenya. By employing regression analysis, the study unveiled a notable and favourable effect of staff competence in IFMIS on the performance of government ministries in Kenya. This suggests that an improvement in staff competence within the IFMIS would have a corresponding positive consequence on the performance of government ministries.

The survey also evaluated the effect of internal control within the integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. Through the utilization of regression analysis, the study revealed an insignificant yet positive effect on the performance of government ministries. These results indicate that internal control in IFMIS holds limited predictive power regarding the performance of government ministries, suggesting that other features may play a more protuberant part in influencing their performance.

Thirdly, this survey was to investigate the effect of system quality within the integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. The findings from the regression analysis demonstrated a significant and positive effect of system quality in IFMIS on the performance of government ministries. These results indicate that system quality in IFMIS possesses the potential to enhance the performance of government ministries, showcasing its capability to drive positive outcomes.

CONCLUSION

The major survey objective was to explore the effect of an integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. The study specifically focused on investigating the effects of staff competence in IFMIS, internal control in IFMIS, and system quality in IFMIS on the performance of government ministries. Regarding the effect of staff competence in IFMIS on the performance of government ministries, the results unveiled a substantial and constructive affiliation. The results indicated that higher levels of staff competence in IFMIS were associated with improved performance of government ministries. The conclusion drawn from the result noted that competent staff members who possess a strong understanding of IFMIS and its functionalities contribute to improved financial management and overall ministry performance.

Directing attention to the second aim of the study, the investigation delved into the impact of internal control within the integrated financial management information system (IFMIS) on government ministries in Kenya. The findings revealed a positive effect of internal control in IFMIS on the performance of government ministries, although the observed effect was statistically insignificant. The conclusion derived from the result noted that internal control in IFMIS does not play a major in determining the performance of government ministries thus, factors other than the internal control in IFMIS have been given more attention which leads to the effect of internal control being unimpressive on the performance of government ministries in Kenya.

The study focused on evaluating the impact of system quality within the integrated financial management information system (IFMIS) on the performance of government ministries in Kenya. The results revealed a significant effect of system quality in IFMIS on the performance of government ministries. The conclusion drawn is system quality in IFMIS plays a vital part in influencing the performance of government ministries in Kenya. This means that a high-quality system, characterized by reliability, usability, functionality, and performance, positively influences ministry performance and overall financial management practices.

RECOMMENDATIONS

Constructed on the insights derived from the research findings, a diverse range of recommendations were offered. The study advised that ministries should prioritize training plans to improve the knowledge, skills, and competencies of their staff members. Training sessions should focus on areas relevant to their roles and responsibilities, such as financial management, technical skills, leadership, and communication. Continuous professional development opportunities would help staff members stay updated with industry best practices and improve their performance.

Additionally, recruitment and selection processes should be designed to identify candidates with the necessary IFMIS competencies. Ministries should also foster a supportive work environment that encourages continuous learning, collaboration, and knowledge sharing among staff members.

Government ministries should prioritize investments in system upgrades and maintenance by regularly assessing the quality of the existing IFMIS and identifying areas that require improvement. This would allow for the allocation of resources to enhance system reliability, usability, functionality, and performance. This may involve software updates, hardware upgrades, and implementing necessary security measures.

The ministries should focus on improving the usability and user experience of the IFMIS by conducting user feedback surveys, usability testing, and user-centric design evaluations to identify areas for improvement. Streamline workflows, simplify navigation, and provide intuitive interfaces to enhance user adoption and efficiency. User training and support should also be provided to ensure staff members can utilize the system effectively.

Contribution to Knowledge

This outcome contributes to the understanding of the effectiveness of integrated financial management information systems on the performance of government ministries in Kenya. This study contributes to the existing knowledge by shedding light on the relationships between staff competence, internal control, system quality in IFMIS, and the performance of government ministries in Kenya. The findings emphasize the significance of staff competence and system quality in driving improved ministry performance. By prioritizing staff training and system enhancements, government ministries can optimize the benefits of IFMIS implementation, leading to more efficient and effective financial management practices.

Suggestion for Further Study

Additional studies can be performed to explore the specific training programs and initiatives that contribute to enhancing staff competence in IFMIS. Explore the effectiveness of different training methods, such as workshops, online courses, and on-the-job training, in improving staff competency levels. Assess the long-term impact of training on ministry performance and identify best practices for designing and implementing training programs.

Scrutinise the impact of leadership within government ministries on the system quality of IFMIS. Investigate how leadership decisions, resource allocation, and management support affect the quality of the IFMIS implementation. Investigate the relationship between leadership practices, system quality, and subsequent ministry performance outcomes.

Explore additional factors that may influence the effectiveness of internal control in IFMIS within government ministries. Investigate the impact of organizational culture, control environment, governance structures, and risk management practices on the implementation and effectiveness of internal control mechanisms. Analyse the interplay between these factors and their influence on ministry performance.

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