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Integrated Financial Management Information System Implementation and Public Finance Management in Kilifi County, Kenya

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ABSTRACT

Sound integrated financial management information systems (IFMIS) can not as it were offer assistance creating nation governments pick up successful control over their funds,but too upgrade straightforwardness and responsibility, reducing political tact and acting as a obstacle to debasement and extortion. The county governments of Kenya have been required by the Public Financial Management (PFM) Act, 2012 to execute IFMIS since 2013 when they got to be operational, but the implementation process has so far been ineffective. The financial management of public funds is a very important element for any government and the public have to see that resources are mobilized well and expenditures used is done effectively and efficiently. In addition to implementing the Public Finance Management requirements and governance, it is necessary for governments and sub-governments that are involved in handling public resources to institute measures that will ensure that public finance management is followed. Different financial systems have been previously implemented to account for public resources, and in the year 2013 Kenya IFMIS was implemented as a platform of managing the national and county resources. The system has been implemented in various counties and it was seen as a system that will improve public finance management since it links all the departments. Kilifi being one of the counties that has implemented the IFMIS system may not fully understand the effects of the new system which motivates the objective of the study, to investigate the effect of Integrated Financial Management Information System (IFMIS) on public finance management in Kilifi County, Kenya. The specific objectives were, to analyze effectiveness of budgeting systems in IFMIS on public finance management in Kilifi County, Kenya, to verify the effects of accounts receivable in IFMIS on the public finance management in Kilifi County and to assess the effectiveness of accounts payable in IFMIS on public finance management in Kilifi County, Kenya. Relevant theories and literature have been used to gain greater understanding of the subject, which include the contingency theory of accounting information system, meta-theory model and structuration theory. The study employed a descriptive research design. The target population was users of IFMIS in the county governments. A census of the 67 county employees who use IFMIS in the county departments was done. Data was collected by means of a questionnaire and was analysed using descriptive statistics. From the seven different IFMIS sections/departments, the study used stratified sampling design and selected 80% employees from each section to give a sample size of 54 respondents. The study used a questionnaire as a tool for data collection in order to provide the relevant information for the research questions. This data was quantitative and qualitative in nature, and the data was then sorted, coded and analysed using Kruskal-Wallis technique in order to answer the research objective. Secondary informatin were inferred from work area audit of annual information on IFMIS for all factors for a period of three years (2015-2017). The study found that budgeting frameworks, accounts receivable and accounts *payable emphatically and significantly impacted the public finance management in Kilifi County. The ponder prescribes that managers can utilize this data to arrange and formulate budgets; screen the utilize of fixed assets; examine results against budgets and plans; oversee cash equalizations; track the status of receivables and obligations and monitor the performance of particular departments or units.*

Key Words: *IFMIS, Integrated Financial Management Information System, Project Implementation, Public Finance Management*

1. INTRODUCTION

Strong public finance management in developing countries has remained the only hope for social and economic development. Sound system, solid lawful and regulatory outline works as well as a competent and beneficial workforce are the foundations of an productive public financial management (PFM). According to pretorious and pretorrious (2008) Public financial management changes have been recognized as the key drivers to productive public service creation and delivery of riches and work world over. This acts as a catalyst for financial development and advancement. It guarantees the government and its offices raise, spend and oversee the public assets in a transparent and proficient way. Bae and Ashcroft (2004) expressed that numerous companies enormously depend on computers and software to supply exact data to effectively manage their business. It is getting increasingly vital for all businesses to incorporate information innovation solutions to function effectively. One way that many enterprises have received information technology on a huge scale is by introducing enterprise resource planning (ERP) frameworks to achieve their business transaction and information processing needs.

Over the final decade the government of Kenya has embraced a number of PFM changes that points at upgrading responsibility and straightforwardness. The changes have targeted on the center PFM system of public procurement, budget formulation and execution, income collection. Also inner and outside review, payroll and pension, parliamentary oversight, accounting and reporting, public debt and guarantees (www.ifmis.go.ke).These activities have drawn bolster from advancement accomplices (including the European commission, the world bank, USAID, DANIDA, GIZ and Norway), that have closely worked with the government of Kenya in executing the changes. The wide objective of the changes is to reinforce PFM frameworks by improving straightforwardness, responsiveness and responsibility to public expenditure approach needs. The PFM change is also instrumental within the battle giants inefficient investing and corruption.

An IFMIS organizes, makes access and stores financial data simple. Despite stores all the financial data relating current and past years spending, moreover stores details on inflows and outflow of assets, the endorsed budgets for these years, obligations, as well as complete inventories of financial assets (e.g. land, buildings and equipment). A solid Public Financial Management (PFM) framework is a catalyst for economy‘s advancement and development. It guarantees that, adminstration and its divisions oversee, raise and spend public assets in a proficient and straightforward way. Sound frameworks, solid legal and administrative systems as well as a competent and profitable civil service are the foundations of an efficient PFM regime. Public Financial Management changes have been distinguished as the key drivers to creation of wealth, employment and efficient public service conveyance. (McKinney, 2004).

2. STATEMENT OF THE PROBLEM

There is wide understanding that a completely working IFMIS can improve governance. By giving real-time financial information that money related directors can utilize to administer programs successfully, define budgets, and oversee resources (Rodin-Brown, 2008). Despite the obligatory necessity for the county governments to completely implement IFMIS, the Controller of Budget's quarterly reports on the counties' budget execution audit. Consistently highlighted the disappointment of the counties to completely execute IFMIS in their operations. The report notes that operations of county assemblies have to a great extent remained manual opposite to section 12 (I) (e) of the PFM Act, 2012. It advance includes that this disappointment to adopt IFMIS will constrain straightforwardness in financial reporting standards and financial administration as contemplated by article 226 of the constitution of Kenya (OCOB, 2014). The use of interlinked systems in an organization improves capability and ensures accountability since transactions can be traced from the beginning to the end. Enterprise Resource Planning systems link departments and its usage has increased over the years because of its many advantages. The government of Kenya introduced IFMIS to coordinate all monetary related issues in one framework in a bid to upgrade get to and sharing of financial data between the National Treasury and other administrations, divisions, and counties.

The county system was introduced after the constitution promulgation in 2010 and the management of finance is highlighted in the Public Finance Management Act, 2012 to ensure accountability of financial management in the counties. The implementation of IFMIS in the counties has been done in departments through the system modules to provide better financial management. Agreeing to Kinyua (2003), the government had reliably experienced misappropriation of stores and needs suitable control components in PFM of reserves which leads to destitute benefit conveyance and overspending. In spite of presence of manual based control frameworks, need of responsibility in government use has been a concern to the common open and worldwide educate as World Bank and IMF (Kinyua, 2003). This calls for upgraded PFM and responsibility. In the year 2005, IFMIS was presented to pad the government against misfortune of income against unauthorized consumption. There's a wide understanding that openly working IFMIS can progress responsibility by giving genuine time data that financial and other supervisors can utilize to manage programs viably, define budget and monitor assets.

Njonde and Kimanzi (2014) found that IFMIS has been compelling in financial reporting, budgeting and inside controls as well as execution of government ventures, although there were challenges confronted in inner controls. According to Wamunyu (2003), IFMIS has driven to noteworthy advancement in both public financial management and benefit conveyance in government ministries in Kenya. Chumba (2014) appeared that a tried and true framework is fundamentally one that's precise, convenient, consistent and complete in data collection and infrastructure which bolsters the IFMIS. It's assembled to be secure from unauthorized get, debasement, destruction and breach of secrecy so that there's effective monetary administration. Adaptability of local IFMIS plan can dimish chances of dissatisfaction in cash administration. The over later considers did not consider all factors of public financial management that are influenced by IFMIS. Chumba (2014) only considered cash administration and the rest of the study did not put emphasis on human perspetive such as transparency, responsibility, inner controls and financial reporting.

With the execution of IFMIS in the counties and the requirement of its usage in the county governments, its impact on public finance management may be felt at the county level but not yet documented. A study done by Barry (2001) indicated that, the level of complexity of IFMIS is much higher than other ICT-based government changes due to characteristeristic complication of open financial management framework, while other studies by Diamond and Khemani, 2005; Chêne, 2009; Rodin-Brown, 2008 indicated the benefits and challenges of IFMIS implementation. These studies did not analyse the effects of IFMIS and also analysed the system in a different operational environment. Local studies were done by several researchers (Karanja and Ng'ang'a, 2014; Njonde and Kimanzi, 2014; Wanyama and Zheng 2011; Miheso 2013; Odoyo et al., 2014). These studies analysed the benefits and challenges of implementation, with Njonde and Kimanzi (2014) examing the impacts of IFMIS on the execution of the public sector in Nairobi County. Various studies done did not indicate the effect of IFMIS implementation on public finance management in counties in Kenya. This study therefore identifies a gap from the previous studies done and will fill this gap by evaluating /undertaking IFMIS implementation and management of public finance in Kilifi County.

3. RESEARCH OBJECTIVES

The common objective is to explore the effect of Integrated Financial Management Information System (IFMIS) on public finance management in Kilifi County, Kenya.

The specific objectives of the study are:

i. To analyse validity of budgeting systems in IFMIS on public finance management in Kilifi County, Kenya.
ii. To verify the effects of accounts receivable in IFMIS on the public finance management in Kilifi County, Kenya.
iii. To assess the effectiveness of accounts payable in IFMIS on public finance management in Kilifi County, Kenya.

4. THEORETICAL REVIEW

Several theories have been used to gain a greater understanding of public finance management. The theories explored were as follows; contingency theory of accounting information system, Meta theory model and structuration theory.

4.1 Contingency Theory of Accounting Information System

The contingency hypothesis has been utilized for distinguishing proof, evaluation and the examination of the factors that impact the plan of accounting and financial data frameworks. Macintosh (1981) indicated that there's a modern information technology theory that grasps the concept of technology, human data processing and macro organizations systems. The conceptual system has been coined to investigate how the highlights of the organization relates with administration accounting. Since the early days of modern information innovation,numerous individuals have suggested that IT will have a significant impact on the accounting calling. Elliot (1995), in his article, "Accounting Horizons", claimed that Information Innovation is changing everything. Elliot (1995) uses the third wave imagery to predict the significant and impending changes in accounting practice, research and education.

Accounting has served as the major supplier of data for decision-making traditionally. Bedford (1961), and Simon (1954), in their study of centralization versus decentralization, talked about the require for an accounting system to consider the decision making process. Contingency theory of accounting information system was useful in the study as it assists in the identification, examination and evaluation of the IFMIS system to it best utilisation.

4.2 Meta Theory Model

According to Reneau and Grabski (1987), data framework in accounting are utilized by accountants and other key choice producers that employ the accounting information or make use of the accounting data. The Meta theory demonstrate is built on past frameworks on the management information systems. Innovation is very pervasive and an essential component in accounting tasks and changes work processes very efficiently. This is well recognized in the accounting theory. There are many research methods that are being employed to look into the problems inherent in Accounting information systems and accounting problems. Typically apparent in managerial accounting where analytical, field, experimental works address the relationships that exist between management information systems and accounting. This theory was useful in the study as it outlined how information systems are interlinked with financial and accounting systems and helped in analysing the study using its concepts.

4.3 Structuration Theory

Structuration hypothesis was progressed by Giddens in 1984 and is based on the premise that the classic actor/structure dualism should be reconceptualised as a duality. The structural properties of social frameworks exist only in so far as forms of social conduct are reproduced chronically over space and time. Structure and behaviour are interlaced; individuals go through a socialization handle and become subordinate of the existing social structures, but at the same time social structures are being changed by their exercises. Concurring to Giddens, this theory draws together the two central strands of social considering. Structuration theory endeavors to recast agency and structure as a mutually dependent duality (Rose, 1999). Structuration hypothesis gives an understanding of human work as social interaction inside a culture. Intervened by relics such as devices, dialect, strategies and rules, and open to alter. The theory of structuration recognizes that human activities are obliged and empowered by social structures. These are as the result of past human exercises, describes as the duality of structure. In structuration hypothesis 'structure' is respected as assets and rules recursively implicated in social reproduction. Institutionalized highlights of social frameworks have basic properties within the sense that relationships are stabilized over space and time (www.utwente.nl/). This theory was useful in the study since it indicates how people behave when the structure is changed. Therefore introduction of IFMIS changes organizational relationships which affect human and social behaviour of employees.

5. CONCEPTUAL FRAME WORK

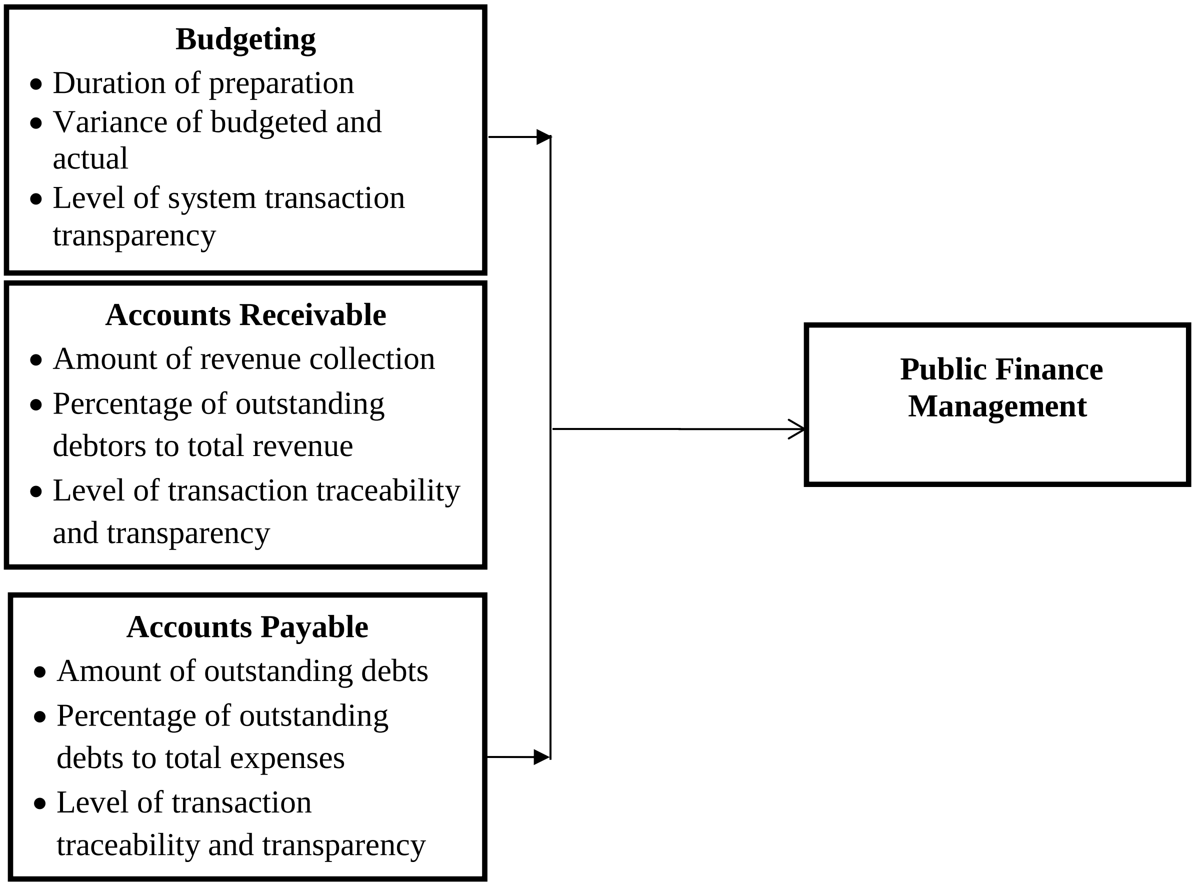

Figure 2.11: Conceptual Frame work

6. RESEARCH METHODOLOGY

Descriptive research design was utilized in the research as this allows the researcher to make observations about the phenomenon under study without manipulating the variables (Kombo & Tromp, 2006). In this study the research methodology adopted was qualitative case study as the research seeks to get better understanding of the relationship between the variables within Kilifi County. This study therefore focused on Kilifi County and focus on the IFMIS implementation in budgeting, accounts payables, accounts receivable, fixed assets, payroll, project, and procurement on public finance management in Kilifi County. The study targeted 67 employees who were working with the IFMIS. Since the population was not large, the study adopted a census approach. Based on the nature of the study and populace size, the research used stratified sampling technique. The stratification was in terms of departments/sections found in the county government. These departments/sections are budgeting, accounts payables, accounts receivable, fixed assets, payroll, project, and procurement. To increase reliability of the study, a population of 80% from each section was sampled. Therefore, from the population of 67, a sample size of 54 was taken which was still within the threshold of this study and was able to provide information which was deemed relevant to the study.

The study used both primary and secondary data for data analysis. Primary data collection instrument was questionnaire which was semi-structured to provide uniform response for analysis and also provide more information not captured by the structured sections. Questionnaires are relevant tools for primary collection since they provide relevant information from the people relevant to the study and therefore provide first-hand information for analysis. Secondary data was collected through use of county financial reports and Kenya government Treasury, credible websites, and other journals with information relevant to the study. The SPSS tool was used by the researcher to facilitate interpretation of the data. The coded information then tabulated and presented for statistical analysis by calculating the percentages, means and variance on each variable. Results were displayed in tables to give a clear picture on the findings. Secondary data were inferred from work area audit of yearly data on IFMIS for all variables for a period of three years (2015-2017). The information was subjected to a multilinear regression equation model to test the relationship between the independent and dependent variables. The multiliear regression equation assumed the following form:

$$\hat{Y} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where: $\hat{Y}$ = Public finance management (Audit scrutiny, Planning, directing, monitoring, organizing and controlling of financial resources)

β_0 = constant

X_1= Budgeting systems (duration preparation, variance of budgeted and actual and levels of system transaction)

X_2= Accounts receivable (amount of revenue collected, percentage of outstanding debtors to total revenue and level of transaction traceability and transparency)

X_3= Accounts payable (amount of outstanding debts, percentage of outstanding debts to total expenses and level of transaction traceability and transparency)

β 1, 2, 3, 4= Slopes associated with X1, X2 and X3 respectively

ε = Error term or the random disturbance term

7. DATA ANALYSIS RESULTS

Inferential analysis provided statistics using Kruskal-Wallis test to determine the effect of IFMIS system on public financial management in Kilifi County. The results indicated whether there was a difference in the extent of IFMIS usage and the level of public financial management. The public financial management aspects analysed were budget preparation, financial reporting, fraud and corruption, resource management, and transparency and accountability.

7.1 Budget Preparation

The first objective of the study was to establish how budgeting through IFMIS system has impacted on management of public finance in Kilifi County, Kenya.

Table 1: Effect of IFMIS usage on Budget Preparation

	Extent of IFMIS use	N	Mean Rank
Improvement in budget preparation	No Extent	3	11.17
	Moderate Extent	6	18.13
	Great Extent	35	17.61
	Total	46	

Table 2: Budget Preparation Test Statistic

	Improvement in budget preparation
Chi-Square	11.361
df	2
Asymp. Sig.	.026

a. Kruskal Wallis Test

b. Grouping Variable: Extent of IFMIS use

Tables 1 and 2 above indicate the Kruskal-Wallis test and the Chi-square statistical significance test respectively. Kruskal-Wallis test indicates the number of responses and mean ranks of the extent of IFMIS usage in Kilifi County on budget preparation while the statistic significance test indicated whether IFMIS usage is a good predictor of budget preparation. The results indicated that the extent of IFMIS usage in Kilifi county had a significant impact on budget preparation with a value of $0.026<0.05$, $X^2(2) = 11.361$ with mean ranks of 11.17 for no extent, 18.13 for moderate extent use, and 17.61 for usage of IFMIS to a great extent. The study findings were consistent with that of Muigai (2012) and Kahianyu (2013) who indicated that IFMIS has not only enhanced accountability, efficient allocation of resources and encouraged more transparency but has also led to improved public financial management and ultimately service delivery.

7.2 Financial Reporting

The second aspect analysed was Financial Reporting, to see if IFMIS usage has an impact on financial reporting in Kilifi County.

Table 3: Effect of IFMIS usage on Financial Reporting

	Extent of IFMIS use	N	Mean Rank
Improvement on financial reporting	No Extent	6	11.63
	Moderate Extent	8	18.67
	Great Extent	32	16.76
	Total	46	

Table 4: Financial Reporting Test Statistic

	Improvement on financial reporting
Chi-Square	8.542
df	2
Asymp. Sig.	.073

a. Kruskal Wallis Test

b. Grouping t oVariable: Extenf IFMIS use

Tables 3 and 4 above indicate the Kruskal-Wallis test and the Chi-square statistical significance test number of responses and mean ranks of the extent of IFMIS usage in Kilifi County on financial reporting. The results indicated that the extent of IFMIS usage in Kilifi county does not have a significant impact on financial reporting with a value of 0.073>0.05, $X^2(2) = 8.542$ with mean ranks of 11.63 for no extent, 18.67 for moderate extent use, and 16.76 for usage of IFMIS to a great extent. The study findings were consistent with that of Njonde and Kimanzi (2012) who demonstrated that IFMIS has been successful in monetary detailing, budgeting and inner controls as well as execution of government ventures, in spite of the fact that there were challenges confronted in inner controls.

7.3 Fraud and Corruption

Another aspect analysed is fraud and corruption, to examine if the extent of IFMIS usage in Kilifi County has an impact on fraud and corruption.

Table 5: Effect of IFMIS usage on Fraud and Corruption

	Extent of IFMIS use	N	Mean Rank
Reduced fraud and corruption	No Extent	5	19.63
	Moderate Extent	7	10.25
	Great Extent	34	15.76
	Total	46	

Table 6: Fraud and corruption test statistic

	Reduced fraud and corruption
Chi-Square	14.741
df	2
Asymp. Sig.	.013

a. Kruskal Wallis Test

b. Grouping Variable: Extent of IFMIS use

Tables 5 and 6 above indicate the Kruskal-Wallis test and the Chi-square statistical significance test number of responses and mean ranks of the extent of IFMIS usage in Kilifi County on fraud and corruption. The results indicated that the extent of IFMIS usage in Kilifi county had a significant impact on reducing fraud and corruption with a value of 0.013<0.05, $X^2(2) = 14.741$ with mean ranks of 19.63 for no extent, 10.25 for moderate extent use, and 15.76 for usage of IFMIS to a great extent. This study is consistent with that of Odoyo*et al*(2014) who indicated that IFMIS secures from destruction, debasement, unauthorized get to and breach of secrecy so that there is productive cash administration.

7.4 Resource Management

Resource management was another aspect analysed. This was to see whether IFMIS usage had an impact on resource management in Kilifi County.

Table 7: Effect of IFMIS usage on Resource Management

	Extent of IFMIS use	N	Mean Rank
Improvement in resource management	No Extent	7	18.60
	Moderate Extent	5	23.13
	Great Extent	34	17.91
	Total	46	

Table 8: Resource management test statistic

	Improvement in resource management
Chi-Square	10.317
df	2
Asymp. Sig.	.043

a. Kruskal Wallis Test

b. Grouping Variable: Extent of IFMIS use

Tables 7 and 8 above indicate the Kruskal-Wallis test and the Chi-square statistical significance test number of responses and mean ranks of the extent of IFMIS usage in Kilifi County on resource management. The results indicated that the extent of IFMIS usage in Kilifi county had a significant impact on resource management with a value of 0.043<0.05, $X^2(2) = 10.317$ with a mean rank of 18.60 for no extent, 23.13 for moderate extent use, and mean of 17.91 for usage of IFMIS to a great extent. Kahianyu (2013) study also indicated that efficient allocation of resources and more transparency is enhanced through the IFMIS system.

7.5 Transparency and accountability

The last aspect of the study was to establish how IFMIS system had an impact on system transparency and accountability in Kilifi County.

Table 9: Effect of IFMIS usage on system transparency and accountability

	Extent of IFMIS use	N	Mean Rank
Increase in system transparency and accountability	No Extent	4	18.00
	Moderate Extent	9	23.33
	Great Extent	33	17.91
	Total	46	

Table 10: Transparency and accountability test statistic

	System transparency and accountability
Chi-Square	9.090
df	2
Asymp. Sig.	.039

a. Kruskal Wallis Test

b. Grouping Variable: Extent of IFMIS use

Tables 9 and 10 above indicate the Kruskal-Wallis test and the Chi-square statistical significance test number of responses and mean ranks of the extent of IFMIS usage in Kilifi County. The results indicated that the extent of IFMIS usage in Kilifi county had a significant impact on improving transparency and accountability with a value of 0.039, $X^2(2) = 9.090$ with mean ranks of 18.00 for no extent, 23.33 for moderate extent use, 17.91 for usage of IFMIS to a great extent. This finding is consistent with that of McKinney (2004) who stated that the benefits of FMIS incorporate progressed recording and prepare of government monetary exchanges moreover permits incite and proficient get to solid budgetary information.

7.6 Challenges Faced on IFMIS Implementation

The challenges faced as a result of IFMIS implementation that affects Public Financial Management in Kilifi County include more work, poor system knowledge, poor linkage with previous system, conflict among the departments due to the system. The frequency of the challenges encountered highlighted below.

Table 11: IFMIS Implementation Challenges

		Responses		Percent of Cases
		N	Percent	
IFMIS Challenges	More work	12	20.8%	30.8%
	Poor system knowledge	18	31.0%	50.0%
	Slower output due to more work steps and approvals	18	31.0%	50.0%
	Poor linkage with previous system	5	8.6%	15.4%

	Responses		Percent of Cases
	N	Percent	
Inter-departmental conflicts due to the system	5	8.6%	15.4%
Total	58	100.0%	161.5%

Table 11 shows the challenges encountered as a result of IFMIS implementation at Kilifi County. The table indicated that 20.8% (N=12) of the respondents and 30.8% of the total cases indicated that IFMIS system has come with more work to the workforce in the county. Also the study findings indicated that 31% (N=18) of the respondents and 50% of the total cases indicated that they have a poor systems knowledge, and have a slower output due to more work steps and approvals. Finally, only 8.6% (N=5) of the respondents and 15.4% of the total cases stated that poor linkage with previous system and inter-departmental conflicts as a challenge as a result of IFMIS implementation. The finding is consistent with that of Karanja and Ng'ang'a (2014) who stated that the cost of implementation was a challenge in the implementation of IFMIS system in government ministries.

8. CONCLUSIONS

Based on findings on Effectiveness of Budgeting systems in IFMIS on public finance management, the study can therefore conclude that IFMIS system as an enterprise resource planning software can be used to improve the budgeting process in Kilifi County and that budgeting systems positively and significantly influence the public financial management in the county. The study further concludes that budget preparation and approval influence the public finance management in the county to a great extent. According to findings on effectiveness of Accounts receivable in IFMIS on public finance management, the study concludes that even though there is no significant impact of IFMIS on financial reporting, it can be used to improve financial reporting, albeit to a small extent. The study also concludes that aspects of financial reporting such as security, reliability, accuracy, promptness, relevance and authenticity influenced the public finance management in the county to a greater extent. Finally concerning the effectiveness of Accounts payable in IFMIS on public finance management, the study can therefore conclude that implementation of IFMIS has been of significant impact on reducing fraud and corruption in Kilifi county. The study also concludes that organizational accountability systems positively and significantly influenced the public finance management in the county. The study further concludes that aspects of organizational accountability systems such as tracking financial events, availability of information, costing analysis and disclosure influenced the public financial management to a great extent.

5.4 RECOMMENDATIONS

The ponder suggested tha the public sector institutions should put in place proper financial systems to enhance financial performance and generation of usable output by employees. The study also recommends that managers can use this information for a variety of purposes; examine results against budgets and plans; to plan and formulate budgets; manage cash balances; monitor the performance of specific departments or units; track the status of debts and receivables; monitor the use of fixed assets and make revisions and adjustments as necessary, to name a few. Reports can also be tailored to meet the reporting requirements set by international institutions like the International Monetary Fund (IMF) and external agencies. The study suggests that the presentation of IFMIS framework ought to not just be seen as an innovation settle, since simply automating tasks that did not get to be carried out within the first place, rather IFMIS usage ought to be seen as a public financial change that influences how things are done over county governments.

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