



COLLEGE OF BUSINESS AND ECONOMICS

DEPARTMENT OF ACCOUNTING AND FINANCE

MASTERS PROGRAM IN ACCOUNTING AND FINANCE

**Assessment of Integrated Financial Management Information System
(IFMIS) implementation on Ministry of Finance**

By Natnaeal Worku

Thesis Submitted to the Department of Accounting and Finance, College of Business and Economics, Addis Ababa University in Partial Fulfilment of the Requirements for Masters of Science Degree in Accounting and Finance

Advisory: Degefe Duressa (PhD)

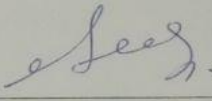
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STATEMENT OF DECLARATION

I Natnaeal Worku have conducted autonomously a research effort on the area enabled The Effects of Integrated Financial Management Information System (IFMIS) on Financial Management practice of Governmental Agency in Ethiopia: the Case of Ministry of Finance (Empirical study) Under the supervision and assistance of researcher Degefe Duressa (PhD), qualifications for the master's degrees in accounting and finance have been partially fulfilled. The research presented here is entirely original, with no submissions made to this or another institution's master's degrees or graduate programs.

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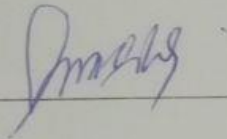
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ENDORSEMENT

This to certify that Natnaeal Worku produced the thesis titled: "The Effects of Integrated Financial Management Information System (IFMIS) on Financial Management practice of Governmental Agencies in Ethiopia: the case of Ministry of finance (Empirical study)" under my supervision as a university advisor and to the best of my judgement, it is an original work of the author.

Degefe Duressa (PhD), Advisor:

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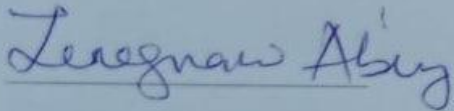
APPROVAL SHEET

ADDIS ABABA UNIVERSITY
COLLEGE OF BUSINESS AND ECONOMICS
DEPARTMENT OF ACCOUNTING AND FINANCE

Assessment of Integrated Financial Management Information System (IFMIS)
Implementation on Ministry of Finance

By: Natnael Worku

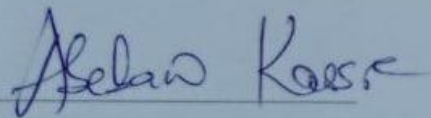
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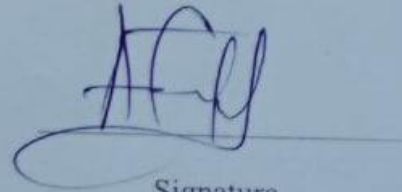
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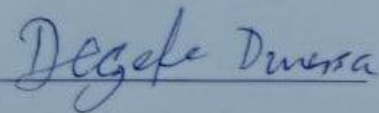
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ABSTRACT

The main objective of the study is to identify the effective of IFMIS on the financial management practices of selected governmental agencies in Ethiopia in addressing the objective of the study, descriptive research design was used. Purposive sampling technique was used in picking relevant respondents using interview and questionnaire primary data was collected while a thorough review of relevant documents was made using secondary sources to corroborate the primary data collected descriptive as well as inferential statistics applying with Stata V.15 were used in analyzing the data the findings primarily show that IFMIS has enhanced transparency and accountability by providing users with real-time access to financial data and reports thereby reducing the prospect of fraud and mismanagement this research contributes to support developed existing literature about IFMIS Software the study recommends IFMIS software must be integrate other software to get a good performance include staff training system integration, technical support, collaboration and user engagement this research contributes to existing literature the study aims to evaluate the effectiveness, efficiency, and impact of IFMIS on financial management processes within the ministry key metrics include improvements in transparency, accuracy, and speed of financial reporting and decision-making the research employs a combination of quantitative data analysis and qualitative interviews with key stakeholders. Findings are expected to provide insights into best practices and areas for improvement in the deployment of financial management systems in governmental bodies.

LIST OF ACRONYMS

C2C- Communicate to Change

CM-Cash management

AIFMISIMF- Assessment of IFMIS implementation on Ministry of Finance

CRM-Customer Relationship Management

DF- Degrees of Freedom

FI -Financial information

FM - Financial Management

IBEX Integrated Budgetary and Expenditure

IFMIS - Integrated Financial Management Information System

IT - Information Technology

MOF - Ministry of Finance

MS-Mean Square

P2P- Procure to pay

PBEMS-Budget and Public Expenditure Management system

PFM- public financial management

PF-public finance

R2C- Revenue to Cash

R2R-Record to Report

RMSE-Root Mean Squared Error

ROI-Return on investment

SS -sum of Squares

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

A robust Public Financial Management (PFM) system served as a cornerstone for driving economic growth and development it played a crucial role in ensuring that the government and its various departments effectively rose managed, and allocated public resources in a transparent and efficient manner of components of a sound PFM system included strong legal and regulatory frameworks, along with competent and productive civil service personnel. Together, these elements formed the bedrock of an efficient and accountable PFM regime (Worldbank., 2018).

PFM reforms were identified as key components for efficient public service delivery and the creation of wealth and employment government in developing countries like Ethiopia increasingly explored methods and systems to modernize and improve PFM Among the following one of the most popular methods of FM reform, with the goals of advancing effectiveness, accountability openness, security, and thorough financial reporting (MOF., 2016).

Up to 2012 EC the Ethiopian government transitioned from the IBEX system to the IFMIS, an integrated PFM system, due to its limitations and the need for standard features, as part of the Civil Service Reform. (EMOF, 2012)

In government jurisdiction, IFMIS refers to the computerization of PFM processes, encompassing budget preparation and execution, accounting, and reporting it integrates systems for FM across line ministries spending agencies, and other public sector operations. The scope and functionality of an IFMIS vary across countries, but typically, it represents a significant, complex, and strategic reform process IFMIS serves as a system to support the management of public sector budgetary, financial and accounting manoeuvres endorsing better PFM (Ephrem, 2015).

PFM with a centralized registry of public sector revenues and expenditures is the predecessor of IFMIS. It also supports the public sector with the necessary information to plan, execute, and monitor PF the execution of budget, consistent and systematic accounting recording and assisting the treasury to meet its commitments and manage payments and debts are some of

the functions of the system. IFMIS has operated to make the public financial system more efficient and effective as such under PFM it will improve the management of public expenditures and strengthen transparency and accountability, as well as macro and micro fiscal policies (Desta., 2018).

In current situation, different African countries in response to the mounting accumulation of information and data that needs to be managed have been urged to reform their expenditure management systems through computerization of the entire sectors. Even if the level of the usage of IFMIS still differs and restricted to the particular institutions at country level like MOF It was supposed to be used as a system that is common through institutions of the government, together with the more determined schemes for local, state and devolved governments (Gebre., 2019).

IFMIS represents a comprehensive software solution designed to automate and integrate financial management processes, including budgeting, inspection, and treasury government account and reporting, within government agencies by consolidating financial data and streamlining administrative procedures IFMIS aims to improve fiscal transparency enhance decision-making capabilities, and minimize the risk of FM and corruption. (John, 2023).

In the context of Ethiopia, the adoption and implementation of IFMIS by the MOF hold significant implications for the country's broader economic development agenda. However, despite substantial investments and efforts to integrated IFMIS into FM practices, the realization of its full potential remains a subject of ongoing debate and scrutiny (Emily, 2021).

The background of this study was rooting in the recognition of the multifaceted challenges and opportunities associate with the adoption and utilization of IFMIS by the MOF in Ethiopia. While the implementation of IFMIS promises to revolutionize FM practices and enhance accountability by the public sector, several factors may influence its effectiveness and impact (USAID, 2011).

Ethiopia's implementation of IFMIS aims to modernize public financial management (PFM) practices by addressing transparency efficiency, and accountability issues successful implementation depends on factors like technological infrastructure, human resource capacities, regulatory frameworks, and data security. International experiences emphasize systemic bottlenecks and stakeholder engagement (Ethiopia, 2006).

This study examines the factors influencing the integration and effectiveness of IFMIS on FM by the MOF in Ethiopia it aims to generate insights and recommendations for policy decisions, institutional reforms, and capacity-building initiatives to optimize IFMIS utilization and enhance FM practices in Ethiopia's public sector. IFMIS is a cornerstone of modern FM integrating financial functions like budgeting treasury inspection and reporting and enhancing decision-making capabilities (Sarah., 2018).

IFMIS was crucial for treasury management, budget allocation, and regulatory compliance it facilitated transparent reporting and accountability in public fund management. The future of IFMIS could be transformed by incorporating emerging technologies like artificial intelligence, block chain, and data analytics, enhancing efficiency and predictive insights. (World.Bank, 2021).

IFMIS has significantly improved FM processes by automating budgeting, treasury, inspection, and reporting functions it offers real-time data access, regulatory compliance, and transparency the future of IFMIS will see increased integration and interoperability, enabling seamless data exchange and cross-functional collaboration, leading to increased efficiency and continuous improvement in financial management practices. (James, 2021).

IFMIS has significantly transformed Africa's FM enhancing transparency, efficiency, and accountability. It streamlines budgeting, procurement, accounting, and reporting processes, reducing manual errors and enhancing operational efficiency. This adoption fosters greater transparency, allowing stakeholders to access real-time data (Chukwuemeka., 2018).

Looking towards the future, the role of IFMIS in Africa is poised for continued growth and innovation as technology evolves, IFMIS systems will become more sophisticated, incorporating advanced features such as artificial intelligence, data analytics, and block chain technology. These enhancements will enable African governments and organizations to harness the power of data-driven insights, optimize resource allocation, and make informed decisions to drive economic growth and development (Smith., 2023).

IFMIS in Africa is expected to enhance integration, collaboration, and interoperability, facilitating smooth data exchange and cross-functional collaboration this integration will unlock new opportunities for synergies and efficiencies, enabling African countries to capitalize on global economic opportunities (MOF, 2021/22).

In the present context, IFMIS systems were revolutionizing Ethiopia's FM processes. Governmental agencies and organizations were increasingly adopting IFMIS to streamline budgeting, treasury, inspection, government account and reporting activities this adoption was enhancing operational efficiency and reducing errors, thereby improving financial governance across the country (Jane, 2022).

Future IFMIS in Ethiopia is poised for advancement with advanced features like artificial intelligence, predictive analytics, and block chain technology, enabling data-driven decisions, resource optimization, and economic adaptation, enhancing integration and collaboration. (GAMBIA, 2011).

IFMIS systems in Ethiopia will integrate with other administrative systems, improving the efficiency and effectiveness of financial management practices. This shift in governance, transparency, and accountability will drive sustainable development and improve citizens' lives (Pimenta., 2015).

IFMIS systems are crucial in global finance management, influencing governments, organizations, and entities' financial practices they drive efficiency, transparency, and accountability by streamlining budgeting, treasury, inspection, and reporting processes. Adoption fosters transparency allowing stakeholders to access real-time data (Smith, 2016).

Looking towards the future, the role of IFMIS in the global financial ecosystem is poised for significant evolution and expansion as technology progresses IFMIS systems would evolve accordingly, incorporating advanced features such as artificial intelligence, machine learning, and block chain technology these advancements would empower organizations to harness data-driven insights optimized resource allocation, and make inform decisions to drive economic growth and sustainability worldwide (Allen, 2013)

IFMIS is a global shift in financial management practices, offering opportunities for efficiency transparency, and accountability as technology evolves, organizations seek more efficient transparent financial management advancements in cloud computing, artificial intelligence, and block chain could shape the future of IFMIS, improving data security, analytics, and system integration (Hashim, 2017).

1.2 MOTIVATION

Research on IFMIS factors in Ethiopia's FM, especially the MOF, aims to enhance transparency and accountability optimize implementation, align FM practices with

international standards encourage economic growth, and refine strategies for effective PFM, fostering trust and stability.

1.3 STATEMENT OF THE PROBLEM

The research may lack a comprehensive analysis of the long-term impacts and sustainability of IFMIS implementation. This includes understanding how the benefits and challenges evolve over time, the system's adaptability to future technological advancements, and its resilience against evolving financial management needs and external changes such as policy shifts or economic fluctuations. Addressing this gap would require ongoing monitoring and assessment beyond the initial implementation phase to provide a more comprehensive understanding of IFMIS enduring effectiveness and areas for improvement.

The operation of IFMIS implementation represents a critical occasion in enhancing Assessment of IFMIS implementation believed to enhance credibility and confidence of government budget control by ensuring comprehensive and transparency of information and allowing institutionalized and realistic budget formulation across the various government ministries (Jane.Doe, 2023)

According to the study of John Smith IFMIS implementation budget and spending data are integrated, providing for more FM and reducing opportunities for discretion in the use of public funds (John.Smith, 2023)

IFMIS implementation can improve governance by providing real-time financial information use to administer programs effectively assist in the inspection formulation process, and also manage resources according to the study conducted on United States Governance Impact of IFMIS provides that real-time financial information and resource management (John, 2016).

1.4 OBJECTIVE OF THE STUDY

The general objective of this study is to investigate the Assessment of Integrated Financial Management Information System IFMIS implementation on Ministry of Finance

1.4.2. SPECIFIC OBJECTIVE

Assess the current technical infrastructure supporting IFMIS to determine its adequacy in meeting the performance and reliability requirements for financial management operations

Investigate the factors influencing the adoption and acceptance of IFMIS among users within the Ministry of Finance and understand their impact on the system's effective utilization for financial management tasks.

Evaluate the effectiveness of training and capacity building programs provided to IFMIS users in the Ministry of Finance, focusing on their impact on user proficiency and confidence in utilizing the system.

Examine the integration of IFMIS with existing financial systems and processes within the Ministry of Finance to identify challenges and assess the level of compatibility, aiming to enhance operational efficiency and data integrity.

1.5 GENERAL QUESTION

What is the Assessment of Integrated Financial Management Information System (IFMIS) implementation on Ministry of Finance?

1.5.1 SPECIFIC QUESTION

How effectively does IFMIS integrate with existing financial systems and processes?

How has the implementation of IFMIS affected the frequency and effectiveness of inspections and compliance audits?

How does Technical Infrastructure impact its effective utilization for financial management tasks?

How do these programs impact user readiness and competence in utilizing the system effectively?

How effective are the training and capacity building programs provided for IFMIS users in enhancing their proficiency and confidence in using the system for financial management tasks?

1.6 SIGNIFICANCE OF THE STUDY

Government of Ethiopia introduced IFMIS with the aim of improving the overall quality of FM as part of overall public sector reform and modernization effectiveness of such measures can only be confirmed when individual components of the reform are properly implemented and meet their intended targets. IFMIS is one of the means aimed at transforming Ethiopian

government FM system to PFM reform. This study attempts to assess the effect of IFMIS implementation on the components of PFM (Getahun, 2019)

The study tried to bring the contribution of the system in bringing about positive changes in each of the FM functional areas and in addition the effectiveness of the IFMIS implementation in the entire public agencies it is believed that the result of the study helps policy makers and implementers to evaluate effectiveness of the project as well as its contribution to the improvement sought through FM reform the reform (Tadesse, 2020)

This thesis inform those investigate the factors influencing the IFMIS on FM of government agency in Ethiopia is multiphase and critical for various users enhancing FM understanding the factors affecting IFMIS integration and effectiveness can lead to improvements in FM practices within the MOF by identifying challenges and opportunities this information can guide the formulation of policies that support the effective implementation and utilization of IFMIS, thereby promoting good governance and accountability IFMIS can result in cost savings increased efficiency, and better resource allocation by the AIFMISIMF in Ethiopia (Pimenta, 2012)

IFMIS plays a crucial role in promoting transparency and accountability in FM practices by identifying factors that hinder IFMIS effectiveness, the study can inform interventions aimed at enhancing data security reducing risks of FM and improving accountability mechanisms within the in Ethiopia. Facilitating Institutional Reforms insights from the study can facilitate institutional reforms within the MOF and other governmental agencies involved in FM by addressing systemic challenges and fostering a culture of innovation and continuous improvement the study can contribute to the development of more robust institutional frameworks and practices contributing to knowledge Base the study adds to the body of knowledge on IFMIS implementation and FM practices it provides empirical evidence and practical insights that can guide future research endeavours, capacity-building initiatives, and policy dialogues related to PFM and technology adoption in developing countries study lies in its potential to catalyse positive changes in FM practiced promoted institutional effectiveness, and contributed to the broader goals of transparency, accountability, and sustainable development (Dorotinsky, 2002)

1.7 SCOPE AND LIMITATION

1.7.1 SCOPE

The scope of this research encompasses the evaluation of the IFMIS within the FM it includes an analysis of the system's impact on financial reporting budget management, and internal controls the study covers both the technical aspects of IFMIS implementation and the organizational changes it necessitates it involves gathering data from system users, financial documents and relevant performance metrics the research also considers external factors such as regulatory compliance and stakeholder satisfaction this study focuses specifically on examining the study encompasses various dimensions relate to IFMIS implementation and FM practices by ministry of finance who use the IFMIS system for their day to day work activities such as inspection users, budget users, treasury users, gov.t account users and IFMIS project management effectiveness the period focus on the financial year 2022/2023 that starts from July 07/2022 to June 06/2023

1.7.2 LIMITATIONS

There are several obstacles to overcome while evaluating the installation of an integrated financial management information system IFMIS a complete coverage of all areas of IFMIS is difficult due to its enormous breadth and complexity due to potential biases and restricted access, data availability and dependability might present challenges the generalization of findings is hampered by the variations in implementation across various companies and geographical areas it is challenging to measure human elements like training efficacy and reluctance to change issues with technological integration and infrastructure add yet another level of complexity the ever-changing financial and technical landscape may have an impact on long-term evaluation furthermore, the impartiality of the research may be impacted by dealing with potential biases and using suitable procedures.

While assessing the implementation of IFMIS in the ministry of finance, this research faces limitations such as data availability constraints, potential bias in user feedback, variability in technological infrastructure, organizational resistance to change and limitation in generalizing findings beyond the scope of the studied ministry these factors should be considered when interpreting the research outcomes applying them to broader contexts, or making policy recommendations.

1.8. ORGANIZATION OF THE THESIS

The first chapter introduces the overall background of the study it also presents statement of the problem followed by research objectives and questions it ends with indication of the relevance of the study scope and limitations the second chapter presents review of literature third chapter deals with research methodology employed fourth chapter presents data analysis interpretations and discussions finally, the fifth chapter provides summary of findings, conclusions and recommendations

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter aims to provide a comprehensive understanding that is theoretical and empirical literature review of the study the theoretical review covers issues relate to implementation of IFMIS in Ethiopia and the theories of IFMIS and FM the empirical review deals with issues relate to IFMIS experiences in developing countries IFMIS re-engineering Ethiopia government in a developing country and reforming PFM in Ethiopia.

2.2 THEORETICAL LITERATURE

The theoretical aspect involves exploring existing theories and models related to financial management systems technology adoption, and systems theory it includes a review of literature on best practices challenges, and frameworks for implementing integrated financial systems in governmental contexts theoretical insights will provide a foundation for understanding the expected benefits, potential pitfalls, and critical success factors of IFMIS the study of factors influencing the IFMIS on FM practices within the MOF in Ethiopia draws upon various theoretical perspectives from the fields of information systems, public administration, and organizational behaviour the theoretical frameworks offer insightful explanations of the complexities of technology adoption, organizational change, and institutional dynamics, thereby informing the analysis and interpretation of empirical findings (Karanja, 2014).

Institutional theory posits that organizations are influenced by institutional pressures, norms, and values that shape their behaviour and decision-making processes within the context of IFMIS implementation, institutional theory helps to understand how organizational structures, norms, and institutional contexts within the MOF in Ethiopia influence the adoption utilization, and integration of IFMIS into FM practices this framework highlights the role of institutional forces in shaping attitudes, behaviours, and organizational responses to technological innovations such as IFMIS provides a the critical lens for understanding individuals perceptions and attitudes toward technology adoption within organizations technologies and perceived benefits influence the adoption and utilization of IFMIS among personnel responsible for FM processes (Indeje, 2011).

2.2.1 INNOVATION DIFFUSION THEORY

In the context of this research, systems theory will be employed to analyse the implementation of the IFMIS in the Ministry of Finance systems theory allows for a holistic examination of how various components of IFMIS interact within the ministry, considering the interdependencies and feedback loops this approach will help in understanding the complexities of integrating technology with existing financial processes and organizational structures the theory will guide the assessment of how well the system adapts to changes and its impact on overall financial management performance by using systems theory the research aims to identify leverage points for enhancing the efficiency and effectiveness of IFMIS innovation diffusion theory explores the process by which innovations spread and adopted within organizations and societies it identifies key factors such as innovation characteristics communication channels social networks and adopter characteristics that influence the diffusion and adoption of innovations (ytinen, 2001)

The literature on IFMIS implementation emphasizes its potential to enhance financial transparency efficiency and accountability within governmental organizations studies discuss the challenges associated with technological adoption in bureaucratic settings, highlighting issues such as resistance to change and the complexity of integrating new systems with existing processes researchers also explore the theoretical underpinnings of systems theory in organizational contexts, suggesting its utility in understanding how IFMIS interacts with organizational structures and processes case studies provide practical insights into successful IFMIS implementations showcasing strategies for overcoming implementation barriers and achieving desired outcomes evaluation frameworks propose methodologies for assessing the effectiveness of IFMIS deployments offering guidelines for measuring impact and identifying areas for improvement collectively, this literature informs a comprehensive approach to studying IFMIS implementation in governmental financial management, addressing both theoretical perspectives and practical considerations within the context of IFMIS implementation innovation diffusion theory helps to understand how the characteristics of IFMIS communication strategies, and organizational networks influence its adoption and diffusion within the Ethiopia this framework also highlights the experience of early adopters, opinion leaders, and organizational champions in promoting the adoption and integration of IFMIS (Williams, 2021).

2.2.2 ORGANIZATIONAL CHANGE THEORY

Organizational change including the factors that facilitate or impeded change initiatives by organizations emphasizes the importance of leadership, communication organizational culture, and stakeholder engagement in driving successful change efforts (Burke, 2011) When Applied to the context of IFMIS implementation organizational change theory helps to understand how organizational structures leadership styles resistance to change the importance of change management strategies, capacity-building initiatives and stakeholder engagement in facilitating successful IFMIS implementation (Sarah, 2023).

These theoretical frameworks the study aims to provide a comprehensive understanding of the factors influencing the integration and effectiveness of IFMIS on FM practices in Ethiopia these theoretical perspectives help to illuminate the complex interplay of technological organizational, and institutional factors that shape the adoption, utilization, and impact of IFMIS by governmental organizations through rigorous theoretical analysis and empirical investigation, the study seeks to generate insights and recommendations that can inform policy decisions, institutional reforms, and capacity-building initiatives aimed at enhancing FM practices and promoting transparency accountability, and efficiency in Ethiopia (Julius, 2014).

2.3 EMPIRICAL LITERATURE

The empirical aspect involves collecting and analysing actual data from the Ministry of Finance regarding the implementation and operation of IFMIS this includes quantitative data such as financial performance metrics, system usage statistics, and qualitative data from interviews or surveys with system users and stakeholders the empirical research aims to validate or challenge the theoretical assumptions and provide evidence-based conclusions on the effectiveness and impact of IFMIS this section synthesizes empirical findings and identifies key themes challenges, and opportunities relevant to the study's research questions. (Nyambura, 2014) Technological infrastructure challenges empirical study had highlighted the importance of adequate technological infrastructure for successful IFMIS implementation research by found that outdated hardware, limited internet connectivity and inadequate technical support were significant barriers to IFMIS utilization by Ethiopian government agencies, including in Ethiopia (Lorenzo, 2014).

2.3.1 HUMAN RESOURCE CAPACITIES AND SKILLS GAP

Empirical evidence suggests that human resource capacities and skills play a critical role in determining the success of IFMIS implementation reveal significant gaps in the technical competencies and training needs of personnel responsible for IFMIS management and operation by the MOF in Ethiopia. Emphasise the importance of ongoing training and capacity-building initiatives to address skill deficiencies and enhance IFMIS utilization among end-users (Nana, 2020).

2.3.2 REGULATORY AND INSTITUTIONAL FRAMEWORKS

Empirical studies have highlighted the impact of regulatory and institutional frameworks on IFMIS integration and effectiveness identified bureaucratic procedures, complex regulatory requirements, and inconsistencies in policy operation as key obstacles to IFMIS adoption by Ethiopian government agencies the need for regulatory reforms and institutional restructuring to align IFMIS operation with broader public financial management reforms in Ethiopia (Jean, 2017).

2.3.3 DATA SECURITY AND INTEGRITY CONCERNS

Empirical evidence suggests that data security and integrity concerns pose significant challenges to IFMIS operation and utilization highlighted vulnerabilities in IFMIS systems, including inadequate data encryption protocols, weak access controls, and susceptibility to cyber threats similarly emphasise the importance of robust data security measures and proactive risk management strategies to safeguard financial information and ensure the integrity of IFMIS systems within governmental organization (WAMBUGU, 2019).

The System Integration Challenges Empirical study had identified interoperability and system integration challenges as key barriers to IFMIS effectiveness. Found that interoperability issues between IFMIS and other financial management systems hampered data exchange and hindered the seamless flow of information within Ethiopian government agencies similarly emphasized the need for standardized data formats interface protocols and interoperability standards to facilitate IFMIS integration and interoperability across different organizational units and systems (Johnson, 2023).

2.4 THE CASE OF SLOVAK REPUBLIC

The political will is the primary factor behind IFMIS's success in the Slovak Republic, even though it is supported by a well-defined timetable and plan precise definition of the tools required to use this system was defined, along with a clear understanding of what the

government and other institutions require this allowed for the timely testing, configuration, and activation of the system at the beginning of the fiscal year. In less than a year of operation, the basic version of this system produces a sufficient return to cover the (Okibo, 2016). Basic evaluation was necessary in order to evaluate the system's efficacy IFMIS's functions that nation's MOF which is also a function other institutions that are connected to the government in a workable way the system's necessities should include ability to manage budgets, transactions, and financial resources, as well as the accounting framework to be used (Petrov, 20018).

2.5 THE CASE OF MALAWI

There has been a series of reforms in the legal and institutional framework for management of public finances in Malawi this system has undergone quite some reforms since the first elections in 1994 the process of incorporating a sound system is spearheading by sound legislations that regulate finances, audits, and procurements which are in time for the Malawi budget process there are various studies that have indicated that the IFMIS system in Malawi was a success and relatively well design in principle, it provides a good starting point for a sound management of public finances that could expect that the formal legal and institutional PFM framework in Malawi should provide in principle for effective fiscal and expenditure planning budget preparation, execution, and control in line with the priorities set in the Malawi Poverty Reduction Strategy Paper (John., 2019).

2.6 THE CASE OF UGANDA

Uganda is a successful case of the operation of the IFMIS system there was an initial implementation of this system that was never to be the most recent start is set up with joint world bank financing the system, which is base on an oracle financials platform, is a good system though it has some design issues that require a system migration. in the Ugandan case, the main problem lies in the chart of accounts the government signed off on the and the system was configured, only to discover several months later that there are several deficiencies in the design of the fields a discovery that led to months of delays and considerable cost overruns most have this limitation: once the structure is create, it is very difficult and costly to change (Robin H. , 2007).

This some problems encounter in Uganda was common to other world systems and included inadequate planning, poor communication between the operation parties the donors and the

government little management capacity and resources, changes in the design documents of the system poor operation in trainings and unnecessary budgets (world.Bank, 2002).

2.7 IFMIS and FM

IFMIS and FM play a crucial role in revolutionizing FM practices by organizations, especially in the public sector here's how IFMIS intersects with FM Automation of financial processes IFMIS automates various financial processes such as budgeting, accounting, procurement, and reporting this automation reduces manual intervention minimizes errors, and improves the accuracy and timeliness of financial data transparency and Accountability IFMIS enhances transparency and accountability in FM by providing real-time access to financial data and transactions users can track expenditures, monitor budget utilization, and ensure compliance with financial regulations and policies. (Beverlyne, 2015)

2.7.1 EFFICIENT RESOURCE ALLOCATION

IFMIS enables organizations to optimize resource allocation by patterns revenue generation, and cost management. With accurate financial information decision-makers can allocate resources more effectively to meet organizational objectives streamlined band Planning IFMIS facilitates the budgeting and planning process by centralizing financial data, automating budget preparation, and enabling scenario analysis organizations can develop comprehensive budgets, align spending priorities with strategic goals, and monitor budget execution in real-time (Patel, 2023).

2.7.2 IMPROVE DECISION MAKING

IFMIS provides decision-makers with access to reliable and enabling informed decision-making managers can analyse financial performance, identify trends, and evaluate the impact of financial decisions on organizational objectives enhance control and Risk management IFMIS strengthens internal controls and risk management by enforcing segregation of duties, implementing approval workflows, and enhancing audit trails. Organizations can mitigate financial risks, prevent fraud and unauthorized transactions, and ensure compliance with regulatory requirements (Christoffel, 2012).

2.7.3 INTEGRATION WITH OTHER SYSTEMS

IFMIS integrates with other organizational systems such as human resources, payroll, and inventory management systems this integration streamlines data exchange, eliminates duplicate data entry, and enhances the overall efficiency of business processes facilitation of Reporting and compliance IFMIS generates standardized reports and financial statements

required for regulatory compliance, financial analysis, and users reporting organizations can easily track performance indicators, assess financial health, and demonstrate accountability to users IFMIS plays a pivotal role in modernizing financial management practices by automating processes, enhancing transparency and accountability, facilitating efficient resource allocation, and enabling informed decision-making organizations that implement IFMIS can realize significant benefits in terms of improved financial performance, regulatory compliance, and organizational efficiency (John, 2023)

IFMIS and Treasury Integration level this variable assesses the degree of integration between IFMIS and treasury operations by governmental agencies it measures the extent to which IFMIS software is synchronized with treasury functions such as revenue collection, expenditure management, and cash flow monitoring IFMIS and Inspection Efficiency this variable evaluates the impact of IFMIS operation on the efficiency of inspection processes within governmental agencies it examines how IFMIS enhances the tracking, monitoring, and reporting of inspection activities thereby improving compliance, regulatory oversight, and enforcement mechanisms IFMIS and budgetary control this variable examines the effectiveness of IFMIS in enhancing budgetary control and management within governmental agencies it analyses how IFMIS facilitates the allocation, tracking, and utilization of budgetary resources ensuring alignment with organizational priorities and strategic objectives.

IFMIS and government account transparency this variable measures the level of transparency and accountability achieved through IFMIS operation in government account management. it assesses how IFMIS enhances visibility into financial transactions, fosters public trust, and facilitates oversight of government expenditures and revenue generation IFMIS Project Management Effectiveness this variable evaluates the effectiveness of IFMIS project management practices within governmental agencies it considers factors such as project planning, execution, monitoring and evaluation, as well as users engagement, resource allocation, and risk management strategies.

2.8 COMPONENTS AND FEATURE EXPECTED OF IFMIS

Budgeting IFMIS facilitates the preparation, monitoring, and execution of budgets it provides tools for budget planners to create detail budgets, allocate resources, and track expenditures against approve plans accounting the system automates accounting processes, ensuring accurate and real-time recording of financial transactions it helps in maintaining a complete

and transparent audit trail. Procurement IFMIS streamlines the procurement process from requisition to payment it automates procurement workflows, improves transparency, and helps in monitoring compliance with procurement regulations payroll management IFMIS includes modules for managing employee payroll handling deductions, taxes, and benefits this ensures accuracy in payroll processing and compliance with labour regulations (MIHESO, 2017).

Reporting and analytics the system generates comprehensive financial reports and provides analytical tools for users to analyse financial data this supports decision-making by offering insights into financial performance and trends AIFMISIMF. IFMIS assists in optimizing AIFMISIMF by providing real-time information on cash flows expenditures, and revenues this helps organizations make inform decisions to maintain a healthy cash position transparency and Accountability IFMIS promotes transparency by centralizing financial data, making it accessible to authorize users this transparency enhances accountability as users can track financial activities and ensure compliance with financial regulations integration with other Systems IFMIS often integrates with other organizational systems, such as human resources and supply chain management, creating a seamless flow of information across different departments (Michael, 2008).

2.9 CONCEPTUAL FRAMEWORK

Conceptual framework presents the interrelationship of the variables use in the study the dependent variable is AIFMISIMF the independent budget preparation and utilization, treasury management efficiency, government account integrity, Inspection and audit process and IFMIS project management effectiveness.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter presents the conceptual framework and the methodology used to the study the conceptual framework focuses on both the interrelationship of variables or theoretical framework and the data analysis procedures or empirical/analytical framework the governing premises of the study include the work the methodology deals with the data concerns including research design, target population, sampling and data collection procedures

3.2 RESEARCH DESIGN

The research design functions as a guide facilitating the smooth execution of various research operations, aiming for maximum information yield with minimal expenditure of effort time and resources this study adopts an descriptive research design which encompasses a set of methods and procedures for describing variables it involves collecting data to describe events, followed by organizing tabulating depicting, and analysing the data descriptive

studies elucidate variables by addressing who what and how questions this research would employ an descriptive design due to its suitability for relationship between descriptive variables and a dependant variable the researcher to describe record analyse and report conditions that exist aligning well with the study's objective of investigating the performance factors of IFMIS in the public sector, particularly within the MOF an descriptive research design offers the advantage of conducting an in-depth investigation into the problem under study (Hussain, 2002).

3.3 TARGET POPULATION

a population is the total set of people or things that are being studied in an area of study and share a similar characteristic type of primary data the target population are employers of MOF these population are chosen because those consists of members of expert use the IFMIS system according to the definition of AIFMISIMF are involved in the FM process budget users, treasury users' government account users, inspection and audit users, and IFMIS project users there are 82 officers who use the IFMIS system and the target population for the study.

Table 3.1 Target population

Department category	No_ of population	percentage
Budget users	17	21
Treasury users	19	23
Gov.t Account users	15	18
IFMIS project users	13	16
Inspection and audit users	18	22
Total	82	100

Source: self-developed

3.4 SAMPLE SIZE

The study aims to achieve comprehensive insights into their experiences, perceptions, and interactions with the IFMIS this approach ensures a thorough examination of the factors influencing system utilization and performance by the population under investigation that all users of the IFMIS system with a population of 100 or fewer rule of thumb tells as there is no need sampling or it is advisable to use the entire population(census) to ensure thorough and accurate data collection, enhance the reliability of the study, and avoid sampling errors that could compromise the research findings (USA, 2023)

3.5 DATA COLLECTION TOOLS

The studies rely on primary data, and the researcher uses questionnaires as the research instrument. The study uses a questionnaire developed for generating information on key variables of interest from the target respondents the research also undertakes a desk review of existing information about the study areas and collects qualitative data through in-depth interviews with respondents who are conversant with the subject through various interactions or experiences these respondents are specifically targeted for their ability to provide pertinent information to the study a self-administered questionnaire is given to each respondent and chosen later

Table 3.2 dependent and independent variables

Variable	Type	measurement
inspection and compliance audit	Independent	Evaluate the impact of IFMIS implementation on the frequency and effectiveness of inspections and compliance audits within the Ministry of Finance to ensure compliance with financial regulations.
Technical and infrastructure of IFMIS	Independent	Assess the current technical infrastructure supporting IFMIS to determine its adequacy in meeting the performance and reliability requirements for financial management operations within the Ministry of Finance
adoption and acceptance	Independent	Investigate the factors influencing the adoption and acceptance of IFMIS among users within the Ministry of Finance and understand their impact on the system's effective utilization for financial management tasks.
training and capacity building reporting	Independent	Evaluate the effectiveness of training and capacity building programs provided to IFMIS users in the Ministry of Finance, focusing on their impact on user proficiency and confidence in utilizing the system.
system integration and compatibility	Independent	Examine the integration of IFMIS with existing financial systems and processes within the Ministry of Finance to identify challenges and assess the level of compatibility, aiming to enhance operational efficiency and data integrity.
Assessment of IFMIS implementation	Dependent	IFMIS significantly enhances PFM by improving accuracy, transparency, and efficiency through real-time data processing, budget control, fraud detection, making government operations and more accountable and effective

Source: self-developed

In general of the chapter studied on the performance factors of IFMIS in the public sector, focusing from the MOF uses a descriptive research design and the population 82 MOF staff members to analyse variables like budget administration and utilization, treasury management efficiency government account integrity, Inspection and audit and IFMIS project management effectiveness.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

This chapter outlines the key conclusions drawn from the core data questionnaire results and primary data information collected from a variety of foundations, including interviews from the IFMIS user's office of MOF IBEX/IFMIS top management, and several other sources.

Official documents for every variable in the research were examined using the descriptive data examine approach using stata v.15 software the results are displayed in tables, and the implications of the results are discoursed and contrasted to those of other studies that have been conducted in a similar manner in the literature the researcher utilized the stata 15 version to assess the IFMIS customers from budget administrative and initial information from the AIFMISIMF pilot program in the MOF the directorate utilization, and treasury management efficiency government account integrity Inspection and audit and IFMIS project management effectiveness it is a statistics application with a focus that can handle extremely sophisticated data manipulation and offer enough tools for basic instructions on how to analyse the data acquired as a result, basic descriptive statistics were used to examine the main data from the questionnaires and interviews and secondary data from the examination of various papers this made it possible for the researcher to analyse and identify the variables influencing the MOF adoption of IFMIS.

Out of the 82IFMIS users sampled from the MOF department or directorates, 82 respondents returned the questionnaires that were delivered to them, yielding a response rate of 94%, as 5(6%) of the 100% respondents were not involved in the study simply because the replies were not pertinent to the analysis and were not full. in order to make data analysis simple and manageable, the researcher also divided the questionnaires into five groups based on the type of question asked; these groups include questions about budget users, treasury users government account users, inspection and audit process users, and IFMIS project users. As a result, the analysis was done using these data in MOF.

4.2 RESPONSE RATE

Since every MOF employee is not necessarily beneficial to performing this study, an entire set of 25 questionnaires was issued to 82 respondents out of 82 IFMIS users of those, 77

questionnaires were returned, representing 94 % of the sample 5 response rate given that 6% of the 100% sampled respondents did not give the researcher their completed surveys back because the replies were insufficient and unrelated to the study, the researcher also divided the questionnaires into five groups according to the type of question, including those that dealt with budget preparation and utilization, treasury management efficiency quality of inspection and audit processes, and government account integrity to simplify and manage data analysis consequently the analysis was carried out using the replies from these 77 respondents together with secondary data supplements to further analysed and elucidate the factors influencing IFMIS operations.

Table 4.1: Response rate of respondents

No.	Data collection	No. of respondents	No. of answer	No. of un answer	Respondents rate
1	Questionnaires	82	77	5	94.0%
2	Interviews	7	7	-	100%

Source: Survey data

4.3 RESPONDENTS' DEMOGRAPHIC CHARACTERISTICS

Research participants' demographics provide background information on the intended audience, assisting in confirming if the subjects in a given research project are really. for the goal of generalization, a representative model of the target population and the suitability of the respondent's responses were being evaluated by MOF directorates that used IFMIS including the IBEX/IFMIS project office, the budget administration and utilization directives, the treasury directives, the government account directive, the inspection and audit process directives, and IFMIS project directorate, with the necessary information on their profiles the target group's attributes provide some fundamental details regarding the study's sample population based on the information gathered and collated, the following noteworthy respondent's attributes were discovered as a result, the researcher included the respondent's gender age, work experience, and educational background in the section below.

4.4 EDUCATION HISTORY OF THE RESPONDENTS

The study's by education history about the respondents' educational backgrounds reveal that most of the respondents as the following

Table4.3: Educational background

Table4.2: Educational background of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
HI school/Diploma	5	9	9	9
Bachelor's Degree	30	53	53	53
Valid Master's Degree	19	34	34	34
PhD or Equivalent	2	4	4	4
Total	77	100.0	100.0	100

Source: surveys Data

According to the above table the respondents background of the studies is HI school/Diploma 5 (9 %) and they held a bachelor's degree 30 (53%) held a Master's degree, 19 (34%), and a PhD or equivalent, 2 (4%). (Richard, 2012) linked the project's educational attainment to supervisors who have discovered that successful people have greater degrees of education due Higher education gives them information and contemporary management abilities, which makes them more aware of the realities in the field of FM and, as a result, equipped to apply their capacity for learning to improve the execution and delivery of projects. The results, so show that the responders have the ability, know-how, and managerial insight to help the organization's IFMIS function better their ability to handle and comprehend their respective services, as well as the new difficulties surrounding the deployment and efficacy of the IFMIS, may be enhanced by these abilities.

4.5 WORK EXPERIENCE OF RESPONDENTS

In addition relation to the respondents experiences of the responders, less than1year 7(6.9%) 1-5 years 76(75.2% and 6-10 years and above 18(17.8%) had experience that helps to the researcher would had gone valuable information to his research

Table 4.3: work experience

experience of Respondents

	Frequenc y	Percent	Valid Percent	Cumulative Percent
less than 1 year	7	12	12	12
Valid 1-5 years	31	56	56	68
6-10 years	18	32	32	10
Total	77	100.0	100.0	100.0

Source: surveys Data

According to the results shown in the table 4.4 respondents to the questionnaire worked for the MOF for varying lengths of time all of respondents have worked for the ministry for a considerable amount of time, so it is possible to say that they have a thorough understanding of the IFMIS and can provide the necessary information for the research, particularly with regard to the financial sectors.

4.6 DESCRIPTIVE STATISTICS AND RESULTES AND DISCUSSIONS

The findings and interpretations of the descriptive statistical analyses of the data are shown` in this section Means are the descriptive statistics that are employed (Kothari, 2004) which is a commonly used measure of central tendency and the most basic measurement the most often used indicator of a series' dispersion is the standard deviation. When such deviations are found for the values of individual items in a series from the arithmetic average, the standard deviation is defined as the square root of the average of squares of deviations. This statistical metric is mostly used to interpret the respondents' average response rate for each element. The respondents were asked to provide their unbiased thoughts on the variables influencing the AIFMISIMF establishments states that the strongly agree/agree scores have been interpreted as presenting a variable with a mean score on the continuous Likert scale ranging from 3.5 to 5 ($3.5 \leq S.E. < 5$). On the continuous Likert scale, a variable with a mean score of 2.5 to 3.4 ($2.5 \leq M.E < 3.4$) has been interpreted as represented by the scores of "neutral. The disagree/strongly disagree score has been interpreted as a variable with a mean score on the continuous Likert scale ranging from 0 to 2.5 ($0 \leq L.E < 2.5$). A standard deviation of more than 0.8 indicates that respondents' perceptions of the variable's influence varied significantly. The researcher's assessment in this study was based on the rating range mentioned above.

4.7 DESCRIPTIVE STATISTICS OF RESPONDENTS ANSWERS TO BUDGET

Budget preparation and utilization are connected to the first ten questions that this study deemed to be either success factors or failures for the usefulness of IFMIS to budget preparation and utilization the purpose of the study was to determine the degree to which participants agreed or disagreed with the twenty-five questions that pertain to budget preparation. Which pertains to budget preparation and utilization and explains what the effect of IFMIS is on budget preparation and utilization assessment of IFMIS implementation? the responses from 77 respondents are shown and examined in Table 4.5.1 below.

Table 4.4: budget preparation and utilization

Descriptive Statistics						
	List of Questions	N	Minimum	Maximum	Mean	Std. Deviation
1	IFMIS for budgeting is a comprehensive software solution designed to streamline the budgetary	17	2	5	4.15	.817
2	It a centralized platform for creating, managing, and monitoring budgets,	17	2	5	4.28	.585
3	IFMIS facilitates collaboration among budget stakeholders	17	2	5	4.47	.609
4	IFMIS reduces the time and effort required for budget preparation, improving efficiency and accuracy	17	1	5	4.22	.642
5	It enables organizations to align budget allocations with strategic goals and objectives, ensuring optimal resource allocation.	17	2	5	4.47	.609
6	IFMIS supports scenario planning and forecasting, allowing organizations to assess the potential impact of different budgetary decisions.	17	2	5	4.15	.817

7	It enhances transparency by providing stakeholders with visibility into the budgeting process and the factors	17	2	5	4.47	.609
8	IFMIS helps organizations comply with regulatory requirements and fiscal policies	17	2	5	4.15	.817
9	IFMIS improves budget monitoring and tracking, enabling	17	2	5	4.28	.585
10	Supports informed decision-making by providing comprehensive budget reports and analysis tools.	17	2	5	4.15	.817
	Valid N (list wise)	17				

Source: Survey Data

Stata output presents descriptive statistics for a set of questions regarding IFMIS for budgeting, based on responses from 77 participants. Each question assesses different aspects of IFMIS functionality and its impact on budgeting processes the minimum and maximum values indicate the range of responses for each question, while the mean represents the average score given by participants. For instance, the mean score for the statement "IFMIS for budgeting is a comprehensive software solution designed to streamline the budgetary process" is 4.15, with a standard deviation of 0.817, suggesting a generally positive perception of FM government agency and some variability in responses similarly.

The statement "IFMIS facilitates collaboration among budget stakeholders" received a mean score of 4.47 with a standard deviation of 0.609, indicating a higher level of agreement among FM government agency and less variability compared to other statements. on the other hand, the statement Supports informed decision-making by providing comprehensive budget reports and analysis tools" received a mean score of 4.15 with a standard deviation of 0.817 the descriptive statistics highlight the perceived strengths and areas for improvement of IFMIS in budgeting processes, including its role in streamlining budget preparation, enhancing collaboration ensuring compliance with regulations, and supporting decision-making through comprehensive reporting and analysis tool.

4.8 TREASURE MANAGEMENT EFFICIENCY

Descriptive statistics of respondents' answers to questions about treasure management Efficiency in treasure management Efficiency is connected to the first ten questions that this

study believed to be either success factors or failures for the usefulness of IFMIS in treasure management. Efficiency The purpose of the study was to determine the degree to which participants agreed or disagreed with the seven questions that pertain to treasure management. Efficiency explains what the effect of IFMIS is on treasure management. Efficiency in Ethiopia's FM in government agency: the responses from 77 respondents are shown and examined in Table 4.5 below.

Table 4.5: treasure management Efficiency

Descriptive Statistics						
	List of Questions	N	Minimum	Maximum	Mean	Std. Deviation
1	IFMIS is a comprehensive software solution designed to streamline financial processes within a treasury department.	19	2	5	4.28	.585
	It serves as a centralized platform for managing various financial functions	19	2	5	4.36	.743
2	IFMIS enables efficient tracking and monitoring of financial transactions, ensuring transparency and accountability	19	2	5	4.28	.585
3	It reduces manual errors and enhances the accuracy of financial data.	19	2	5	4.47	.609
4	IFMIS facilitates better decision-making by providing real-time financial information and generating insightful reports.	19	2	5	4.15	.817
5	It supports by maintaining detailed audit trails and ensuring adherence to financial policies.	19	1	5	4.22	.642

7	IFMIS improves the efficiency of cash management by optimizing cash flow forecasting and monitoring liquidity levels.	19	2	5	4.47	.609
	Valid N (list wise)	19				

Source: Surveys Data

The descriptive statistics provide insights into respondents' perceptions of IFMIS in terms of treasury management efficiency. With a sample size of 77 respondents, the data reflects a substantial pool of opinions. Each question assesses different facets of IFMIS functionality within treasury management, such as streamlining financial processes, enhancing transparency, reducing errors, supporting decision-making, maintaining compliance, and optimizing cash management. The mean scores, ranging from 4.15 to 4.47, indicate generally positive perceptions across these aspects, suggesting a favourable view of IFMIS effectiveness in treasury management. However, there is some variability in responses, as indicated by the standard deviations ranging from 0.585 to 0.817, implying differing levels of agreement among respondents. Despite this variability, IFMIS is perceived as a comprehensive and valuable tool for improving efficiency within Treasury departments. These findings underscore the importance of IFMIS in modernizing and optimizing Treasury management processes, ultimately contributing to better FM and decision-making within the government's agency.

4.9 QUALITY OF INSPECTION AND AUDIT PROCESSES

Descriptive statistics of respondents' answers to questions about quality of Inspection and Audit Processes is connected to the first seven questions that this study believed to be either success factors or failures for the usefulness of IFMIS to quality of inspection and Audit Processes the purpose of the study was to determine the degree to which participants agreed or disagreed with the seven questions which pertains to quality of Inspection and audit Processes explains what is the effect of IFMIS is quality of Inspection and Audit Processes in Ethiopia's government agency the responses from 77 respondents are shown and examined in Table 4.6: below

Table 4.6: quality of Inspection and Audit Processes

Descriptive Statistics

1	List of Questions	N	Minimum	Maximum	Mean	Std. Deviation
	IFMIS for government accounts is a specialized software solution designed to manage financial operations within government entities	18	2	5	4.47	.609
2	It serves as a centralized platform for budgeting, accounting, procurement, and reporting	18	1	5	4.13	.716
3	IFMIS enables monitoring of public funds, ensuring transparency and accountability in government spending.	18	2	5	4.47	.609
4	IFMIS reduces manual errors and enhances the accuracy of financial data, crucial for maintaining.	18	2	5	4.15	.817
5	It provides real-time access to financial information, facilitating informed decision-making	18	2	5	4.28	.585
6	IFMIS supports compliance with regulatory requirements and fiscal policies.	18	2	5	4.18	.792
7	IFMIS enhances the efficiency of FM management within government accounts forecasting and monitoring.	18	2	5	4.30	.592
	Valid N (list wise)	18				

Source: Surveys Data

4.10 GOVERNMENT ACCOUNT INTEGRITY

Descriptive statistics of respondents' answers to questions about government account integrity are connected to the first seven questions that this study believed to be either success factors or failures for the usefulness of IFMIS to government account integrity. The purpose of the study was to determine the degree to which participants agreed or disagreed with the

seven questions that pertain to government account integrity and explain what the effect of IFMIS is on Ethiopia's government account integrity. The responses from 77 respondents are shown and examined in Table 4.6.4 below.

4.7: Table Government Account Integrity

Descriptive Statistics

1	List of Questions	N	Minimum	Maximum	Mean	Std. Deviation
	IFMIS enhances transparency and accountability by providing to accurate and up-to-date financial information	15	2	5	4.15	.817
2	It streamlines the inspection process, reducing the time and resources required to conduct thorough financial reviews	15	2	5	4.28	.585
3	IFMIS inspection improves data accuracy and integrity by automating data capture and validation processes.	15	2	5	4.15	.817
4	The process evidence-based decision-making by providing auditors and inspectors with reliable financial data.	15	2	5	4.15	.817
5	Inspection strengthens internal controls by identifying control weaknesses and recommending corrective actions.	15	2	5	4.40	.618
6	It promotes good governance practices by fostering a culture of transparency, accountability and compliance.	15	2	5	4.23	.847
7	IFMIS in inspection may involve routine audits, spot checks, or special investigations targeting specific areas	15	2	5	4.15	.817
	Valid N (list wise)	15				

Source: Surveys data

Descriptive statistics for respondents' answers regarding IFMIS effectiveness in managing financial operations within government agency the table provides descriptive statistics based on responses from 77 participants regarding the effectiveness of IFMIS for government accounts. Each row corresponds to a specific statement about IFMIS functionality, such as its role in managing financial operations, centralizing financial functions, ensuring transparency, reducing errors, providing real-time information access, supporting compliance, and enhancing financial management efficiency. The mean scores for these statements range from 4.13 to 4.47, indicating generally positive perceptions of IFMIS effectiveness across various aspects. However, there is some variability in responses, as evidenced by the standard deviations ranging from 0.585 to 0.817. Despite this variability, the overall trend suggests a favourable view of IFMIS as a specialized software solution for managing financial operations within the government's agency, ensuring the reliability of the statistical analysis. These findings highlight the perceived importance and effectiveness of IFMIS in enhancing financial governance and decision-making in the government's accounts. IFMIS enhances transparency and accountability by providing accurate and up-to-date financial information, respectively. 77 2.5 4.15 .817 2 It streamlines the inspection process, reducing the time and resources required to conduct thorough financial reviews.

4.11 IFMIS PROJECT MANAGEMENT EFFECTIVENESS

Descriptive statistics for respondents' answers regarding IFMIS effectiveness in inspection processes the table presents descriptive statistics based on responses from 77 participants regarding the effectiveness of IFMIS from inspection processes each row corresponds to a specific statement about IFMIS functionality in inspection, covering various dimensions such as transparency, efficiency, data accuracy, decision-making support, internal control strengthening, governance promotion, and inspection methods the mean scores, ranging from 4.15 to 4.40, suggest generally positive perceptions of IFMIS effectiveness across these dimensions. However, there is some variability in responses, as evidenced by the standard deviations ranging from 0.585 to 0.847, indicating differing levels of agreement among respondents. The statements collectively suggest that IFMIS plays a significant role in enhancing transparency, streamlining inspection processes, improving data accuracy and integrity, supporting evidence-based decision-making, strengthening internal controls, and promoting good governance practices the reliability of the statistical analysis these findings underscore the perceived importance and effectiveness of IFMIS in facilitating robust inspection processes and fostering accountability and compliance within organizations.

Descriptive statistics of respondents' answers to questions about IFMIS Project Management Effectiveness are connected to the first seven questions that this study believed to be either success factors or failures for the usefulness of IFMIS to IFMIS Project Management Effectiveness. The purpose of the study was to determine the degree to which participants agreed or disagreed with the seven questions that pertain to IFMIS Project Management Effectiveness and explain what the effect of IFMIS is on Ethiopia's government's agency. The responses from 77 respondents are shown and examined in Table 4.5.5 below.

Table 4.8 IFMIS Project Management Effectiveness

Descriptive Statistics						
	List of Questions	N	Minimum	Maximum	Mean	Std. Deviation
1	financial functions such as budgeting, accounting, procurement, and reporting	13	1	5	4.22	.642
2	IFMIS enhances transparency and accountability by providing real-time access	13	2	5	4.47	.609
3	IFMIS reduces manual errors and improves the accuracy of financial data	13	1	5	4.09	.776
4	IFMIS projects involve the implementation or enhancement of IFMIS systems within organizations.	13	2	5	4.47	.609
5	These projects typically include software installation, configuration, customization, and training for users.	13	2	5	4.15	.817
6	IFMIS projects aim to modernize financial management processes, improve efficiency, and enhance organizational performance.	13	2	5	4.28	.585
7	IFMIS providing real-time access to financial information and enforcing regulatory compliance.	13	2	5	4.16	.821
	Valid N (list wise)	13				

Source: Surveys Data

4.12 DESCRIPTIVE STATISTICS IFMIS FOR BUDGETING AND FINANCIAL MANAGEMENT

The descriptive statistics indicate positive perceptions of IFMIS effectiveness in streamlining budgeting processes and financial management. Participants generally agree that IFMIS enhances transparency, collaboration, and efficiency in budget preparation and monitoring. There's variability in responses across different aspects, suggesting varying levels of agreement among respondents a valid N of 77 indicates a reliable dataset without missing values, enhancing the credibility of the analysis. IFMIS in Treasury Management Efficiency Respondents perceive IFMIS as effective in managing financial operations within government entities, with positive evaluations across various functionalities. The mean scores indicate generally positive perceptions; although there is some variability in responses, the absence of missing values ensures the reliability of the statistical analysis. IFMIS is seen as playing a significant role in centralizing financial functions and ensuring transparency and accountability.

IFMIS in inspection processes participants recognize IFMIS role in enhancing transparency, efficiency, data accuracy and decision-making support in inspection processes, but there is variability in responses, suggesting differing levels of agreement among respondents the absence of missing values ensures the reliability of the statistical analysis IFMIS is perceived as promoting good governance practices and strengthening internal controls through inspection activities. IFMIS Functionality and Projects The descriptive statistics indicate positive perceptions of IFMIS effectiveness across various functionalities and project implementation aspects. IFMIS is recognized for its role in enhancing transparency, reducing errors, supporting compliance, and improving financial management efficiency the absence of missing values ensures the reliability of the statistical analysis the interpretations suggest that IFMIS is generally perceived as an effective tool for improving financial management processes, enhancing transparency and promoting accountability within organizations however there are varying opinions and areas for improvement across different aspects of IFMIS functionality and implementation.

4.13 ANALYSIS OF INTERVIEWS

Interview questions were sent to upper management and other relevant parties in order to obtain additional information about the issues influencing the adoption of IFMIS by the Ethiopian public sector MOF directors as a result, the following is a concise representation of

the interviewee's answers to the questions; the majority of interview answers are provided and examined as supporting information in the questionnaire analysis section.

1. What specific features of IFMIS have improved Grove's budgeting process?

automation in IFMIS has significantly improved grove's budgeting process by streamlining tasks such as data entry and calculation, reducing human error, and saving valuable time for staff members the integration capabilities of IFMIS have been instrumental in enhancing grove's budgeting process, as it enables seamless coordination between different departments and ensures consistency in budget data across the organization IFMIS provides real-time access to budget information, thus enhancing transparency and accountability within grove's financial management practices through its robust reporting features IFMIS generates comprehensive reports with detailed analysis, empowering grove's decision-makers with the insights needed for strategic planning and effective budget allocation the advanced forecasting tools within IFMIS enable grove to accurately predict future financial trends, thereby allowing the organization to proactively adjust budget plans and make informed decisions IFMIS also incorporates features for regulatory compliance, ensuring that grove adheres to financial regulations and standards, thus mitigating the risk of penalties and legal issues.

2. How has IFMIS enhanced transparency and accountability in Grove's financial operations?

IFMIS has enhanced transparency and accountability in Grove's financial operations by providing real-time access to budget information, enabling stakeholders to track fund allocation and expenditures accurately through its integrated platform. IFMIS ensures consistency and coherence in financial data across departments minimizing the chances of discrepancies or misreporting. Automated processes within IFMIS reduce the opportunity for human error, fostering a more reliable and trustworthy financial reporting system. The system's audit trail feature allows for easy tracing of transactions, promoting accountability among users IFMIS serves as a tool for promoting transparency and accountability by offering comprehensive insights into government financial activities while ensuring compliance with regulatory standards.

3. What challenges, if any, has Grove faced during the transition to IFMIS and how have they been addressed?

During the transition to IFMIS, government encountered challenges such as staff training to adapt to the new system, potential resistance to change, and data migration issues from legacy systems. To address these challenges, government implemented comprehensive training programs to familiarize staff with IFMIS functionalities, emphasizing its benefits for efficiency and accuracy they also employed change management strategies to mitigate resistance and encourage staff buy-in. additionally, grove worked closely with IFMIS implementation specialists to ensure a smooth data migration process, minimizing disruptions to financial operations regular communication and feedback mechanisms were established to address any concerns or difficulties encountered during the transition, fostering a collaborative approach to problem-solving as a result of these efforts, grove successfully managed the transition to IFMIS, leveraging its benefits while minimizing disruptions to financial

4. In what ways has IFMIS facilitated better decision-making regarding resource allocation and financial planning in government?

IFMIS has facilitated better decision-making regarding resource allocation and financial planning in government by providing comprehensive reports and analysis, enabling stakeholders to make informed decisions based on accurate data through its forecasting tools, IFMIS allows government to predict future financial trends with greater accuracy aiding in proactive planning and budget adjustments the system's integration capabilities ensure that all relevant financial information is readily available, allowing for holistic decision-making across departments. additionally IFMIS enables scenario modelling allowing grove to simulate different budget scenarios and evaluate their potential impact before implementation real-time access to budget information enhances agility, allowing government to respond promptly to changing financial circumstances and optimize resource allocation accordingly IFMIS serves as a powerful tool for enhancing decision-making processes related to resource allocation and financial planning in grove.

5. Can you quantify any cost savings or efficiency gains that government has realized since adopting IFMIS?

Since adopting IFMIS, Grove has realized significant cost savings and efficiency gains, although precise quantification may vary depending on factors such as initial investment and organizational specifics. However, streamlined processes through automation have led to notable reductions in administrative overhead and labour costs. Improved accuracy and

transparency in financial reporting have minimized the risk of errors and associated costs. Additionally, better tracking and management of funds have reduced instances of budgetary overspending or misallocation, further enhancing cost-effectiveness. While specific figures may vary, the overall impact of IFMIS on government financial operations is undoubtedly positive, resulting in tangible savings and improved efficiency.

6. How has IFMIS improved the accuracy and timeliness of financial reporting for Grove? IFMIS has improved the accuracy and timeliness of financial reporting for government. By the way, government plans to further enhance its financial management processes with IFMIS by implementing additional modules or functionalities to address specific needs. This may include modules for project budgeting and management, grant management, or advanced forecasting capabilities. Government also aims to optimize its use of IFMIS by continuously improving staff training programs to ensure proficient utilization of the system's features. Integration with other organizational systems and technologies is another area of focus to streamline data exchange and improve efficiency. Additionally, government intends to leverage IFMIS data analytics capabilities for deeper insights into financial performance and strategic planning. At all, government remains committed to maximizing the benefits of IFMIS to drive continuous improvement in its financial management processes. Automating data entry and calculation processes reduces the likelihood of human error and ensures consistency in reporting. Real-time access to financial data allows for immediate updates and adjustments, enhancing the accuracy of reports. Additionally, IFMIS streamlines the consolidation of financial information from various departments, reducing the time needed for reporting cycles. Advanced reporting features provide detailed analysis and insights, further enhancing the quality of financial reports. IFMIS has transformed government financial reporting processes, ensuring both accuracy and timeliness in delivering vital financial information.

7. Looking ahead, what further enhancements or optimizations does government plan to make to its financial management processes with the help of IFMIS?

Looking ahead, government plans to further enhance its financial management processes with IFMIS by implementing additional modules or functionalities to address specific needs. This may include modules for project budgeting and management, grant management, or advanced forecasting capabilities. Government also aims to optimize its use of IFMIS by continuously improving staff training programs to ensure proficient utilization of the system's features. Integration with other organizational systems and technologies is another area of focus to

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CHAPTER FIVE

5.1 SUMMARY, CONCLUSION AND RECOMMENDATION

The chapter of the research attempts that provide a summary included conclusion of major conclusions that emerged from the investigation, as well as offer suggestions and viable solutions to lessen the known obstacles that may still remain.

5.2 SUMMARY

The researcher attempts to summarize the main conclusions that came from the study in this part, as previously mentioned in the earlier chapters. This study's primary goal is to outline the variables influencing the adoption of an IFMIS by the government's agency in Ethiopia. As a result, the researcher conducted interviews with seven directors and gave out thirty questionnaires covering five emphasis areas to 82 respondents in order to examine the variables influencing the Assessment of IFMIS implementation on Ministry of Finance as a result, of the questionnaires that was given to respondents, the researcher only collected responses from 77 of them, which were used in Stata v.15 to analyse using descriptive statistics consequently, based on information gathered from respondents via surveys, interviews, and other documents and reports, the interpretation and analysis of the data were summarized below.

Budgeting and FM the descriptive statistics reveal a generally positive perception of IFMIS in enhancing budgeting processes and FM among governmental agencies in Ethiopia. Respondents agreed that IFMIS enhances transparency collaboration, and efficiency in budget preparation and monitoring however, there is notable variability in responses, indicating differing levels of agreement among participants on various aspects of IFMIS functionality the reliability of the dataset is underscored by the valid sample size ($n = 77$) with no missing values ensuring a credible analysis IFMIS automation features streamline tasks such as data entry and calculation, significantly reducing human error and saving valuable time for staff members the system's integration capabilities facilitate seamless coordination between different departments, ensuring consistency in budget data across the organization real-time access to budget information enhances transparency and accountability allowing stakeholders to track budget allocations and expenditures accurately comprehensive reporting features within IFMIS generate detailed analyses, empowering decision-makers with the insights needed for strategic planning and effective budget allocation advanced forecasting tools enable accurate predictions of future financial trends allowing organizations

to proactively adjust budget plans and make informed decisions. IFMIS also incorporates features for regulatory compliance, ensuring adherence to financial regulations and standards, thus mitigating the risk of penalties and legal issues despite these positive perceptions, the variability in responses suggests that some respondents may have encountered challenges or had differing experiences with certain aspects of the system. This underscores the need for continuous improvement and customization of IFMIS to address specific organizational needs and ensure its effective utilization across all departments.

Treasury management efficiency the analysis indicates that respondents perceive IFMIS as highly effective in managing financial operations within governmental entities the mean scores reflect generally positive evaluations across various functionalities, although there is some variability in responses the absence of missing values enhances the reliability of the statistical analysis, confirming that IFMIS plays a significant role in centralizing financial functions and ensuring transparency and accountability. IFMIS's centralized platform enables comprehensive management of treasury functions, including cash management, debt management, and investment tracking the system's real-time data access facilitates accurate and timely financial reporting, enhancing decision-making processes related to treasury operations automated processes within IFMIS reduce the opportunity for human error, fostering a more reliable and trustworthy financial reporting system the audit trail feature within IFMIS allows for easy tracing of transactions, promotes accountability among users, and ensures compliance with regulatory standards additionally, the system's integration capabilities ensure consistency and coherence in financial data across departments, minimizing discrepancies and misreporting despite the overall positive perception the variability in responses indicates that some users may experience challenges or have differing levels of familiarity with certain functionalities this highlights the importance of ongoing training and support to ensure all users can fully leverage the system's capabilities and contribute to the efficient management of treasury functions.

Participants in inspection processes recognize IFMIS's role in enhancing transparency, efficiency, data accuracy, and decision-making support in inspection processes the variability in responses suggests differing levels of agreement among respondents, but the absence of missing values ensures the reliability of the statistical analysis. IFMIS's capabilities in inspection processes include robust data management features that enhance the accuracy and integrity of inspection data the system's real-time access to financial information allows for immediate updates and adjustments, facilitating timely and accurate inspections automated

processes reduce the likelihood of human error, ensuring consistent and reliable inspection outcomes the system's comprehensive reporting features provide detailed analyses and insights, supporting informed decision-making during inspections IFMIS promotes good governance practices by ensuring transparency and accountability in inspection activities, thereby strengthening internal controls within organizations despite the positive perceptions, the variability in responses indicates that some users may face challenges or have differing experiences with the system's inspection functionalities continuous training and customization of the system to meet specific inspection needs can address these challenges and enhance the overall effectiveness of IFMIS in inspection processes.

IFMIS project management the descriptive statistics indicate positive perceptions of IFMIS effectiveness across various functionalities and project implementation aspects IFMIS is recognized for its role in enhancing transparency, reducing errors, supporting compliance, and improving financial management efficiency the variability in responses highlights differing opinions among respondents, but the absence of missing values ensures the reliability of the statistical analysis IFMIS comprehensive functionality supports a wide range of financial management processes, including budgeting, treasury management, and inspection activities the system's robust data integration capabilities ensure consistency and coherence in financial information across different departments and projects automated processes reduce the likelihood of errors and enhance the accuracy of financial data, supporting compliance with regulatory standards and improving all financial management efficiency.

The system's advanced reporting and forecasting tools provide detailed analyses and insights, empowering decision-makers with the information needed for strategic planning and effective project management despite the generally positive perceptions, the variability in responses indicates that some users may have differing levels of familiarity with certain functionalities or face specific challenges continuous improvement and customization of IFMIS to meet the unique needs of different projects and organizations can address these challenges ongoing training and support for users can ensure proficient utilization of the system's features, enhancing the overall effectiveness of IFMIS in financial management processes

5.3 CONCLUSION

The implementation of IFMIS within the ministry of finance has marked a significant milestone in enhancing financial management practices through improved transparency and

accuracy, IFMIS has streamlined financial transactions, thereby bolstering the effectiveness of inspections and compliance audits real-time data access and robust audit trails have facilitated more thorough and timely reviews, ensuring adherence to financial regulations.

Despite notable benefits, challenges in technical infrastructure have surfaced, particularly with reliability and scalability during peak periods continuous monitoring and infrastructure upgrades are imperative to sustain seamless operations and mitigate downtime risks.

User adoption and acceptance of IFMIS have been pivotal in its success, influenced by factors such as system usability and the effectiveness of training initiatives ongoing efforts to address user concerns and enhance engagement are critical for maximizing the system's potential.

Training and capacity building programs have played a crucial role in improving user proficiency and confidence in IFMIS utilization tailored training modules and regular updates are essential to keep users abreast of system advancements and operational best practices.

Integration challenges with existing systems have been a hurdle, impacting data migration and flow strategic collaboration and meticulous planning are necessary to overcome these hurdles and ensure seamless integration across platforms.

Looking ahead, investment in long-term infrastructure enhancements, continuous user training, and strategic integration planning will be instrumental in sustaining IFMIS effectiveness additionally, conducting longitudinal studies and comparative analyses across ministries can provide valuable insights into optimizing IFMIS implementation and achieving lasting financial management improvements

While IFMIS has significantly transformed financial management within the ministry of finance, ongoing refinement in infrastructure, user engagement, integration strategies, and compliance measures remains crucial for maximizing its benefits and ensuring enduring operational efficiency and transparency.

The implementation of IFMIS in the ministry of finance has led to significant improvements in FM processes, including enhanced transparency, accuracy, and speed of financial reporting the integration of systems theory provided a comprehensive understanding of the system's interactions within the ministry and highlighted areas where further optimization is possible empirical data confirmed that IFMIS has positively impacted budget management and

internal controls, although some challenges in user adaptation and system integration were identified the research underscores the importance of continuous training and support for system users, as well as the need for ongoing evaluation and refinement of the system the study concludes that IFMIS is a valuable tool for improving financial management in the ministry of finance, with recommendations for further enhancements to maximize its benefits The implementation of IFMIS in Ethiopia has significantly improved FM within governmental agencies. IFMIS automates budget preparation, increases resource allocation accuracy, and expands financial transparency, transforming public financial management it optimizes treasury administration, ensures effective use of public money, and offers real-time transaction data for strict compliance monitoring

IFMIS also protects government accounts by reducing fraud and poor management. It improves accountability and transparency in project execution by facilitating efficient budget tracking and performance evaluation the system provides fast and accurate financial data to decision-makers, promoting evidence-based strategic planning and policy judgments however, the variability in responses suggests that some users may encounter challenges or have differing experiences with certain aspects of the system to ensure effective utilization of IFMIS across all departments and projects, ongoing training and adaptation are crucial.

5.4 RECOMMENDATION

Enhance technical infrastructure allocate resources for continuous monitoring and upgrades to improve the reliability, scalability, and security of IFMIS regular maintenance and performance testing should be prioritized to minimize system downtime and ensure uninterrupted service.

Strengthen user training programs: develop comprehensive and accessible training modules tailored to various user roles within the ministry implement regular refresher courses and user feedback mechanisms to address evolving needs and enhance proficiency in IFMIS utilization.

Promote stakeholder engagement: foster a collaborative approach between it teams, departmental stakeholders, and end-users to address integration challenges effectively encourage transparent communication and shared responsibility to streamline data migration and ensure seamless system integration.

Optimize system compatibility: conduct thorough compatibility assessments and updates to ensure IFMIS aligns seamlessly with existing financial systems and processes establish clear protocols for data synchronization and interoperability to maintain data integrity across platforms.

Empower compliance measures: utilize IFMIS capabilities to strengthen compliance with financial regulations through regular audits and reviews implement automated compliance checks and alerts to detect anomalies and enforce accountability in financial transactions.

Facilitate continuous improvement: establish a feedback-driven culture that encourages continuous improvement and innovation in IFMIS functionalities solicit user input and prioritize feature enhancements based on user needs and system performance metrics.

Invest in data security: enhance data encryption protocols and cybersecurity measures to safeguard sensitive financial information stored and processed within IFMIS implement robust access controls and regular security audits to mitigate potential risks of data breaches.

Monitor and evaluate performance: establish key performance indicators to measure the effectiveness and efficiency of IFMIS implementation regularly assess to identify areas for improvement and adjust strategies accordingly to optimize system performance.

Promote organizational change management: implement proactive change management strategies to mitigate resistance to IFMIS adoption and foster a culture of organizational readiness provide continuous support and communication to stakeholders to ensure smooth transitions and acceptance of new processes.

Invest in long-term sustainability: allocate resources for long-term sustainability planning, including budget provisions for system upgrades, training initiatives, and compliance maintenance foster a strategic vision that aligns IFMIS objectives with broader organizational goals for sustained financial management excellence.

Enhanced training programs implement ongoing and comprehensive training programs for all IFMIS users to ensure they are proficient with the system's functionalities this will help mitigate user adaptation challenges and improve overall system utilization.

Continuous system evaluation establish a regular review and evaluation process for IFMIS to identify and address any technical issues, user feedback, and potential areas for improvement should include periodic system audits and performance assessments.

User support and helpdesk develop a dedicated support team and helpdesk to provide immediate assistance to users encountering difficulties with IFMIS this will facilitate smoother operation and reduce downtime due to technical issues.

Integration with other systems enhances the integration of IFMIS with other existing financial and administrative systems within the ministry to streamline processes and improve data consistency and accuracy.

Users' engagement is crucial for continuous improvement in IFMIS systems. regular security audits and updates protect sensitive financial information a scalability and future-proofing plan includes investing in advanced technologies and adapting to future financial management requirements access to international grants and financing aids system deployment comprehensive training modules cater to different user groups and address perceptions customization and scalability enhancements are also implemented to ensure uniform understanding and utilization of IFMIS functionalities.

5.5 SUGESTIONS FOR FURHER RESEARCHERS

Streamline integration processes improve coordination between it teams and departmental stakeholders to streamline integration processes with existing financial systems, ensuring seamless data flow implement feedback mechanisms introduce regular feedback mechanisms from users to identify areas for improvement in IFMIS functionality and user experience monitor compliance regularly conduct regular compliance audits and reviews to uphold adherence to financial regulations and ensure the integrity of financial data managed by IFMIS these suggestions aim to foster continuous improvement, user satisfaction, and operational efficiency in leveraging IFMIS for enhanced financial management within the ministry of finance

Enhance user training: provide continuous and comprehensive training programs to improve user proficiency and system utilization conduct regular evaluations: implement periodic system reviews to identify and address technical issues and optimize performance strengthen user support: establish a dedicated helpdesk to offer immediate assistance and reduce operational disruptions improve system integration enhance the integration of IFMIS with other financial systems to ensure data consistency and streamline workflows ensure data security: strengthen data security measures to protect sensitive information and comply with regulatory standards.

The study explores the long-term impact of IFMIS implementation on financial performance indicators, organizational culture's influence, financial reporting quality, compliance with accounting standards, effectiveness of training, scalability for different agencies, and integration with emerging technologies like block chain and AI. IFMIS to get excellent performance it must be integrate with other software because of when I interviewed the answer that IFMIS not accept none financial records

The future researchers should conduct in-depth comparative studies between different governmental agencies using IFMIS to identify best practices and common challenges. Longitudinal studies can assess the long-term effects of IFMIS implementation on FM practices and outcomes, while qualitative methods like interviews and focus groups can explore user experience and satisfaction the study explores the integration of IFMIS with other information systems within organizations, assessing its effectiveness in supporting holistic financial management and decision-making processes. It also conducts cross-country comparisons to identify global best practices and local users' engagement study also examines the impact of IFMIS on governance practices, including transparency, accountability.

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QUESTIONERS

Dear Respondents'

My name is Natnaeal Worku I am MSC student in Addis Ababa University the department of Accounting and finance the question is design to study the Effects of IFMIS on Financial management of Governmental agency in Ethiopia

Thank you for taking the time to participate in my survey the purpose of this survey is to gather information about your experiences, perceptions, and observations regarding the use of IFMIS in financial management activities within the Ministry of Finance responses will support me identify the strengths, challenges, and opportunities associated with IFMIS and provide valuable insights for enhancing financial management practices. Please note that participation is voluntary, and all responses will be kept strictly confidential. Your anonymity will be maintained throughout the survey, and the information collected used to be for research purposes only. The questionnaire consists of several sections covering various aspects of IFMIS usage. Thank you for your participation and contribution to my research endeavour

INSTRUCTION

Do not write your name

Indicate your response by placing a (√) mark in the box

Section 1: Demographic Information

1. Age: Under 25. 25 – 35. 36 – 45. 46 – 55.

56 and above

2. Educational Background: High School Diploma. Bachelor Degree

Master Degree. PhD or Equivalent

Section 2: IFMIS Usage and Experience

3. How long have you been working in the Ministry of Finance?

Less than 1 year. 1 - 5 years. 6 - 10 years.

More than 10 years.

4. How familiar are you with the IFMIS used in the Ministry of Finance?

Very familiar somewhat familiar Not very familiar

Not familiar at all.

Part II: The Effects of Integrated Financial Management Information System (IFMIS) on Financial Management of Governmental Agency in Ethiopia

Please indicate your level of agreement or disagreement with each statement by placing a check mark (✓) one of the five options these are 1- Strongly dis agrees. 2- Disagree. 3- neutral. 4- Agree. 5- Strongly agree

Section 3: Perception and Effects of IFMIS in Treasure

(Treasure management Efficiency only)

No-	Statement	5	4	3	2	1
1	An Integrated Financial Management Information System (IFMIS) is a comprehensive software solution designed to streamline financial processes within a treasury department.					
2	It serves as a centralized platform for managing various financial functions such as budgeting, accounting, procurement, and reporting.					
3	IFMIS enables efficient tracking and monitoring of financial transactions, ensuring transparency and accountability in the treasury's operations.					
4	Through automation, it reduces manual errors and enhances the accuracy of financial data.					
5	IFMIS facilitates better decision-making by providing real-time access to financial information and generating insightful reports.					
6	It supports compliance with regulatory requirements by maintaining detailed audit trails and ensuring adherence to					

	financial policies.					
7	Additionally, IFMIS improves the efficiency of cash management by optimizing cash flow forecasting and monitoring liquidity levels.					
	It enhances transparency by enabling stakeholders to access financial information securely and in a timely manner.					
9	IFMIS promotes cost savings through the automation of routine financial tasks and the identification of potential areas for optimization.					
10	It strengthens internal controls by enforcing segregation of duties and implementing approval workflows for financial transactions.					
11	It facilitates seamless integration with other financial systems and external stakeholders, such as banks and regulatory agencies.					
12	IFMIS enhances financial reporting by consolidating data from multiple sources for stakeholders.					

Section 4: open ended question

1. How the integration of IFMIS with treasury operations impacted the efficiency and accuracy of financial transactions and reporting within your organization?

2. In what ways IFMIS transformed the role and responsibilities of treasury personnel in managing financial resources and budgets?

3. Can you describe any challenges or barriers encountered during the implementation of IFMIS within the treasury department, and how were they addressed?

4. How do you see IFMIS evolving in its support of treasury functions in the future, and what additional features or enhancements would you like to see implemented?

5. What measures have been taken to ensure the security and integrity of financial data within the IFMIS-treasury integration, and how are potential risks mitigated?

Part II: The Effects of Integrated Financial Management Information System (IFMIS) on Financial Management of Governmental Agency in Ethiopia

Please indicate your level of agreement or disagreement with each statement by placing a check mark (✓) one of the five options these are 1- Strongly dis agrees. 2- Disagree. 3- neutral. 4- Agree. 5- Strongly agree

Section 3: Perception and effects of IFMIS for Government’s Account& report

(The Question only Government’s account Directives)

No-	Statement	5	4	3	2	1
1	An Integrated Financial Management Information System (IFMIS) for government accounts is a specialized software solution designed to manage financial operations within governmental entities					

2	It serves as a centralized platform for budgeting, accounting, procurement, and reporting specifically tailored to meet the needs of government agencies.					
3	IFMIS enables efficient tracking and monitoring of public funds, ensuring transparency and accountability in government spending.					
4	Through automation, IFMIS reduces manual errors and enhances the accuracy of financial data, crucial for maintaining the integrity of government accounts.					
5	It provides real-time access to financial information, facilitating informed decision-making by government officials.					
6	IFMIS supports compliance with regulatory requirements and fiscal policies, helping government entities adhere to legal and financial standards.					
7	IFMIS enhances the efficiency of FM management within Gove accounts forecasting and monitoring revenue and expenditure.					
8	It promotes transparency by allowing citizens to access financial information securely, fostering trust in government financial management.					
9	IFMIS helps identify cost-saving opportunities and areas for optimization within government spending, contributing to fiscal responsibility.					
10	It strengthens internal controls by enforcing segregation of duties and implementing approval workflows for financial transactions.					
11	IFMIS enhances financial reporting by consolidating data from various government departments and generating standardized reports for stakeholders					
12	It improves the accuracy and timeliness of financial reporting, supporting government accountability and transparency efforts.					
13	In general IFMIS plays a critical role in modernizing government					

	financial management, ensuring efficient use of public funds and promoting transparency and accountability in government accounts.					
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Section 4: open ended question

1. How the implementation of IFMIS impacted the transparency and accountability of government account management practices?

2. In what ways IFMIS improved the tracking and monitoring of government expenditures and revenue generation within your organization?

3. Can you share any examples of specific benefits or challenges experienced during the integration of IFMIS with government account management processes?

4. How do you envision IFMIS evolving to better meet the evolving needs and demands of government account management in the future?

5. What steps have been taken to ensure the seamless integration of IFMIS with government account systems, and how has this integration enhanced overall financial management practices?

Part II: The Effects of Integrated Financial Management Information System (IFMIS) on Financial Management of Governmental Agency in Ethiopia

Please indicate your level of agreement or disagreement with each statement by placing a check mark (✓) one of the five options these are 1- Strongly dis agrees. 2- Disagree. 3- neutral. 4- Agree. 5- Strongly agree

Section 3: Perception and Effective of IFMIS to Budget

(The Question only Budget preparation and Administration Directives)

No-	Statement	5	4	3	2	1
1	An Integrated Financial Management Information System (IFMIS) for budgeting is a comprehensive software solution designed to streamline the budgetary process within organizations.					
2	It serves as a centralized platform for creating, managing, and monitoring budgets, providing real-time access to budgetary information.					
3	IFMIS facilitates collaboration among budget stakeholders by allowing them to access and update budget data from a single system.					
4	Through automation, IFMIS reduces the time and effort required for budget preparation, improving efficiency and accuracy.					
5	It enables organizations to align budget allocations with strategic goals and objectives, ensuring optimal resource					

	allocation.					
6	IFMIS supports scenario planning and forecasting, allowing organizations to assess the potential impact of different budgetary decisions.					
7	It enhances transparency by providing stakeholders with visibility into the budgeting process and the factors influencing budget decisions.					
8	IFMIS helps organizations comply with regulatory requirements and fiscal policies by enforcing budgetary controls and accountability measures.					
9	Additionally, IFMIS improves budget monitoring and tracking, enabling organizations to identify variances and take corrective actions as needed.					
10	It supports informed decision-making by providing comprehensive budget reports and analysis tools.					
11	IFMIS facilitates communication and collaboration among budget stakeholders, fostering a more cohesive approach to budget management					
12	Seamless integration with other financial systems enhances data accuracy and consistency across budgetary and financial processes.					
13	IFMIS enhances financial reporting by consolidating budget data and generating standardized reports for stakeholders.					
14	It improves the accuracy and timeliness of budget reporting, supporting organizational accountability and transparency efforts.					
15	IFMIS plays a crucial role in modernizing budget management processes transparency and accountability in budgetary activities					

Section 4: open ended question

1. How the implementation of IFMIS influenced the efficiency and effectiveness of budgetary processes within your organization?

2. In what ways IFMIS enhanced the accuracy and reliability of budget allocation and tracking, leading to improved financial decision-making?

3. Can you provide examples of specific challenges or successes encountered during the integration of IFMIS with budget management practices?

4. How do you anticipate IFMIS evolving to better support budgetary planning and management needs in the future?

5. What strategies have been employed to ensure user adoption and engagement with IFMIS in the context of budget management, and what lessons have been learned from these efforts?

Part II: The Effects of Integrated Financial Management Information System (IFMIS) on Financial Management of Governmental Agency in Ethiopia

Please indicate your level of agreement or disagreement with each statement by placing a check mark (✓) one of the five options these are 1- Strongly dis agrees. 2- Disagree. 3- neutral. 4- Agree. 5- Strongly agree

Section 3: Perception and Effective of IFMIS to inspection

(The Question only Inspection directives)

No-	Statement	5	4	3	2	1
1	Integrated Financial Management Information System (IFMIS) inspection refers to the process of utilizing IFMIS to enhance oversight and scrutiny of financial transactions and activities within governmental agencies.					
2	IFMIS inspection involves the systematic review and analysis of financial data captured and managed by the IFMIS software.					
3	This process aims to ensure compliance with regulations, policies, and standards governing financial management practices.					
4	IFMIS inspection enables auditors and inspectors to identify discrepancies, irregularities, and potential areas of concern in financial records.					
5	It facilitates real-time monitoring of expenditures, revenues, and other financial transactions, minimizing the risk of fraud and mismanagement.					
6	IFMIS inspection enhances transparency and accountability by providing stakeholders with access to accurate and up-to-date financial information					
7	It streamlines the inspection process, reducing the time and resources required to conduct thorough financial reviews					

8	IFMIS inspection improves data accuracy and integrity by automating data capture and validation processes.					
9	This process supports evidence-based decision-making by providing auditors and inspectors with reliable financial data for analysis.					
10	IFMIS inspection strengthens internal controls by identifying control weaknesses and recommending corrective actions.					
11	It promotes good governance practices by fostering a culture of transparency, accountability and compliance within governmental agencies.					
12	IFMIS inspection may involve routine audits, spot checks, or special investigations targeting specific areas of financial management.					
13	It enhances the efficiency and effectiveness of regulatory oversight and enforcement mechanisms					
14	IFMIS inspection contributes to the overall integrity and reliability of financial reporting within governmental agencies.					
15	Generally IFMIS inspection plays a vital role in ensuring the proper stewardship of public funds and resources.					

Section 4: open ended question

1. How the implementation of IFMIS influenced the efficiency and effectiveness of financial inspections within your organization?

2. In what specific ways has IFMIS enhanced the accuracy and thoroughness of financial data analysis during inspection processes?

3. Can you share examples of challenges or successes encountered when integrating IFMIS with inspection procedures, and how were they addressed?

4. How do you foresee IFMIS evolving to further support and optimize financial inspection activities in the future?

5. What strategies have been implemented to ensure seamless collaboration between IFMIS users and inspection teams, and what lessons have been learned from these efforts?

Part II: The Effects of IFMIS on FM of Governmental Agency in Ethiopia

Please indicate your level of agreement or disagreement with each statement by placing a check mark (✓) one of the five options these are 1- Strongly dis agrees. 2- Disagree. 3- neutral. 4- Agree. 5- Strongly agree

Section 3: Perception and Effective of IFMIS to IFMIS Project

(The Question only IFMIS project directorate)

No-	Statement	5	4	3	2	1
1	IFMIS stands for Integrated Financial Management Information System, a comprehensive software solution designed to streamline financial processes within					

	organizations.					
2	It serves as a centralized platform for managing various financial functions such as budgeting, accounting, procurement, and reporting					
3	IFMIS enhances transparency and accountability by providing real-time access to financial information and enforcing regulatory compliance.					
4	Through automation, IFMIS reduces manual errors and improves the accuracy of financial data, crucial for informed decision-making.					
5	IFMIS projects involve the implementation or enhancement of IFMIS systems within organizations.					
6	These projects typically include software installation, configuration, customization, and training for users.					
7	IFMIS projects aim to modernize financial management processes, improve efficiency, and enhance organizational performance.					
8	They require careful planning, stakeholder engagement, and effective project management to ensure successful implementation.					
9	IFMIS projects often involve collaboration between various departments, IT teams, and external vendors.					
10	Effective change management strategies are essential to minimize resistance and ensure smooth adoption of IFMIS systems.					
11	IFMIS projects may encounter challenges such as budget constraints, technical issues, or organizational resistance to change.					
12	Regular monitoring and evaluation are crucial to track project progress and address any issues promptly.					

13	Successful IFMIS projects can lead to significant benefits, including cost savings, improved financial reporting, and better decision-making.					
14	Post-implementation support and ongoing maintenance are essential to ensure the continued effectiveness of IFMIS systems.					
15	In general IFMIS and IFMIS projects play a vital role in modernizing financial management practices and promoting transparency, efficiency, and accountability within organizations.					

Section 4: open ended question

1. What are the primary objectives and goals of the IFMIS project within your organization, and how do they align with broader organizational strategies?

2. Can you describe the key stakeholders involved in the IFMIS project and their respective roles and responsibilities?

3. What factors have contributed to the success or challenges faced during the planning and implementation phases of the IFMIS project?

4. How the IFMIS project impacted organizational culture, processes, and employee roles within your organization?

	(IFMIS) is a comprehensive software solution designed to streamline financial processes within a treasury department.					
2	It serves as a centralized platform for managing various financial functions such as budgeting, accounting, procurement, and reporting.					
3	IFMIS enables efficient tracking and monitoring of financial transactions, ensuring transparency and accountability in the treasury's operations.					
4	Through automation, it reduces manual errors and enhances the accuracy of financial data.					
5	IFMIS facilitates better decision-making by providing real-time access to financial information and generating insightful reports.					
6	It supports compliance with regulatory requirements by maintaining detailed audit trails and ensuring adherence to financial policies.					
7	Additionally, IFMIS improves the efficiency of cash management by optimizing cash flow forecasting and monitoring liquidity levels.					
	It enhances transparency by enabling stakeholders to access financial information securely and in a timely manner.					
9	IFMIS promotes cost savings through the automation of routine financial tasks and the identification of potential areas for optimization.					
10	It strengthens internal controls by enforcing segregation of duties and implementing approval workflows for financial transactions.					
11	It facilitates seamless integration with other financial systems and external stakeholders, such as banks and regulatory agencies.					
12	IFMIS enhances financial reporting by consolidating data from multiple sources for stakeholders.					

Part 3: open ended question

1. How the integration of IFMIS with treasury operations impacted the efficiency and accuracy of financial transactions and reporting within your organization?

PART4: The aim of this semi structured guided interview is enhance the level of confidence by triangulating the findings obtaining from the questionaries' of respondents focusing on some cortical issues of the study hence the following critical issues will answered the appropriate respondents

1. What specific features of IFMIS have improved Grove's budgeting process?
2. How has IFMIS enhanced transparency and accountability in Grove's financial operations?
3. What challenges, if any, has Grove faced during the transition to IFMIS, and how have they been addressed?
4. In what ways has IFMIS facilitated better decision-making regarding resource allocation and financial planning in Grove?
5. Can you quantify any cost savings or efficiency gains that Grove has realized since adopting IFMIS?
6. How has IFMIS improved the accuracy and timeliness of financial reporting for Grove?
7. Looking ahead, what further enhancements or optimizations does Grove plan to make to its financial management processes with the help of IFMIS?