Factors Negatively Affecting the Effective Implementation of Integrated Financial Management Information System (IFMIS) at Planning and Development Commission of Ethiopia

By: Oriyo Solomon

A Research Paper Submitted to Addis Ababa University School of Commerce in Partial Fulfillment of Award of Master of Art Degree in Project Management

Addis Ababa University
School of Commerce

November, 2018
Addis Ababa

Factors Negatively Affecting the Effective Implementation of Integrated Financial Management Information System (IFMIS) at Planning and Development Commission of Ethiopia

By: Oriyo Solomon
Advisor: Dr. Abraraw Chane

A Research Paper Submitted to Addis Ababa University School of Commerce in Partial Fulfillment of Award of Master of Art Degree in Project Management

Addis Ababa University
School of Commerce

November, 2018
Addis Ababa

Acknowledgement

First, I would like acknowledge my advisor Dr. Abraraw Chane for his kind and Valuable guidance in this research paper.

I am so grateful to Dr. Negalign Berhanu for his kind support and comments in coming up with this research paper.

I would like to thank all my colleagues and friends who have contributed to this research paper. I would especially like to thank Mr. Maru Endale and Mr. Agmasie Demewoz.

Abstract

The Planning and Development commission of the Federal Democratic Republic of Ethiopia has been implementing the Integrated Financial Management Information System (IFMIS) since May, 2017 as its public financial management system. The reason why the Planning and Development commission adopted the use of this system was as a result of the numerous advantages from its effective use. However, in the past, one and half year of implementation, this system has not been able to fully provide the expected uses of IFMIS. This research study has tried to identify the factors negatively affecting the effective implementation of IFMIS at Planning and Development Commission of Ethiopia. The study mainly covered 6 directorates/departments of Planning and Development commission, where 45 respondents were involved and data was collected using a questionnaire. In this study, four factors that affecting the effective implementation of IFMIS were examined,; Institutional commitment and change management factor , staff capacity and staffing factor, ICT facility set up, Software know-how and system complexity factor; and Staff resistance factor. To analyze the effects of the factors, descriptive statistics were used; frequency, mode and percentage were used to analyze the opinions of respondents on the selected factors. To identify the correlation of variables, a non-parametric Pearson's correlation was used. The study established that the effective implementation of IFMIS is affected largely by low institutional commitment and change management. The study has also determined low software know how of staffs, interrupted power supply and internet connectivity accounted for Poor ICT facility set up have also affected the effective implementation of IFMIS. The inadequate staff capacity and poor staffing process in the commission were also found to be contributing factors. Regarding system complexity, this study paper only determined that IFMIS is neither a complex nor a friendly system based on the computed data. Finally, the study also identified staff resistance is among the factors hindering the effective implementation of IFMIS. This research study recommends that the people, process and system readiness aspects of the institution should be re-build. A system of top management's proper and timely follow up has to be developed. The IFMIS system has to be mainstreamed as public financial management tool. On job training sessions has to be given for all end users of IFMIS on the IFMIS software and procedures; and basic financial management system principles as well. The staffing arrangement should be taken in to re-consideration and thorough staffing should be done. A reliable power supply back up system and uninterrupted internet connectivity facilities should be installed and developed in the commission. Finally, awareness creation session should be prepared in order to change the negative attitude of staffs on IFMIS.

Table of Contents **page**

List of Tables

List of Figure

List of Abbreviations

ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
CIPD	Computer Industry Potential Development
DFID	Department for international Development
EMCP	Expenditure Management and Control Program
GTP	Growth and Transformation Plan
LICs	Low-income countries
MoF	Ministry of Finance
PDC	Planning and Development Commission
PFM	Public Finance Management
SDGs	Sustainable Development Goals

CHAPTER ONE
INTRODUCTION

1.1. Background

It is Obvious and clearly witnessed that today's world is by far becoming narrowed and coming to village level than what has been before some decades ago. Activities in most public sector areas are mainly being processed and executed through use of technologies of different types and activities of governmental institutions are among the areas that demand it (Heyru, 2016).

Countries have increasingly showed efforts to systematize their operations as systematization of Public finance management sector is one of the areas that countries take comparative advantage towards their operations. In this regard, having and adapting a system that can Integrate activities of Financial and non-financial Governmental operations is a sound decision. Particularly with respect to Public Financial Management (PFM), most common among these has been efforts to introduce an Integrated Financial Management Information System (IFMIS) that automates key aspects of budget execution and accounting operations across governmental institutions (Heyru, 2016).

The IFMIS solution is the latest version of the ORACLE E-Business Suite (EBS) comprising of nine modules; General ledger (GL), Public sector budgeting (PSB), Cash Management (CM), Account Receivables (AR), Account Payables (AP), Procurement, Inventory, Fixed Asset and Payroll (Mofec, 2017). IFMIS provides an access to reliable and adequate financial data and help strengthen government financial controls, improving delivery of government services, upgrade the overall financial controls to higher levels of transparency and accountability (Heyru, 2016).

The Federal Government of Ethiopia (FGE) is implementing IFMIS since 2014 as an integrated Public Financial Management system through the Ministry of Finance and Economic Cooperation to improve Public Financial Management System and Property Administration; enhance greater accountability, timely financial and property information and transparency across Federal Ministries, Agencies, Regions, City administration, Zones and Woredas (Mofec, 2017). IFMIS is an initiative of Expenditure Management and Control Program (EMCP) of public Financial Management reforms. It is also believed to increase efficiency and reduce back-office costs with standardized processes for shared services. It will also allow the government to manage its finance from a single and integrated system (Mofec, 2017).

The Ethiopian government established Planning and Development Commission in 2013 recognizing the core role of effective planning in national development through conducting periodic monitoring and evaluation of its implementation.

The commission is an autonomous federal government organ which has given uppermost national responsibility with regard to the government's development agenda in eradicating poverty, bringing the required results in the Growth and Transformation Plans, ensuring rapid structural economic transformation and bringing good governance (Eyob, 2018). Hence, this paper will introduce the factors affecting the effective implementation of IFMIS at Planning and Development Commission of Ethiopia.

1.2. Statement of the Problem

The importance of implementing IFMIS in public institutions cannot be undermined due to its role in creating efficiency and ensuring sound public financial management. Implementation of IFMIS system ensures accountability and transparency as well as effective management of resources and corruption eradication and minimization of fraud (Dakenpart and Brooks, 2014). IFMIS implementation is influenced by many factors.

Among the key factors identified by many scholars; lack of good will from the management, poor ICT infrastructure, inadequate resource allocation, hasty implementation; and poor monitoring and evaluation mechanisms are the main (Hendricks, 2012).

In Ethiopia in general and at Planning and Development Commission specifically, IFMIS has yielded benefits in terms of expenditure control and management, although more progress remains to be made. Despite substantial time spent in developing and customizing the software application, the roll-out of IFMIS at Planning and Development Commission has not progressed well. Delayed utilization and liquidation of allocated financial resources from government treasury and foreign Aid, poor procurement and fixed asset management, financial report delay still continued to be the challenges. Therefore, this study seeks to answer the question; what factors influence the effective implementation of IFMIS at Planning and Development Commission of Ethiopia?

1.3. Research Questions

1. How do institutional commitment and change management affect the effective implementation of IFMIS at Planning and Development Commission?
2. Are staff technical capacity and improper staffing among the factors affecting the effective implementation of IFMIS?
3. Do ICT facility, IFMIS software know-how and system complexity contribute to the effective implementation of IFMIS?
4. Is staff resistance a factor affecting the effective implementation of IFMIS?

1.4. Objective of the Study

The overall objective of this study is to determine the factors that are negatively affecting the effective implementation of IFMIS at Planning and Development Commission of Ethiopia.

1.5. Research Scope

This study was conducted at Planning and Development Commission of Ethiopia; it mainly covered Planning and Finance Directorate, Corporate Supply and Procurement directorate, Logistics and fixed asset management directorate, Human Resource Directorate, Information Communication Technology directorate and Welfare Monitoring and Analysis unit of Planning and Development Commission. The respondents were junior experts, senior experts, team leaders and directors.

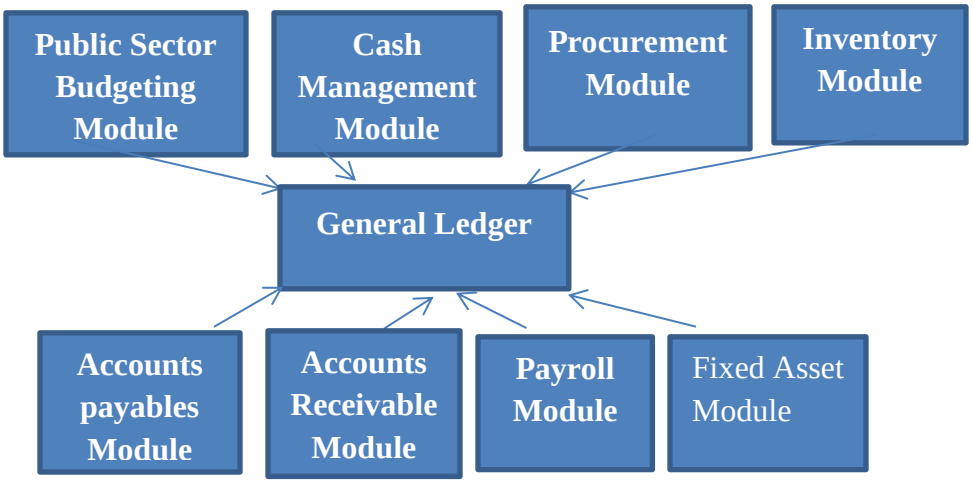
1.6. Significance of the Study

The top level decision makers of the Planning and Development Commission of Ethiopia will use the findings from this study to address the identified shortcomings of the system to make it effective. The Planning and Finance directorate of the Planning and Development Commission will also use the findings to manage and prevent the bottle necks on the effective implementation of IFMIS.

This study will also give an input for the decision makers at MoF (Ministry of Finance) on the problems and challenges of implementing IFMIS and in customizing the system in our country context. Finally this study will be used as a reference for students and other researchers.

1.7. Definition of Terms

- Components of Integrated Financial Management Information System (IFMIS)



Source: Mofec, 2017

- **Public Sector Budgeting: -**It provides a complete and integrated solution that allows users to prepare and maintain a comprehensive budget that includes position Budgeting for personnel services, general operating, and capital budget components.
- **Cash Management–** monitors and forecasts cash flows and financing requirements, and performs reconciliation between bank accounts and IFMIS records.
- **Procurement**:-It Provides facilities to raise Requisitions, Request for Quotations, Quotations and Purchase Orders. It also allows processes to be supported by system based chain of commands.
- **Inventory**: - Processes multiple Inventories accounts and supports users raise material request, receive, issue and generate report. It checks also on hand availability before issuance.
- **Accounts payable–** Processes invoices, automatic taxes and generates payments, with built-in payment formats to ensure corresponding invoices are paid.
- **Accounts Receivable–** produces bills and processes and records receipts, including all types of inflows received by government units.

- **Payroll**: - It enables to define and manage diverse payroll requirements that reflect ones business policies. Using Oracle Payroll, one can quickly and easily process payrolls based on Organizations' required frequency.
- **Fixed Asset**:-Processes all the way from addition of Fixed Assets to depreciation and Retirement.
- **General Ledger**:-It acts as a central repository of financial data and enables for setting up the necessary set ups to make the system usable.

1.8. Organization of the Study

This research paper is composed of five chapters. Chapter one begins by introducing the background of financial management systems, the IFMIS system and related basic concepts. This chapter also covers the research problem, research question, research objective, research scope and definitions of key terminologies used for this research.

Chapter two discusses the appropriate related literatures reviewed on IFMIS implementation in selected African countries; Tanzania and Uganda. IFMIS implementation in Ethiopia is also included. Furthermore, the interest area of this paper, literature review on factors for IFMIS success and failures are also discussed.
Chapter three contains the Research design and methodology part; Research design, Research Approach, Research population, Sampling design, and Data Analysis techniques are included.

Chapter four provides Data Presentation and Analysis. The main findings of the research will be presented focusing on factors affecting the effective implementation of IFMIS in Ethiopia: the Case of Planning and Development Commission of Ethiopia.
Chapter five is the final section of this research; it included the conclusions and Recommendation.

CHAPTER TWO
REVIEW OF RELATED LITERATURE

2.1. Introduction

The chapter details out the existing theories regarding the study and supports new findings that have added to the existing knowledge. In this section, the researcher has reviewed cases from other countries that have implemented IFMIS. The chapter also looks at ICT system evaluation in Public Sectors including factors for IFMIS success and failure including Staff Resistance, Complexity of the IFMIS System, Capacity and Technical skills of employee and made conclusion from these studies.

2.2. IFMIS in Africa

2.2.1. IFMIS implementation in Tanzania

According to the 2005 IMF working paper, the IFMIS in Tanzania appears to be the most successfully implemented system in an Anglophone African country. Within the framework of an ambitious public finance management reform initiated in 1994, Tanzania decided to introduce IFMIS in 10 ministries, departments and agencies in 1998.The IT-solution selected was a medium-sized management and accounting package, significantly less complex than the ones used in other countries like Ghana. The roll-out plan was based on an incremental approach and focused initially on the Accountant General's Department and 10 pilot Ministries. After a consolidation phase, the system was rolled out to all 43 ministries and departments in the capital, then progressively to the entire central government and progressively introduced at the local level. The implementation process was distinguished since the Ministry started by an initial review of the public expenditure management processes affecting budget execution and the introduction of an improved expenditure control framework and chart of accounts. Secondly, they embedded the reform process in the Ministry of Finance with an emphasis on capacity building.

Thirdly, they revised and developed an enabling legislation, accounting principles, systems and necessary organizational arrangements. Fourthly, the ministry selected a midrange commercial software 9 package supported by a high quality local consultancy company and finally, they established a structure of solid political backing which trickled down to the management level (IMF, 2005).

2.2.2. IFMIS implementation in Uganda

According to the 2005 IMF working paper, Uganda chose to implement a comprehensive financial management reform program to improve budget and expenditure processes both at the central and decentralized levels. The design and development phase of the IFMIS got considerably delayed and only in 2003 was a company awarded the contract for the provision of a turnkey solution including hardware, software, a Wide Area Network (WAN) and supporting training/change management. This constituted the second attempt to set up a government-wide IFMIS with World Bank financing. The project encountered key design problems and the pilot run in six line ministries and four local governments brought out a number of issues in the system's functionality as well as treasury procedures. The main design problem was associated with the chart of accounts that the government had approved and the costs involved to rebuild the system were considerable. The system was put into operation with the defects unaltered. As a result, the Uganda IFMIS is performing under its potential with piecemeal, ad-hoc solutions that decrease the efficiency of the system. Further problems encountered are common to the implementation of most IFMIS projects in public sector. To begin with there was inadequate planning, poor communication between implementers donors and government, shortage of management capacity and resources, changes in system design without full agreement of all and poorly implemented trainings. These examples illustrate the numerous challenges involved in implementing IFMIS. Lack of high level commitment, ineffective project coordination, loose project design and planning, institutional resistance to

change, inadequate technology and lack of human resource capacity are some of the factors often cited for the failure of such schemes (IMF, 2005).

2.2.3. IFMIS implementation in Ethiopia

A 2006 paper by the Kennedy School of Government presents a case study of Ethiopia as an illustration of a successful and to some extent unconventional approach to automating public financial systems. This case study is especially interesting as it challenges the traditional wisdom usually associated with such schemes. In Ethiopia, the automation process faced major challenges of resource, capacity, infrastructure, changes in government and dependency on foreign aid policies. Therefore, the reform strategy prioritized a pragmatic sequential approach based on the logic to ensure that the "basics" are in place before moving to more complex systems.

A strategic choice was made to drive the automation process from the procedural requirements which were defined by the users, through an incremental and iterative approach, with government staff extensively being involved.

The reform process first focused on bringing existing system up to date through simplification, elimination of backlogs and sequential procedural change before introducing new systems. Constant consideration was given to limit the burden imposed on scarce staff throughout the whole process. This strategy was justified by low level of skills, evolving fiscal decentralization and the general degradation of the financial system that had taken place over the previous years (Kennedy, 2006).

2.3. Factors for IFMIS success and failure

While discussing factors for success and failure, it is necessary to clarify the "opposite" effect of most factors. This means if the presence of a factor encourages success, the lack of it encourages failure. The converse is true such that if presence of a factor causes failure, its absence will cause success (examples are bureaucracy, poor project management, and change management among other factors).

2.3.1. Factors for success

Factors for success are those occurrences whose presence or absence determines the success of an IFMIS system in a given public sector. They can be drivers or enablers as described by (Heeks, 2004).

Their absence can cause failure and their presence can cause success. Drivers are the factors that encourage or reinforce the successful implementation of IFMIS.

Some of these include; Vision and strategy, government support, external pressure and donor support, rising consumer expectations, technological change, modernization, and globalization.

2.3.2. Factors for failure

The factors for failure are those occurrences that constraint proper/smooth implementation of IFMIS in public institutions. These can either be barriers or inhibitors as described by (Heeks, 2004). Barriers can be considered as those occurrences that hinder implementation. Some of these factors for failure include; poor infrastructure, resources, poor data systems and lack of compatibility, lack of skilled personnel, leadership styles, culture, bureaucracy and staff attitudes.

2.4. Literatures on Factors Affecting IFMIS Implementation

2.4.1. Staff Resistance

In the 1940's, social psychologist Kurt Lewin first introduced the idea of managing and removing "resistance" to proposed changes occurring within organizations. His early work focused on the aspects of individual behavior that must be addressed in order to bring about effective organizational change. Murphy (2002) states that; Lewin suggested that any potential change is resisted by forces in the opposite direction. The idea is similar to the dialectical principle that everything generates its opposite. But within Lewin's framework, the forces tend to be external to the change, holding situations in states of dynamic equilibrium.

His solution was to advocate that successful change rests in "unfreezing" an established equilibrium by enhancing the forces driving change, or by reducing or removing resisting forces, and then "refreezing" in a new equilibrium state. The first known published reference to research on resistance to change in organizations was a 1948 study conducted by Lester Coach and John R. P. French entitled, "Overcoming Resistance to Change."

Their research, which generated a large body of work on the importance of employee involvement in decision making, was conducted at the Hardwood Manufacturing Company, a pajama factory located in Virginia. This study focused on the main questions as to why do people resist change so strongly and what can be done to overcome this resistance? (Diamond and Khemani, 1999). In 1950, Alvin Sander wrote, "Resistance to Change-Its Analysis and Prevention." His article made an early distinction between the symptoms of resistance, like hostility or poor effort, and the underlying causes for the behavior. Diamond and Khemani (l999) state, "Rather than providing a systems model, Sander equates resistance in organizations to that of a psychotherapist and a patient. His primary advice for practicing managers is to know what the resistance means so that they may reduce it by working on the causes rather than the symptoms" Sander, who was a close colleague of Kurt Lewin and leaned heavily on his work, offered six primary reasons for resistance to surface: If the nature of the change is not made clear to the people who are going to be influenced by the change, if the change is open to a wide variety of interpretations, if those influenced feel strong forces deterring them from changing, if the people influenced by the change have pressure put on them to make it instead of having a say in the nature or the direction of the change, if the change is made on personal grounds and lastly, if the change ignores the already established institutions in the group (Diamond and Khemani, 1999).

2.4.2. The Nature and Causes of Resistance

Symptoms are the specific behaviors individuals' exhibit when they are resistant to change. As stated by Miranda and Keefe (1998) review; Sundh (1995) mentioned, it is important to distinguish between the symptoms of resistance to change, and the causes behind it. These behaviors fall into two categories; - active-resistance or passive-resistance. Symptoms of active-resistance include finding fault, ridiculing, appealing to fear, and manipulating.

Passive-resistance symptoms include agreeing verbally but not following through, feigning ignorance and withholding information. Miranda and Keefe (1998) also mentioned what Sudh (1995) adds, "There is always the danger of identifying a symptom of resistance when you are really looking for its cause. To diagnose the causes, we must understand a person's state of mind. The most important factors that go into a person's state of mind are his or her facts, beliefs, feeling and values."

The initial six were published in 1950. Employees resist change because they have to learn something new. In many cases there is not a disagreement with the benefits of the new process, but rather a fear of the unknown future and about their ability to adapt to it. Strassman (1985) argues, “Most people are reluctant to leave the familiar behind.

We are all suspicious about the unfamiliar; we are naturally concerned about how we will get from the old to the new, especially if it involves learning something new and risking failure". Low tolerance for change is defined as the fear that one will not be able to develop new skills and behaviors that are required in a new work setting. According to Miranda and Keefe 1998), if an employee has a low tolerance for change, the increased ambiguity that results as a result of having to perform their job differently would likely cause a resistance to the new way of doing things. An employee may understand that a change is needed, but may be emotionally unable to make the transition and resist for reasons they may not consciously understand. Moussa and Schware (1992) investigated resistance to change as a response to the treatment employees receive in the change process.

Specifically they focus on resentment-based resistance reactions by disgruntled employees regarding the perceived unfairness of the change. They claim that "resent-based resistance behaviors, which can range from subtle acts of non-cooperation to industrial sabotage, are often seen by the perpetrators as subjectively justifiable - a way to "get even" for perceived mistreatment and a way for employees to exercise their power to restore perceived injustice." Moussa and Scwhare (1992) describe a psychological dynamic called a “competing commitment” as the real reason for employee resistance to organizational change.

The change is not challenged, but rather is it resisted, or not implemented at all because the employee faces additional issue or concerns related to the change. When an employee's hidden competing commitment is uncovered, “behavior that seems irrational and ineffective suddenly becomes stunningly sensible and masterful” - but unfortunately, on behalf of a goal that conflicts with what you and even the employee are trying to achieve “Competing commitments should not be viewed as a weakness, but as a version of self- protection.”

If these competing commitments are a form of self-protection, then what are employees protecting themselves from? Moussa and Schware believe the answer usually lies in what they call "big assumptions" - deeply rooted beliefs people have about themselves and the world around them. Many rarely realize they hold big assumptions because they are woven into the very fabric of people's existence, and thus they accept them as reality. "These assumptions put an order to the world and at the same time suggest ways in which the world can go out of order. Competing commitments arise from these assumptions, driving behaviors unwittingly designed to keep the picture intact."

2.4.3. Positive Resistance

Managers often perceive resistance negatively, and employees who resist are viewed as disobedient and obstacles the organization must overcome in order to achieve the new goals. However in certain instances, employee resistance may play a positive and useful role in organizational change.

Insightful and well-intended debate, criticism, or disagreement do not necessarily equate to negative resistance, but rather may be intended to produce better understanding as well as additional options and solutions. Strassman (1985) claims, "the idea that anyone who questions the need for change has an attitude problem is simply wrong, not only because it discounts past achievements, but also because it makes us vulnerable to indiscriminate and ill-advised change" Hopelain (2004) points out that what some managers may perceive as disrespectful or unfounded resistance to change might be motivated by an individual's ethical principles or by their desire to protect what they feel is the best interests of the organization.

Employee resistance may force management to rethink or reevaluate a proposed change initiative. It also can act as a as a gateway or filter, which can help organizations select from all possible changes the one that is most appropriate to the current situation. According to Miranda and Keefe (1998), "resistance is simply a very effective, very powerful, very useful survival mechanism". Miranda and Keefe (1998) claim "that not all exists and, therefore, needs to be addressed. Basing a reform on conditions imposed by donors, as has sometimes been the case in Africa, does not increase success. Third, decision makers should recognize the urgency of the reform or the need for prompt implementation-often this perception is lacking at the top. Fourth, managers may steer away from difficult personnel issues. Almost inevitably, moving from manual systems to an IFMIS allows government to fulfill the same function with fewer staff. To operate the new system will also typically require different types of skill.

However, in most public service managers in government cannot reduce staff and are severely limited in their capacity to change them. In such situations IT is not necessarily seen as a benefit to management, if anything from human resource viewpoint it could make their task greater and more complex.

2.4.4. Complexity of the System

Another key condition of success is the need to make the right technical choices for the automation process.

Ultimately, the effectiveness of IFMIS depends on the robustness and flexibility of the technological solution. The technology chosen must be flexible to adapt to evolving conditions and allow the system to be smoothly extended to other parts of government. In its main report on the 2004 Country Integrated Financial Assessment, the World Bank commented that, "The IFMIS is highly complex, sophisticated, and expensive. Having chosen this route, the Government of Ethiopia must overcome a number of major challenges to fully realize the benefits of the system, while ensuring that security is not compromised.

From an accounting and financial reporting perspective, failure to address specific issues relating to the sustainability, functionality and extension of the system are liable to result in higher rather than lower levels of fiduciary risk. In particular there is a need to ensure that either internally or externally there is sufficient capacity to manage the ongoing implementation process funds is available for the maintenance of the system government can retain staff at all levels that have the capacity to utilize the system effectively the coverage of the system is comprehensive, and funding is available to facilitate any future rollout" Furthermore, the associated Country Financial Accountability Assessment reported the following risk: "Should the IFMIS fail, there is no current backup at the moment other than the continued use of existing systems in parallel" (GAO, 2004). The Ethiopian government is implementing private sector IT package for their main financial systems. In Ethiopia it is the sophisticated Oracle Financials, whereas Tanzania used the Epicor package. Each of these systems required significant customization in order to provide key public 16 sector systems such as budgetary control. In contrast, relatively simple IT systems designed specifically for the public sector are available; for example, Free Balance that is being implemented in Sierra Leone and the southern region of Sudan. Diamond and Khemani (1999) in a World Bank study on the introduction of an IFMIS in five African countries recommended that: "careful evaluation of the salaries and packages for the relevant staffing both public and private sector should be done including an assessment of the implications of improved salaries for the broader public sector environment.

Such a strategy would aim at striking balance between the need to attract/retain qualified staff."

2.4.5. The standard of ICT system in the Public Sector

ICT system evaluation can be defined as establishing by quantitative, and/or qualitative methods on the value of the ICT to the organization (Khalifa et al.,2004). Evaluating ICT projects can be quite problematic and can sometimes be quite subjective (Heeks, 2004) and there is no single ICT system evaluation method that can be applied to all situations. Heeks (2004) justifies this position using various case studies drawn from businesses in various developed countries and observes that evaluation is subjective and can depend on circumstances including time.

2.4.6. Capacity and Technical skills of staff

IFMIS implementation involves considerable human resources requirements and capacity building needs throughout the entire government. The low level of computer literacy in developing countries must first be adequately addressed before such projects can be truly viable. The lack of staff with required IT-knowledge cannot be easily remedied by training and hiring.

The current salary structure and terms of employment in the public sector are usually not attractive enough to compete with private sector employment conditions and to incentivize candidates with required IT-skills. Similarly, in Ethiopia government Ministries, a greater constraint on sustainability of IFMIS arises from inadequate human resources. However to overcome this constraint may require a major training program, which again will take time, but may not necessarily deliver the Pay-off anticipated. In public service, there is a general shortage of skilled labor, and efforts to improve skills in government are often frustrated by the migration of labor to the private sector for higher pay when workers have acquired sufficient skills (GAO, 2004). It is necessary to get the pay structure right before embarking on such a training program. This consideration is particularly important for in-house IT capacity and is a concern faced by developed and developing countries alike.

While most IFMIS tenders specify a requirement for the vendor to maintain the system for an initial period (usually up to three years), there is also a need for IT capacity in government. Expertise is required for interacting with vendors, to maintain the system and to have adequate data management skills to optimize the system once established. Often this is insufficient to provide the required service to users.

Faced with the poor pay scales mentioned previously, one solution is simply to outsource the management of IT to a local firm, and yet another is to establish a dedicated government unit to provide IT services to the public sector that allows higher salaries than the average in the public sector. None of these solutions is without problems, which tend to be exacerbated in the public service context, where there is often a lack of competition in this area. Thus, while recognizing training may be the medium-term solution to many IFMIS problems, it is likely to be important to first spend the time in the short run in creating a solid base for success. In Ethiopia the experience of the design, development and pilot implementation of the IFMIS has not been satisfying (Hayru, 2016).

In the design of IFMIS, the existing manual budget execution and accountability processes seem to have been automated to a large extent without consideration of whether there was a better and more efficient method of achieving the required results (Kinyeki, Mutai and Ngungu, 1996).The government of Ethiopia has experienced problems with the new managers hired by the government. The overarching concern being local capacity and know how has always been and is still the major issue. A fast review of the system conducted in Ethiopia, with the help of an outside expert in July 2004 revealed a number of problems with the functionality of the system resulting into a delay of the roll out (Hayru, 2016).

In general, the implementation phase has not progressed well, primarily because of clearly limited involvement and some neglect of the system by the main players, including MoEFC, AG and pilot Ministries. The pilot implementation has brought forth a number of issues. The engagement of internal & external audit staff has been inadequate resulting in limited quality control assurance.

There is need that introduction of an IFMIS be accompanied by strong commitments sufficient manpower and financial resources widespread internal support and an agenda for effective change management (World Bank, 1994).

CHAPTER THREE
RESEARCH DESIGN AND METHODOLOGY

3.1. Research Design

Research design refers to the overall strategy that is chosen to integrate the different components of the study in a coherent and logical way, thereby, effectively addressing the research problem (Robert, 2003). Therefore, this study followed exploratory design, since it seeks to explore factors affecting the effective implementation of IFMIS.

3.2. Research Approach

This research paper was a qualitative study as it tried to determine underlying factors affecting the effective implementation of IFMIS. More specifically, the study employed a cross sectional study.

3.3. Research Population

Due to their exposure and day to day use of the IFMIS system, the research population of this study were the whole staffs and directors of the 6 directorates; Planning and finance directorate, Corporate supply and procurement service directorate, Logistics and fixed asset management directorate, Human resource directorate, Information Communication Technology directorate and welfare Monitoring and Analysis unit of Planning and Development Commission of Ethiopia.

3.4. Sample Size and Sampling Technique

This study used a census of all the staffs who are implementing the IFMIS, and hence no sampling strategy was applied. Thus, the provisional number of participants was 46.

3.5. Data Type and Source

Primary source was used through self-administered structured questionnaire distributed to staffs of Planning and Development commission.

3.6. Data Collection Technique and Instrument

The technique of data collection implemented was self-administered structured questionnaire.

3.7. Data Analysis Technique

The analysis was done using SPSS software. Likert scale was used to measure respondents' attitudes to a particular question or statement, it is usually coded as; 1 = strongly disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = strongly agree. To analyze the Likert scale data, using a median or a mode (not a mean) is appropriate; the mode is probably the most suitable for easy interpretation. Mode is used to show the value that occurs most often in a Likert scale data set (Allan G, 2012). Descriptive statistics; Frequencies, Mode, and percentage were used to analyze the results. The non-parametric Pearson's correlation, which is a statistical measure of the strength of a linear relationship between paired data, was used.

3.8. Ethical Considerations

This Research paper is used for academic purpose only and Permission will be obtained from the relevant authorities to get access to the documents to be reviewed. Informed consent was obtained from the participants. Only volunteer participants were involved and they are also given an assurance that the information they provided will be kept confidential, and that it will not affect their employment status within the Commission by any means.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND INTERPRETATION

4.1. Response Rate

The Responses rate was 98 %, out of 46 Questionnaire distributed 45 were filled and returned. Therefore, (45/46x 100%) the response rate was 98 %, which is satisfactory to make conclusions for the study.

4.2. General Information of the Respondents

From the total of 45 respondent 20 were females and the remaining 25 are males. Majority of respondents (29) have B.A /B.Sc. degree qualification, 15 are M.A/M.Sc. qualified and only 1 respondent is with diploma qualification. Majority of the respondents (46.7%) of this study belong to young age group which is from 20-30 years of age. Regarding the years of experience, 53.3 % of respondents belong to a senior level (3-10 years of experience).

Table 4.1. Age of Respondents

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-30	21	46.7	46.7	46.7
	31-40	15	33.3	33.3	80.0
	41-50	7	15.6	15.6	95.6
	>50	2	4.4	4.4	100.0
	Total	45	100.0	100.0	

Table 4. 2. Respondents' years of experience in Public organization

Years of experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<2	7	15.6	15.6	15.6
	3-10	24	53.3	53.3	68.9
	11-15	3	6.7	6.7	75.6
	>16	11	24.4	24.4	100.0
	Total	45	100.0	100.0	

Table 4.3 Gender and Education status of the Respondents

Sex * Education Status Cross tabulation

		Education Status			
		Diploma	B.A/B.Sc.	M.A/M.Sc.	Total
Sex	Male	0	16	9	25
	Female	1	13	6	20
Total		1	29	15	45

4.3. Institutional Commitment and Change Management

Table 4.4 below illustrates that the implementation of IFMIS is not effective at planning and Development Commission, a combined 57.8 % (disagree and strongly disagree) of respondents showed disagreement on the effectiveness of the implementation of IFMIS.

Table 4.4 The Effectiveness of IFMIS Implementation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	10	22.2	22.2	22.2
	Neutral	9	20.0	20.0	42.2
	Disagree	22	48.9	48.9	91.1
	Strongly Disagree	4	8.9	8.9	100.0
	Total	45	100.0	100.0	

In Table 4.5 it is indicated that change management done in the commission was low. A combined 51.1 % (disagree and strongly disagree) of respondents showed disagreement on the statement that, change management has been done in the commission.

Table 4.5 A Proper Change management at the time of IFMIS Introduction

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	9	20.0	20.0	20.0
	Neutral	13	28.9	28.9	48.9
	Disagree	20	44.4	44.4	93.3
	Strongly Disagree	3	6.7	6.7	100.0
	Total	45	100.0	100.0	

The correlation below in Table 4.6 shows, there is strong positive correlation (Coefficient value 0.773) between the effectiveness of IFMIS and the overall change Management. So, the presence of institutional change management is a factor in determining the effective implementation of the IFMIS system, and vice versa.

Table 4.6 Non-parametric correlation between IFMIS Effectiveness and the overall Change Management in the commission

		Effective of IFMIS implementation	Change management in the commission
IFMIS implementation is effective at PDC	Pearson Correlation	1	.773**
	Sig. (2-tailed)		.000
	N	45	45
Change management has been done properly at the time of IFMIS introduction at PDC	Pearson Correlation	.773**	1
	Sig. (2-tailed)	.000	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Figure 4.1 below, illustrates that proper training given to experts and the level of know-how of staffs were not at adequate level, and not satisfactory to implement IFMIS efficiently and effectively. A combined 64.5% of respondents showed disagreement on the statement justifying that proper training was provided to experts and staffs have adequate know how.

Figure 4.1 Proper Training of Experts and the level of know-how

In Table 4.7 below, it is indicated that only a combined 4.4% (strongly agree and agree) of respondents have agreed the presence of top management members proper and timely follow up practice.

While a combined 71.1 % (disagree and strongly disagree) respondents showed a disagreement on the presence of top management's proper and timely follow up. As part of change management and institutional commitment, top management's proper and timely follow up is core and mandatory, but as it is mentioned above, there is a lesser top management proper and timely follow up on the implementation of the newly introduced IFMIS public financial management tool.

Table 4.7 Top Management Members proper and timely follow up

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	1	2.2	2.2	4.4
	Neutral	11	24.4	24.4	28.9
	Disagree	24	53.3	53.3	82.2
	Strongly Disagree	8	17.8	17.8	100.0
	Total	45	100.0	100.0	

Regarding institutional commitment and institutional change management, this study determined that the level of institutional commitment is low, as it was mentioned above, the correlation between effectiveness of IFMIS and institutional commitment is strong and positive, so lower institutional commitment will negatively affects the effective implementation of IFMIS.

4.4. Staffing and Staff Capacity related challenges

Table 4.8 below indicates that a combined 62.2 % (disagree and strongly disagree) of respondents showed disagreement on the statement that a considerable staffing was done in the commission before the implementation of IFMIS.

Table 4.8 Staffing process before the implementation of IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	11.1	11.1	11.1
	Agree	8	17.8	17.8	28.9
	Neutral	4	8.9	8.9	37.8
	Disagree	24	53.3	53.3	91.1
	Strongly Disagree	4	8.9	8.9	100.0
	Total	45	100.0	100.0	

As the correlation value in Table 4.9 indicates, there is strong positive correlation (Coefficient 0.416) between the effectiveness of IFMIS and Proper assignment of Staffs. So, if there is a proper staff assignment in the commission, there will be an effective implementation of IFMIS, and vice versa. Accordingly, the poor staffing process at Planning and Development has affected negatively the effectiveness of IFMIS implementation in the commission.

Table 4.9 Non parametric correlation between the Effectiveness of IFMIS and the Proper Assignment of Staffs

		Effectiveness of IFMIS implementation	Staffing process in the commission
IFMIS implementation is effective at PDC	Pearson Correlation	1	.416**
	Sig. (2-tailed)		.004
	N	45	45
Before the IFMIS implementation a considerable staffing process was done at PDC	Pearson Correlation	.416**	1
	Sig. (2-tailed)	.004	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

The table 4.10 below indicates that a combined 64.4% of respondents showed disagreement on the statement that staffs are working on IFMIS based on their academic background and the required skill.

Table 4.10 Staffs working on IFMIS based on academic background and the required skill

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	9	20.0	20.0	22.2
	Neutral	6	13.3	13.3	35.6
	Disagree	23	51.1	51.1	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

As it is illustrated below in Table 4.11, the Pearson correlation coefficient between effective implementation of IFMIS and Staffs working based on their academic background and the required skill is strong and positively correlated, that is 0.497.

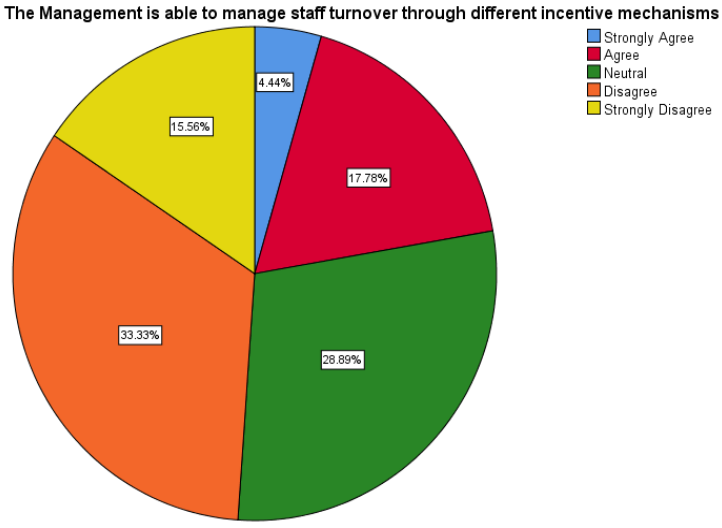
Table 4.11 Non- parametric correlation between IFMIS effectiveness and staffs working based on their academic background and the required skill

		Effectiveness of IFMIS implementation	Staffs working on IFMIS based on their academic background and the required skill
IFMIS implementation is effective at PDC	Pearson Correlation	1	.497**
	Sig. (2-tailed)		.001
	N	45	45
Staffs are working on IFMIS based on their academic background and the required skill	Pearson Correlation	.497**	1
	Sig. (2-tailed)	.001	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Figure 4.2 below, illustrates that the management of the commission is not able to manage staff turnover through incentives and other staff maintenance mechanisms. A combined 48.9 %(disagree and strongly disagree) of respondents have disagreed that the commission's management is managing staff turnover.

Figure 4.2 The Management is able to manage staff turnover through incentives



As it is indicated below in table 4.12, large number of respondents, 51.1% showed disagreement (a combined 64.4 % of respondents) that staffs are working on IFMIS with full capacity confidently. Only 13.3% of respondents showed agreement on the statement.

Table 4.12 Staffs working on IFMIS with full capacity confidently

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	6	13.3	13.3	13.3
	Neutral	10	22.2	22.2	35.6
	Disagree	23	51.1	51.1	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

The overall staffing process and the capacity of staffs were not found to be in a way to implement IFMIS effectively according to the research data. As it is indicated, there was poor staffing process and staffs are also lacking technical capacity since they were not assigned based on their academic background and the required skill. This paper also has identified that the top management of the commission is found to be reluctant to manage the staff turnover.

As discussed earlier in table 4.9 and table 4.11, there is a strong positive correlation between the effectiveness of IFMIS and proper staffing process; and staffs placement based on academic background and the required skill respectively. Hence, the under achievement of the staffing process as well as the poor placement of staffs with respect to academic background and skill, are negatively affected the effective implementation of IFMIS.

4.5. ICT Facility, IFMIS Software know how and Complexity of the System

In Table 4.13 below, 51.1 % of respondents showed an agreement that Planning and development commission has adequate ICT equipment, devices and supplies which potentially enable to implement IFMIS.

Table 4.13 Availability of ICT equipment, devices and supplies

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	13.3	13.3	13.3
	Agree	23	51.1	51.1	64.4
	Neutral	8	17.8	17.8	82.2
	Disagree	7	15.6	15.6	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

As a mandatory ICT facility, uninterrupted internet connection is essential to implement IFMIS effectively. As indicated below in table 4.14 below, a combined 75.6% (strongly agree and agree) of respondents showed disagreement on the statement saying that 'there is no interruption of internet connectivity' at Planning and Development Commission. This again indicates that, the interruption of internet connectivity has been a challenge to implement IFMIS effectively at Planning and Development Commission of Ethiopia.

Table 4.14 Interruption of internet connectivity

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	9	20.0	20.0	20.0
	Neutral	2	4.4	4.4	24.4
	Disagree	25	55.6	55.6	80.0
	Strongly Disagree	9	20.0	20.0	100.0
	Total	45	100.0	100.0	

As it is stipulated in table 4.15 below, the correlation coefficient (0.574) shows there is a strong positive correlation between uninterrupted internet connectivity and effectiveness of IFMIS. So, uninterrupted internet connectivity contributes positively to the effectiveness of IFMIS always and vice versa.

Table 4.15 Non- parametric Correlation between IFMIS effectiveness and internet connectivity

		IFMIS implementation is effective	internet connectivity
IFMIS implementation is effective at PDC	Pearson Correlation	1	.574**
	Sig. (2-tailed)		.000
	N	45	45
There is no interruption of internet connectivity at PDC	Pearson Correlation	.574**	1
	Sig. (2-tailed)	.000	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

In the table 4.16 below, it is indicated that a combined 68.9 % (disagree and strongly disagree) of respondents showed disagreement on the statement says, there is no electric power supply interruption.

Table 4.16 Electric power supply problem

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	11.1	11.1	11.1
	Agree	7	15.6	15.6	26.7
	Neutral	2	4.4	4.4	31.1
	Disagree	21	46.7	46.7	77.8
	Strongly Disagree	10	22.2	22.2	100.0
	Total	45	100.0	100.0	

The Pearson's correlation coefficient below in table 4.17 indicates that there is strong positive correlation (coefficient 0.320) between effectiveness of IFMIS implementation and Electric power supply. It is obvious that IFMIS is an electronic system and applied through the aid of computer, so electric power supply is a mandatory to effectively implement IFMIS.

Table 4.17 Non parametric correlation between effectiveness of IFMIS and Electric power supply

		IFMIS implementation is effective at PDC	Electric power supply
IFMIS implementation is effective at PDC	Pearson Correlation	1	.320*
	Sig. (2-tailed)		.032
	N	45	45
There is no electric power supply problem at PDC	Pearson Correlation	.320*	1
	Sig. (2-tailed)	.032	
	N	45	45

*. Correlation is significant at the 0.05 level (2-tailed).

Regarding the staff awareness on the integration of all the 9 modules of IFMIS, from table 4.18 it is indicated that a combined 60% (disagree and strongly disagree) of respondents showed disagreement on the statement that, 'staffs have the awareness on the integration of the 9 modules'.

Table 4.18 Relevant staffs' awareness on the integration of all the 9 modules of IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	10	22.2	22.2	24.4
	Neutral	7	15.6	15.6	40.0
	Disagree	20	44.4	44.4	84.4
	Strongly Disagree	7	15.6	15.6	100.0
	Total	45	100.0	100.0	

In table 4.19 below, it is described that 66% of respondents have agreed that IT department is providing adequate technical support. Only 11.1% of respondents have disagreed on the adequate technical support provided by the IT department to IFMIS end users of the commission.

Table 4.19 Provision of Support by IT department

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	16	35.6	35.6	35.6
	Agree	14	31.1	31.1	66.7
	Neutral	10	22.2	22.2	88.9
	Disagree	5	11.1	11.1	100.0
	Total	45	100.0	100.0	

As we can see from table 4.20 below, the percentage of respondents who agreed (strongly agree and agree), neutral and disagreed (disagree and strongly disagree) on the statement describing that 'IFMIS is a complex system for the ordinary staff', is relatively close to each other. A combined 35.6% of respondents agreed, 37.8% neutral and 26.6% have showed disagreement. So, according to the respondent statistics this research only concludes that IFMIS system is neither complex nor friendly, since more percentage of respondents found to be neutral.

Table 4.20 Complexity of the IFMIS system for the ordinary staff

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	8.9	8.9	8.9
	Agree	12	26.7	26.7	35.6
	Neutral	17	37.8	37.8	73.3
	Disagree	11	24.4	24.4	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

In general, related to ICT facility, IFMIS software knowhow and complexity of the system; this research paper concludes that; although there is adequate ICT equipment, devices, supplies and IT department technical support in planning and development commission; an interrupted Power supply and fragmented internet connectivity are continued to be challenges to implement IFMIS effectively.

On other hand, though software training was given to staffs there is still a need for extra software on job practice session in general; on the detail contents of each modules; and the integration of all the 9 modules of IFMIS (the impact of one module to the other) with in the Commission to make staffs' use IFMIS software friendly. Whereas, regarding system complexity, as it was mentioned above, this paper only concludes that IFMIS system is neither a complex nor a friendly system according to the computed data.

4.6. Staff Resistance

Among the indicators of staff resistance, Table 4.21 below illustrates that a combined 64.4 % (Strongly agree and agree) of respondents showed an agreement on the presence of staff reluctance to leave the old financial management trend at planning and development commission of Ethiopia. Sticking to the old system obviously indicates a sort of resistance.

Table 4.21 Staffs reluctance to leave the old financial management system

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	8	17.8	17.8	17.8
	Agree	21	46.7	46.7	64.4
	Neutral	9	20.0	20.0	84.4
	Disagree	7	15.6	15.6	100.0
	Total	45	100.0	100.0	

A strong negative correlation is shown in table 4.22 below between effectiveness of IFMIS and staff reluctance to leave the old system. The coefficient value -0.548 clearly indicates that the stuff reluctance to leave the old system is negatively affecting the effective implementation of IFMIS at Planning and Development commission.

Table 4.22 Non parametric correlation between Effectiveness of IFMIS system and staffs reluctance to leave the old system

		IFMIS implementation is effective	Staffs are reluctant to leave the old financial management system
IFMIS implementation is effective at PDC	Pearson Correlation	1	-.548**
	Sig. (2-tailed)		.000
	N	45	45
Staffs are reluctant to leave the old financial management system	Pearson Correlation	-.548**	1
	Sig. (2-tailed)	.000	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Regarding Staff resistance, it is clearly indicated that staffs are resisting the implementation of IFMIS indirectly due to fear of power loss, job loss, promotion loss; threat of being disrespected and reshuffling from their current job position according to the feedback from respondents. It is also indicated that staffs are suspicious about IFMIS and reluctant to leave the old system.

CHAPTER FIVE
CONCLUSION AND RECOMMENDATION

5.1. Summary of the Findings

It was found that 55.5% of the end users of IFMIS at Planning and Development commission were Male. Regarding the education status from the total end users of IFMIS; 64.4% are B.A/B.Sc. qualified, 33.4 % M.A/M.Sc. and 2.2% are diploma qualified.

The study established that 57.8% of the end users of IFMIS felt that the implementation of IFMIS was ineffective. Hence 51.1% of end users felt that the change management at the time of IFMIS introduction was not done properly. The correlation between effectiveness of IFMIS and institutional change management is positive and strong as it is indicated by the correlation coefficient value 0.773. Accordingly, as part of institutional commitment, the absence of proper change management had negatively affected the effective implementation of IFMIS at Planning and Development Commission of Ethiopia

Staffing and staff capacity were found to be critical for the effective implementation of IFMIS. According to the computed data, 62.2 % of end users felt that there was no considerable staffing in the commission. The correlation between effectiveness of IFMIS and proper staffing was indicated to be positive and strong with correlation coefficient value 0.416. Hence, the improper staffing of workers in the commission had negatively affected the effective implementation of IFMIS. Regarding staff capacity, 64.4 % of respondents felt that staffs of the commission were not working based on academic back ground and the required skill. The correlation coefficient value 0.497 between effectiveness of IFMIS and staff capacity, connotes strong and positive correlation. Hence, the low capacity of staffs had a negative effect on the effectiveness of IFMIS implementation.

As a mandatory ICT facility, reliable electric power supply and uninterrupted internet connectivity are essential to use the IFMIS system effectively. This study paper identified that 75.6 % of end users felt that there was an interrupted internet connectivity and fragmented electric power supply at planning and Development commission of Ethiopia. The correlation coefficient values 0.574 and 0.320 describes that there is strong positive correlation between effectiveness of IFMIS and uninterrupted internet connectivity and unregimented Electric power supply respectively.

Therefore, the interruption of internet connectivity and fragmented electric power supply had negatively affected the effective implementation of IFMIS at Planning and Development Commission of Ethiopia.

Lastly, regarding staff resistance, 64.5 % respondents felt that staffs were reluctant to leave the old financial management system. The correlation coefficient value -0.548 indicates that there is strong negative correlation between the effectiveness of IFMIS and Staff's reluctance to leave the old financial management system. Accordingly, the staff reluctance to leave the old financial management system at Planning and Development commission had negatively affected the effectiveness of IFMIS implementation.

5.2. Conclusion

This study has identified the factors that influenced the effective implementation of IFMIS at Planning and Development Commission of Ethiopia. The first factor identified was institutional commitment and institutional change management; and the researcher tried to establish whether this factor influenced the effective implementation of IFMIS. Accordingly, this study determined that institutional commitment which was undertaken in the commission is found to be inadequate. The top management laxity in supporting the implementation of IFMIS had largely affected the effective implementation of the system. The change management that the institution undertook was also found to be low.

So this research study concludes that low institutional commitment and absence of significant change management are sought to be one of the factors affecting the effective implementation of IFMIS at Planning and Development Commission.

The second factor under question was staff capacity and the process of staffing challenges. This study result established that there was a significant influence of staff capacity and the staffing process on the effective implementation of IFMIS. The study identified that the staffing process done in the commission was improper; and the end users of IFMIS lack the capacity and technical know-how as they were not placed to the position based on their academic background and the required skill that the position is seeking.

The third factor determined is limited ICT facility, IFMIS software know- how; and system complexity related challenges. Accordingly, the researcher sought to establish whether this factor influenced the effective implementation of IFMIS. Although IT equipment, devices and supplies are available, and the continuous provision of IT technical support is there, this research study has concluded that IFMIS was not always active to be functional and available to all end users because of fragmented electric Power supply and internet connectivity interruption.

Regarding system complexity, according to this study, the IFMIS system is neither a complex nor a friendly system based on the feedback collected from the respondents.

The fourth factor was staff Resistance, and the study confirms that there are negative impacts of resistance on the effective use of the system in the commission. It is clear that staff resistance was passive but its effects were frustrating the use of IFMIS to the full. Staffs are resisting the implementation of IFMIS and stayed reluctant to leave the old system due to fear of power loss, job loss, promotion loss; threat of being disrespected and reshuffling from their current job position. Staffs are also suspicious about the IFMIS as they were not accepting it as public financial management tool.

5.3. Recommendation

The execution stage of a given project sees the transfer of a concept, idea, or process into physical structures and tangible entities. Infrastructure is built, equipment and machinery are constructed and installed, and a production process of some sort begins.

All of these activities result in money being spent. When project equipment and personnel are mobilized, the goal of any good organization is to have them complete their jobs in the most effective and efficient manner possible and to see them leave in the shortest possible time. While project is taking place, therefore, a project organization/leader must simultaneously ensure the facility is properly staffed just in time for start-up of the facility. This means that the project leader must be able to hire, train, and ensure competency of adequate numbers of trained and qualified personnel to operate the facility at the time.

To implement IFMIS effectively at Planning and Development Commission of Ethiopia, the institutional commitment and change management tasks should be re-checked.
The people, process and system readiness aspects with related to IFMIS implementation should be rebuild. A system of top management's proper and timely follow up has to be developed. The IFMIS system as public financial management should be mainstreamed.
Effective refreshment on-job training has to be given for all end users of IFMIS on basic financial management principles and Procedures; and the IFMIS software as well.
A reliable power supply back up system and uninterrupted internet connectivity facilities should be installed and developed in the commission.
To reduce staff resistance to insignificant level, awareness creation sessions should be conducted in order to combat staff suspicion; and hence to eradicate their negative attitude towards the IFMIS system.

REFERENCES

Allan G. (2012), Elementary statistics, a step by step approach, 8th edition.

Currie,W. (1995). Management Strategy of IT: An International Perspective. University of Michigan.

Diamond. J., & Khemani, P. (1999). IFMIS in developing countries. IMF paper 1999.

Diamond,J. & Khemani, P. (2006). Introducing financial management information systems in developing countries.OECD Journal on Budgeting Vol. 5, No. 3.

Diamond, J. & Khemani, P. (2006). On the advice of foreign aid agencies to adopt IFMIS. IMF Paper.

Eyob,T. (2018) Planning and Development Commission of Ethiopia. (http://www.npc.gov.et).

GAO (2004). Critical factors in developing automated accounting and financial management systems. US printing office

Gibson, C. & Nolan, R. (2003). Managing the four strategies of EDP growth Vol.52. Harvard Business Review.

Heeks, R. and Davies, A., (2000). Different Approaches to Information Age Reform. London and New York.

Heeks, R. (2002). Special issue on ICTs and development. Journal of International Development.

Hendricks,J. (2012).Integrated Financial Management Information system: Guidelines for effective implementation. New York.

Heyru, H. (2016). Integrated Financial Management Information System. Unpublished Masters Dissertation, Addis Ababa.

Hopelain, D. (2004). The structure of information systems design; five axioms for the management of systems development.

International Monetary Fund (2005). World Economic outlook . Washington DC.

Kennedy school of Government (2006). Evaluation of the in-service training program in financial management. Burlington.

Kiyeki,C., Mutai,J., and Ndungu,C. (1996). Computerizing accounting system in developing bureaucracies: Public budgeting and Finance, Vol.16.

Khalifa et al (2004). Factors affecting the successful implementation of ICT projects. Nairobi, Kenya.

Kodres and Laura. (2001).The new economy in LDC's, IMF Report no1. vol 124. Washington: IMF.

Miranda, R. & Keefe, T. (l998). Integrated financial management systems: Assessing the State of the Art. Government finance review.

Ministry of Finance and Economic Cooperation of Ethiopia. (2017). Basics of Integrated Financial Management Information System. Unpublished Bulletin.

Moussa, A., & Schware, R. (1992). Informatics in Africa; Lessons from World Bank

Murphy, P. (2002). Road map for implementation of an integrated financial management.OECD (2001).

Oliver, S.D. (2001).The resurgence of growth in the late 1990's . Journal of the economic Perspectives, vol, 14.

Robert, K. (2003). Case study Research design and methods. Washington, DC.

APPENDIX 1: Self- administered questionnaire for all End users of IFMIS at Planning and Development Commission of Ethiopia

Section A: General Information

Please indicate the information by placing (✓) inside the appropriate box

1. Sex: Male ☐ Female ☐

2. Age: 20-30 ☐ 31-40 ☐ 41-50 ☐ Above 50 ☐

3. Education Status: Diploma ☐ BA/BSc ☐ MA/MSc ☐ PHD ☐

Other Specify----------

4. Years of experience in public organization

Less than 2 Years ☐ 3-10 ☐ 11-15 ☐ 16 and Above ☐

5. Department: Plan & Finance ☐ Property and Logistics ☐ Procurement ☐

Human Resource ☐ Audit ☐ ICT ☐ Other Directorate Specify_____

_____

6. How frequently do you use IFMIS as part of your work?

Daily ☐ Weekly ☐ Monthly ☐ Quarterly ☐ Annually ☐

Section B: Institutional Commitment and Change Management

Please indicate whether you agree or disagree with the following statements by placing (✓) inside the appropriate box.

S.No		Strongly Agree	Agree	Neutral	Disagree	Strongly disagree
1.	The implementation of IFMIS is effective at Planning and Development Commission.					
2.	Change management has been done properly at the time of introducing IFMIS to the Commission.					
3.	All experts are properly trained and have know-how to use the system.					
4.	IFMIS is a radical PFM (Public Finance Management) reform strategy.					
5.	Management members at all levels have the awareness of IFMIS implementation.					
6.	Top management members have proper and timely follow up and evaluation of the progress of IFMIS implementation.					
7.	IFMIS is a major agenda on 1 to 5 team discussion.					
8.	The inspection department in the Commission evaluates the reform (IFMIS) on a regular basis.					
9.	At all levels, management members are committed to implement and to be part of the implementation process.					
10.	Ministry of Finance is playing a leading role for the implementation of IFMIS.					

Section C: Staff Capacity and Staffing related questions

Please indicate whether you agree or disagree with the following statements by placing (✓) inside the appropriate box.

S.No		Strongly Agree	Agree	Neutral	Disagree	Strongly disagree
1.	Implementation of IFMIS becomes effective when there is proper assignment of experts.					
2.	Before the implementation of IFMIS considerable staffing was done at Planning and Development Commission.					
3.	The Management is able to manage staff turnover through different incentive mechanisms.					
4.	Effective implementation of IFMIS has benefits to the end users to become part of the implementation process.					
5.	All expert positions are full filled to effectively implement IFMIS.					
6.	Staffs are working on IFMIS based on their academic background and the required skill.					
7.	Workshops are prepared on IFMIS by the Commission to share experience among system users.					
8.	Staff is working with IFMIS on their full capacity confidently.					
9.	IFMIS system makes staff interaction with the public friendly and convenient.					
10.	Since the implementation of IFMIS, customers' confidence with the organization has improved a lot.					

Section D: Information Communication Technology (ICT) Facility, IFMIS software know how and System Complexity.

Please indicate whether you agree or disagree with the following statements by placing (✓) inside the appropriate box.

S.No		Strongly Agree	Agree	Neutral	Disagree	Strongly disagree
1.	Implementation of IFMIS requires basic computer skill, so that all staff practicing IFMIS has obtained basic training.					
2.	National Planning Commission has IT equipment, devices and supply which is adequate to implement IFMIS effectively.					
3.	There is no interruption of internet connectivity at Planning and Development Commission.					
4.	IT department is providing adequate support immediately when a technical problem happens (like network).					
5.	There is no Electric Power supply interruption at Planning and Development commission.					
6.	Electric generator is used as a backup power source for the Commission.					
7.	IFMIS rooms are well networked and required devices are properly installed.					
8.	After taking IFMIS training the staff is practicing the module well.					
9.	All relevant staffs are aware of the integration of all the 9 modules of IFMIS (the impact of one module to the other).					
10.	IFMIS is a complex system for the ordinary staff.					
11.	All reports generated from the system using IFMIS are timely.					
12.	Payment voucher, receipt voucher, and all models can be printed out from the system without any difficulties.					

Section E: Staff Resistance

Please indicate whether you agree or disagree with the following statements by placing (✓) inside the appropriate box.

S.No		Strongly Agree	Agree	Neutral	Disagree	Strongly disagree
1.	Staffs feel loss of power with introduction of IFMIS system.					
2.	Staffs feel loss of job with introduction of IFMIS System.					
3.	Staffs don't feel loss of promotion and incentives with the introduction of IFMIS System.					
4.	Staffs feel disrespect with the introduction of IFMIS System.					
5.	Lack of trust in management/leadership is not a threat for IFMIS implementation.					
6.	Lack of Confidence in the management/leadership is not a threat for IFMIS implementation.					
7.	Staff reshuffling is expected with the introduction of IFMIS.					
8.	Staffs are reluctant to leave the old financial management system.					
9.	Staffs are suspicious about the IFMIS as Public financial Management tool.					
10.	Staff commitment is low to make the implementation of IFMIS successful.					

APPENDIX 2. SPSS Output

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-30	21	46.7	46.7	46.7
	31-40	15	33.3	33.3	80.0
	41-50	7	15.6	15.6	95.6
	>50	2	4.4	4.4	100.0
	Total	45	100.0	100.0	

Years of experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<2	7	15.6	15.6	15.6
	3-10	24	53.3	53.3	68.9
	11-15	3	6.7	6.7	75.6
	>16	11	24.4	24.4	100.0
	Total	45	100.0	100.0	

Correlations

		IFMIS implementation is effective at PDC	Change management in the Commission
IFMIS implementation is effective at PDC	Pearson Correlation	1	.773**
	Sig. (2-tailed)		.000
	N	45	45
Change management has been done properly at the time of IFMIS introduction at PDC	Pearson Correlation	.773**	1
	Sig. (2-tailed)	.000	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		IFMIS implementation is effective at PDC	staffing process Before IFMIS implementation
IFMIS implementation is effective at PDC	Pearson Correlation	1	.416**
	Sig. (2-tailed)		.004
	N	45	45
Before the IFMIS implementation a considerable staffing process was done at PDC	Pearson Correlation	.416**	1
	Sig. (2-tailed)	.004	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		IFMIS implementation is effective at PDC	Staffs working on IFMIS based on their academic background and the required skill
IFMIS implementation is effective at PDC	Pearson Correlation	1	.497**
	Sig. (2-tailed)		.001
	N	45	45
Staffs are working on IFMIS based on their academic background and the requered skill	Pearson Correlation	.497**	1
	Sig. (2-tailed)	.001	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		IFMIS implementation is effective at PDC	Internet connectivity
IFMIS implementation is effective at PDC	Pearson Correlation	1	.574**
	Sig. (2-tailed)		.000
	N	45	45
There is no interruption of internet connectivity at PDC	Pearson Correlation	.574**	1
	Sig. (2-tailed)	.000	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		IFMIS implementation is effective at PDC	Electric power supply
IFMIS implementation is effective at PDC	Pearson Correlation	1	.320*
	Sig. (2-tailed)		.032
	N	45	45
There is no electric power supply problem at PDC	Pearson Correlation	.320*	1
	Sig. (2-tailed)	.032	
	N	45	45

*. Correlation is significant at the 0.05 level (2-tailed).

Correlations

		IFMIS implementation is effective at PDC	Staff do not feel loss of promotion and incentives with the introduction of IFMIS System
IFMIS implementation is effective at PDC	Pearson Correlation	1	.305*
	Sig. (2-tailed)		.041
	N	45	45
Staff do not feel loss of promotion and incentives with the introduction of IFMIS System	Pearson Correlation	.305*	1
	Sig. (2-tailed)	.041	
	N	45	45

*. Correlation is significant at the 0.05 level (2-tailed).

Correlations

		IFMIS implementation is effective at PDC	Staffs are reluctant to leave the old financial management system
IFMIS implementation is effective at PDC	Pearson Correlation	1	-.548**
	Sig. (2-tailed)		.000
	N	45	45
Staffs are reluctant to leave the old financial management system	Pearson Correlation	-.548**	1
	Sig. (2-tailed)	.000	
	N	45	45

**. Correlation is significant at the 0.01 level (2-tailed).

Statistics

		IFMIS implementation is effective at PDC	Change management has been done properly at the time of IFMIS introduction at PDC	Experts are properly trained and have know-how	IFMIS is a radical PFM (Public Finance Management) reform	Management members at all levels have the awareness of IFMIS implementation	Top management members have proper and timely follow up and evaluation of the progress of IFMIS implementation	IFMIS is a major agenda on 1 to 5 team discussion	The inspection department in the Commission evaluates the reform (IFMIS) on a regular basis	At all levels, management members are committed to implement and to be part of the implementation process	Ministry of Finance is playing a leading role for the implementation of IFMIS
N	Valid	45	45	45	45	45	45	45	45	45	45
	Missing	0	0	0	0	0	0	0	0	0	0
Mode		4	4	4	2	3	4	4	4	4	2

IFMIS implementation is effective at PDC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	10	22.2	22.2	22.2
	Neutral	9	20.0	20.0	42.2
	Disagree	22	48.9	48.9	91.1
	Strongly Disagree	4	8.9	8.9	100.0
	Total	45	100.0	100.0	

Change management has been done properly at the time of IFMIS introduction at PDC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	9	20.0	20.0	20.0
	Neutral	13	28.9	28.9	48.9
	Disagree	20	44.4	44.4	93.3
	Strongly Disagree	3	6.7	6.7	100.0
	Total	45	100.0	100.0	

Experts are properly trained and have know-how

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	9	20.0	20.0	20.0
	Neutral	7	15.6	15.6	35.6
	Disagree	22	48.9	48.9	84.4
	Strongly Disagree	7	15.6	15.6	100.0
	Total	45	100.0	100.0	

IFMIS is a radical PFM (Public Finance Management) reform

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	11.1	11.1	11.1
	Agree	26	57.8	57.8	68.9
	Neutral	9	20.0	20.0	88.9
	Disagree	5	11.1	11.1	100.0
	Total	45	100.0	100.0	

Management members at all levels have the awareness of IFMIS implementation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	9	20.0	20.0	20.0
	Neutral	18	40.0	40.0	60.0
	Disagree	12	26.7	26.7	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

Top management members have proper and timely follow up and evaluation of the progress of IFMIS implementation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	1	2.2	2.2	4.4
	Neutral	11	24.4	24.4	28.9
	Disagree	24	53.3	53.3	82.2
	Strongly Disagree	8	17.8	17.8	100.0
	Total	45	100.0	100.0	

IFMIS is a major agenda on 1 to 5 team discussion

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	3	6.7	6.7	6.7
	Neutral	6	13.3	13.3	20.0
	Disagree	23	51.1	51.1	71.1
	Strongly Disagree	13	28.9	28.9	100.0
	Total	45	100.0	100.0	

The inspection department in the Commission evaluates the reform (IFMIS) on a regular basis

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	1	2.2	2.2	4.4
	Neutral	17	37.8	37.8	42.2
	Disagree	20	44.4	44.4	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

At all levels, management members are committed to implement and to be part of the implementation process

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	8	17.8	17.8	20.0
	Neutral	15	33.3	33.3	53.3
	Disagree	17	37.8	37.8	91.1
	Strongly Disagree	4	8.9	8.9	100.0
	Total	45	100.0	100.0	

Ministry of Finance is playing a leading role for the implementation of IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	16	35.6	35.6	35.6
	Agree	20	44.4	44.4	80.0
	Neutral	4	8.9	8.9	88.9
	Disagree	2	4.4	4.4	93.3
	Strongly Disagree	3	6.7	6.7	100.0
	Total	45	100.0	100.0	

Statistics

		Implementation of IFMIS becomes effective when there is proper assignment of experts	Before the IFMIS implementation a considerable staffing process was done at PDC	The Management is able to manage staff turnover through different incentive mechanisms	Effective implementation of IFMIS has benefits to the end users to become part of the implementation process	All expert positions are full filled to effectively implement IFMIS	Staffs are working on IFMIS based on their academic background and the requered skill	Workshops are prepared on IFMIS by the Commission to share experience among system users	Staff is working with IFMIS on their full capacity confidently	IFMIS system makes staff interaction with the public friendly and convenient	Since the implementation of IFMIS, customers' confidence with the organization has improved a lot
N	Valid	45	45	45	45	45	45	45	45	45	45
	Missing	0	0	0	0	0	0	0	0	0	0
Mode		1	4	4	2	4	4	4	4	3[a]	3

a. Multiple modes exist. The smallest value is shown

Implementation of IFMIS becomes effective when there is proper assignment of experts

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	19	42.2	42.2	42.2
	Agree	17	37.8	37.8	80.0
	Neutral	3	6.7	6.7	86.7
	Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

Before the IFMIS implementation a considerable staffing process was done at PDC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	11.1	11.1	11.1
	Agree	8	17.8	17.8	28.9
	Neutral	4	8.9	8.9	37.8
	Disagree	24	53.3	53.3	91.1
	Strongly Disagree	4	8.9	8.9	100.0
	Total	45	100.0	100.0	

The Management is able to manage staff turnover through different incentive mechanisms

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	2	4.4	4.4	4.4
	Agree	8	17.8	17.8	22.2
	Neutral	13	28.9	28.9	51.1
	Disagree	15	33.3	33.3	84.4
	Strongly Disagree	7	15.6	15.6	100.0
	Total	45	100.0	100.0	

Effective implementation of IFMIS has benefits to the end users to become part of the implementation process

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	8.9	8.9	8.9
	Agree	30	66.7	66.7	75.6
	Neutral	7	15.6	15.6	91.1
	Disagree	3	6.7	6.7	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

Staffs are working on IFMIS based on their academic background and the requered skill

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	9	20.0	20.0	22.2
	Neutral	6	13.3	13.3	35.6
	Disagree	23	51.1	51.1	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

Workshops are prepared on IFMIS by the Commission to share experience among system users

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	2	4.4	4.4	4.4
	Agree	4	8.9	8.9	13.3
	Neutral	6	13.3	13.3	26.7
	Disagree	27	60.0	60.0	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

Staff is working with IFMIS on their full capacity confidently

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	6	13.3	13.3	13.3
	Neutral	10	22.2	22.2	35.6
	Disagree	23	51.1	51.1	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

Since the implementation of IFMIS, customers' confidence with the organization has improved a lot

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	8	17.8	17.8	20.0
	Neutral	25	55.6	55.6	75.6
	Disagree	9	20.0	20.0	95.6
	Strongly Disagree	2	4.4	4.4	100.0
	Total	45	100.0	100.0	

Statistics

		Implementation of IFMIS requires basic computer skill, so that all staff practicing IFMIS has obtained basic training	National Planning Commission has ICT facility which is adequate to implement IFMIS effectively	There is no interruption of internet connectivity at PDC	IT department is providing adequate support immediately when a technical problem happens (like network)	There is no electric power supply problem at PDC	Electric generator is used as a backup power source for the Commission	IFMIS rooms are well networked and required devices are properly installed	After taking IFMIS training the staff is practicing the module well	All relevant staffs are aware of the integration of all the 9 modules of IFMIS (the impact of one module to the other)	IFMIS is a complex system for the ordinary staff	All reports generated from the system using IFMIS are timely	Payment voucher, receipt voucher, and all models can be printed out from the system without any difficulties
N	Valid	45	45	45	45	45	45	45	45	45	45	45	45
	Missing	0	0	0	0	0	0	0	0	0	0	0	0
Mode		2	2	4	1	4	2	3	4	4	3	3	3

Implementation of IFMIS requires basic computer skill, so that all staff practicing IFMIS has obtained basic training

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	7	15.6	15.6	15.6
	Agree	19	42.2	42.2	57.8
	Neutral	8	17.8	17.8	75.6
	Disagree	10	22.2	22.2	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

National Planning Commission has ICT facility which is adequate to implement IFMIS effectively

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	13.3	13.3	13.3
	Agree	23	51.1	51.1	64.4
	Neutral	8	17.8	17.8	82.2
	Disagree	7	15.6	15.6	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

There is no interruption of internet connectivity at PDC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	9	20.0	20.0	20.0
	Neutral	2	4.4	4.4	24.4
	Disagree	25	55.6	55.6	80.0
	Strongly Disagree	9	20.0	20.0	100.0
	Total	45	100.0	100.0	

IT department is providing adequate support immediately when a technical problem happens (like network)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	16	35.6	35.6	35.6
	Agree	14	31.1	31.1	66.7
	Neutral	10	22.2	22.2	88.9
	Disagree	5	11.1	11.1	100.0
	Total	45	100.0	100.0	

There is no electric power supply problem at PDC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	11.1	11.1	11.1
	Agree	7	15.6	15.6	26.7
	Neutral	2	4.4	4.4	31.1
	Disagree	21	46.7	46.7	77.8
	Strongly Disagree	10	22.2	22.2	100.0
	Total	45	100.0	100.0	

Electric generator is used as a backup power source for the Commission

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	11.1	11.1	11.1
	Agree	14	31.1	31.1	42.2
	Neutral	8	17.8	17.8	60.0
	Disagree	11	24.4	24.4	84.4
	Strongly Disagree	7	15.6	15.6	100.0
	Total	45	100.0	100.0	

IFMIS rooms are well networked and required devices are properly installed

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	8.9	8.9	8.9
	Agree	9	20.0	20.0	28.9
	Neutral	15	33.3	33.3	62.2
	Disagree	12	26.7	26.7	88.9
	Strongly Disagree	5	11.1	11.1	100.0
	Total	45	100.0	100.0	

After taking IFMIS training the staff is practicing the module well

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	12	26.7	26.7	28.9
	Neutral	14	31.1	31.1	60.0
	Disagree	16	35.6	35.6	95.6
	Strongly Disagree	2	4.4	4.4	100.0
	Total	45	100.0	100.0	

All relevant staffs are aware of the integration of all the 9 modules of IFMIS (the impact of one module to the other)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	10	22.2	22.2	24.4
	Neutral	7	15.6	15.6	40.0
	Disagree	20	44.4	44.4	84.4
	Strongly Disagree	7	15.6	15.6	100.0
	Total	45	100.0	100.0	

IFMIS is a complex system for the ordinary staff

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	8.9	8.9	8.9
	Agree	12	26.7	26.7	35.6
	Neutral	17	37.8	37.8	73.3
	Disagree	11	24.4	24.4	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

All reports generated from the system using IFMIS are timely

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	1	2.2	2.2	2.2
	Strongly Agree	4	8.9	8.9	11.1
	Agree	12	26.7	26.7	37.8
	Neutral	15	33.3	33.3	71.1
	Disagree	12	26.7	26.7	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

Payment voucher, receipt voucher, and all models can be printed out from the system without any difficulties

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	13.3	13.3	13.3
	Agree	13	28.9	28.9	42.2
	Neutral	18	40.0	40.0	82.2
	Disagree	6	13.3	13.3	95.6
	Strongly Disagree	2	4.4	4.4	100.0
	Total	45	100.0	100.0	

Statistics

		Staff feel loss of power with introduction of IFMIS system	Staff feel loss of job with introduction of IFMIS System	Staff do not feel loss of promotion and incentives with the introduction of IFMIS System	Staff feel disrespect with the introduction of IFMIS System	Lack of trust in management/leadership is not a threat for IFMIS implementation	Lack of Confidence in the management/leadership is not a threat for IFMIS implementation	Staff reshuffling is expected with the introduction of IFMIS	Staffs are reluctant to leave the old financial management system	Staffs are suspicious about the IFMIS as Public financial Management tool	Staff commitment is low to make the implementation of IFMIS successful
N	Valid	45	45	45	45	45	45	45	45	45	45
	Missing	0	0	0	0	0	0	0	0	0	0
Mode		2	2	4	2	3	4	3	2	2	2

Staff feel loss of power with introduction of IFMIS system

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	7	15.6	15.6	15.6
	Agree	18	40.0	40.0	55.6
	Neutral	14	31.1	31.1	86.7
	Disagree	5	11.1	11.1	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

Staff feel loss of job with introduction of IFMIS System

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	7	15.6	15.6	15.6
	Agree	23	51.1	51.1	66.7
	Neutral	9	20.0	20.0	86.7
	Disagree	5	11.1	11.1	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

Staff do not feel loss of promotion and incentives with the introduction of IFMIS System

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.2	2.2
	Agree	7	15.6	15.6	17.8
	Neutral	5	11.1	11.1	28.9
	Disagree	22	48.9	48.9	77.8
	Strongly Disagree	10	22.2	22.2	100.0
	Total	45	100.0	100.0	

Staff feel disrespect with the introduction of IFMIS System

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	7	15.6	15.6	15.6
	Agree	23	51.1	51.1	66.7
	Neutral	9	20.0	20.0	86.7
	Disagree	5	11.1	11.1	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

Lack of trust in management/leadership is not a threat for IFMIS implementation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	3	6.7	6.7	6.7
	Agree	12	26.7	26.7	33.3
	Neutral	16	35.6	35.6	68.9
	Disagree	8	17.8	17.8	86.7
	Strongly Disagree	6	13.3	13.3	100.0
	Total	45	100.0	100.0	

Lack of Confidence in the management/leadership is not a threat for IFMIS implementation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	3	6.7	6.7	6.7
	Agree	10	22.2	22.2	28.9
	Neutral	13	28.9	28.9	57.8
	Disagree	17	37.8	37.8	95.6
	Strongly Disagree	2	4.4	4.4	100.0
	Total	45	100.0	100.0	

Staff reshuffling is expected with the introduction of IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	2	4.4	4.4	4.4
	Agree	12	26.7	26.7	31.1
	Neutral	23	51.1	51.1	82.2
	Disagree	8	17.8	17.8	100.0
	Total	45	100.0	100.0	

Staffs are reluctant to leave the old financial management system

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	8	17.8	17.8	17.8
	Agree	21	46.7	46.7	64.4
	Neutral	9	20.0	20.0	84.4
	Disagree	7	15.6	15.6	100.0
	Total	45	100.0	100.0	

Staffs are suspicious about the IFMIS as Public financial Management tool

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	3	6.7	6.7	6.7
	Agree	16	35.6	35.6	42.2
	Neutral	14	31.1	31.1	73.3
	Disagree	11	24.4	24.4	97.8
	Strongly Disagree	1	2.2	2.2	100.0
	Total	45	100.0	100.0	

Staff commitment is low to make the implementation of IFMIS successful

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	3	6.7	6.7	6.7
	Agree	18	40.0	40.0	46.7
	Neutral	13	28.9	28.9	75.6
	Disagree	9	20.0	20.0	95.6
	Strongly Disagree	2	4.4	4.4	100.0
	Total	45	100.0	100.0	