

**INTERGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS
AND PROCUREMENT PERFORMANCE OF TAITA TAVETA COUNTY
GOVERNMENT, KENYA**

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DECLARATION

This Research Project report is my original work and has not been submitted for a degree in any other university.

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DEDICATION

I wish to bestow this research to family, friends plus coworkers. They fortified, stirred as well as prayed in lieu of me to make the work a success.

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ABBREVIATIONS AND ACRONYMS

AFRICOG	African Centre for Open Governance
ANOVA	Analysis Of Variance
CBK	Central Bank of Kenya
COG	Council of Governors
DHS	Department of Homeland Security
DOI	Diffusion of Innovations
ERP	Enterprise Resource Planning
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
ICT	Information and Communication Technology
TTCG	Taita Taveta County government
VMI	Vendor Managed Inventory

OPERATIONAL DEFINITION OF TERMS

Electronic Service Delivery	Refers to providing government services through the Internet or other electronic means.
Information sharing	Is the charitable act of creating information infatuated by one unit obtainable to another unit
Supplier Involvement	It is the process of collaborating with suppliers to improve their processes and product manufacturing capabilities.
E-budget allocation	It's the use of integrated information systems to improve on the budgeting sector.
Procurement Performance	It's the series of processes that are essential to get products or services from requisition to purchase order and invoice approval and identifying the extent to which the procurement function is able to reach the objectives and goals with minimum costs.

ABSTRACT

The overall goal of this research is to investigate Integrated Financial Management Information Systems as well as procurement performance of Taita Taveta County Government. The research sought to evaluate the effect of electronic service delivery, information sharing, supplier involvement as well as e-budget allocation at Taita Taveta County Government. The research was underpinned by the following theories, the instrumental theory, resource-based theory, diffusion of innovations theory as well as system theory. The research adopted an evocative research design since it gives a perfect result as well as the physiognomies allied with it at an explicit point in time. The target population for the research was 97 respondents that gave the sample size of 78 respondents. The research adopted census method to select the respondents from the population. The study obtained primary data through a structured questionnaire. The researcher gave out the questionnaires and pick them later as a data gathering method. The study revealed that electronic service delivery has a significant influence on procurement performance ($\beta=0.544$; $p<0.05$). Similarly, it was established that information sharing significantly predict procurement performance ($\beta=0.181$; $p<0.05$). The study notably established that supplier involvement and e-budget allocation significantly predict procurement performance ($\beta=0.176$; and $\beta=0.295$) respectively. The study concludes that by boosting electronic service elements including service speed, efficacy, and financial reporting time, procurement performance would be improved. Moreover, by enhancing factors like information security, fraud detection, and reaction time, IMFIS sharing information enhances the delivery of products and results and significantly boosts the effectiveness of the procurement process. Besides, accountability and effectiveness are promoted at the county governments through the implementation of the IFMIS project, which involves suppliers in all aspects of business transactions. E-budget has the potential to improve performance because it can track company transactions. This is as a result of the accuracy and speed that using the IFMIS is associated with. The study recommends that in order to have efficient money management in county governments, the IFMIS's supporting system must be safeguarded against fraud, illegal penetration, and breach of discretion. Secondly, training and capacity development efforts should be launched during the requirements assessment phase, focusing on all key stakeholders, similar to change management. Furthermore, the integrated financial management information system must be continuously improved to increase client efficacy. Finally, in order increase the likelihood of achieving company objectives, e-procurement is a project that needs strategic attention both now and in the future. Conclusively, the government's policy makers will find these findings helpful since they will be able to fix the system's weaknesses and improve its effectiveness and efficiency. In order to eliminate opposition and sabotage by the stakeholders, counties will use these results to assist the system by training the users and incorporating them in the development stage.

CHAPTER ONE: INTRODUCTION

1.1 Background of the Study

Procurement performance prepares the surroundings in lieu of an establishment to assess its advancement to its prearranged objectives, to highpoint its weaknesses as well as fortes to determine its forthcoming ventures with the intention of recital developments. Conversely, meager procurement outcomes to inadequacy as well as augmented costs. These lead to the reduction of viability, consequently becoming a key impairment to the realization of administrative objectives, leading to impediments in delivery, inferior goods as well as services and augmented flaws. Meagre recital in both secluded as well as public segments is as an upshot of failing to espouse electronic procurement, as well as over reliance on customary procurement undertakings, (Ndiiri, 2016).

Performance offers the foundation in lieu of an establishment to evaluate how sound it is moving to its prearranged goals, ascertains expanses of strengths as well as weaknesses and decides on forthcoming ingenuities with an aim of initiating recital enhancements, (Deasy, Gareth, Scott, and Ringwald, 2017). Major hindrances in public procurement comprise of meagre procurement planning as well as administration of the procurement procedure, requirements that are not well acknowledged and projected, improbable budgets and insufficiency of expertise of procurement workforce accountable in lieu of procurement, (Mbae, 2018).

In global perspective, Qwabe (2018) noted that internationally, governments are contributing a lot of assets to streamline and enhance open store network administration and are actualizing new production network administration frameworks that oversee tenders via a location. This is adapted towards upgrading openness of tenders, expanding productivity as well as sparing expenses (speedier and less expensive) in government

inventory network administration and enhancing straightforwardness (to decrease defilement) in store network administrations.

In Africa, the inkling of e-acquirement is merely picking up predominance chiefly in the general population segment. To manage the matters of nonappearance of accountability as well as frankness in acquirement maneuvers in people in general division, many African countries have spun to legal variations as well as selection of obtainment, (Davila *et.al*, 2019). Tanzania for instance set up e-obtainment agendas to authorize e-distribution, e-commercial, e-accommodation, e-valuation, e-reaching, e-repayment, e-correspondence as well as e-checking and observing to assure all open acquisition exercises are led on the network, (Sijaona, 2019). There are certain vital contrasts amid the ways governments as well as organizations get these things. In the previous decades, general society obtainment framework in Uganda has experienced huge advancements. Public procurement ought to matter to the people since they pay duties so that the administration can offer its responsibilities to them, for instance offering edification, health, security, rule of law as well as fortification of chattels. Therefore, the public is engrossed in the procurement role of attaining service conveyance, (Kimwele, 2016).

1.1.1 Procurement Performance

In previous years procurement was taken as a primary role just interacting with suppliers but today procurement has expanded its role dramatically from being clerical to being strategic and hence procurement plans have to be re-aligned with organizational strategies and visions to ensure the end goal is achieved, (Ibrahim & Dauda, 2017). Procurement professionals need the perquisite skills and knowledge to perform their duties diligently because more of negotiation skills, collaboration and networking is fundamental to the Counties. This change has necessitated leveraging technology in the

areas of spend analysis, strategic sourcing, suppliers management, contract management and procure to pay so as to drive competitive performance across the globe hence Counties and procurement professionals need to put processes in place to actualize this transition, (Kahari, *et.al*, 2019).

Procurement recital is categorized by two rudiments; procuring competence as well as efficacy, and buying recital. Procuring recital concentrates on how sound public units are going to pre-resolute goals, making choices on forthcoming ingenuities intended at performance enhancements. Rendering to Oketch (2018), the community segment is encircled by copious assertions of deception, bribery as well as inadequacies brought around by meagre controls in the procurement procedure.

1.1.2 Integrated Financial Management Information Systems

Hendriks (2018) indicated that IFMIS is an information scheme that trails monetary dealings as well as summarizing monetary information. It supports sufficient managing reporting, dogma choices, fiduciary errands as well as the preparation of clear monetary declarations. IFMIS similarly denotes to the automation of public monetary administration procedures, from budget making as well as implementation to bookkeeping plus reporting, with the assistance of an assimilated scheme in lieu of the drive of monetary controlling, in the range of régime processes, (RoK, 2016; Wainaina, 2019).

According to Hang (2015) the inkling of presenting a management system based on results in UK public segment was in place since 1980s to augment efficiency in public spending as well as safeguarding value in lieu of cash. The public segment restructurings allowed the fluctuating to (Accrual) based monetary management system which exchanged cash based Appropriation Accounts. In South Africa, the procedure of IFMIS

execution was carried out by the National Treasury in order to computerize the régime dealings in lieu of operative overall administration as well as monetary recital of the public segment, (Hendricks, 2018). The execution was done in three stages of main system planning, aptitude architecture as well as growth and execution.

In Kenya, a section was formed inside the State coffers authorized to enable the execution procedure. This was a portion of the PFM reorganizations in the community segment which might offer the régime with material –time monetary info exclusively in lieu of the managers, (Muigai, 2017). It similarly aided the leaders in the procedure of planning, budgeting as well as managing of the possessions efficiently. The implementation of computerized public monetary administration information in both administrations was meant to augment the monetary administration in the public segment, via heightened limpidity, answerability as well as cost redeemable, (Karanja & Ng'ang'a, 2017).

The procedure was originally encountered by numerous encounters oscillating from reserve distribution to general organization of the scheme. Karanja & Ng'ang'a, (2017) concluded that in lieu of an actual as well as effectual execution of the scheme, the régime wants to augment the administrations assisting it comprising of reserve capacitating. Due to various challenges facing the integrated system, the National Treasury through the IFMIS department embarked on re-engineering the process in 2011. This was to improve on the current system to accommodate more modules beside general ledger, purchasing order as well as the account payable. These modules were not sufficient to integrate all the processes which resulted to manual processes, (Chebet, 2019).

Electronic service delivery involves delivery of services through online channels. It offers an integrated procedure to aid establishments increase efficacies as well as culpability while plummeting traditional unnecessary costs, (Munyange, 2012). A good example is e-tendering where the procurement procedure is carried out online. Further down Regulation 22 of the Public Contracts Regulations 2015, it is a lawful prerequisite in lieu of public entities to use automated ways of communication as well as information alteration in controlled procurement, (Mugweru, 2017). Moreover, the e-tendering method aids in guaranteeing impartiality, transparency as well as auditability, and easiness in lieu of bidders.

Planning and budgeting is a methodical application that aids one set top-down goals as well as creating a bottom-up budget, that is at the basis of your establishment's processes, (Pozzebon, Mackrell & Nielsen, 2014). It aids management assess business substitutes as well as setting monetary objectives, and it permits an establishment to work accommodatingly as well as proficiently via the budgeting iterative procedure re-considering expenditures as well as revenue approximations; varying start and end dates; and varying goals. Planning as well as budgeting permits diverse sections to apply compatible tools based on the similar expectations. By carrying a common business model with role-based admittance over the internet, all partakers can intermingle with his or her portion of the business proposal or budget at whatever time, from any worldwide site, (Adugna & Heudhes, 2018).

Information sharing permits establishments to make informed choices in their operation which leads to enhanced resource deployment as well as minor supply chain costs. It is a

low-cost transaction dispensation scheme that influences information technology to transmute a manual as well as paper-oriented billing procedure into a quicker as well as more effectual automated form of data messaging as well as record observance, (Asongu, 2017). The sending of information electronically is transmitted to the receiver via electronic gear in lieu of dispensation as well as storage of data". With e-billing the traditional paper invoice is substituted by an automated version, which eliminates numerous shortcomings whereas upholding the invoice as a complete document, (Gouws & Oudtshoorn, 2018). Consequently, to enable superior efficacy amongst all contestants, these public sections should set certain principles about mechanisms as well as arrangements of electronic bills/invoices, their transmission procedures, as well as their permissible eminence.

Procurement performance offers the dregs in lieu of an establishment to assess its growth to its prearranged objectives, to highpoint its flaws as well as fortes to scrutinize its forthcoming ventures with the intention of recital enhancements. Meagre procurement alternatively leads to inadequacy and augmented costs. This similarly leads to a decrease in revenue, therefore becoming a main impairment to the accomplishment of managerial objectives, leads to setbacks in distribution, inferior goods as well as amenities and augmented flaws. Meager recital in both private as well as public segments is owing to the disappointment to espouse e- procurement, in addition to over reliance on customary procurement undertakings, (Ndiiri, 2016).

1.1.3 Taita County Government

Following the initiation of County Governments as well as voting of governors, they commenced edifice their aptitude to provide the amenities as postulated in the constitution to their citizens. Devolved governments partially get their coffers from the

national régime as well as the native income assortment. To guarantee openness, culpability, impartiality as well as efficacy, in 2014, the national régime commenced the use of IFMIS scheme into counties. Taita Taveta County adopted IFMIS system in the financial year 2016/2017 before that procurement department were using manual procedures.

Public procurement is a major component in the county governments as it oversees how the operations are facilitated. The public procurement system in the county governments has undergone revolution unswerving with the universal tendency, (RoK, 2017). Originally, the legal structure leading public procurement was very nebulous, offering favorable atmosphere in lieu of the enactment of numerous unpleasant practices in public procurement comprising the rampant fraud that characterized the scheme. Government Agencies as well as Departments has led to the monetary management scheme experiencing main alterations from manual schemes for example ledger, vote book as well as cash administration schemes, (Kanyugi, 2018).

1.2 Statement of the Problem

Procurement recital of county governments through IFMIS has contributed to the efficiency as well as adeptness of public spending programs. It has enabled the county governments to improve control over expenditure, accountability and transparency especially in procurement functions, (Cherotich & Okibo, 2016). Procurement preparation is one of the key role of procurement with a prospective to underwrite to the realization of public establishment's processes and enhanced service delivery (Basheka, 2018). It is a role that cliques in the full procurement procedure of public establishments.

In spite of this prominence, very partial methodical investigation has been carried out to scrutinize the level in which exertions in procurement planning can enhance operative public institution's recital (DCD/DAC, 2017). Every organization that uses public coffers in lieu of its operations is thought to conform to the Public Procurement Act with upshot from August 2005 (PPOA Manual, 2019) the execution of the Public Procurement Act is vital to these establishments.

Procurement is one of the top matters that use public revenue (Wittig, 2019) and consequently, procurement planning aids in addressing the ambiguities in the system which millions of government coffers are embezzled via procurement. Irrespective of the exertion by the administrations in emerging states, like Kenya as well as development cohorts like the World Bank to advance recital of the procurement function, public procurement is blemished by inferior exertion, meager eminence goods as well as services, (Basheka, 2017). Failure to execute or delayed execution of commended recital ideals has ensued in gratuitously high operation costs, inept business activities, as well as failure to fascinate as well as preserving knowledgeable as well as proficient workers in the procurement locations, consequently impacting the function's recital, (The World Bank Country Procurement Assessment Report, 2018).

PPOA Manual (2019), indicated that sufficient planning as well as prioritizing of prerequisites by every procuring unit is an indispensable requirement to operative procurement in lieu of the ensuing motives: Funding in lieu of procurement is unlikely to be adequate to meet all necessities, and limited monetary should be apportioned to meet the primacy public amenities which are crucial necessities; as well as publication of accurate yearly procurement plans permits the private segment to retort more excellently

to the necessities and stipulations of government, via venturing in workforce as well as equipment, manufacture and importing of goods, as well as monetary planning. Taita Taveta County Government procurements have been characterized to be frail since procurement planning was not in place.

The establishment's spending has been profligate and insufficient as shown by the past minutes achieved. The establishment has not been capable to sufficiently offer noble spending of their allotted budget which is credited to shortage of suitable procurement planning. In Kenya, the Public Management Act (2012) was legislated to allow entire attaining of merchandises as well as amenities in lieu of all régime unit to be done in harmony with Article 227 of the Constitution as well as the pertinent regulation on procurement as well as discarding of properties. The automated procurement as well as Supplier porch was propelled by H.E. President Uhuru Kenyatta in August 2014.

In view of the above, the investigation intend to explore the effect of integrated monetary management information system as well as procurement recital of Taita Taveta County Government and to ascertain if it does bring positive impact in terms of performance in procurement departments.

1.3 Objectives of the Study

1.3.1 General Objective

To investigate the integrated financial management information systems and procurement performance of Taita Taveta County Government, Kenya.

1.3.2 Specific Objectives

- i. To evaluate the effect of electronic service delivery on procurement performance of Taita Taveta County Government Kenya.

- ii. To establish the effect of information sharing on procurement performance of Taita Taveta County Government Kenya.
- iii. To determine the effect of supplier involvement on procurement performance of Taita Taveta County Government Kenya.
- iv. To determine effect of e-budget allocation on procurement performance of Taita Taveta County Government Kenya.

1.4 Research Questions

- i. How does electronic service delivery affect procurement performance at Taita Taveta County Government in Kenya?
- ii. What is the effect of information sharing on procurement performance at Taita Taveta County Government in Kenya?
- iii. What is the effect of supplier involvement on procurement performance at Taita Taveta County Government in Kenya?
- iv. How does e-budget allocation affect procurement performance at Taita Taveta County Government in Kenya?

1.5 Significance of the Study

Research findings might be advantageous to the policy makers in government because they will be able to address and examine the challenges of the system so as to make it more efficient and effective. There is need to support the system by training the users and including them in the development stage so as to reduce on resistance and sabotage by the stakeholders. The government could use the outcomes in lieu of the drive of reengineering the system.

Established on the outcomes, the academic investigators may do further researches in integrated financial systems also benefit from this investigation as they may apply the

outcomes as reference to their future studies, also public officers will equip themselves with knowledge especially procurement officers so as to understand better the level of stakeholder involvement. Finally County Governments shall benefit from the findings of this research by understanding better the aspects affecting IFMIS implementation in counties and how to advance governance via offering real-time monetary information which fiscal directors as well as system operators can use to manage programs efficiently, manage accessible resources as well as budget preparation.

1.6 Scope of the study

This research shall investigate the IFMIS as well as Procurement performance of Taita Taveta County government (TTCG). TTCG constitutes four constituencies which are Wundanyi, Mwatate, Taveta and Voi. Given the total population of users, convenience sampling shall be adopted. In this regard, the study will encompass Procurement and finance officers, ICT professionals, User departments, IFMIS users and county executive members. The study will be carried out at Taita Taveta County government and it will be carried out in a time frame of 1 year i.e. from April 2022 to April 2023.

1.7 Limitation of the study

The investigation may be inhibited by numerous issues that may have affected the outcomes and the scope. Time may be the main restraint, making it hard to get more than one respondent from each department in the County. Also owing to the copious procurement correlated cases before the anti-corruption commission, some decision makers particularly in the procurement section may refuse to attend the questionnaire handling the exercise with mistrust. The researcher will nevertheless explain to them the

significance of data gathered which will be in lieu of academic purposes and will be published devoid of their approval.

The research will use primary statistics in lieu of the research outcomes as well as inferences. Primary data may suffer from precision anxieties where the accurateness of the info cannot be certified. Additionally, the statistics incline to be personal because it echoes the sentiments of choice makers. These encounters will be dealt with by the use of likert scale as well as scheming study questions to be as impartial as possible. Another limitation that might be encountered is that, since the IFMIS scheme is novel in Kenya, data from native bases in lieu of literature review might not be obtainable and the investigator will have to depend on literature from overseas and in several occasions in lieu of universal ICT espousal ideologies. Regardless of these challenges the cogency of the outcomes originating from this study cannot be negotiated.

1.8 Organization of the study

This research proposal is prepared into three chapters. Chapter one contain background of the study, statement of the problem, objectives of the research, research questions, significance of the research, scope of the research, limitation of the study as well as organization of the research. Chapter two consists of introduction, theoretical review, empirical review, summary of literature as well as research gap and the conceptual framework. Chapter three consist of introduction, research design, target population, sampling design, data collection instruments, data collection procedure as well as data processing, analysis and presentation.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

The segment discusses theoretical review, with these theories are; Resource Based View Theory, Instrumental Theory, Diffusion of Innovations Theory as well as System Theory, empirical review, summary of literature as well as research gap also the Conceptual framework.

2.2 Theoretical Review

A number of theories have been developed regarding IFMIS and procurement Performance. This research shall be based on Resource Based View Theory, instrumental theory as well as diffusion of innovations theory.

2.2.1 The Instrumental Theory

The theory was established by Bailey (1968), and concentrated on how better the community segment may apply further budgeting schemes in reserve distribution en route for the general fiscal plan implementation. The theory enunciates that the distribution of funds can expand administrative aptitude en route for fiscal procedures in the public segment. Conferring to Pettijohn and Grizzle (2017), a different general budgeting schemes organized via the communal segments which are not prejudiced by the dogma procedure. The novel method of the financial plan theory sets a groundwork in what way distributions are prepared in the communal segment. The theory permits investigators to research on the administrative aptitude edifice on the novel fiscal scheme which similarly comprises theories of inspiration, the affiliations to the general scheme as well as other management concerns.

Walker (2019) affirms that a systematized as well as hypothetically founded acquaintance are imperative during the budgetary decision making. This theory designate that know-

how does not rheostat in what way people acquire plus how they apply technology nonetheless persons rheostat how technology is applied. The theory assumes that application of a technology cannot be implicit destitute of understanding in what way it is informally integrated in the society. In a varied collective situations, technology have different connotations and espousal depend on how people evaluate the technology, (Gurley, 2015).

In this theory, the endorsement of expertise is not only due to its mechanical supremacy but similarly to shared inspirations too. The disintegration theories of scheduled compartment not merely keep the theory of strategic behavior principles but similarly augment momentous significance of the original theory, because it augment a bigger number of dogmas along with notions to the facsimiles, (Venkatesh, Davis & Morris, 2017). The theory vestiges inside engrossed instead of being appraised as an external prearranged prominence on admissible development and it is evaluated on the fiscal benefit toward the establishment. Additionally, the theory may be pragmatic at four dissimilar stratum, which are; initiative, corporate, business as well as practical policies. At this echelon, the part of a firm in the public that is the ultimate responsibility of an establishment is unwavering. The organization's purpose, method as well as governance are talked around through ingenuity policy which equally offers value for stakeholders and customers who are more likely to assimilate at this level, (Howcroft, 2017).

The historical procedure by which purpose is instrumentalized is in certain as well as irreparable. The logical situation called 'positivism' lures from this the inference that must basically be acknowledged with the kind of purpose used in usual science. The precarious theorists claim that it is a principally vastly industrialized form of influential

purpose. The point of receiving a meticulous portrayal of pragmatism as it is and of the fundamental rules that administer events is to let individuals to control the world efficaciously in order to accomplish their operations. For this to be conceivable, the positivists trust the rapports that are significant scientific dissertation which should be undoubtedly distinct and their relation to confirm or disconfirming perceptual familiarity should be evidently quantified. The positivists think, there can be a guide to life only in a precise partial sense.

The purpose of the administration in all firm comprises structure execution and certifying that their staff are gratified by the scheme espoused in an attempt to increase business recital over usage of computerized budgeting scheme, (Raja & Baral, 2015). The theory is applicable in our study especially on electronic service delivery by the county government whereby IFMIS has made operation in county government easier since most of services are carried out online.

2.2.2 Diffusion of Innovations Theory

The theory was offered in lieu of acceptance by Rodgers who issued it in 1962. It is separated into two phases, commencements as well as application. It concentrate on features of how, why as well as the level at-which the IT concepts in every firm are espoused into the maneuvers (Rogers, 2018). Application involves acceptance, dispersion as well as acknowledgement of the problematic which led to exploration in lieu of expertise to resolve it. Rogers (2018) recognized three espousal phases which comprise origination, espousal as well as implementation. Additionally, Rodgers contended that inventions as well as products with superior compatibility as well as straightforwardness have great fortuitous of espousal, tranquil execution as well as usage. The choice to espouse an invention depend on social system insight as well as the five characteristics of

invention which comprise; compatibility, intricacy, measureable besides funneling of the scheme.

The espousal procedure is multifaceted as diverse discrete groups are intricate (Grove et al, 2018). At the company's echelon, the administrators play an enormous part as they have to use noble insolence to the entire procedure. The inner edifice of the organization similarly do underwrite in the espousal of inventions owing to the proficiency standard of persons. Similarly, the exterior influences of the company underwrite to the echelon of the entire scheme espousal, (Rogers, 2018). The theory rendering to Rogers observes that every expansion in know-how is espoused in a company's networks at a definite communal scheme contingent on its worker's inspiration.

Rendering to Burns et al, (2016), main policies in espousal of automation in a company must be expressed at diverse echelons in order to have complete execution of computerized procurement processes. This permits the administration to have sufficient reins on the whole procurements procedure. If a bank detects the benefits of digital investment, they will espouse these inventions given other aspects for instance the obtainability of the essential resources. These monetary establishments will try to ensure that their existence is felt in the business as well as closing the gap that technology would effortlessly address.

Espousal of such inventions will be quicker in an establishment that have internet access as well as IT sections than in establishments without. Diffusion novelty theory cause a pro-invention partiality in that, it encourages novelties. That is to say "the level of espousal of efficacious novelty can be examined. While it endorses efficacious diffusions which can simply be recognized as well as scrutinized it does not adequately justify for

ineffective diffusion which habitually does not permit noticeable hints that can certainly be studied.

IFMIS in Kenya was an innovation adopted to improve the public service and curb misappropriation of resources in the government. Consequently, this required some adoption criteria for it to be acceptable by the government officials. As Rodgers (2016) defined, a novelty is an inkling, exercise, or venture that is avowed to be novel by a person or alternative element of espousal.

As listed by Rodgers, the issue of equality relates to the social fiscal welfares of a novelty not being equally dispersed through a specified populace and the consequential flared of the social-fiscal gap owing to the espousal of the invention. Bordenave (1976) suggested that we should not ask the distinctive research style questions. Instead a considerable wider set of queries could be used to provide a better context to adoption of the innovation. In our study, the theory is applicable in our second objective whereby information sharing within the county government of Taita Taveta will be enhanced.

Recommendations are consequently made that, to enable or accelerate the dispersion of a novelty or novel technology, it is very perilous to profoundly realize the procedure of novelty decision. The novelty-assessment procedure is categorized by five stages explicitly; the first one being acquaintance, trailed by persuading, decision, execution and lastly validation phase, (Rodgers, 2016).

2.2.3 Resource Based View (RBV)

The RBV was a theory first acknowledged by Wernerfelt in 1984, and has ever established into a tactical suggestion of progression, (Cleland, 2009). Depending on this assessment, establishments improve their modest gain from their aptitude to gather as

well as progressing a suitable assortment of funds. Since achieving justifiable modest benefits are achieved by uninterruptedly working on manipulating or generating new resources, various administration experts' counsel that establishments' inner procedures must work on generating resource packs that would help them in building a viable modest benefit, whereby rivals would not be capable of emulating the distinctive resource combination, (Meding, 2009).

Meding (2009) also places a deliberation on a datum which is habitually settled upon utmost planned leaders as well as experts; Business policy is apprehensive with the game amid the inner aptitudes of the establishment as well as its external atmosphere. Numerous Companies that work under fiscal suffering as well as unpredictability see an extreme unbalanced situation. These conservational distresses include indigenous fiscal circumstances to local politics, where all expanses of people facade disarray in as well as after dogmatic uncertainty. In lieu of Companies to equal such an atmosphere, the inner aptitudes of the firm need to be agile, adaptive as well as diverse, (Meding, 2009).

The resource-based view of an establishment offers a chance to expand its earnings via ascertaining its pertinent incomes as well as suitable consumption. In lieu of many Companies, the degree of revenue divergence rest on the amount of funds presented in the firm, how are the funds to be employed, the ratio of entire revenue made from self-funding as well as fraction of self-funding depending on the chief client or on the main selling product or amenity, (Alymkulova, 2015).

Resource-based theory indicates that the possession of funds offers an establishment with an excellent occasion to advance modest gains above its opponents. It also stresses the value of an old proverb: 'the whole is superior to the sum of its fragments'. Definitely, it

is similarly imperative to acknowledge that funds can be generated by enchanting numerous policies as well as funds that each might be copied as well as hustling them together in a manner that cannot be imitated. The palpability of a company's funds is a vital deliberation in resource-based theory. Palpable capitals are funds that can be readily perceived, touched, as well as enumerated. Physical properties for example a company's property, plant & equipment, as well as money are tangible resources. Intangible possessions comprise of the acquaintance as well as expertise of workers, a company's repute as well as an establishment' culture. In equating the two forms of resources, intangible possessions are more probable to meet the conditions in lieu of tactical possessions than are tangible possessions. Managers who desire to realize long-term modest benefits must therefore place a premium on trying to support as well as improve their companies' intangible possessions, (Cleland, 2019).

For the County governments, Fonseka et al (2017) claim that the inconsistencies amid establishments in respect with funding is as an outcome of distinctive strategies combined and therefore increases performance and the obtainability of company's funding. This infers that frail strategies will distress county's aptitude to admittance money and in an imperative aspect forecasting company's admittance to funding as it designates the aptitude of the companies to settle the loan. The probable suggestion in lieu of resource dependency theory is varied. At first, bordering switch of Businesses over its acquaintance to the market forces or the exterior setting and the usage of the petite-period agreements might lead to companies being commercial leaning, (Poutziouris, 2016).

2.2.4 System Theory

According to Schmidt (2017), this theory is described as information in the supposition that info is autonomous of flawless cognizance, as well as arrays rotating about what is

recognized as the response in the scheme sequence. Basically, system might be info in the nous that it is a demonstration of something that is alleged to be likely, albeit it's not ready or offered in lieu of that exertion. Kang'ethe (2018) echoes that a system is an assortment of correlated as well as conjoining parts inside a constituent, they work together as a group with a vision of realizing their anticipated or professed objective. In his opinion, this researcher established that these workings need a portion of control to safeguard the proposed outcomes are realized, this is of quintessence since superfluous expenditure shall be curtailed therefore plummeting on the expenses.

Generally, Information know-how is a language applied to define any expertise that helps in the procedure of generating, influencing, stowing, collaborating, as well as circulating info. There is an extensive supposition that when referring to any automated info, it is pretty clear that at a certain point computers as well as ICT methods were involved. Evolving Information as well as Communication Technology poses a challenge that with thorough schemes like in banks, the depravity of stealing of funds can be controlled. The theory helps the researcher to understand e-budget allocation and how incorporated system in budgeting via the county government has wedged on the general public finance administration and restraint misappropriation of public coffers in their organizations. Developing Info as well as Communication Technology (ICT) poses an encounter that with rigorous schemes in places such as IFMIS, the depravity of corruption can be prevented in public sector finance management. This is because a good system that is backed by the politicians is destined to promote transparency, equity, effectiveness, safeguarding the assets of the public and reduces chances of utility wastage, (Kang'ethe, 2011).

2.3 Empirical Review

This segment deliberates assessment of variables of the research which comprise independent variables; electronic service delivery, information sharing, supplier involvement and also the e-budget allocation.

2.3.1 Electronic Service delivery and procurement performance

Njonde and Kimanzi (2014) undertook a research on the influence of IFMIS on performance of communal segment in Kenya. The purpose of the research was to influence the impact of IFMIS in régime departments in Kenya. The research applied descriptive design and the populace of research was 30 respondents and the data in lieu of the designated respondents were created, analyzed as well as compared via ordinary least square (CKS). The upshot revealed that IFMIS has a momentous constructive influence on the recital of public sector. The outcomes are that there were positive as well as momentous affiliation amid a firm performance and the use of IFMIS which was used as an essential variable.

The conveyance of service in government sectors has been and continues to induce consideration from the peripheral as well as inner setting. Service conveyance is pretentious by numerous aspects such as payment of its labor force, training, publicity processes as well as ethos of the schemes amid other aspects, (Njonde and Kimanzi (2014). Nevertheless it is imperative to note that Service conveyance in administration departments vastly relying on information-technology as well as the expertise and acquaintance of the staffs who work in those offices. In spite of the presence of these offices, the service conveyances they provide are debatable.

Chêne, (2016) did an investigation on the execution of Integrated Financial Information Management Systems. The purpose of the research was to find out in what way IFMIS

impact organization growth. The study used case study research design. The researcher targeted 200 respondents who were designated through simple random sampling. The research revealed that nonexistence of monetary scheme interoperability; Inadequate funds; Technology barricades; leading organization conflict; Interoperability with other schemes; Supplier opposition; Monetary section opposition; disquiet about confined firm effectiveness and the aptitude or skills deficiency across the unit.

Hendriks (2017) did a research to ascertain the challenges as well as perils that are convoluted in the execution of the IFMIS in South Africa so as to improve procedures that make the enactment more efficacious. The investigation applied descriptive research design and the populace of research was 100 respondents. The designated respondents were generated analyzed and compared using SPSS. Based on the investigation, elucidations as well as procedures were advanced to unravel encounters as well as perils experienced. The research revealed that the absolute size as well as intricacy of an IFMIS stances momentous encounters as well as a number of perils to the execution procedure. There are, nevertheless, precarious achievement aspects or superlative practices that can be used in lieu of the project to thrive.

Diamond et al, (2017) did an investigation on the influence of IFMIS enactment in public establishments. The aim of the investigation was to inspect the influence of IFMIS in public institutions. The population of the study was 130 respondents and the investigator used a case study design for the research. The researcher established that albeit ICT systematizes the errands involved in performing procurement procedures for example acquisitions, demands, quotations exploration, as well as making of local purchase orders, conveyances as well as goods proceeds, IFMIS programs alters the manner in

which government info is apprehended, abridged as well as interconnected and the welfares of these developments must not be underrated. The investigation revealed that the echelon of intricacy of IFMIS execution in lieu of procurement is greatly advanced than other ICT-founded administration transformations owing to distinctive impediment of communal monetary administration scheme. Furthermore, the study revealed that, IFMIS execution is fairly a perplexing chore and needs numerous situations to be gratified in lieu of efficacious executions of long term sustainability.

Odoyo et al. (2014) did an investigation on the influence of IFMIS on money administration rehearses in the communal amenity at Eldooret West District Coffers. This research was required via the fact that the usage of IFMIS in the communal amenity was experiencing encounters by several operators facing glitches with certain intricate aspects of IFMIS joined with security, plasticity as well as dependability concerns that have an influence on effectual money administration in the public service. The researcher targeted 180 participants who were designated via simple random sampling. Research outcomes revealed that dependability as well as suppleness of IFMIS certainly influence resources administration. The outcomes also exhibited that a dependable scheme is fundamentally one that is precise, judicious, comprehensive as well as reliable in assortment of info and the structure which back the IFMIS is thought to be protected from annihilation, fraud, illegal admittance as well as breach of discretion so as to have effectual money administration. The results also exposed that the application of IFMIS hasn't stood a firm triumph because of the top down administration showed in most of the communal amenities.

2.3.2 Information sharing and procurement performance

Lee (2015) did an investigation on the upshot of information sharing through IFMIS in public institutions in Kenya. Regression scrutiny as well as variance analysis were the assessments used via SPSS program. Sample used was the 58 respondents from different institutions in a period of 2012-2013. The results indicated that there are indeed differences between information shared through manual systems and the information shared through IFMIS when it comes to monetary administration in institutions. The results of the investigation exhibited that establishment aptitude as well as managerial modification impacted the execution of IFMIS in the public institutions, (Lee, 2015).

Miniga (2017) did a research on the affiliation amid information sharing in business control as well as performance of Public establishments, the goal was to institute relationship amongst information sharing in business governance and performance in government firms. The populace of the research was 75 participants from different public institutions. The research was conducted via primary as well as secondary evidence gathered in state firms from 2007-2008, results shows business governance accounts in lieu of a big proportion of monetary recital of all types of establishments. The results exhibited that there was positive but puny rapport amongst business recital as well as monetary performance of Government Corporation in Kenya, (Miniga, 2017).

Ramagopal (2015) carried out a research on the outcome of demand information sharing in a supply chain. The study was carried out in a manufacturer serving many retailers in Kenya. The aim of the investigation was to examine the ideal figure of venders that would be involved in information sharing. The researcher used a sample of 150 participants which was designated through random sampling. The research revealed that

information sharing increase the conveyance of outputs as well as the outcomes. There is a necessity to assimilate the native gages with venture level pointers. This will provide a further all-inclusive assessment of the venture paybacks. This procedure similarly offers pointers in lieu of assessing the habitually tough to measure upshots for example enablement from the viewpoints of the societies or persons tangled in the venture. He found that the supplier shall more likely to embrace more allocation cohorts when demands amid retailers are autonomous, as the value of information sharing shall upsurge considerably with the amassed number of sharing cohorts.

Tang et.al, (2017) did an investigation on the benefits of information distribution in enhancing the quantity of merchants involved when the demand procedures discrepancy are connected over time in Uganda. The research was carried out on 300 respondent selected through random sampling. Regression scrutiny as well as variance examination were the assessments used via SPSS program. The result showed that professionals are beginning to apply technology especially in information sharing in a process of engaging their contributors in preparation, evolving mutual goals as well as vision, in addition to jointly evaluating growth in their businesses. The researchers also found out that business people are being attentive to matters as well as apprehensions of stakeholders and are altering their results, outputs, as well as indicators centered on their priorities. The study was carried out in Uganda and consequently, its results might not be fully pertinent in the Kenyan context and in the management retail business as far as info sharing is concerned. Lau *et al* (2018) did an investigation on the effect of info allotment in a supply chain. The research focused on manufacturers, distributors and two retailers. The drive of the research was to scrutinize the sway of info distribution to distribution firms. The

populace of the research was 65 respondents and the respondents were designated through simple random sampling. The study revealed that four amalgamations of allotment demand as well as inventory echelons were considered: no info sharing; sharing demand as well as inventory level amid venders and purveyors only; providers as well as the manufacturer; and full info sharing. Counter-instinctively, the second genre of information sharing ensued in the uppermost total supply chain price equated to other approaches, even that of no info distribution. The lowermost full cost was increased in the full distribution style. Three situations are scrutinized: no info sharing; partial info sharing (only 50% of trading cohorts in each channel involved); in addition to full info sharing. The replication research establish that amassed degree of info sharing ensued in diminished inventory echelons at venders. The benefits are greater when demand is vastly capricious. Note that not all firms benefited from information sharing, (Lau *et al*, 2018). Full demand information-sharing ponders a demand supply system in which all phases are conversant to downstream plea. Inventory control is habitually centralized. Full demand info-distribution reduces both the bullwhip upshot as well as the level of safety stocks. When customer demand erraticism is stumpy, full demand info-sharing makes a probable 75% decrease in inventory echelons equated to solitary order info-sharing.

2.3.3 Supplier involvement and procurement performance

James, (2016) undertook a research on the upshot of electronic tendering on the procurement recital in Zimbabwe. The purpose of the research was to fill the gap as well as adding to prevailing nonfiction since less research has been done in Kenya. The population of study was 46 respondents which was carried out through random sampling method and the data was generated and analyzed using SPSS. Result showed that incapability to grip e-procurement is the utmost source of meagre procurement recital,

mainly where there is actuality of traditional procurement processes as well as procurement events are poorly synchronized. The researchers concluded that meagre procurement recital outcomes to augmented disorganization and costs of the procurement function, as well as contributing to a decline in viability. There exist a research gap since the research was done in Zimbabwe and not in Kenya. To fill this gap, the researchers indicated that to enhance efficiency in organizations, the organization should invest heavily in electronic procurement and must be done in Kenya to compare and contrast.

Kakwezi (2018) carried an investigation on the impact of conservational factors upsetting procurement recital in county governments at Uasin Gishu County. The focus of the study were to understand what kind of environment factors affect procurement performance. The researcher targeted 400 respondents in Uasin Gishu County who were selected through simple random sampling. The study was done via descriptive design. The study revealed that legal, political, as well as socioeconomic settings upset procurement recital. The research further revealed that investigators have deliberated Public Procurement Recital in Kenya nevertheless, they have not addressed IFMIS as well as its impact on Public Procurement Recital in devolved administrations. An organization must analyze latent suppliers' general as well as monetary operative practices. Such an evaluation might commence with a questionnaire regarding the establishment's trade practices, operative benefit info as well as capability information. Comprehension similarly can be gained via a location visit as well as cross-examining an assortment of the establishment's workers. The selected supplier might then be located on audition in lieu of agreed time frame till they have proven themselves to be decent, meticulous as well as acquiescent member of the establishment's universal supply chain.

From there, periodic corporeal audits are suggested to guarantee demeanor remains at a constantly high level whereas giving one the chance to further advance the affiliation. By having a supplier rules in place, businesses prove their assurance in upholding high moral values.

Kiage (2017) carried a research on the aspects upsetting efficiency of buyer-supplier relationship in the Kenyan Ministry of Energy. The drive of the research was to scrutinize the impact of purchaser-supplier relationship in the ministry. The researcher used a sample of 90 participants which was designated via simple random sampling. The survey applied the specimen of workforce through diverse sections. The researcher found out that the chief aspects affecting operative as well as proficient buyer-supplier relationship under the research were the inner assets for example resource distribution, workforce aptitude as well as contract management. There occurs a study gap because the research was carried out in the energy sector and its results might not directly be relevant to our study. The investigator concluded that an investigation need to be done on supplier involvement on procurement performance to bridge the gap.

Wainaina (2017) carried a research on effects of integrated monetary administration information system on procurement recital at state establishments in Kenya. The main goal of the research was to scrutinize how integrated monetary running information influences procurement in the state corporation. The researcher targeted 700 participants who were designated through simple random sampling from the fishermen from different departments in state corporations. The data was gathered and generated through tables and figures. The result indicated that IFMIS practices espoused by profitable public establishments had a momentous influence on their monetary recital. The researcher

concluded that in deed IFMIS is vital especially in procurement since it curbs corruption. The research was carried out at state corporations and therefore more research need to be done in other different areas to ascertain these results.

Robert (2017) did an investigation on the impact of IFMIS on procurement development in the Ministry of Health. The goal of investigation was to appraise the sustainability of IFMIS on procurement of medicines in the ministry of health. The research was carried out on 100 respondent designated via random sampling. Regression examination as well as variance scrutiny were applied together with SPSS program. The result showed that IFMIS enhances efficiency in the ministry and therefore reduces operational costs in the ministry. The researcher concluded that much need to be done for the sustainability of IFMIS in the ministry to curb corruption when it comes to ferrying of medicines.

2.3.4 E- Budgeting and procurement performance

According to a study by Chado (2015) on the impact of IFMIS on the monetary administration in Kenya. The drive of the investigation was to examine the upshot of IFMIS on budgeting in ministries. The variables in the investigation were money administration as well as budgeting schemes, monetary reporting schemes, internal rheostat systems as well as administration answerability. The research adopted descriptive survey too target population was 18 Ministries. The research applied both primary as well as secondary statistics. The research concluded that the money administration in addition to planning schemes, monetary reporting schemes as well as interior contro- schemes; positively as well as significantly influenced the monetary administration in the public segment by 1.053. Also, with constant independent variables, organizational answerability, money management as well as budgeting and interior

control schemes would increase scores in fiscal administration by 0.682, 0.701 as well as 0.599 correspondingly. The study further established that interior control systems contributed greatly in reducing embezzlement of public funds, (Chado, 2015).

Muigai (2016) carried a research on the upshot of IFMIS on the monetary administration of communal segment in Kenya. The purpose of the investigation was to investigate IFMIS enhances financial management budgeting. The research applied both primary as well as secondary statistics. Descriptive data were analyzed by regression scrutiny as well as unit root tests at various echelons respectively. The main confines analyzed in the study includes, revenue, expenditure, exports, population, inflation, buying power equivalence conversion rate, GDP per capita, administration transfers as well as government venture. The study established that 95% of the departments in Kenya were using IFMIS and concluded that there is positive affiliation of IFMIS as well as monetary administration in the public sector with a mean rate of 3.17.

According to a research conducted by Musee (2017), on efficacy of IFMIS on the recital of the communal segment in Kenya, the main variables analyzed encompassed budgetary, monetary reporting, interior control as well as the execution of government ventures. The research revealed that IFMIS execution has been operative in administration ventures notwithstanding limited interior control encounters. Similarly, the research established that there was positive rapport amid IFMIS efficacy on public monetary administration as well as the independent variables analyzed.

Gathogo *et al.*, (2015) in their study on valuation of aspects impacting IFMIS execution in the County administrations of Kenya. The drive of the research was to scrutinize the impact of IFMIS in devolved administration, they applied a populace of 70 participants to

scrutinize the variables of workforce resistance as well as proficiency aptitude in IFMIS execution. The research espoused descriptive survey as well as census design. SPSS software was applied to examine the data as well as both evocative as well as corollary statistics were applied in the data investigation. The research established that there is robust, adverse as well as statistically momentous affiliation of -0.461 and 0.749 amid IFMIS execution and (workforce opposition, aptitude abilities correspondingly). The research similarly established that administrations deficiency of a well framed tactical plan, change management processes as well as insufficient aptitude building in lieu of system workers bounds scheme execution, procedure as well as its general conservation, (Gathogo *et al.*, (2015).

2.4 Summary of Research Gaps

Table 2. 1: Research Gaps

Author / Year	Objective	Main Findings	Research gaps	Current study
E-Service delivery and procurement performance				
Budhiraja, (2015)	Assessment of the effect of information technology to the government ministries in Uganda	The study revealed that Information Technology has been considered as an imperative tool in the perpetual exertions of public administrations to upsurge efficacy, by posing the likelihood to digitalize manual sequences.	Nevertheless, the research was restricted to Uganda, hence, the outcomes cannot be applied in Kenya therefore the variances in administration and legal framework.	The research will be carried out in Kenya and precisely Taita Taveta County on the Effect of IFMIS in procurement
Diamond et al, (2015)	Influence of IFMIS in public institutions in Kenya	The results of the research revealed that establishment aptitude as well as managerial change inclined the execution of IFMIS in the public institutions.	However, this study adopted regression and variance analysis.	The research shall espouse descriptive research design as well as ascertaining

				the real impact of IFMIS in Counties	
Information sharing and procurement performance					
Ramagopal (2015)	Impact of information sharing in a supply chain in manufacturing industry in India.		The result found that the supplier will more likely include more sharing partners when demands amongst retailers are independent, as the value of information sharing will increase significantly with the increasing number of sharing partners	Nonetheless, the correlation of demand amongst retailers depends on the nature of products, consumer segments, and geographical location of partners.	The current study will focus on the influence of IFMIS on procurement recital in County government
Supplier involvement and procurement performance					
Kiage (2018)	Effective and efficient management of the relationship between buyers and suppliers in Kenya.		The findings were the main factors affecting effective and efficient buyer-supplier relationship under the study were the internal assets such as resource allocation, staff competence and contract management.	However, this study was conducted in Kenyan Ministry of Energy and not County Governments.	The study will be conducted in Taita Taveta County Government to ascertain the benefit of IFMIS on buyer-supplier relationship.
E- Budgeting and procurement performance					
Chado (2015)	Effects of IFMIS on the financial management in Kenya		The study found out that the cash management and budgeting systems, financial reporting systems and internal control systems; positively and significantly influenced the financial management in the public sector	Nonetheless, the study targeted 18 Ministries and not County Government	The on-going study will target the County Government of Taita Taveta

Source: Researcher (2022)

2.5 Conceptual framework

Nayak and Singh (2015) describe conceptual framework as a visual representation of the study's affiliation amid the dependent variable along with the independent variables. In this research, it is presumed that procurement performance is influenced by electronic service delivery, information sharing, supplier involvement and also e-budget allocation (independent variables).

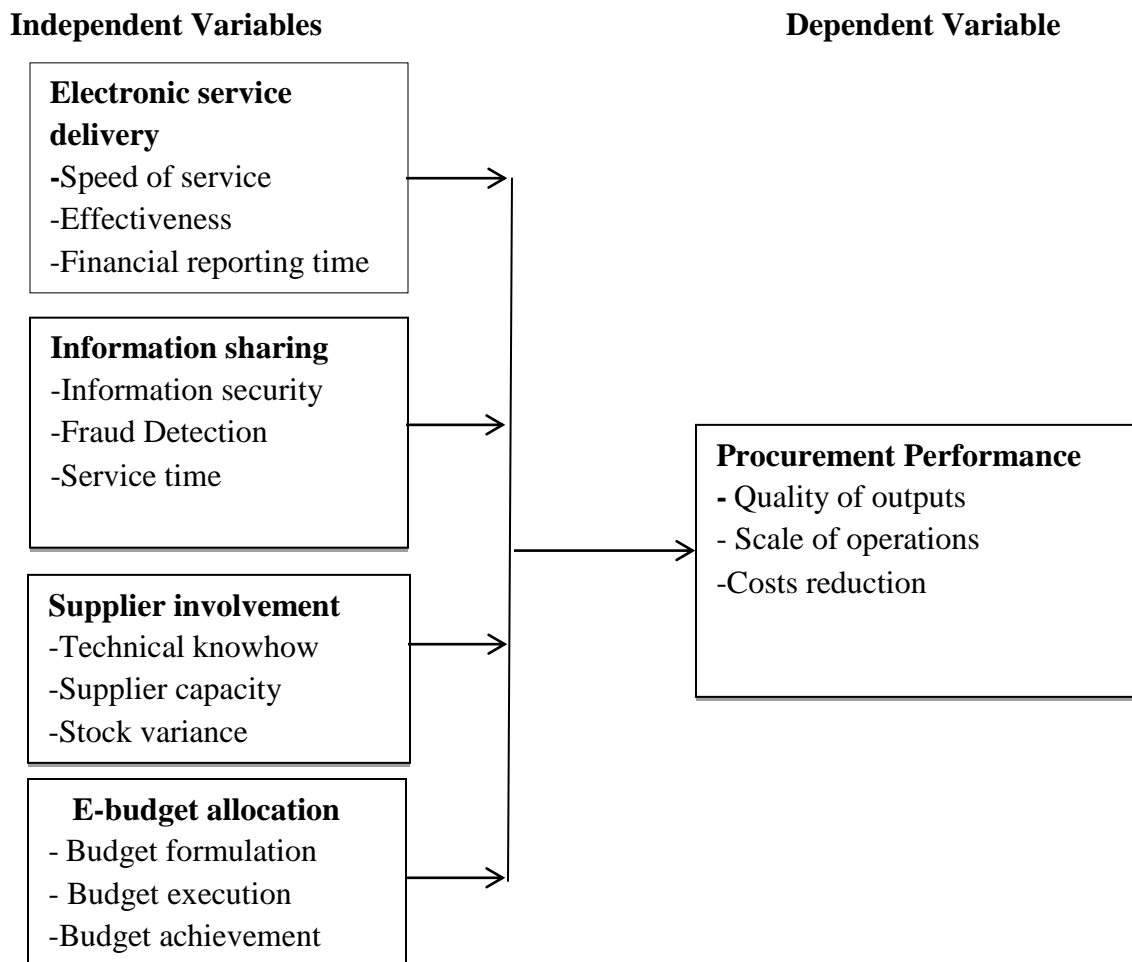


Figure 2. 1: Conceptual Framework

Source: Researcher (2022)

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

The section cover the procedures that guaranteed accomplishment of the investigation. The headings comprise research design, target population, sampling techniques, data collection methods as well as data analysis/ presentation procedures.

3.2. Research Design

Research design allows an investigator to examine as well as designate a prevailing status of behavior. Descriptive research design will be embraced in the investigation. According to Mugenda (2008), descriptive research supports the enlargement of thorough aptitudes as well as reporting of characteristics of various population of phenomena. Descriptive study design offers truthful, precise as well as methodical data Mugenda (2012). The reasons of applying descriptive investigation design is established on the detail that in this research, the investigator is concerned with the set of circumstances prevailing in the ground and no capricious would be deployed. This research, consequently, shall be capable of simplifying the outcomes to a greater populace. Since this research aims at investigating FMIS integration and procurement performance, the design is deemed the most suitable in lieu of the research.

3.3. Target Population

Target population denotes to a cumulative of persons in the research. Saunders et al, (2017) describes population as the whole collection of persons, substances, stuffs, cases, articles or stuffs with shared traits or features. In an investigation, populace refer to the group of rudiments in which a research problem occurs. The target population of this research shall be the personnel of Taita Taveta County government. The researcher shall

use a population of 97 staff in lieu of the study who shall be selected from different management levels as indicated in the table 3.1.

Table 3. 1:Population distributions of Taita Taveta County Government IFMIS users

S/no	Units using IFMIS System	Staff in Procurement office	Other IFMIS end users
1	Office of the governor	4	5
2	Office of the deputy governor	5	5
3	County Assembly	5	6
4	Health services	3	3
5	Education ,Libraries and VTCs	5	5
6	Agriculture	2	2
7	Public works &infrastructure	2	2
8	Trade,tourisim and industrialization	3	2
9	Livestock and fisheries	2	2
10	Water and sanitation	2	4
11	Youth ,sports and gender	2	3
12	Devolution ,Public service and administration	3	4
13	Lands and Mining	2	3
14	Finance and planning	5	7
	Total	44	53
	Total officers using IFMIS		97

Source: County Government of Taita Taveta (2021)

3.4 Sampling Design

Sampling is the procedure comprising of choosing people or matters from a populace such that the preferred assortment encompasses essentials expressive of the features recognized in the whole populace. A sample is definite as a smaller set of figures that an investigator selects or chooses from a higher populace by using a pre-defined assortment process, (Saunders *et al*, 2017). A census approach shall be espoused by the research so as to cover 97 respondents under the devolved Government of Taita Taveta. The census method shall certify the researcher obtain a considerable as well as trustworthy info from

a small populace therefore the utmost appropriate in lieu of the research, (Mugenda and Mugenda, 2003).

Researchers do not settle on the precise part of the reachable population that must form the sample size. The researcher will apply the Neyman distribution sample methods to analyse the sample since it is easier to apply.

$$n = \frac{N}{1 + N(e)^2}$$

Whereby, N is the target population, n is the sample size, e is the echelon of accuracy and in this research, 95% level of certainty shall be applied which offers 0.05 chance of nonconformity from the actual. Consequently;

$$n = \frac{97}{1 + 97(0.05)^2}$$

$$n = \frac{97}{1 + 97(0.0025)}$$

$$n = \frac{97}{1 + 0.2425}$$

$$n = 97/1.2425$$

n = 78.068 consequently the investigator shall apply 78 as a sample size

3.5. Data Collection Instruments

The basis of information in lieu of the study shall be collected through primary data.

Primary data gives actual information since it is gathered from original bases that have not been formerly gathered. The researcher will collect this data via structured

questionnaire, which will constitute of closed questions. According Kothari (2017), questionnaires are applied since they will aid in gathering data in a short period consequently saving time on the research. The questionnaire shall certify that particulars as well as pertinent info on the subject of the research shall be amassed via a combination of both open as well as closed-ended queries. Open-ended queries shall permit for an in-depth explanation of info whereas closed-ended queries shall be applied to pursue explicit information. The researcher shall administer questionnaires through ‘drop-and-pick later’ process, whereby the questionnaires will be dropped to the employees and then collect them after few days.

3.5.1 Pilot Test

Pilot study is done to determine the precision, acceptability as well as suitability of study design and data assortment instruments, (Janghorban, Latifnejad and Taghipour, 2016). A pilot study shall be done that will review the processes applied in pre-testing to be identical to those applied during the definite research or data gathering. The data collection method will be pre-tested on 5 respondents from Kwale County which will be selected using simple random sampling. The respondents that will be encompassed in the pilot study shall not be encompassed in the last research.

3.5.2 Validity of the Instruments

Bryman and Bell (2015) define validity as the gradation to which the data gathering methods assess what they aim to do. Study validity includes the accuracy with which data collection instruments are capable of gathering information intended for the researcher to gather. Where a data assortment tool collects the information it is intended to collect, validity is determined and defined. In this investigation, content

validity shall be assessed by the supervisor who shall check the adequacy of each financial ratio in the measurement of the respective variables and provides expert advice to make the ratios applicable to the research.

3.5.3 Reliability of the instruments

Bryman and Bell (2015) describe reliability as the consistency of a data gathering tool in gathering data from time to time. Kothari and Gaurav (2016) describe reliability as the consistency exhibited by a data gathering tool when repeatedly applied under similar conditions. Cronbach's alpha would assess the interior constancy of the data collection tool items in order to determine the instrument's reliability. Cronbach's alpha is a portion of a test gauge's constancy or reliability and is conveyed as a number amid 0 and 1, (Cronbach, 2015). A reliability index superior than 0.7 will be used to reflect an acceptable level of tool dependability.

3.6 Data Collection Procedure

The investigator shall acquire a preliminary letter from the Campus. Afterward, the investigator shall acquire an investigation authorization from NACOSTI and continue to the ground to reserve schedules with the pertinent personnel. The investigator shall thereafter visit the sections of the participants to be tangled in the research with the aim of acquainting with the surroundings as well as meeting the participants in lieu of the aim of elucidating the motives for visits. The investigator shall oversee the questionnaires to the individual participants in person as well as guiding them on how to attend to them later.

3.7 Data Analysis and Presentation

Mugenda (2008) revealed that data scrutiny is the assessment as well as investigation of suitable info that can be applied in decision making. Descriptive study will be extensively

applied via standard deviation along with means, frequencies as well as percentages in lieu of the data exhibition. Gathered data shall be scrutinized through both qualitatively as well as quantitatively. Qualitative data shall be scrutinized via thematic examination. Braun and Clarke (2006) indicated that thematic scrutiny as a way of examining as well as classifying designs, themes in the data. Braun and Clarke (2013) quantified the stages as acquainting self with data, making first cyphers, probing in lieu of themes, revising themes, describing as well as designation themes as well as making the bang. SPSS shall be applied to examine quantitative statistics which shall be accessible in the tabular as well as graphical method. The amassed data shall be managed prior to analysis. The research will similarly make use of inferential statistics, such as correlation examination to test the degree of affiliation amid pairs of variables as well as regression examination. A regression model shall be applied to illustrate nature of correlation amid dependent variable and independent variable.

The ensuing is the model that will be applied to measure the variables:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

Where;

Y: = Procurement Performance

X₁: = Electronic service delivery

X₂: = Information sharing

X₃: = Supplier involvement

X₄: = E-budget allocation

ε: Error term.

α : Y intercept when X=0

β_1 , β_2 , β_3 and β_4 : Coefficients of the independent variables which measures the responsiveness of Y to changes in X .

3.8 Ethical Consideration

Ethics are permitted investigation guidelines that investigators must trail in the practice of carrying the investigation, Mugenda & Mugenda, 2008). Cognizant accord shall be granted to participants free of compression, plunders or extortions to reply to any query they do not expect to. Throughout the research confidentiality shall be taken care of. The researcher shall notify the participants on her acquaintance on national rules of consent as well as concealment. The investigator shall perceptibly lay down who can access the data as well as seeking the guidance on inner practices as well as processes and foundation of the data.

Throughout the research procedure, integrities shall be safeguarded by avoiding copying exertion carried out by subjecting this exertion in lieu of plagiarism checkup.

CHAPTER FOUR: RESEARCH FINDINGS AND DISCUSSION

4.1 Introduction

Data analysis is the evaluation and research of pertinent information that can be used in decision-making. In this chapter, statistical analysis using percentages, means, and standard deviations of descriptive statistics is described. Additionally, correlations and regression analysis were used as part of inferential analysis. Later, the findings were examined and evaluated in accordance with the current empirical studies.

4.1.1 Response Rate

In survey research, the response rate is crucial since it demonstrates the sample's generalizability and, consequently, the data's reliability. The analysis of the response rate is illustrated in Table 4.1.

Table 4. 1: Response Rate

Initial Sample	Returned sample	Returned rate (%)	Non-Response
78	64	82	18

Source: Survey Data (2022)

Response rate was 82% and Non-response was 18%

The response rate is crucial to any study since it demonstrates the integrity of the data gathered. According to this study, the return rate was 82% which was observed to be acceptable. Johnson and Wislar (2012) argue that the survey response rate is a frequently used metric of the representativeness of the data gathered in a survey investigation. High response rates reduce the chance of response bias and the possibility of differences between respondents and non-respondents, increasing the likelihood that survey results may be applied to the population surveyed.

4.1.2 Reliability of the Instruments

Cronbach's reliability analysis was run to determine the suitability, internal consistency and reliability of research instruments that was used in this study. Internal consistency shows how closely each test item measures the same notion or construct and is thus related to how closely each item is interrelated to the other inside the test. The results are presented in Table 4.2.

Table 4. 2: Reliability Analysis

Variable	No. of Items	Cronbach's' alpha	Verdict
Electronic Service Delivery	6	0.911	Reliable
Information Sharing	6	0.749	Reliable
Supplier Involvement	6	0.904	Reliable
E-Budget Allocation	5	0.861	Reliable
Procurement Performance	5	0.823	Reliable
Overall Reliability Index	28	0.845	Reliable

Source: Survey Data (2022)

The finding indicates that the Cronbach coefficients ranged from 0.749 (*Information sharing*) and 0.911(*Electronic service delivery*) while other variables were within this margin. This implies that the instrument was reliable in collecting data and subsequent usage for decision making. According to Tavakol and Dennick (2011) to assess the accuracy of the information provided in an examination or research study, high quality tests are crucial. A popular measure of test reliability is alpha. The test length and complexity have an impact on alpha. The internal consistency of a scale increases as coefficient alpha gets closer to 1.0. In general, alpha levels above 0.7 are regarded as adequate and satisfactory.

4.2 Demographic Profile Data

Demographic data is generally understood to relate to information on the traits or qualities that characterize an individual or population. It is beneficial and crucial for researchers to gather demographic data in order to comprehend the population they are interested in studying. This section deals with analysis of gender, age, length of service and educational qualification

4.2.1 Respondents Gender

The concept of gender is founded on how individuals perceive themselves and how others perceive them. When conducting research, it is beneficial for the researcher to have a glance of how the population's characteristic is distributed. Table 4.3 illustrates this finding.

Table 4. 3: Gender of the Participants

	Frequency	Percent
Male	38	59.4
Female	26	40.6
Total	64	100.0

Source: Survey Data (2022)

The findings showed that 59.4% were represented by male while 40.6% were female respondents respectively. Gender studies allow one to draw conclusions, examine behavioral patterns according to gender, and come to informed decisions for the goal of their current research.

4.2.2 Respondents Age

Age distribution statistics are crucial because they affect how we interpret demographic trends and changes. When studying feedback, one may be able to learn a great deal about the differences in ages among respondents and determine whether there is a significant relationship between age and subsequent opinions and behavioral characteristics.

Table 4. 4: Age and Gender of the Participants

		Gender of the Participants			
		Male	Female	Total	
Age	20-25 years	Count	3	0	3
		% of Total	4.7%	0.0%	4.7%
	26-30 years	Count	7	5	12
		% of Total	10.9%	7.8%	18.8%
	31-35 years	Count	17	10	27
		% of Total	26.6%	15.6%	42.2%
	36-40 years	Count	10	9	19
		% of Total	15.6%	14.1%	29.7%
	Above 40 years	Count	1	2	3
		% of Total	1.6%	3.1%	4.7%
Total		Count	38	26	64
		% of Total	59.4%	40.6%	100.0%

Source: Survey Data (2022)

The research established that majority of respondents with 42.2% were between the ages 31-35 years of age. Then 29.7% were between 36-40 years of age. It was also noted that those captured between 26-30 years as well as those above 40 years of age were represented by 4.7% each respectively. By and large, there were more males than females within the age bracket(31-35 years)

4.2.3 Length of Service

The number of years a worker has worked for the organization or institution where they are employed has been properly analyzed, and the results are shown in Table 4.5.

Table 4. 5: A comparison between Length of service and Educational Qualification

			Educational Qualification				Total
			certificate	Diploma	Degree	Postgraduate	
Length of service	0-5 years	Count	0	2	8	7	17
		% of Total	0.0%	3.1%	12.5%	10.9%	26.6%
6-10 years		Count	1	5	26	6	38
		% of Total	1.6%	7.8%	40.6%	9.4%	59.4%
11-15 years		Count	0	3	4	2	9
		% of Total	0.0%	4.7%	6.3%	3.1%	14.1%
Total		Count	1	10	38	15	64
		% of Total	1.6%	15.6%	59.4%	23.4%	100.0%

Source: Survey Data (2022)

The length of service demonstrated that respondents between 6-10 years in service were the majority with 59.4% of the total sample. The finding further illustrated that 26.6% represented those with at least 5 years. Finally, 14.1% had advanced work experience up to 15 years. It is believed that shorter tenure at a firm fosters greater creativity and a more modern image and is advantageous to both the employees and the business. A new hire

brings fresh ideas and is eager to learn more about the organization and contribute substantially.

4.3 Descriptive Analysis

The fundamental qualities of a data collection can be quantified and described by a researcher using descriptive statistics. Descriptive statistics are therefore used as a starting point for data analysis, enabling researchers to arrange, decompose, and summarize data. In this section, data was analyzed using percentages, means and standard deviations. The goal of this methodology is to analyze data and thoroughly describe a phenomena, circumstance, or demographic.

4.3.1 Electronic Service Delivery

The first objective of the current research was to evaluate the effect of electronic service delivery on procurement performance of Taita Taveta County Government Kenya. The findings of the descriptive analysis is presented in Table 4.6.

Table 4. 6: Electronic Service Delivery

Statement	SD	D	N	A	SA	Mean	SD
The system is operating as it should with minimum problems	2%	16%	11%	48%	23%	3.76	1.03
The implementation is completed within the set budget	5%	17%	22%	23%	33%	3.62	1.24
All the system features or capabilities for IFMIS were delivered	11%	5%	22%	22%	41%	3.76	1.33
The system can be used by system users to carry out transactions	5%	14%	14%	52%	16%	3.59	1.06
The system help in identifying new suppliers via Internet technology	9%	9%	25%	34%	22%	3.50	1.20
Conveyance of bills as well as interrelated information via electronic communications is made easy.	13%	11%	19%	23%	34%	3.56	1.39
Electronic Service Delivery Overall mean						3.63	1.00

Source: Survey Data (2022)

The importance of integrated financial management information system in an institution cannot be overemphasized. According to the study, 71% of respondents affirmed that the system is operating as it should with minimum problems. Moreover, 56% were of the view that the implementation is completed within the set budget. This demonstrates the adaptability and efficiency of electronic service in enhancing performance in county governments. The results coincides with that of Njonde and Kimanzi (2014) who demonstrated in their research that IFMIS has a momentous positive impact on the recital of public sector. The outcomes are that there were positive as well as momentous affiliation amid a firm performance and the use of IFMIS which was used as an essential indicator.

Service conveyance in administration departments vastly relying on information-technology. The study revealed that 63% of the participants affirmed that all the system features or capabilities for IFMIS were delivered. Moreover, 68% affirmed that the system could be used by system users to carry out transactions. This view concur with that of Diamond et al, (2017) who their results revealed that the level of intricacy of IFMIS execution in lieu of procurement is much advanced than other ICT-based administration transformations due to distinctive impediment of public monetary administration scheme. Furthermore, the study revealed that, IFMIS execution is fairly a perplexing chore and needs numerous situations to be gratified in lieu of efficacious executions of long-term sustainability.

Precise identification and engagement of rightful suppliers is important in governance since it alleviates wastage of public resources. According to the study, it was established

that majority of respondents (56%) aver that the system help in identifying new suppliers via Internet technology. Moreover, 57% reiterated that conveyance of bills as well as interrelated information via electronic communications is made easy. This finding imply that electronic deliveries were the modern way of instant communication and data sharing. The Electronic service delivery overall analysis showed that it impacted on performance ($MEAN= 3.63$; $SD=1.00$).These finding concur with those of Oduyo et al. (2014) who in their research findings revealed that dependability as well as suppleness of IFMIS certainly influence resources administration. The outcomes also exhibited that a dependable scheme is fundamentally one that is precise, judicious, comprehensive as well as reliable in assortment of info and the structure which back the IFMIS is thought to be protected from annihilation, fraud, illegal admittance as well as breach of discretion so as to have effectual money administration.

4.3.2 Information Sharing

The second objective of the study was to establish the effect of information sharing on procurement performance of Taita Taveta County Government Kenya. Table 4.7 shows the percentages, Means , and standard deviations as were utilized

Table 4. 7: Information Sharing

Statement	SD	D	N	A	SA	Mean	SD
Communication and sharing information on IFMIS with stakeholders	5%	17%	11%	39%	28%	3.68	1.19
Including stakeholder in IFMIS projects, demos, workshops and events was undertaken	5%	13%	33%	33%	17%	3.45	1.06
Managing employee’s performance on the IFMIS project is made easy	2%	41%	17%	20%	20%	3.17	1.21
Provision of stakeholder feedback receiving platform is structured	9%	14%	30%	23%	23%	3.37	1.25
Most of the employees prefers using IFMIS scheme to the manual scheme when sharing information	6%	22%	22%	30%	20%	3.35	1.21
Most of the staffs repel IFMIS in lieu of fear of losing out control as well as jobs	8%	25%	23%	30%	14%	3.17	1.18
Information Sharing Index						3.36	0.79

Source: Survey Data (2022)

The main component of organizational success is communication and knowledge sharing. The study notably established that 50% avowed that communication and sharing information on IFMIS with stakeholders was effective. This position was upheld by similar proportion of participants who restated that including stakeholder in IFMIS projects, demos, workshops, and events was undertaken. The results are consistent with those of Tang et.al, (2017) who emphasizes that professionals were beginning to apply technology especially in information sharing in a process of engaging their contributors in preparation, evolving mutual goals as well as vision, in addition to jointly evaluating growth in their businesses. The researchers also found out that businesspeople are being attentive to matters as well as apprehensions of stakeholders and are altering their results, outputs, as well as indicators centered on their priorities.

The main driver of competitiveness in an organization is thought to be regulating stakeholder effectiveness. From the finding, 40% stated that managing employee's performance on the IFMIS project is made easy. This observation were stressed by 46% of those who agreed that provision of stakeholder feedback receiving platform is structured. The results concur with that of Ramagopal (2015) who reiterates that information sharing increase the conveyance of outputs as well as the outcomes. There is a need to assimilate the local indicators with venture level indicators. This will provide a more all-inclusive assessment of the venture benefits. This procedure similarly offers indicators in lieu of assessing the habitually hard to measure upshots such as enablement from the viewpoints of the communities or persons involved in the venture

Automation of company procedures always makes operations more convenient. Arguably, it was observed that a greater proportion (50%) of the respondents affirmed that most of the employees prefers using IFMIS scheme to the manual scheme when sharing information. However, it was observed that 44% of participants affirmed that most of the staffs repel IFMIS in lieu of fear of losing out control as well as jobs. It has been demonstrated that technological adoption could sometimes be faced with resistance. However, they are always overcome by early adopters who demonstrates the importance of IFMIS. By and large, it was recognized that information sharing influences procurement performance ($MEAN=3.36;SD=0.79$).The findings resonates with Lee (2015) who emphasizes that there are indeed differences between information shared through manual systems and the information shared through IFMIS when it comes to financial management in institutions. The results of the study exhibited that establishment

aptitude as well as organizational change impacted the execution of IFMIS in the public institutions.

4.3.3 Supplier Involvement

The third objective of the study was to determine the effect of supplier involvement on procurement performance of Taita Taveta County Government Kenya. Table xx displays the study's findings as analyzed through Percentages, means and standard deviations.

Table 4. 8: Supplier Involvement

Statement	SD	D	N	A	SA	Mean	SD
There is effective and efficient management of the relationship between buyers and suppliers	14%	13%	9%	31%	33%	3.56	1.42
There is incorporating stakeholder ideas that contribute in the IFMIS project implementation	0%	19%	36%	27%	19%	3.45	1.00
There is meeting of your needs as a stakeholder for the IMFIS project	5%	22%	11%	41%	22%	3.53	1.19
There is a need for continuous improvement of IFMIS to improve stakeholder Experience	8%	16%	25%	38%	14%	3.34	1.14
There is a need for suppliers training on IFMIS system	5%	13%	38%	31%	14%	3.37	1.03
There is a need in involving supplies in IFMIS implementation	5%	23%	20%	34%	17%	3.35	1.15
Supplier Involvement						3.43	0.95

Source: Survey Data (2022)

Effective supply chains are a crucial component of any successful organization. The current research established that up to 64% of participants affirmed that there is effective and efficient management of the relationship between buyers and suppliers. Further, 46% acknowledged that there is incorporating stakeholder ideas that contribute in the IFMIS project implementation. It can be argued that by involving suppliers in all aspects of business transactions promotes transparency and performance in the county level. These results concurs with those of Waithaka and Waiganjo (2015) who reiterates that offering

top-notch products at the most affordable costs is necessary for the company to stay competitive. Effective supply chain management is crucial given the requirement to reduce product costs. To increase efficiency, the organization and supplier should have good relations. Only those value-adding activities (VAA) are encouraged, so a business with efficient supply chain officers is able to run its operations efficiently. This makes sure that the organization's operations are efficient and that its product meets its requirements.

There is widespread consensus that a properly functional IFMIS can enhance accountability by offering real-time financial data. According to the study, 63% of participants recognized that there was meeting of their needs as a stakeholder for the IFMIS project. This implies that when suppliers are provided with a clear guideline on the nature of their engagement, performance of the organization will be improved. These findings support Kwatsha's (2010) assertion that IFMIS improves record-keeping with suppliers in terms of correct record-creation, record-maintenance, record-use, and record-disposal practices to create efficient, transparent, and accountable governance. Other stakeholders, like internal and external auditors, found the use of IFMIS to be beneficial. This is due to the system's provision of a method for readily tracking stored papers.

The integrated financial management information system must constantly be developed to increase client effectiveness. According to these finding, 52% of participants affirmed that there is a need for continuous improvement of IFMIS to improve stakeholder Experience. As stated by 45% of participants, this may be accomplished by conducting the training of suppliers on the IFMIS system. This result agrees with Mbaka, Namada, and other researchers (2019). who discovered via their research that IFMIS significantly

affected the effectiveness of the supply chain. The efficiency of the IFMIS might be increased by modernizing the control system to guard against virus attacks or lost records, as well as by improving fraud prevention, monitoring, and the widespread use of e-purchasing across all county departments.

The study obtained a resounding affirmation by 51% of those who agreed that there is a need in involving suppliers in IFMIS implementation. Essentially, it was established that supplier involvement has an impact on performance(*MEAN*=3.43;*SD*=0.95).

4.3.4 E-budget Allocation

The fourth objective of the study was to determine effect of e-budget allocation on procurement performance of Taita Taveta County Government Kenya. The result, which is shown in Table 4.9, was calculated using percentages, means, and standard deviations.

Table 4. 9: E-budget Allocation

Statement	SD	D	N	A	SA	Mean	SD
The ICT equipment accessible are acceptable enough to serve all the offices using the IFMIS scheme	13%	14%	6%	33%	34%	3.59	1.44
All imbursement approvals are done in IFMIS	9%	13%	6%	45%	27%	3.67	1.26
LPOs as well as Invoices are entirely captured into the IFMIS scheme	8%	33%	38%	13%	9%	2.82	1.06
IFMIS has supported institution budgeting procedure	3%	38%	11%	28%	20%	3.25	1.24
Procurement plans are captured in the IFMIS system	13%	19%	25%	33%	11%	3.10	1.20
E-Budget Allocation index						3.29	1.00

Source: Survey Data (2022)

One of the foundations of public finance reforms has been touted as the implementation of IFMIS. As per the finding, 67% of the sampled participants affirmed that the ICT equipment which is accessible is acceptable enough to serve all the offices using the

IFMIS scheme. This finding was overwhelmingly supported by 72% of those who avowed that all imbursement approvals were done through IFMIS. Therefore, it promotes accountability and enhances performance since business transactions can be accounted for. These findings are in line with those of Njonde and Kimanzi (2014), who investigated the impact of an integrated financial management information system on public sector performance using the example of the Nairobi County government. According to their research, 68% of respondents said that utilizing the IFMIS had advantages for them, including accuracy and speed.

The strategic nature of e-procurement makes it important since it helps a company achieve its long-term objectives. According to the finding, 22% of participants suggested that LPOs as well as Invoices were entirely captured into the IFMIS scheme. Similarly, 44% opined that procurement plans were captured in the IFMIS system. Further, to ascertain this position, 48% of participants alluded that IFMIS has supported institution budgeting procedure. It is significant to note that effective budgeting, supported by strong internal regulations, checks, and control systems, has considerably increased the use of IFMIS to ensure good governance. These findings concur with those of Dong, Xu and Zhu (2009) who argues that in order to consolidate orders and achieve economies of scale and discounts, e-procurement is essential. It improves the information flow between suppliers and customers, which saves time and money on administrative tasks and frees up procurement specialists' time to concentrate on more strategic operations with a higher added value. Effective usage of e-procurement is a business requirement for organizations due to the highly competitive nature of the market; in order to boost chances of accomplishing organizational goals, e-procurement

is a project that has to be given strategic attention in both the long- and short-term. Principally, according to the study, e-budget allocation has an influence on procurement performance (MEAN=3.29;SD1.00).

4.3.5 Procurement Performance

The three main areas of the key performance indicators for procurement include those that guarantee quality, enhance delivery, and result in long-term savings. In this research the outcome variable for this research was analyzed in terms of quality of outputs, scale of operations as well as overall costs reduction. The comprehensive analysis of this variable is illustrated in the Table 4.10.

Table 4. 10: Procurement Performance

Statement	SD	D	N	A	SA	Mean	SD
The firm's technology satisfies its procurement processes and leads to customer satisfaction	11%	3%	23%	27%	36%	3.73	1.28
Better procurement hence enhanced resource utilization	13%	13%	16%	31%	28%	3.50	1.35
There is no delays in procurement of products thus reduced procurement cycle	8%	20%	22%	30%	20%	3.34	1.23
The procurement processes are transparent and open	8%	13%	20%	33%	27%	3.57	1.23
There is high supplier performance in that the suppliers supply the correct merchandises at the exact time	9%	13%	19%	36%	23%	3.51	1.24
Procurement Performance overall mean						3.53	0.97

Source: Survey Data (2022)

The effectiveness of a firm's procurement processes provides the foundation for assessing its progress toward its established objectives. From the findings, it was noted that 63% opined that the firm's technology satisfies its procurement processes and leads to customer satisfaction. Similarly, 59% declare that better procurement leads to enhanced resource utilization. However, 28% reported a contrary opinion pointing out to the

delays in procurement of products thus affecting procurement cycle. Despite this, about 50% agreed with the statement. The results support those of Makafui (2019), who found that there is a strong correlation between quality service and procurement because quality service is viewed as being reliant on procurement operations. Therefore, with effective procurement management, institutions will provide services with an average level of quality, and when ineffective procurement management is demonstrated, the level of quality service suffers.

It is believed that transparency is necessary to guarantee accountability in government-run businesses. From the findings, it was noted that 60% were of the opinion that the procurement processes are transparent and open. Similarly, 59% agreed that there is high supplier performance in that the suppliers supply the correct merchandises at the exact time. This viewpoint is in line with Ballard's (2012) assertion that the fundamental tenet of excellent public procurement is transparency. A competitive, effective, and transparent procurement procedure lowers the risk of unfairness and corruption. It also enhances competitiveness. A strong transparency policy allows citizens to hold public officials and politicians accountable, fostering faith in a country's structures.

4.4 Correlation Analysis

In investigations, correlation analysis is a statistical technique used to assess the degree of the linear association between two variables and calculate their correlation. It tries to work out how much one variable will change as a result of the other variable changing. A high correlation indicates a significant association between the two variables, whereas a low correlation indicates a weak correlation. This research utilized Pearson correlation coefficients run at 0.05 alpha level. The results are presented in Table 4.11.

Table 4. 11: Correlations Analysis

		Procurement				
		Performance	ESD	IS	SI	EBA
Electronic Service Delivery	Pearson Correlation	.848**	1			
	Sig. (2-tailed)	.000				
	N	64	64			
Information Sharing	Pearson Correlation	.735**	.736**	1		
	Sig. (2-tailed)	.000	.000			
	N	64	64	64		
Supplier Involvement	Pearson Correlation	.462**	.356**	.353**	1	
	Sig. (2-tailed)	.000	.004	.004		
	N	64	64	64	64	
E-Budget Allocation	Pearson Correlation	.568**	.367**	.312*	.098	1
	Sig. (2-tailed)	.000	.003	.012	.443	
	N	64	64	64	64	64

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

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

Key: *ESD- Electronic Service Delivery; IS-Information Sharing; SI- Supplier Involvement; EBA-E-Budget Allocation.*

Source: *Survey Data (2022)*

The study established a positive and statistically significant relationship between electronic service delivery and procurement performance ($r=0.848^{**}$; $p<0.05$). This demonstrates that procurement performance would be improved by enhancing electronic service components such service speed, efficacy, and financial reporting time.

Furthermore, the results demonstrated a substantial correlation ($r=0.735^{**}$; $p<0.05$) between information sharing and procurement performance. This suggests that improving elements like information security, fraud detection, and response speed will considerably increase the procurement process's efficacy.

Additionally, a strong correlation between supplier involvement and procurement performance was discovered ($r=0.462^{**}$; $p<0.05$). This means that an organization's procurement performance could be enhanced by increasing suppliers' technical expertise, capability, and participation.

A substantial correlation between E-Budget Allocation and procurement performance was also demonstrated by the research ($r=0.568^{**}$; $p<0.05$). This means that through improving elements like budget formulation, implementation, and attainment, procurement performance may be strengthened.

4.5 Multiple Regression Analysis

Regression is a statistical method for determining the relationships between variables found in a set of data. It can quantify such an association's size and assess its statistical significance. Multiple linear regression was computed in this investigation, and a 0.05 alpha level was chosen for the test of significance. The results are shown in the following Tables.

4.5.1 Model Summary

The model summary table gives information on the degree of relationship between the predictor and the outcome variable. It displays the Pearson R, Coefficient of determination as well as the adjusted R-square.

Table 4. 12: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.918 ^a	.843	.832	.39951

a. Predictors: (Constant), e-Budget Allocation , Supplier Involvement , Information Sharing, Electronic Service Delivery

Source: Survey Data (2022)

The findings showed that electronic service delivery, information sharing, supplier involvement, and e-budget allocation will account for 83.2% of procurement performance. Thus, the variation that the model cannot explain for is 16.8%.

4.5.2 ANOVA

In models of linear regression, an ANOVA is used to estimate a continuous outcome based on one or more categorical predictor variables. The findings are summarized in Table 4.13.

Table 4. 13: ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	50.508	4	12.627	79.113	.000 ^b
Residual	9.417	59	.160		
Total	59.924	63			

a. Dependent Variable: Procurement Performance

b. Predictors: (Constant), E-Budget Allocation , Supplier Involvement , Information Sharing , Electronic Service Delivery

Source: Survey Data (2022)

The findings indicated that the model is significant in predicting the dependent variable at 0.05 alpha level, $r^2 = 0.796$, $F(4,59) = 79.113$; $p < 0.05$.

4.5.3 Coefficients

Regression coefficients are estimations of the unknown population characteristics that show how an independent variable and dependent are associated. The values that multiply the predictor values in a linear regression are known as coefficients.

Table 4. 14: Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.683	.268		-2.548	.013		
Electronic Service Delivery	.526	.076	.544	6.881	.000	.426	2.345
Information Sharing	.222	.095	.181	2.338	.023	.446	2.240
Supplier Involvement	.180	.057	.176	3.155	.003	.854	1.172
E-Budget Allocation	.286	.054	.295	5.306	.000	.860	1.163

a. Dependent Variable: Procurement Performance

Source: Survey Data (2022)

The study revealed that electronic service delivery has a significant influence on procurement performance ($\beta=0.544$; $p<0.05$). Also, it was established that information sharing significantly predict procurement performance ($\beta=0.181$; $p<0.05$). A similar finding demonstrates that supplier involvement and e-budget allocation both significantly predict procurement performance ($\beta=0.176$;and $\beta=0.295$) respectively.

4.5.4 Model Design

The model used to estimate the outcome variable is shown in the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

$$\text{Procurement Performance} = -0.683 + (0.544 \times \text{ESD}) + (0.181 \times \text{IS}) + (0.176 \times \text{SI}) + (0.295 \times \text{EBA})$$

CHAPTER FIVE: SUMMARY, CONCLUSION, AND RECOMMENDATION

5.1 Introduction.

This chapter gives a succinct summary of the results that were thoroughly examined, which spurred discussion and resulted in conclusions. Additionally, the variables including information sharing, supplier involvement, electronic budget allocation, and electronic service delivery are the main ones reviewed. The impact of the aforementioned factors on the efficiency of county government procurement was appropriately concluded.

5.2 Summary

5.2. 1 Electronic Service Delivery

It is impossible to overstate the value of an integrated financial management information system in an organization. In accordance with the survey, respondents confirmed that the system was functioning as it should with few issues, and more than half felt that the installation was finished within the allocated budget. This indicates how flexible and effective electronic service is at boosting county governments' performance.

Information technology is heavily used in administrative departments to deliver services. According to the survey, participants agreed that all of the system's features or capabilities for IFMIS had been provided. Additionally, some claimed that system users could conduct transactions using the system. Due to a unique barrier in the public monetary administration scheme, the execution of IFMIS in place of procurement is much more complex than other ICT-based administration revolutions.

In governance, it is crucial to accurately identify and involve legitimate suppliers since it reduces the waste of public funds. The study found that the method helps in locating new

suppliers using Internet technology, according to the majority of respondents. A significant number of participants also reaffirmed how simple it is to send bills and relevant information via electronic communications. This conclusion suggests that instantaneous communication and data sharing in the modern era were done through electronic deliveries. The results also showed that, in order to have effective money management, the structure supporting the IFMIS must be protected from destruction, fraud, illegal admission, and breach of discretion. Furthermore, a reliable scheme is one that is fundamentally precise, prudent, comprehensive, and reliable in information collection.

5.2.2 Information Sharing

Communication and knowledge sharing are the two major factors that determine an organization's success. An important finding of the study was that half of the participants agreed that sharing information about IFMIS with stakeholders and communicating with them was appropriate. A similar percentage of participants reiterated this position, saying that it was done to involve stakeholders in IFMIS projects, demos, workshops, and events. The researchers also discovered that businesspeople adjust their outcomes, outputs, and indicators based on their priorities while paying attention to stakeholder concerns and issues.

Regulating stakeholder effectiveness is believed to be the primary factor that influences competitiveness within an enterprise. Participants claimed that it is simple to manage employees' performance on the IFMIS project based on the findings. A small percentage of individuals who agreed that the platform for accepting stakeholder feedback is provided is structured emphasized this point. Sharing information improves the delivery

of products and results. The venture level indicators must be integrated with the local indicators. This will offer a more thorough evaluation of the venture benefits. Additionally, this process provides indicators in place of evaluating the frequently difficult to quantify outcomes, such as empowerment, from the perspectives of the communities or individuals involved in the initiative.

Operations are always more convenient when corporate processes are automated. It might be argued that more respondents confirmed that most employees prefer to share information through the IFMIS system over the manual way. However, it was also noted that participants confirmed that most staff members reject IFMIS out of fear of losing their employment and/or control. It has been shown that adoption of new technologies might occasionally encounter opposition. However, early adopters who highlight the value of IFMIS always succeed against them. It has generally been acknowledged that information sharing affects the effectiveness of procurement. The research highlights the fact that, when it comes to institutional financial management, information given through manual methods and information shared through IFMIS do differ from one another.

5.2.3 Supplier Involvement

Any successful firm needs strong supply networks to function. According to the results of the current study, more than half of participants agreed that the connection between buyers and suppliers is managed effectively and efficiently. A portion of the participants also stated that the implementation of the IFMIS project incorporates stakeholder input. One may argue that integrating suppliers in all facets of business transactions encourages accountability and effectiveness at the local level. Given the need to lower product prices, effective supply chain management is essential. The company and supplier should get

along well in order to maximize efficiency. Only tasks that generate value are promoted, therefore a company with effective supply chain officers is able to manage its operations effectively. This guarantees that the business operates effectively and that its product satisfies customer expectations.

There is broad agreement that a properly working IFMIS may improve accountability by providing real-time financial data. The majority of participants, according to the survey, acknowledged that their needs as project stakeholders for the IMFIS project were met. This suggests that the organization's performance will increase when suppliers are given explicit instructions on the terms of their engagement. The usage of IFMIS was advantageous to other stakeholders, such as internal and external auditors. This is because the system provides a way to easily track stored papers.

To improve customer efficacy, the integrated financial management information system must be continuously improved. These results show that more than half of participants agreed that IFMIS has to be improved continuously in order to enhance stakeholder experience. This may be done, according to some participants, by instructing vendors on how to use the IFMIS system. Modernizing the control system to protect against virus attacks or lost records, as well as enhancing fraud detection, monitoring, and the extensive usage of e-purchasing across all county departments, could all help to boost the efficiency of the IFMIS. Largely, over half of individuals who responded to the study strongly agreed that supplies should be included in the deployment of IFMIS. In essence, it was determined that performance is impacted by supplier engagement.

5.2.4 e-budget Allocation

The introduction of IFMIS has been recognized as one of the cornerstones of public finance reforms. The majority of the sampled participants agreed, according to the results, that the ICT infrastructure available is sufficient to support all the offices implementing the IFMIS scheme. A resounding majority of individuals who said that all reimbursement approvals took place through IFMIS backed up this conclusion in a resounding manner. The capacity to account for company transactions means that e-budget encourages responsibility and improves performance. Accuracy and quickness are just two benefits of using the IFMIS.

It is commonly acknowledged that e-strategic procurement's nature makes it crucial for businesses to meet their long-term goals. The results showed that some participants believed that the IFMIS scheme completely captured both invoices and LPOs. A few individuals also stated that the IFMIS system contained information on procurement plans. Additionally, some participants hinted that IFMIS has promoted institution budgeting practices in order to support this perspective. It is crucial to note that the usage of IFMIS to maintain good governance has significantly expanded thanks to smart budgeting, which is supported by powerful internal regulations, checks, and control systems. Due to the increasingly competitive nature of the market, companies must effectively use e-procurement. To increase the likelihood of achieving organizational goals, e-procurement is a project that requires strategic attention in both the long- and short-term.

5.3 Conclusion

In order to provide services, administrative departments make extensive use of information technology. By boosting electronic service elements including service speed, efficacy, and financial reporting time, procurement performance would be improved.

By enhancing factors like information security, fraud detection, and reaction time, IMFIS sharing information enhances the delivery of products and results and significantly boosts the effectiveness of the procurement process. Accountability and effectiveness are promoted at the county governments through the implementation of the IFMIS project, which involves suppliers in all aspects of business transactions. The ability to track business transactions means that e-budget promotes accountability and enhances performance. Utilizing the IFMIS has several advantages, including accuracy and speed.

5.4 Recommendation

The findings recommends that, in order to have efficient money management, the IFMIS's supporting system must be safeguarded against fraud, illegal penetration, and breach of discretion. Secondly, it has been demonstrated that resistance to the adoption of new technologies can occur on occasion. The finding recommends that training and capacity development efforts should be launched during the requirements assessment phase, focusing on all key stakeholders, similar to change management. Furthermore, the integrated financial management information system must be continuously improved to increase client efficacy. The findings suggest that IFMIS needs to be constantly updated in order to improve stakeholder experience. Finally, given the increased level of market competitiveness, the study recommends organizations to use e-procurement effectively. To increase the likelihood of achieving company objectives, e-procurement is a project that needs strategic attention both now and in the future.

5.5 Recommendation for further Research

Internal control systems are the guidelines and practices established by a government organization's management to guarantee the achievement of its goals and compliance with outside rules and laws. A study could be done to find out how much internal control affects county government procurement performance.

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**APPENDIX I:
INTRODUCTION LETTER**

**Pauline Mashaka Mwabili
P.O BOX 1142-803
Wundanyi**

**Taita Taveta County Assembly
P.O BOX 1142-80304
Wundanyi**

Dear Sir/Madam,

RE: REQUEST TO CONDUCT DATA COLLECTION

The above subject matter refers,

I am student at Kenyatta University conducting a study on “Integrated financial management information systems and procurement Performance of Taita Taveta County Government”. I therefore kindly request you to assist by filling questionnaires provided. The questionnaires will be used as a tool for achieving research objectives. Information collected will be assuredly confidential and solely used for academic.

SignDate.....

Yours sincerely

**PAULINE MASHAKA MWABILI
MBA STUDENT
KENYATTA UNIVERSITY**

APPENDIX II:

QUESTIONNAIRE

Section A: GENERAL INFORMATION

1. Kindly indicate your gender

- a. Male b. Female

2. How long have you worked in your organization

- a. 0-5 years b. 6-10 years
 c. 11-15 years d. Over 15 years

3. Indicate the level of education

- a. Certificate b. Diploma
 c. Degree d. Post- Graduate
 e. Other (**Please Specify**).....

4. What is your age group?

- a. 20-25 years b. 26-30 years
 c. 31-35 years d. 36-40 years
 e. Above 40

5. Indicate your department? (only tick one ✓)

	Department/Office	✓
1	Office of the governor	
2	Office of the deputy governor	
3	County Assembly	
4	Health services	
5	Education ,Libraries and VTCs	
6	Agriculture	
7	Public works & infrastructure	
8	Trade, tourism and industrialization	
9	Livestock and fisheries	
10	Water and sanitation	
11	Youth ,sports and gender	
12	Devolution ,Public service and administration	
13	Lands and Mining	
14	Finance and planning	

Part B: Effect of Electronic Service Delivery on procurement performance of Taita Taveta County Government in Kenya.

Level of agreement to the ensuing declarations relating to the effect of electronic service delivery on procurement performance of Taita Taveta County Government in Kenya.

Please use scale 1 – 5, where 1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4=Agree and; 5 = Strongly Agree.

NO.	ELECTRONIC SERVICE DELIVERY	1	2	3	4	5
i.	The system is operating as it should with minimum problems					
ii.	The implementation is completed within the set budget.					
iii.	All the system features or capabilities for IFMIS were delivered.					
iv.	The system can be used by system users to carry out transactions.					
v.	The system help in identifying new suppliers via Internet technology					
vi.	Conveyance of bills as well as interrelated information via electronic communications is made easy.					

vii. What is the effect of electronic service delivery on procurement performance of Taita Taveta County Government in Kenya?

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viii. How do you rate IFMIS implementation at the County?

- Excellent () Very good ()
- Good () Poor ()
- Very poor ()

PART C: Effects of Information Sharing on procurement performance of Taita Taveta County Government in Kenya

Level of agreement to the ensuing declarations relating to the information sharing and procurement performance of Taita Taveta County Government in Kenya. **Please use scale 1 – 5, where 1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4=Agree and; 5 = Strongly Agree.**

S/NO	INFORMATION SHARING	1	2	3	4	5
I	Communication and sharing information on IFMIS with stakeholders					
Ii	Including stakeholder in IFMIS projects, demos, workshops and events					
Iii	Managing employees performance on the IFMIS project					
Iv	Provision of stakeholder feedback receiving platform					
V	Most of the employees prefers using IFMIS scheme to the manual scheme when sharing information					
Vi	Most of the staffs repel IFMIS in lieu of fear of losing out control as well as jobs					

vii. What is the effect of information sharing on procurement performance of Taita Taveta County Government in Kenya?

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viii. How does information sharing enhances procurement performance of Taita Taveta County Government in Kenya?

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PART D: Effect of Supplier Involvement on procurement performance of Taita Taveta County Government in Kenya.

Level of agreement to the ensuing declarations relating to the supplier involvement and procurement performance. **Please use scale 1 – 5, where 1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4=Agree and; 5 = Strongly Agree.**

S/NO	SUPPLIER INVOLVEMENT	1	2	3	4	5
i.	Effective and efficient management of the relationship between buyers and suppliers					
ii	Incorporating stakeholder ideas contribute in the IFMIS project implementation					
iii	Meeting your needs as a stakeholder for the IMFIS project					
iv	Continuous improvement of IFMIS to improve stakeholder Experience					
v	Suppliers training on IFMIS system					
vi	Involving supplies in IFMIS implementation					

viii. What is the effect of supplier involvement procurement performance of Taita Taveta County Government in Kenya?

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viii. How does supplier involvement affect IFMIS implementation at Taita Taveta County Government in Kenya?

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Section E: Effects of E-Budget Allocation on procurement performance of Taita Taveta County Government in Kenya

The following statements relate to effectiveness of IFMIS in e-budgeting on procurement performance. Please indicate your level of agreement in regards to your organization.

Please use scale 1 – 5, where 1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4=Agree and; 5 = Strongly Agree.

No.	E-BUDGET ALLOCATION	1	2	3	4	5
i.	The ICT equipment accessible are acceptable enough to serve all the offices using the IFMIS scheme					
ii.	All imbursement approvals are done in IFMIS					
iii.	LPOs as well as Invoices are entirely captured into the IFMIS scheme					
iv.	IFMIS has supported institution budgeting procedure					
v.	Procurement plans are captured in the IFMIS system					

vi. What is the effect of e-budget allocation on procurement performance of Taita Taveta County Government in Kenya?

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vii. How does IFMIS affect budget allocation and procurement performance?

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Section F: Procurement Performance

The following statements relate to effects of IFMIS on procurement performance. Please indicate your level of agreement in regards to your organization.

Please use scale 1 – 5, where 1 = Strongly Disagree; 2 = Disagree; 3 = Neutral;

4=Agree and; 5 = Strongly Agree.

No.	Statements	1	2	3	4	5
i.	The firms technology satisfies its procurement processes and leads to customer satisfaction					
ii.	Better procurement hence enhanced resource utilization					
iii.	There is no delays in procurement of products thus reduced procurement cycle					
iv.	The procurement processes are transparent and open					
v	There is high supplier performance in that the suppliers supply the correct merchandises at the exact time					

vi. Are procurement procedures open to public scrutiny? Yes () No ()

vii. Are procurement officers open to audit? Yes () No ()

viii. In your own opinion, has execution of IFMIS affected the procurement performance at the National Government? Yes () No ()

Please

explain.....

Thanks for your cooperation!!!!

God Bless