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Factors Affecting Successful Implementation of Integrated Financial Management Information System (IFMIS) at Ministry of Finance and Economic Cooperation(MOFEC)

BY

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Addis Ababa, Ethiopia

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Statement of Declaration

I, Addis Wasihun, hereby declare that this thesis entitled "Factors Affecting successfulness of IFMIS project implementation at MOFEC" submitted by me for the award of the of Master of Project Management, St. Mary's University at Addis Ababa, Ethiopia, is my original work and it has never been presented in any university. All sources and materials used for this thesis have been duly acknowledged.

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This master thesis has been submitted for examination with my approval as thesis.

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LIST OF ACRONYMS

* ❖ IFMIS - Integrated Financial Management Information system.
* ❖ COA - Chart of Accounts
* ❖ CSRP - Civil Service Reform Program
* ❖ IBEX - Integrated Budget and expenditure
* ❖ EBS - Oracle E-Business Suite
* ❖ EMCP - Expenditure Management and Control Program
* ❖ ERP - Enterprise Resource Planning
* ❖ GFS - Government Financial System
* ❖ HR - Human Resource
* ❖ ICT - Information Communication Technology
* ❖ IFMIS - Integrated Financial Management Information System
* ❖ LICs - low-income countries
* ❖ MoE - Ministry of Education
* ❖ MoFEC - Ministry of Finance and Economic cooperation
* ❖ PFM - public financial management
* ❖ TSA - Treasury single Account
* ❖ USAID - united states agency international development

ABSTRACT

This study sets out to analyze the critical success factors of integrated financial management systems in Ministry of finance and economic cooperation. Government of Ethiopia realized the importance of IFMIS towards efficient and effective service delivery. This study therefore named at examining how change management, technological infrastructure, human capital development and top management commitment affect the effective implementation of IFMIS in ministry of finance and economic cooperation. The scope of the study was MOFEC the owner or implementer of this system. A causal research design is adopted with a quantitative research approach. The target population of this research was IFMIS users from eight directorates which is 113 population and simple random sampling was used to select 88 employees. Data was collected by means of a questionnaire. The findings of this study revealed that MOFEC did not manage change to IFMIS effectively; the technological infrastructure for the roll out has not been availed; some aspects of human capital development have not been addressed; there is lack of top management commitment on IFMIS and MOFEC has not allocated enough resources towards of IFMIS implementation. This study recommends that for IFMIS implementation to be effective, change management should be handled better, MOFEC should upgrade IFMIS user with regular training, there should be technological and infrastructural availability in the organization and proper change management work.

Keyword: Technological Infrastructure, Change Management, Human Capital Development, Top Management Commitment, MOFEC, successfulness of IFMIS project.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

According to the review made by USAID,2012. All over the world there is increased determination to enhance the quality of public financial management with many developed and developing countries making vital and impressive achievements in strengthening management of finance in their public sector. In the past decade, developing countries have been encouraged to reform their public expenditure management systems and have increasingly embarked on major projects to computerize their government operations, particularly with respect to public financial management (PFM). Most common among these have been efforts to introduce integrated financial management information systems (IFMIS) that computerize and automate key aspects of budget execution and accounting operations across the institutions of government. IFMIS can enable prompt and efficient access to reliable financial data and help strengthen government financial controls, improving the provision of government services, raising the budget process to higher levels of transparency and accountability, and expediting government operations.

A survey was carried out by International Monetary Fund on government accounting in 1993 and followed by a World Bank sponsored research.

The recommendations that came from the two international bodies are to computerize the entire auditing and accounting systems in developing countries. The rationale behind the computerization is to produce a credible financial statement: to check and manage public deficits, to estimate or monitor cash flows to ensure that effective financial control was be achieved (Kinyua, 2003).

A directive was issued by Department for International Development on public financial management that specified, there are issues of concerns raised by public, governments, developing agencies on government expenditure (DFID, 2003). This shift was seen as the eyes of World Bank to offer Africa a step ahead of passing through immediate stages of development. Due to this, the consultants and other advisors of government in Africa

embark on searching for ideas by introducing modern information technology, "Integrated Financial Management Information System" (IFMIS).The main objective of IFMIS is to promote good governance by providing managers with financial information to formulate budgets, manage resources, and perform business and administrative functions. The benefit of IFMIS is to ensure efficiency in resource.

1.2 Statement of Problem

There is broad agreement that a fully functioning IFMIS can improve governance by providing real- time financial information that financial and other managers can use to administer programs effectively, formulate budgets, and manage resources (Rodin-Brown, 2008).

Despite the mandatory requirement for the Public organizations to fully implement IFMIS MOFED annual and quarterly status report have consistently highlighted the failure of these Public bodies to fully implement IFMIS in their operations, failure to adopt IFMIS fully limits transparency in financial management and standard financial reporting. A report published by International Monetary Fund (2005), stipulates several factors that contribute to the stalling of IFMIS in developing countries. Paramount among these are lack of clarity in ownership of the system and unclear authority to implement, failure to clearly specify the basic functionality, failure to spend enough time on the design phase, failure to reengineer procedures, failure to undertake parallel reforms required by the IFMIS, neglect to "sell" the system to agencies, overestimating the information to be included in the system and unrealistically short project timetable, among others. Implementation success comes when there is user involvement in the implementation process, clear goal setting, top level management support, appropriate infrastructure and support and efficient human capital. Since the pilot sites and roll out Public bodies started using IFMIS system no effort has been made to have discussion on benefit and challenges of using the system with implemented sites top management or on how this issues may be resolved. Therefore, that this research study sought to analyze the critical success factors of IFMIS and how this success factors affect successful implementation.

1.3. Research Objectives

1.3.1. General Research Objective

The general objective of this study will be to assess the factors that affect the implementation of integrated financial management information system in Ethiopia Public Sector.

1.3.2 Specific Research Objectives

- To identify the influence of Change Management on implementation of Integrated Financial Management Information Systems in Ethiopia.
- To determine the influence of Technological Infrastructure on implementation of Integrated Financial Management Information Systems in Ethiopia
- To assess the effect of top management commitment on the implementation of IFMIS.
- To explore the influence of implementation strategy on performance of Integrated Financial Management Information System in Ministry of finance and economic cooperation.
- To determine the influence of capacity and skills of IFMIS users on its implementation in Ministry of finance and economic cooperation.
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1.4. Scope and Limitation of the Study

1.4.1 Scope of the Study

This study will focus on Factors which affect the implementation of integrated financial management information system in Ministry of finance and economic Cooperation. The scope and functionality of IFMIS in Ethiopia is limited to nine modules which is General Leger, Account payable, Account Receivable, Cash Management, Supply chain management, Account receivable, Fixed Asset Management, Public Sector Budgeting and Payroll Modules. Enterprise Resource Planning (ERP) programs that integrate all of these functions into the IFMIS system architecture have become the standard for large commercial organizations, but full integration is rare in the government realm. In many cases, where other "legacy" systems already exist but operate on separate "platforms", a minimum is for all of these systems and their databases to be able to interface with the IFMIS Although, IFMIS is new reform and

look three years in piloting and three years in implementation, the study will not have concerned with the assessment of whether the IFMIS implementation increases the output of the public bodies or not. It also did not evaluate the performance of public bodies after applying IFMIS.

1.4.2 Limitation of the Study

The following are the limitation while conducting this research work:

- Lack of sufficient related literature made in the case of Ethiopia public sectors.
- Time is not sufficient to collect data

1.5. Significance of the Study

The study is of value to Policy/decision makers because it aims to give recommendations on some best practices that can be adapted for effective implementation of IFMIS. It also offers a chance for strategic policy considerations related to the influence/power of ICT in Ethiopia. This study also gives insights to the government institutions specially MOFEC, the responsible government organization of IFMIS implementation, on how they can form a foundation for enhancing effective implementation of IFMIS throughout the country. It would act as a guide to the government (MOFEC) on how they can offer or mitigate polices that affect business re-engineering, how IFMIs users' resistance reduced, how these users' skills improved and how to increase the availability of ICT infrastructure for effective implementation of IFMIS. It is hoped that the findings of the study would make valuable additions to the existing literature and stimulate further interest in ICT based initiatives. The study is a source of reference material for future scholars or academicians on other related topics; it can also help others who will undertake the same topic in their studies. The results of this study can be used by academics to discuss on the factors affecting the performance of IFMIS implementation in Ethiopia. The study also highlights other important relationships that require further study.

1.6 Organization of the Thesis

This study is organized into five main chapters. The chapter one of the study presents the general introduction of the study includes; background of the study, statement of the problem with basic research question, objective of the study, significance of the study, scope of the study and definition of terms. The second chapter was dedicated to review of related literature. The third chapter presents a method of the study. It described the type and design of the research per sued, detail description of participants/sample/ of the study, data sources, data collection tools and procedures, methods of data analysis and the like. The fourth chapter covered results and discussions about the research topic based on the result of third chapter. Here, the results/findings of the study summarized and discussed with the use of related literature review was explained. Finally, the fifth chapter explain the conclusion and recommendation part of the study.

CHAPTER TWO

REVIEW OF RELATED LITRATURE

2.1. Introduction

This chapter reviews the existing literature, information and publication on the topic related to the research problem by accredited scholars and researchers. This section examines what various scholars and authors have said about factors affecting the implementation of Integrated Financial Management Information System, in particular it covers the theoretical review of literature, conceptualization of research problem, empirical review of the literature.

2.2. Theoretical Review

This section reviews theories related to the study. A formal theory is syntactic in nature and is only meaningful when given a semantic component by applying it to some content such as facts and relationships of the actual historical world as it is unfolding.

2.2.1 The Concept of IFMIS

According to both Dorotinsky (2003) and Rozner (2008) an IFMS is an information system that tracks financial events and summarizes financial information. It supports adequate management reporting, policy decisions, fiduciary responsibilities and the preparation of auditable financial statements. In its basic form, an IFMS is little more than an accounting system configured to operate according to the needs and specifications of the environment in which it is installed Rodin-Brown (2008). In general terms, it refers to the automating of financial operations. The introduction of Integrated Financial Management Systems has become a core component of financial reforms to promote efficiency, security of data management and comprehensive financial reporting. IFMIS provides an integrated computerized financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for a government. It consists of several core sub-systems which plan, process and report on the use of public resources, Rodin and Edwin (2008). The scope and functionality of IFMS can vary across countries, but sub-systems normally include accounting, budgeting, cash management, debt management and related core treasury systems. In addition to these core sub-systems,

some countries have chosen to expand their IFMS with non-core sub-systems such as tax administration, procurement management, asset management, human resource and payroll systems, pension and social security systems and other possible areas seen as supporting the core modules, Brown (2008). The scale of IFMS may also vary and be limited to specific country-level institutions such as the Ministry of Finance. However, IFMS is generally meant to be used as a common system across government institutions, including in the more ambitious schemes for federal, state and local governments. The integration of IFMS across the board ensures that all users adhere to common standards, rules and procedures, with the view to reducing risks of mismanagement of public resources, IFMS (2000). Dorotinsky (2003) argues that there are a number of ways in which IFMS can improve public finance management, but generally IFMS seek to enhance confidence and credibility of the budget through greater comprehensiveness and transparency of information. They seek to improve budget planning and execution by providing timely and accurate data for budget management and decision making.

2.2.2 IFMIS Implementation in Government of Ethiopia

Over the last Six years, the Ethiopian government has initiated some capital investment towards set up and installation of ICT infrastructure. Funding for these investments is achieved through partnerships between the government and development partners. The foreign funding component constitutes the largest percentage of this investment in terms of technology. The government contribution is usually in the form of technical and support staff and facilities including buildings. So far, the Government Information Technology Investment and Management Framework is connecting all ministries to the Internet under the Executive Network (USAID 2012). The government is also connecting the Ministries to run integrated information systems for example the Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Pensions Database (IPPD). In Ethiopia, most ICT projects are initially donor funded and hence IFMIS was no exception. Again, some donations are made without prior consultation or carrying out a needs analysis by the recipient organization. Further, operational/running costs are met by the government with donor funding (capital and human resource requirements) ending with the first project phase. The budgets for such projects are inadequate but rising, there is lack of ICT policies and master plans to guide investment to the extent that, with different number donors funding several ICT

projects, there has been cases of multiple investments for the same product due to lack of coordination. Finally, there has been lack of focus on ICT applications that support traditional administrative and functional transactions rather than on effective information processing and distribution within and without government departments. For instance, an investigation carried out Accountants General office, Parasurman and Colby (2009) found that the computer upgrade in the various Ministries including treasury has suffered from persistent problems, limiting the department's capabilities. In a similar vein, DFID has also commented more generally that: "In Ethiopia there is a lack of political or bureaucratic will to use the budget as the authoritative tool in resource allocation or to use the output of the IFMIS to hold people to account. At an absolute minimum, the Ministry of Finance Accountant General's Department may not be willing and able to substantially influence the accounting operations of spending Ministries" (DFID, 2003). This confirms the fears that the implementation of the IFMIS in Ethiopia is facing serious doubts among management, and employees using it are resisting in their own ways.

The system has been seen as too complex to handle daily routine work and the experts in the Ministry of Finance doubt the adequacy of the solution provided by the new system. In addition and perhaps because of the 5 other problems, there has been some resistance and sabotage to the project, and hence the challenge of dealing effectively with resistance to implement it (World Bank, 2004). The management commitment for change is questionable if the gap is too large. If existing rules are ignored or manipulated by powerful interest groups, it is difficult to imagine that this behavior will fundamentally change with a new IFMIS, which is based on compliance with formal rules. There is increasing concern on IFMIS effectiveness, at a time when most Ministries have rolled out the system. The final users of the system have not been properly prepared to handle a system of such magnitude. This is attributed to the fact that training in Ministry is supply, rather than demand driven Dimantopawulos (2004).The introduction of an IFMIS by any government should be regarded as part of a long process of reform. This process takes time to fully implement, costs millions of dollars, and has a substantial recurring operating cost. Thus IFMIS should be regarded as a major project requiring a structured project management approach. However, a hurried installation of the system may be the government undoing Gibson and Nolan (2003).

2.2.3 Project Management Critical Success Factors

Defining project success poses another challenge in understanding project management and consequently assessing its performance. It is generally accepted however, that the success or otherwise of a project can be defined through the convergence of, the ability of the process to meet the technical goals of the project whilst not deviating from the three constraints of scope, time and cost; the usefulness of the project as perceived by beneficiaries and sponsors as well as the project team; and the performance of the project Hendriks (2012). By such a definition, project success or failure can only be effectively measured at the completion of the project. This is concurred with by (Joslin, Müller, (2015). definition of project success which measures success or failure by the elements of the project log-frame and thus, the effective utilization of the project output. Projects generally fail as a result of poor planning, constant changes in the scope and consequently deadline and budget, as well as the lack of monitoring and control. (Oliver,2001).introduced five maxims of measuring project satisfaction regardless of project scope, size or duration which are; delivering the product that the customer desires or needs; delivering quality consistent with price; delivering the project within the timeframe stipulated by the customer; delivering the desired degree of feedback that the customer desires; having a system of conflict resolution that is fair to both the customer and the development team. Mwakio,(2015) distinguished between project success, which is measured against the overall objectives of the project, and project management success measured against the widespread and traditional measures of performance against cost, time and quality, Pinto and (Oliver 2001), came out with a set of best practices for project management which were believed to contribute to project success. These include: Project Mission – the initial clarity of goals and general direction; Top Management Support – the willingness of top management to provide the necessary resources and authority for project success; Project Schedule/ Plans – a detailed specification of individual action steps required for project implementation; Client Consultation – communication, consultation, and active listening to all impacted parties; Personnel – recruitment, selection, and training of the necessary personnel for the project team; Technical Tasks – availability of the required

2.2.4 Critical Success Factors of IFMIS

Success factors as those inputs to the management system that lead directly or indirectly to the success of the project or business. IT projects are well known for having high failure rates (Randeree& Ninan, 2009). It is estimated that about one-third of all IT projects either fail or are abandoned, and around 40 per cent of application development projects are cancelled before completion. According to Rockart (1999), the process of identifying CSFs helps to ensure that those factors receive the necessary attention. The Project Management Institute (PMI) defines projects as a means of achieving organizational goals and objectives, often in the context of a strategic plan. Study by Payne (2010) notes that, it is important to set out key goals and objectives that need to be achieved in order to give purpose to the vision and mission. In his study(Miheso,2013) further notes that specific strategic actions then need to be developed against these key goals and objectives and that these actions should be measurable achievable and have resources and timeframes allocated. Clear goals and objectives are the third most critical success factor in a study of IT system implementations Pinto & Slevin (1987). Initial phase of any project should begin with a conceptualization of the goals and possible ways to accomplish these goals. Report by Payne (2010), found that clearly communicated goals helped companies achieve continuous improvement in system implementations. Study by Graski and Leech(2007).found that one of the biggest problems IFMIS systems project leaders face come not from the implementation itself, but from expectations of board members, senior staff, and other key stakeholders. It is thus important to set the goals of the project before even seeking top management support. In a survey by Nah (2003), it was found that having competent members in the project team is the most important success factor for IT system implementations. Both business and technical knowledge are essential for IS success. Report by Grabski (2007), identified that knowledge; skills, abilities, and experience in both technical and business aspects are all critical factors in determining a project's success or failure. Analysis by Rodin (2008) noted that attention should be paid to the composition of the project team which should contain both business and well trained technical team members. Implementing any system in the organization brings about changes in processes, roles policies and functions. With these changes come resistance from some of those affected.

Report by Payne(2010)asserts that resistance to change may come from various stakeholders in the organization such as individuals with vested interests who benefited from previous methods, civil servants who see it as a threat to their jobs and people who resist change for the fear of the unknown. Change management is therefore the process of creating, maintaining and systematically evaluating changes that occur in the organization Pinto & Slevin (1987). This can be done through clear communication, education, training and other methods that emphasize on the need and benefits of the change. This can be done through various channels such as the media, workshops, seminars or conferences. An IFMIS generally implies fundamental changes in operating procedures and should be preceded by a detailed functional analysis of processes, procedures, user profiles and requirements that the system will support Chene (2009). Key high-level government goals will only be achieved if the IFMIS solution supports a wide range of business processes that transcend functional, business, organizational and geographic boundaries. IFMIS design should, therefore, be preceded by detailed functional analysis that underpins current functional processes, procedures, user profiles and requirements that the new system will support Kimwele (2011). The introduction of an IFMIS can be regarded as an organizational reform which deeply affects work processes and institutional arrangements governing the management of public finance. Challenges and obstacles can have a devastating effect on the success of the implementation and management of the process and should not be underestimated.

2.2.5 Criteria for Evaluating Success or Failure of Project

There are different criteria for evaluating project performance. This section will summarize the results of different studies on the criteria's for project evaluation. Project success was measured on the bases of time, cost and quality Heeks (2000), Miheso (2013) identified these three criteria as the 'Iron Triangle'. He further suggests that while some different definitions about project management have been made, the criteria for success, namely cost, time and quality remain and are included in the actual description. Apart from these three basic criteria Pinto and Pinto (1991) supported that measures for project success should also include project psychosocial outcomes, the satisfaction of interpersonal relations with project team members. The inclusion of satisfaction as a success measure can also be found earlier in the work of Heeks, and Davies (2000), Waruinge (2008) included a variety of criteria in their study. These include meeting budget, schedule, and quality of workmanship, client and project manager's

satisfaction, transfer of technology, friendliness of environment, health and safety. Different literature suggests that different criteria were hypothesized (offered) by different researchers. Therefore, this study chooses project time, cost, quality, and customer satisfaction as the criteria for project evaluation. This is principally due to that the cost, time, and quality metrics are objective (unbiased) in nature, allowing a direct comparison of projects with different types, scopes, and sizes across different industries.

2.3 Empirical Review of Literature

2.3.1 Change Management and Project Success

Rodin-Brown(2008), in a study discussing the Best Practices for Designing and Implementing IFMIS and how to implement them in developing and transitional countries, came to the conclusion that change management must be addressed early in the needs assessment phase of IFMIS implementation. If human needs are not addressed, the project will constantly be faced with resistance and obstacles from executive staff and elected officials, all the way down to civil service personnel who use the system regularly. Introducing modern financial management systems demands a commitment to change: change in technology, in processes and procedures, in skills, responsibilities and behaviors. Muriuki (2009) studied Challenges Facing the Ministry of Finance in The Adoption of Automated Financial System. The objective of the study was to determine the challenges facing the ministry of finance in managing change from legacy accounting systems to IFMIS. The study concluded that the major challenge was resistance to change brought about by fear of the unknown, not enough training, fear of redundancy and the fact that IFMIS ensured transparency leading to detection of fraud thus challenging the existing corrupt systems.

Change Management Initiatives Effective change management is critical for implementation of technology and business process reengineering Schuppan (2009). Without appropriate change management processes, enterprises may not be able to adapt to the new systems and to capitalize on performance gains. Many ERP implementation failures have been caused by the lack of focus on "the soft issues" such as the business process and change management Saurin (2013) estimated that half of ERP projects failed to achieve the expected benefits due to companies significantly underestimating the effort involved in change management.

Acknowledging the need for a change is very important as the stronger the need for change, the more likely top management and stakeholders will support the ERP implementation Falkowski (1998). Early user involvement in the design and implementation of new business processes as well as extensive top-down and cross-functional communication may generate enthusiasm for ERP (Murjuki 2009), advocated that establishing a support organization such as help desk, online user manual, etc. is also critical to meet users' needs and manage organizational change. Saurin,etal&Henriqson(2013) pointed out that the tools of management are leadership, communication, training, planning, and incentive systems. They argued that these tools can be leveraged and are able to remove great obstacles with minimal effort when applied properly.

2.3.2 Resistance to Change and Project Success

In today's business environment, change has become an everyday part of organizational dynamics and any resistance from employee can cripple an organization. In order to have a better understanding of the term organizational resistance, it is important to look at the definition first. Diamond &khemani (2006) defined resistance to change as: "Behavior, which is intended to protect an individual from the effects of real or imagined change". Another researcher Folger and Chene(2009) defined resistance as: "Employee behavior that seeks to challenge, disrupt or invert prevailing assumptions, discourses and power relations". Leedy (2005) proclaimed that "The old bugaboo, resistance to change, is alive and well". Parasurman and colby (2009) posited that resistance may be viewed from two different angles, such as attitudinal and behavioral responses to change. Resistance is defined as a phenomenon which can deter the overall change process, either by delaying or slowing down its beginning, obstructing or hindering its implementation, and increase its costs. According to Kothari (2004), employees aren't really resisting the change, but rather they may be resisting the loss of status, pay, or comfort. Zander (1950) offered six primary reasons for resistance to surface if:

 i. the nature of the change is not made clear to the people who are going to be influenced by the change,
 ii. the change is open to a wide variety of interpretations,
 iii. those influenced feel strong forces deterring them from changing,

iv. the people influenced by the change have pressure put on them to make it instead of having a say in the nature or direction of the change,

v. the change is made on personal grounds, and

vi. the change ignores the already established institutions in the group.

2.3.3 Technological Infrastructure and Project Success

Rodin-Brown (2008) discussed the Best Practices for Designing and Implementing IFMIS and how to put them into place in Developing and Transitional countries. The study aimed at identifying the most appropriate strategies with respect to IFMIS project design, management, monitoring and evaluation around the world. The study concluded that IFMIS systems were complicated, expensive, difficult to manage and maintain. It was also common to discover only after procurement of new systems that those systems do not meet the specific conditions and needs of the project leading to costly delays and unplanned outlays. It further recommended that the technology chosen by a country should be flexible to adapt to evolving conditions so that the system can be rolled out to other parts of the government gradually. A variety of experts should also be called to test; monitor and guide the implementation process Miheso (2013) examined the Adoption of IFMIS by the National Government in Kenya. The specific objectives were: to establish the extent of IFMIS adoption by national government; identify the challenges faced in adoption of IFMIS; and the determinants of its successful implementation. The study concluded that the implementation of IFMIS is affected by complex factors among them; top management support, human technical capacity and training, change management, phased implementation and reliable and modern ICT infrastructure. The study recommended that the requisite infrastructure be put in place in outlying areas out of Nairobi to ensure IFMIS is not implemented only in Nairobi but as a country wide project. It further recommended that ICT equipment and training be increased to boost employee awareness and that senior Government officials show more support and commitment to the implementation of IFMIS.

Technological resources have been consistently identified as an important factor for successful information systems adoption. Technologies have changed and redefined the way organizations and government corporations operate. Organizations adopt new technologies to improve the efficiency and effectiveness of various work processes. Unfortunately, many

technology-based products and services never reach their full potential, and some are simply rejected Rodin brown (2009). Failed investments in technology may not only cause financial losses, but also lead to dissatisfaction among employees Waruinge (2008). Hence, explaining and predicting user adoption of new technology is important. New technology adoption by service employees is affected by various factors. Some of them include; technology readiness, technology integration and interoperability with the existing IT systems and the IT security applications. Research by Parasuraman and Colby (2009) pointed that technology readiness (TR) is a key factor in the adoption of innovative products and services. TR refers to the propensity to adopt and embrace technology in home life or work. It reflects a set of beliefs about technology and is not an indicator of competence. TR is highly predictive of the speed of technology adoption and level of usage of technology in consumer households and organizations. TR is multifaceted, with some factors being contributors and some factors behind inhibitors. According to Moseet (2013) private and public sector organizations have been utilizing information technology (IT) systems to streamline and automate their purchasing and other processes over the past years.

2.3.4. Human Capital Development and Project Success

Miheso (2013) examined Public Financial Management for PRSP Implementation in Malawi: Formal and Informal PFM Institutions in a Decentralizing System. The study aimed at examining the implications of decentralizing public financial management system for PRSP implementation. The study found that one of the major shortcomings undermining sound PFM in Malawi was lack of adequate human and technical capacity in key PFM positions, combined with insufficient financial, organizational and human resources management. The study recommended that the introduction of new PFM tools should always be accompanied by systematic long term and timely capacity development. This involves establishing mechanisms to disseminate specific knowledge acquired by individuals to all relevant stakeholders in order to preserve the gained knowledge and capacity for the institution. ICPAK(2014), in its baseline survey report on Devolution in Kenya with Respect to Public Financial Management Systems found that though most counties rated their interaction with IFMIS as proficient or good, there were some challenges noted. These include system user challenges due to limited practical training on some of the key modules installed. The study

further recommended that regular training of county treasuries should be undertaken to enhance their technical skills in IFMIS.

In their study of developing countries specifically Ghana, Malawi, Tanzania, Uganda and Kenya, Diamond and Mwakio(2015) argue that necessary measures should be taken to reinforce the capacity in the IFMIS project team as well as the Attorney General's (AG's) office and the budget office through all the project phases. At the same time, they note that it is equally important to develop the necessary skills and capacity of the central IT department to provide strong support to the IFMIS. For the success of the IFMIS project it ought to be ensured that there is continuity of key personnel involved in the system's development and implementation. Lack of capacity has been pointed out by Payne (2010) in his study as one of the most poignant derailments to the effectiveness of an IFMIS.

It is noteworthy that according Kodres (2001), low capacity for system implementation at the sub-national level such as provincial and regional governments is one of the main challenges in the implementation of the IFMIS in developing countries. This factor according to him is very pertinent to the South African context with its nine provinces and the consequent demand that the duplication of efforts creates for skills and knowledge, of which a shortage already exists. Kodres (2001), further contend that the personnel development issue within government needs prioritization, the education system needs to be aligned with the information and communication technologies (ICT) demands of the country and scarce ICT skills need to be attracted and retained particularly within the government. It is noted that the effective implementation, operation and maintenance of an IFMIS require personnel with the required knowledge and expertise.

Diamond and Khemani (2006) posit that lack of capacity is regarded as one of the primary causes for the delay in IFMIS implementation process in Ghana. On the other hand, the emphasis on capacity building through training was one of the major contributing factors to the success of IFMIS in Tanzania. Chene (2009) adds that absence of staff with the requisite information technology (IT) knowhow and experience cannot be mitigated with ease through training and hiring. The salary structure and terms of employment in the public sector are more often than not unable to compete at par with the private sector. Needless to say, candidates possessing it skills are not incentivized to join the public sector. To aggravate the situation, many trained personnel leave the public service for better job opportunities

elsewhere. For IFMIS project to be successful, in addition to internal resources, great care should be taken when outsourcing especially in terms of technical assistance during different phases of the system's development and implementation. The external consultant should have extensive experience in the public sector financial management. The consultant should essentially be an expert in design, implementation, management and operation of government accounting, budget and financial management systems especially in a developing country's environment. He or she must have experience in the management and operation of modern computerized financial systems in a government budgeting and accounting environment. Complementary experience in training, management development, human resource management and organizational change in developing countries ought also to be a prerequisite. The consultant, finally, should also have experience in project management and implementation, working in the advisory and training capacity in developing countries. The scholars caution that the consultants need to be managed closely since they may be inclined towards pursuing their own interests to the detriment of the institution's IFMIS objectives Diamond & Khemani (2006). Murphy (2004) notes that weak human resource management and management capacity has been responsible for the derailment of IFMIS implementation in Kenya. Systems improvements (that is, macro model, MTEF, performance budgeting, cash management, IFMS, payroll/personnel systems) are typically undermined by failure to address complimentary human resource (manpower planning, recruitment, incentives, training), organizational restructuring and improved management capacity (delegation, middle management empowerment, team building). He further posits that IFMIS implementation is hindered by over-complex change projects requiring high levels of technical and management capacity.

2.3.5. Top Management Commitment and Project Success

Kimwele (2011) analyzed the Factors Affecting Effective Implementation of IFMIS in Government Ministries in Kenya. The study aimed at determining the effectiveness of IFMIS implementation in the Kenyan government ministries and the factors that influenced the successful implementation of IFMIS. The study concluded that the laxity of top management to support the use of the IFMIS system had affected its effective use by government employees. They failed to inspire and had little understanding of the use of IFMIS, further the study recommended that this problem could be addressed by providing more training to top

management and other users of the system. Mwakio (2015) investigated the Challenges Facing County Governments in the Implementation of IFMIS in Taita Taveta County. The study aimed at finding out why there was still poor management of devolved funds to the counties despite the use of IFMIS at the counties. The study concluded that previous training on IFMIS had not involved senior county officers who were often too busy attending to other matters and thereby sending their junior staff for the training instead. The study recommended that the national treasury deal more decisively on matters devolution and specifically in the implementation of IFMIS to avoid letting partisan politics interfere with management of devolved funds.

2.4 Conceptual Framework
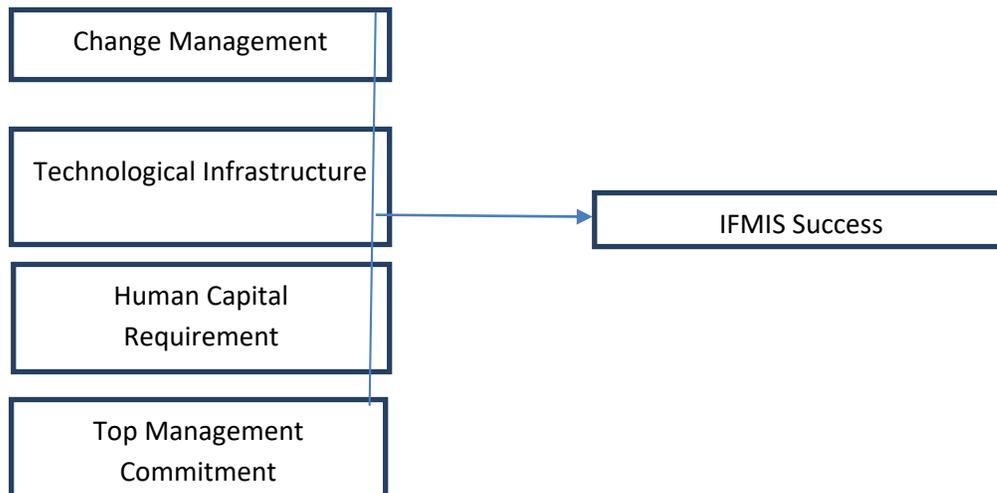
Figure 2.1: Conceptual framework for the study

The above conceptual frame work shows that there are four variables which affect IFMIS project success These Are Change management, Technological Infrastructure, Human Capital Requirement, Top Management Commitment.

- **Change management**: Preparation for change to IFMIS, Commitment to use IFMIS.
- **Technological Infrastructure**: Reliable network connectivity, Modern ICT equipment.
- **Human Capital Requirement**: Training of staff on IFMIS, Systematic long term capacity building plans.

- **Top Management Commitment:** Support for use of IFMIS, Allocation of resources for IFMIS   implementation
- **IFMIS project success:** Cost saving, Time saving, increase satisfaction,

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Research Design and Approach

The study has defined objective and focus on identifying factors affect successfulness of IFMIS. A causal research design is adopted with a quantitative research approach.

3.2 Population and Sampling

According to Diamantopoulos (2004), a population is a group of items that a sample was draw. A sample, on the other hand, refers to a set of individuals selected from an identified population with the intent of generalizing the findings to the entire population. A sample is drawn as a result of constraints that make it difficult to cover the entire research population Leedy (2005). The population of this research was MOFEC directorate which is using IFMIS as system of record which means Finance and Procurement directorate, Planning directorate, Property Admin directorate, Top Management offices, Self Service and IFMIS project office. In this research, since the targeted population is large the researcher plan to use simple random sampling design to determine the sample size and to answer the problem statement and pertaining research objectives. The reason behind using simple random sampling is because in simple random sampling all individuals will have an equal chance of being selected. To conduct the research on public body (MOFEC) about the factors affecting the successful implementation of IFMIS, the researcher will select as a respondent using simple random sampling from their total population (from users of IFMIS) since all users in all MOFEC departments are large and unmanageable. Therefore, simple random sampling technique was used in the study. Since population of each directorates is too large (from IFMIS user administration data there are 113 IFMIS users), it is impossible to include every individual because of their convenient accessibility and proximity to the researcher. However, since the objective of study focus on the factors affecting the implementation of IFMIS in MOFEC, the sample frame of the targeted population was only the IFMIS users of each directorate which is 113.After the samples of each directorate who use the system have been determined, the researcher plan to use the following sample size determination formula to determine the

sample size of the population in MOFEC. The formula was developed by Taro Yamane (1967). It is calculated as follows:

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

Where **n** is the sample size,

N is the population size, and

e is the level of precision or sampling error = (0.05)

$$n = \frac{113}{1 + 113(e)^2} = 88.10916$$

Hence, the total sample size is 88. Since the number of people in each department is not the same, the number of samples for each department was calculated by the following formula:

$$n1 = \frac{nN1}{N}$$

Where n= total number of samples

N= total number of population

N1= total number of population in each bank

n1= number of samples in each bank

Table 3.1 Respondents distribution by functional areas

No	Department	No of responsibility	No of users	Sample size
1	Financial user	26	24	19
2	Planning User	25	21	16
3	Property Admin user	6	13	10
4	Procurement user	2	9	7
5	Top management user	8	11	9
6	Self-service user	2	22	17
7	System admin user	19	7	5
8	FMIS project office	15	6	5
Total		103	113	88

3.3. Data collection Techniques

The study was based on both primary and secondary data. The primary data was gathered through a structured self-administered questionnaire. The structured questionnaires were developed using the 5 – point Likert Scale due to the fact that each variable or topic comprises serious of questions which fit with the mere purpose of using rating scale. It allows respondents to express both the direction and strength of their opinions about a given topic, (Catherine,2000). According to Kothari (2004), the use of questionnaire method ensures low cost even when the universe is large, respondents have adequate time to give well thought out answers and ensured privacy of the respondents and therefore recorded a high rate of response. The questionnaire used to collect data is shown as Appendix 1. The secondary data for this research purpose was obtained from IFMIS implementation review reports by the World Bank, IMF and the government IFMIS project implementation strategies published, the IFMIS project office reports available for the year 2013-2016 and other IFMIS project related data.

3.4 Procedures of Data Collection

The questionnaires have been distributed to the employees based on the sample size from each population group. The questionnaire contains three parts; part one is deals with the personal profile of each respondents, part two was about the factors that affect successful implementation of IFMIS, presented by means of a 5 -point Likert Scale, the remaining parts three presented one open ended question regarding the topic. The secondary data were collected from organization reports such as project assessment report and MOFEC strategic document and literature review was sourced from libraries, internet and journals.

3.5 Data Analysis Technique

The data collected were analyzed using regression method to find out the causal relationship between the dependent and independent variables. To analyze the raw data the researcher used SPSS 20.0 version which is specialized statistics program that can perform complex data and provide sufficient tools for analyzing the collected data with simple instructions. Therefore, the primary data from the questionnaires and secondary data from review of different documents were also analyzed using simple descriptive statistics such as mean and frequencies. Regression analysis was used to depict the most important factors. It is

considered one of the most valuable methods of establishing a conditioning between various phenomena due to its high level of generality and applicability Albright (2006). This enabled the researcher to make the analysis and to see the factors affecting the implementation of IFMIS in Ethiopia public sectors.

3.6 Validity and Reliability

Reliability and validity address issues about the quality of the data and appropriation of the methods used in carrying out the research.

3.6.1 Validity

Validity refers to the extent to which an instrument measures what is supposed to measure. Data need not only to be reliable but also true and accurate. If a measurement is valid, it is also reliable, Joppe (2000). The content of validity of the data collection instrument was determined through discussing the research instrument with the researcher experts in the field of study especially the researcher's adviser. The valuable comments, corrections, suggestions given by the research experts assisted the validation of the instrument.

3.6.2 Reliability

Reliability refers to the consistence, stability, or dependability of the data. A reliable measurement is one that if repeated a second time gives the same results as it did the first time. If the results are different, then the measurement is unreliable (Mugenda & Mugenda 2008). To measure the reliability of the data collection instruments, an internal consistency technique using Cronbach's alpha was used Mugenda(2008). Cronbach's alpha is a coefficient of reliability that gives an unbiased estimate of data generalization Zinbarg (2005). An alpha coefficient of 0.75 or higher indicated that the gathered data are reliable as they have a relatively high internal consistency and can be generalized to reflect opinions of all respondents in the target population (Zinbarg, 2005). As shown in table 3.1 the overall Cronbach's alphas coefficients for expected scale item are86.6% Therefore, the expected scales used in this study demonstrate high reliability. The following Table shows the SPSS result on the Cronbach Alpha.

Reliability Statistics

Cronbach's Alpha	N of Items
.866	44

3.7 Research Ethics

Ethics as applied to research generally refer to considerations to protect and respect the rights of participants and other parties associated with the activity (Reynolds, 1982). Similarly, special attention will be given for ethical issues of this research starting from problem identification up to interpretation stage using the ethical guide lines specified by Cresswell (2003 pp.93-97). Respondents will be informed also clearly about the purpose of the study, the right to participate voluntarily, the right to ask questions including personal address of the researcher, the right to get the copy of the study, and the right to have their privacy respected; the right not to respond to question that they didn't want to respond too. On top of these, every necessary care will be taken not to put participants at risk of social, psychological, physical and economic harm.

CHAPTER FOUR
RESULTS AND DISCUSSION

4.1 Introduction

As indicated in the preceding chapters, this research study attempted to examine the factors affecting the implementation of IFMIS in Ethiopia public sectors with special focus on Ministry of Finance and Economic Cooperation (MOFEC). This chapter presents the main issues of the actual findings which are based on the primary data collected using questionnaire results and secondary data collected from various sources such as MOFEC IBEX/IFMIS project office reports, Top management reports, and many others administrative records. Questionnaires were distributed to 88 respondents out of 113 IFMIS users purposely sampled from MOFEC directorates, and 72 questionnaires were returned, representing 82 percent response rate. This is a reliable response rate for data analysis as Mugenda and Mugenda(2003) pointed that for generalization a response rate of 50% is adequate for analysis and reporting, 60% is good and response rate of 70a % and over is excellent.

The high response rate of 82 % facilitated gathering sufficient data that could be generalized to factors Affecting successfulness of IFMIS project implementation at MOFEC. This means that the response rate for this study was excellent and therefore enough for data analysis and interpretation. This reasonable response rate was made a reality after the researcher made personal calls and visits to remind the respondent to fill-in and return the questionnaires.

However, 18% of the respondents were reluctant to fill out the questionnaire. This was partly due to reasons such as the respondents being unavailable to fill the questionnaires at the required time despite persistent follow-ups. However, the response rate demonstrates enthusiasm of the respondents to partake in the survey that the study sought. The analysis involved the responses of the stated 72 respondents' response with supplements of secondary data to interpret and elaborate more to explore the determinants of IFMIS Implementations. This response rate is presented on table 4.1 below.

Table.4.1: Response Rate

Response	Frequency	Percentage (%)
Distributed Questionnaires	88	100%
Filled in questionnaires	72	82%
Un returned questionnaires	16	18%

Reliability of the questionnaire was evaluated through administration of the said instrument to the pilot group. A construct composite reliability co-efficient (Cronbach alpha) of 0.6 or above, for all the constructs, was considered adequate for this study. The acceptable reliability coefficient is 0.6 and above (Rousson, Gasser and Seifer, 2002). Cronbach Alpha was used to test the reliability of the research instrument.

Based on the nature of the questions, the questionnaires were categorized into five groups which are, Top management commitment factors, technology and infrastructural factors, Change management factors, Human capital factors and Successful implementation of IFMIS. PATRICIA (2015) was identified top management commitment and information technology infrastructure as the main factors affecting electronic financial management system in national government offices.

4.2 Background Information

The study sought to establish the demographic information in order to determine whether it had influence on the study in MOFEC. The demographic information of the respondents included levels of education, position held, number of years worked in the organization. This information is necessary because the respondents' competence of answering the questions ably dependent on their level of education, position held and also the period in which they have worked in the organization.

4.2.1 Demographic Characteristics of Respondents

Demographic information provides data regarding research participants and is necessary for the determination of whether the individuals in a particular study are a representative sample of the target population and testing appropriateness of the respondent in answering the questions for generalization purposes. As discussed in the above sections, the sample

respondents of this research from Directorates of MOFEC which are the users of IFMIS such as Finance and Procurement directorate: IBEX/IFMIS project office, self-service Users from some directorates, Top management, Treasury directorate, national account directorate, budget directorate, and general service directorate (Inventory and Fixed Asset administration users) get the research questions and filled their personal profile as required.

The description of the characteristics of the target population, therefore, gives some basic information about the sample population involved in the study. From the data collected and tabulated, the following significant characteristics of respondents have been obtained. The following subsections elaborate demographic information of respondent's gender, age, level of education and work experience.

1. Sex of the Respondents

The study sought to determine the gender composition of the respondents. From the findings, it was established that majority of the respondents 73.1% were male whereas 26% of the respondent were female, this is an indication that both genders were well represented in this study and thus the finding of the study did not suffer from gender bias all through the study. This implies there were more male than female respondents though with less disparity meaning that there is gender balance among the employees involved in the implementation of the projects. Carter and Shaw (2007) found that organizations with gender balance were motivated to perform better towards organization goal as women and men compete favorably to deliver on their assignments.

2. Age Distribution of the Respondents

The study requested the respondents to indicate their age category. The results were as shown in Table 4.1.From the research findings, the study revealed that most of the respondents 6 (3%) were aged below 25 years, 29(55.7%) of the respondents were aged between 25 to 35 years, 32(32.9%) were aged between 35 to 50 years, and 5(7.6%) were above 50 years. This implies that respondents were well distributed in terms of their age during the study. This also implies that majority of the respondents were at their maturity stage and therefore able to handle their roles responsibly. The findings support the move by the organizations giving emphasis on maturity and experience during the implementation of various projects.

Table 4.2: Age Distribution of Respondents

Age Group	Frequency	Percentage
>25	6	3%
26-40	29	47.7%
41-55	32	32.9%
<55	5	7.6%
Total	72	100%

Source: *Survey data (2018)*

3. Educational Level of Respondents

The study sought to establish the educational background of the respondents and the findings were as shown in Table 4.2.From the study findings, most of the respondents as shown by 10.1% indicated that they held diploma certificates, 60.8% of the respondents had degree certificates and 29.1% indicated to have reached above degree level. This implies that most of respondents were well educated and that they were in a position to respond to research questions with ease. Hazernberg(2012) associated the education level of project managers with findings that, those with higher levels of education are more successful because higher education provides them knowledge and modern managerial skills, making them more conscious of the reality of the organization management world and thus in a position to use their learning capabilities to enhance project implementation and delivery. The findings therefore indicate that the respondents have the capacity, skills and management acumen to facilitate performance of IFMIS in the organization. These skills may help them handle and interpret their respective services and the emerging issues on implementation and effectiveness of the IFMIS to the best level possible.

Table 4.3: Respondents Educational Level

Education level	Frequency	Percent
Diploma	7	10.1
Degree	45	60.8
Above Degree	20	29.1
Total	72	100.0

Source: Survey data (2018)

4. Experience in their Organization and in using IFMIS

Table 4.4: Respondent Service Year and Experience in using IFMIS

		Frequency	Percent	Valid Percent	Cumulative Percent	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	0	0	0	0	5	6.3	6.3	6.3
	< 2 Years	9	11.4	11.4	11.4	17	21.5	21.5	27.8
	3-5 years	11	13.9	13.9	25.3	20	27.8	27.8	55.7
	6-10 years	34	51.9	51.9	77.2	30	44.3	44.3	100
	>10 years	18	22.8	22.8	100	0	0	0	100
	Total	72	100	100		72	100	100	

As indicated in the above table with respect to the level of experience, 11.4% of the respondents have below 2 years of experience, 13.9 % of the respondents were experienced 3 to 5 years and 51.9 % 6 to 10 years and 22.8 % experienced greater than 10 years. However, all the respondents have no experience in using IFMIS. Only 93.67% of the respondents have an experience of using IFMIS. Which is 21.5% of the respondents have below 2 years of experience, 27.8 % of the respondents were experienced 3 to 5 years and 44.3 % of the respondents were experienced 6 to 10, whereas from the total sample only 6.33% have no experience in using IFMIS. But the researcher includes them in the sample population since they are at management position who participated in IFMIS implementation decisions. This indicate that more than 93.67 % of the respondents have long years of experience in using IFMIS and participating in its implementations and they have capacity to perform their duty in well experienced way. Work experience is an important part of becoming 'workplace-ready

and to differentiate the determinant factors of their work more than third party. A survey conducted by Scribner in 1998 found that that building useful skills that cannot be taught in the classroom as well as contacts that students otherwise would not be exposed to and prospective employer will always look favorably on the effort taken by those who have done work experience, which empowers new talent and gives them an edge to push for the most sought after graduate positions in the field." Therefore, the sampled respondents of this research experienced in technological skills, found their work-based experiences to not only be rich in opportunities to practice, but also increased skills in problem-solving, critical thinking, and teamwork skills. That is why the researcher focuses on those who use IFMIS to get relevant data for this research.

4.3 Factors Affecting successfulness of IFMIS

The researcher sought to identify Factors Affecting successfulness of IFMIS project implementation at MOFEC. To achieve this objectives respondent were asked using a Likert scale where 1=Strongly Disagree, 2=Disagree, 3=Neutral, 4= Agree and 5= strongly agree.

4.4 IFMIS Success Measuring Factors

There were ten questionnaires designed to determine the IFMIS success measures. The researcher designed this question by identifying three major project success factors these are in terms of Cost, Time and customer satisfaction. The following table describes the result of the response along with interpretation of the findings.

Table 4.5: Success Measuring Factors IFMIS

VARIABLES	Frequency and Percentage					Mean	Std. Deviation
	5	4	3	2	1		
IFMIS promotes transparency in budget execution of GFS.	20 (27.8%)	40 (55.6%)	8 (11.1%)	4 (5.6%)	-	4.06	0.785
IFMIS prevent fraud and promote good governance	20 (27.8%)	42 (58.3%)	10 (13.9%)	-	-	4.14	0.635
IFMIS promote accountability for users	20 (27.8%)	50 (69.4%)	2 (2.8%)	-	-	4.25	0.496
IFMIS reduces bureaucracy in our financial process.	18 (25%)	44 (61.1%)	8 (11.1%)	2 (2.8%)	-	4.08	0.687
The system offer timely information to support Decision making	22 (30.6%)	44 (61.1%)	6 (8.3%)	-	-	4.22	0.587
The system provide accurate information.	22 (30.6%)	48 (66.7%)	2 (2.8%)	-	-	4.28	0.510
IFMIS improve service delivery to the customer.	22 (30.6%)	44 (61.1%)	6 (8.3%)	-	-	4.22	0.857
IFMIS has reduced operating cost by reducing administrative cost.	22 (30.6%)	28 (38.9%)	6 (8.3%)	16 (22.3%)	-	3.78	1.116
IFMIS has reduced civil servant work load	18 (25%)	22 (30.6%)	14 (19.4%)	18 (25%)	-	3.56	1.124
IFMIS enhances the quality of service	24 (33.6%)	44 (61.1%)	4 (5.6%)	-	-	4.28	0.562
The system allows to perform the tasks with few stuffs compare to the pre implementation.	10 (13.9%)	26 (36.1%)	18 (25%)	18 (25%)	-	3.39	1.015
I found the system time saver	24 (33.6%)	42 (58.3%)	6 (8.3%)	-	-	4.25	0.599
I can easily generate report with the given period of time	28 (38.9%)	42 (58.3%)	2 (2.8%)	-	-	4.33	0.628
Agregate Mean and SD						4.06	.738

Respondents from MOFEC department requested to rate the transparency level of IFMIS and almost all users agreed and strongly agreed (83%) that the system is really transparent. And only (5.6%) disagree that IFMIS is transparent, the rest 11%respond that they are neutral. Dorotinsky (2003) argues that public financial management can be improved in many ways by the use of IFMIS, but officially the system ensures credibility and confidence of the budget through the transparent and comprehensive financial data. The other question raised to know whether the system was preventing fraud and promote good governance here also majority of the respondents (83.4%) agreed and strongly agreed that This system can safeguard government asset 5.6 of respondents disagree and 11%were neutral. the finding implies that IFMIS system is capable to prevent corruption and fraud of government asset in addition to what has been raised the respondent asked whether IFMIS promote accountability for the user. Here also most of the respondent agreed and strongly agreed (69.4%,27.8) that the system promote accountable for users but only 2.8%individuals disagree on this issue. With similar fashion, the researcher has raised a question whether IFMIS reduce bureaucracy in Government finance table above shows that (61%,25%) agree and strongly agree while 11.1%nuetral and rest 2.8 Disagree to have more on success factors the researcher asked whether IFMIS offer timely information to support decision making 92% of the respondent agreed that the system is well timed on providing information as needed but here there are 8% respondents who respond that they are neutral.

The researcher is also interested to ask another question whether the system provide accurate information and 100%respondent replied that the system provide accurate output. Respondents were asked whether IFMIS improve service delivery to customers here also cumulative of 91.7% agreed and strongly agreed and 8.3% respond like they are neutral. The other questions raised was whether IFMIS has reduced operating cost by reducing administrative cost about 22.2% disagree and 38.9% agree and 30.6% strongly agree that it reduced operating cost. The rest 8.3% was neutral. Finally, the researcher asked question that IFMIS reduced civil servant work load here an equal amount of respondent 25%,25% disagree and strongly agree and 30.6% respondents Agree that IFMIS reduced civil servant work load and the remaining respondent which is 19.4% are neutral. The above finding implies IFMIS project is efficient system in terms of time, accuracy, transparency and cost

The questionnaires, depending on relevance, were categorized into four major groups: change management factors, Human Capital factors, Technical and Infrastructural Factors and Top Management Factors. Each questionnaire are presented and analyzed under the specified groups, as described as in the following sections.

4.3.1 Effect of Change Management on IFMIS project Success

There were seven questionnaires designed to determine the effect of change management on the successfulness of IFMIS project. The following table describes the result of the response along with interpretation of the findings.

Table 4.6: *Effect of Change Management Factors on the Success of IFMIS*

No.	VARIABLES	Frequency and Percentage					Mean	Std. Deviation
		5	4	3	2	1		
1	There is a clear vision and procedure to manage changes in the system.	18 (25%)	40 (55.6%)	10 (13.9%)	-	4 (5.6)	3.94	0.948
2	I am well aware of the purpose of changes within IFMIS project.	24 (2.8%)	32 (19.4%)	2 (33.3%)	14 (44.4%)	-	1.92	0.57
3	Progress and achievement of changes are measured as part of project Change management.	12 (27.8%)	22 (2.8%)	16 (22.2%)	20 (16.7%)	2 (30.6%)	1.31	0.134
4	There is an organized way Dealing with changes.	4 (5.6%)	30 (5.6%)	24 (33.3%)	10 (13.9%)	4 (41.7%)	0.28	0.967
5	There is resistance of users to change legacy system in to IFMIS	40 (55.6%)	28 (38.9%)	2 (2.8%)	2 (2.8%)	-	0.47	0.691
6	I found that Change management team is as informed, passionate, and engaged change team in IFMIS project.	12 (27.7%)	22 (25.6%)	20 (16.7%)	18 (30%)	-	2.39	0.042
7	I recognize that the change management team made frequent visit to the site to manage the change.	4 (5.6%)	20 (27.8%)	16 (22.2%)	32 (44.4%)	-	2.94	0.977
	Aggregate mean and standard Deviation						1.89	.483

This section sought to assess how factors of change management were handled when MOFEC was implemented IFMIS in the countries. From the table above majorities of respondent 55.6% and 25% are agreed and strongly agree respectively that there were clear vision and procedure to manage changes in the system. the rest 5.6% disagree up on the clear vision and mission. same respondents also feel the questionnaire as neutral 13%. This shows that there is clear vision and procedure to manage changes in IFMIS system. According to Dorotinsky and Matsuda (2001) change management techniques such as how the project is planned and implemented and end-user involvement in design and the findings of this study indicate that there are no regular consultative forums held for all stakeholders involved in the IFMIS implementation process. On the awareness of change within IFMIS project most of them disagree (44.4%) and about 33.3% are neutral and about 19.4% and 2.8% respondent agree and strongly agree respectively so this shows that there is less awareness on purpose of change within IFMIS project. on measurement of progress and achievement of changes as part of project management about 30.6%,16.7% strongly disagree and disagree respectively, 2.8% and 27.8% agree that progress and achievement of changes are measured as part of project change management and the other are neither Agree nor disagree 22%. This implies that progress and achievement of changes are not measured as part of project change management. On the organized way of dealing with changes most respondent (41.7%,13.9%) strongly disagree and disagree respectively that there is organized way of dealing with changes, equal amount of respondent 5.6%,5.6% agree, strongly agree and most of peoples are neutral (33.3%). this shows that there is no organized way dealing with changes. almost all respondents agree and strongly agree(38.9%,55.6%) that there is resistance of users to change legacy system in to IFMIS. 25%,27.8% agree ,strongly agree respectively that change management team are informed, passionate and engaged team in IFMIS project and 30.6% disagree,16.7% are neutral on change management team commitment .this implies that almost an equal amount of respondents agreed and disagreed that change management team is committed in IFMIS project. On frequent visit of change management team to site to manage changes most of the respondent disagree (44.4) that there is frequent visit 27%.5,4% agreed change management team visit the site frequently and 22.2% of respondents answered that it

is neither agree nor disagree. This implies that change management team of IFMIS project has less frequently visit site in order to manage the changes. The mean value has been calculated as 1.89 this shows that respondents disagree that change management has been properly done.

4.3.2 Human Capital factors for IFMIS implementation

This section sought to determine what effect human capital development factors had on the effectiveness of the IFMIS implementation process. The findings are presented in table 4.5 below:

Table 4.7: The Effect of Human Capital Factors on the Success of IFMIS

No.	VARIABLES	Frequency and Percentage					Mean	Std. Deviation
		5	4	3	2	1		
1	I received enough training before I start using IFMIS system.	16 (2.8%)	46 (8.3%)	2 (2.8%)	6 (63.9)	2 (22.2%)	0.94	0.977
2	I performed my tasks using system immediately after training.	14 (19.4%)	18 (25%)	-	28 (38.9%)	12 (16.7%)	1.25	0.172
3	I am satisfied with my current job	14 (2.8%)	40 (2.8%)	14 (19.4%)	2 (55.6%)	2 (19.4%)	0.86	0.21
4	The pay i receive is competitive compared to that of employees doing similar work in other organizations.	10 (13.9%)	12 (16.7%)	14 (19.4%)	32 (44.4%)	4 (5.6%)	2.89	1.181
5	IFMIS implementation started with proper assignment of employees and due consideration of capacity	6 (8.3%)	18 (25%)	14 (19.4%)	32 (44.4%)	2 (2.8%)	2.92	1.071
6	My Organization able to manage stuff turnover through different incentive mechanisms.	-	10 (13.9%)	18 (25%)	30 (41.7%)	14 (19.4%)	2.33	0.949
7	Leading IFMIS users (supper users)are benefited from the project and become part of the implementation process accordingly.	12 (5.6%)	24 (30.6%)	10 (13.9%)	22 (33.3%)	4 (16.7%)	2.25	0.219
8	I am working based on my academic background	26 (36.1%)	30 (41.7%)	10 (13.9%)	6 (8.3%)	-	4.06	0.918
							2.1875	0.04

Source: Analysis of Survey data 2018, using SPSS20.

Respondents from MOFEC asked that the effect of human capital on IFMIS project success as shown in above table most respondents disagree and strongly disagree (63.9%,22%) respectively that there were enough training before they use the IFMIS system. And few amount of respondent agree and strongly agree that they took enough training before they start using IFMIS. on immediately using the system after training most individuals disagree, strongly disagree (38.9%,16.7%that they performed there tasks using system immediately after training.(25%,19.4)agree that they started using the system immediately after they took training this implies most employees are not perform their task immediately after they took training. According to Rodin-Brown (2008), capacity building and training need to be scoped out during the needs assessment process. Training programs need to address various audiences, from seniormembers of the bureaucracy down to mid- and entry-level civil servants. Their satisfaction on the current job (55.6%,19.4%) disagree and strongly disagree that they satisfied. only about 5% are agreed that they have satisfaction with their current job and 19.4% are neither agree nor disagree. from this we can see that most employees had no satisfaction on their current job. on payment they received compared to that of employees doing similar work in other organization most of respondents disagree, strongly disagree (44.4%,5.6%) that the payment is same with other organization and (16.7%,13.9%) agree and strongly agree,19.4% neither agree nor disagree that the payment they received is rational compared to that of employees doing similar work in other organization. There is no redness.most respondents disagree 44.4%, 25% agree and the rest respondents neither agree nor disagree 19.4%that there is proper assignment of employees when the system start implementation. This implies that there were not proper assignment of employees when they start implemented the system .all most all respondents disagreed, strongly disagreed (41.7%,19.4%) that their organization had able to handle staff turnover using different incentive mechanism and only 13% individuals agreed that there is a mechanism to avoid staff turnover in their organization,25% of individuals are neutral. From the above finding we can conclude that staff turnover is not managed in this organization in order to implement IFMIS system effectively. On the question leading IFMIS users(supper users) are benefited from the project 33.3%, 16.7% disagree and strongly disagree, 30%, 5.6% agree and strongly agree, 13.9% neutral that the supper users were advantageous from the project and become part of the implementation process accordingly. This shows that end users ware not benefited from

the project and become part of implementation. on final variable of human capital question that whether they work based on their academic background all most all respondents agree, strongly agree (41.7%, 36.1%), 8% disagree and 13.9% answered as neutral. We can conclude from the above finding that all most all employees are working based on their academic background. In general The mean and standard deviations2.18,.04 respectively shows that there is a problem on human capital development on IFMIS implementation.

4.3.3 Technical and Infrastructural Factor for IFMIS Implementation

The questionnaires described under this section entail the factors related to technical and infrastructural factors. the following table shows effect of technical and infrastructural effect.

Table 4.8: Effect of Technical and Infrastructural Factors on the Success of IFMIS

No.	VARIABLES	Frequency and Percentage					Mean	Std. Deviation
		5	4	3	2	1		
1	I have personal computer to use IFMIS application.	42 (58.3%)	30 (41.7%)	-	-	-	4.58	0.496
2	There are necessary software	42 (58.3%)	26 (36.1%)	2 (2.8%)	2 (2.8%)	-	4.5	0.692
3	IFMIS system is fast enough to perform my day to day task	12 (2.8%)	28 (16.7%)	6 (8.3%)	24 (33.3%)	2 (38.9%)	1.33	0.187
4	I can easily get functional support when I need from assigned support team.	6 (8.3%)	40 (19.4%)	12 (16.7%)	14 (55.6%)	-	1.53	0.903
5	IT department is providing support immediately when technical problem happens.	6 (8.3%)	28 (38.9%)		24 (33.3%)	14 (19.4%)	2.22	0.710
6	There is no system disconnection while i use IFMIS application.	-	6 (8.3%)	10 (13.9%)	44 (61.1%)	12 (16.9%)	2.14	0.393
7	Power interaption not affects my regular work	2.8%	8.3%	8 11.1%	42 58.3%	14 19.4%	0.83	.534
8	System user friendly	11.1%	33.3%	22.2%	33%		3.22	1.038
	Aggregate						2.54	.61

Source: *Analysis of Survey data (2018)*

Here the researcher wants to know to how extent technical and infrastructural factors affect successfulness of IFMIS. In the above table on question which asks that whether they have personal computer or laptop which they can do their day to day job all 100% of the respondents answered that they have computer to use IFMIS application. software's necessary to use system like JRE, browser, PDF etc installed on their computer most employees agreed,

strongly agreed (36.1%,58.3%) that they can access IFMIS application by using all that installed software but 5% of employees disagree that there is no installed such application on their system. The above result shows as the users have their own personal computers and laptop with all needed application which they can access the application. Majority of respondents disagree and strongly disagree (33.3%,38.9%)that the system is fast. other 16.7%, 2.8% agree and strongly agree, 8.3% . are neutral that the system is fast enough to perform their day to day task this shows that the system is not enough fast to perform their day to day task. The other variable is that the user can get support easily from assigned support team from the respondent on the above table majority respondent 55.6% Disagreed,19.4%agreed 8.3% strongly agree, 16.7% are neutral, this implies that there is no adequate and enough support for users when there is an issue. On technical support from IT department immediately, the respondent disagreed and strongly disagreed (33.3%, 19.4) and 38.9% agree, 8.3%neutral that there immediate support from IT department. From the above finding we can conclude that there is no enough and adequate technical support as needed. from the table above we can notice that 61.1%, 16.7% respectively disagree and strongly disagree, only 8.3% agree and the rest 13.9% are neutral that there is no system disconnection while they use IFMIS application. this shows that there is high rate of system disconnection when they perform their day to day activities.

The respondents were asked whether there is frequent power interruption affecting their regular tasks on the IFMIS system. The majority of the respondents, 77.7%, were replied that they were interrupted by electric power supply. This shows that there is high interruption of power when the user uses the IFMIS system.A questionnaire was adapted to the respondents to investigate to what extent the system is user friendly for them. 33.3% of the respondents were agreed with the fact that the system is user friendly. Comparable number of users, 33.3%, disagrees with the fact that the system is user friendly. This indicates that there are users who use the system easily and there are also users which the system is difficult for them. The mean and standard deviation of the above finding shows that there is shortage on technological and infrastructural availability in IFMIS project.

4.3.4 Top management commitment as success factor

Commitment from the top management was identified test as one of the factors affecting the success of the implementation of the envisaged system. The questionnaires pertinent to the subject under consideration are analyzed in this section.

Table 4.9: Effect of Top Management Commitment Factors on the Success of IFMIS

No.	VARIABLES	Frequency and Percentage					Mean	Std. Deviation
		5	4	3	2	1		
1	Management at all level has the awareness of IFMIS implementation.	4 (5.6%)	16 (22.2%)	14 (19.4%)	32 (44.4%)	6 (8.3%)	2.72	1.078
2	Top management of my organization promote IFMIS for users.	-	20 (27.8%)	10 (13.9%)	40 (55.6%)	2 (2.8%)	2.67	0.919
3	Top management of my organization follows major issues happened on the system.	2 (2.8%)	12 (16.7%)	10 (13.9%)	34 (47.2%)	-	2.69	0.922
4	There is a functional committee to monitor the overall Progress of the system.	4 (5.6%)	20 (27.8%)	16 (22.2%)	32 (44.4%)	-	2.94	0.977
5	Top management of My organization allocate required resource to keep the functionality of the system.	2 (2.8%)	34 (47.2%)	16 (22.2%)	28 (25%)	2 (2.8%)	3.22	0.953
6	Directors of my organization take leadership role to implement IFMIS	2 (2.8%)	8 (11.1%)	12 (16.7%)	46 (63.6%)	4 (5.6%)	2.42	0.868
7	There is Regular review and evaluation of IFMIS project implementation by management	-	10 (13.9%)	22 (30.6%)	40 (55.6%)	-	2.58	0.727
8	Management of my organization is ready to support the change	4 (5.6%)	12 (16.7%)	28 (38.9%)	26 (36.1%)	2 (2.8%)	2.86	0.924
	Aggregate mean and standard devation						2.76	.92

The result shows that top management of MOFEC had little awareness about IFMIS application. The majority of the respondents either disagree or strongly disagree (55.6% and 2.8% respectively) that top management of the organization promote IFMIS, and only 27.8% of them agreed to the item about top management efforts to promote and support IFMIS. This implies that top management was not promoting IFMIS. The respondents were asked whether the management of MOFEC is following up major issues encountered while running and utilizing the system. The majority of the respondents, 66.6%, replied that they disagree with the fact that the management following up the identified major issues, while only 16.7% of them responded that they agree with the follow up of the said management. Based on the responses one can conclude that the top management of MOFEC are not well following major issues that the users are facing. committee plays vital role in large project implementations. The respondents were asked about the availability of functional committees that overlook the implementation and execution of IFMIS project. The majority, 44.4%, responded that they disagree with the fact that there is functional committee, 22.2% of them are neutral on the on the same question. This implies that the committee who is in charge of monitoring the overall activities of the project is not functioning very well or not available at all.Resources are very crucial for the implementation and execution of a complex projects. A questionnaire was designed to determine whether there is adequate resource allocation to the project. 47.2% of the respondents replied that they agree with the fact that there is enough resource allocation for the project, with considerable number of respondents, 25%, was replied neutral. This shows that somehow management of the organization allocates resource but still there are respondents which argue that there is no enough allocation of resource for IFMIS project. It was discussed in the literature that leadership role of the management is decisive in determining the success of complex project implementations. IFMIS users were requested to respond whether there is commitment from directors in playing the required leadership role. The majority, 63.9%, of the respondents are disagree, 5.6%, of them are strongly disagree with the fact that the directors plays the leadership role on the implementation of the envisaged project, while only few them, 11.1%, of the respondents have replied that the project obtained the leadership role of the directors.

Project have to be regularly evaluated and appropriate measures should be taken when deviations from expectations determined. The respondents were asked to know whether there is regular review and evaluation of IFMIS project implementation by management. The majority of respondents, 55.6%, disagree with the fact that there is regular review and evaluation. Only 13.9% of them think that there is review and evaluation of the project. Considerable number of respondents, 30.6%, is neutral. The response shows that management has a problem on regular review and evaluation of IFMIS project. Lastly on top management commitment of the organization for successful implementation of IFMIS the respondents asked whether the management is ready to change, (36.1%,38.9% ,16.7%) disagree, neutral, agree respectively. From this we can conclude that top management of the organization are moderately ready to support change. The above finding shows that the mean and standard deviation (2.76 and 9.2) shows that there no adequate top management support for successful implementation of IFMIS.

4.5. Regression analysis

A regression describes and evaluates the relationships between a given dependent variable and one or more independent variables. Earlier research focusing on similar subjects has found significant results using regression analysis (Musteen2010). One can therefore assume that regression is an appropriate statistical method in order to confirm or disconfirm the chosen hypotheses During the regression analysis, important assumptions for a valid regression will be elaborated and tested in order to ensure that the final regression models are not flawed in this research context there are four independent variable and one dependent variable, the researcher take the average from the given variable questionnaires and use SPSS to analyze the data.

4.5.1 Dependent variable.

This paper had one dependent variable that measured the successfulness of IFMIS project in MOFEC. The variable was planned to form a construct out of 13 items in the questionnaire where they had to indicate on a 5-point scale.1.strongly disagree,2.Disagree 3.Neutral 4.Agree 5.Strongly agree .on how IFMIS implementation is successful (a) the realization of goals and objectives, (b) Time saving (c) achieved cost savings.

4.5.2 Independent variables

Four independent variables were included in the main model. The first was Change management, Human capital, Technical and infrastructural, Top management commitment. There are eight questioners for all variables separately on the questionnaire. where they had to indicate on a 5-point scale.1.strongly disagree,2.Disagree 3.Neutral 4.Agree 5.Strongly agree on this independent variable affect IFMIS project success.

4.5.3. Regression Coefficient

Multiple regression analysis was conducted so as to determine the relationship between the dependent variable and the independent variables. As per the SPSS version 20.0 generated table 4.2 the equation:

$$(Y = \beta 0 + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \varepsilon)$$

Y=1.190+.312X1+.005X2+.095X3+.537X4+E

The findings presented shows that a unit increase in Change management will lead to a 0.27 increase in the success of IFMIS project at P<0.05.A unit increase of Top management commitment will lead to 0.04 increase of IFMIS project success at P<0.01. All the other variables such as human capital development, Technological and infrastructural Factor are insignificant and don't affect the success of IFMIS project.

Table 4.10: Regression Coefficients

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	1.190	.376		3.166	.002	.440	1.940
	Ch.mgt	.279	.109	.312	2.548	.013	.060	.497
	Hum.cap .Dev	.004	.091	.005	.043	.965	-.177	.185
	Tech.Inf	.089	.102	.095	.876	.384	-.114	.293
	Top mgt.com	.431	.071	.537	6.082	.000	.289	.572

a. Dependent Variable: IFMIS project success

CHAPTER FIVE

SUMMARY, CONCLUSSION AND RECCOMENDATION

5.1. Introduction

This part of the study tries to summarize and conclude the key findings which arose out of the study and pass possible and recommendations as remedies to alleviate the existing and observable potential hurdles.

5.2. Conclusion

In this section the researcher tries to recapitulate the key findings which arose out of the study. As it has been indicated earlier in the previous chapters, the main objective of this study is describe the factors affecting the successfulness of implementation of integrated financial management information system in MOFEC. Due to this the researcher distributed 44 questionnaires related to six focus area to 88 respondents to analyze the factors affecting the implementations of IFMIS in MOFEC. Thus, from the questionaries' distributed to respondents, the researcher collects only 72 respondent's response and analyzed with descriptive statics using SPSS version 20. Therefore, on the basis of data obtained from the respondents through questionnaires as well as different documents and reports of IBEX/IFMIS project office, interpretation an analysis of data made were summarized below. The finding of the above analysis shows that

- ➢ Change management is not done properly before the implementation and on implementation of IFMIS at MOFEC, which means there were no clear vision and procedure to manage changes, the users do not have enough awareness of change management and what to change. There is also lack of passionate, informed and engaged change team in project office.

- ➢ On human capital development the respondents replied that there is a shortage of enough, regular training as needed and even after they trained they couldn't operate on the system immediately this makes them to forget what they learn. It is becoming big challenges for them that there is high turnover in their organization this makes

them not to perform their tasks and generate required report on time using IFMIS system due to high work load.

➢ The finding shows there are available technology and infrastructure in MOFEC but there is system inconsistency due to telecommunication network issue. And also there is Power interruption this affect their day to day tasks. The finding implies that there is no adequate support from technical team when there is system disconnection in their organization.

➢ management is not actively involved and supportive of the implementation process and not assists & encourages employee in IFMIS adoption even if there is moderate resource allocation still the project needs much resource in order to implement the system fully. In addition to this top management is not proactive to solve any challenges the employees face an issue. That is why every employee of the organization is not happy and resist the change. According to Rodin-Brown (2008), the best way to overcome resistance is to sell the changes, relying on credible national resources to deliver the message. The selling can be done through a variety of media: workshops, seminars, training sessions, a website, conferences, or newsletters.

➢ It is understandable from this research that there is high resistance not to adapt this IFMIS system this can be most employees fear that they may lose their job due to the implementation on this new system

5.3. Recommendation

In this section the researcher put recommendation standing from the study finding and the researcher conclusion. So the study recommended that:

➢ It is important to know that change management is basic task for every project to deliver successfully so that MOFEC should enhance ways of dealing with change, capacity to make changes and it should work hard to communicate changes for top management, stakeholders, and End users of the system through promotion, different awareness creation mechanism. There should also be strong and committed change team.

➢ There should be clear and achievable goal, MOFEC should update project strategic plan to minimize resistance and stuff turn over through different incentive mechanism. Moreover, it should conduct capacity building exercises to ensure that system users

and key personnel involved in IFMIS are equipped with the necessary skills and knowledge in order to implement IFMIS fully.

➢ The above finding shows that the main factors in IFMIS implementation is technological and infrastructural challenge so that MOFEC should overlook the infrastructural and network connectivity issue by continuous fallow up with stakeholders like Ethiopian telecommunication, Ethiopian Electric corporation.

➢ There should be Strong political commitment and leadership at the ministerial or directorial level is vital to push IFMIS implementation forward. Top management of the organization must know the benefit of IFMIS and promote the system to their end user in order to find accurate data for their decision making purpose.

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ST. MARY'S UNIVERSITY

SCHOOL OF GRADUATE STUDIES

MASTERS OF PROJECT MANAGEMENT PROGRAMQUESTIONNAIRE

TO BE FILLED BY THE RESPONDENTS

Dear Respondents,

This questionnaire is designed to study **Factors Affecting successfulness of IFMIS project implementation at MOFEC f**or the partial fulfillment of the requirements of Masters of project Management. Knowing that the data obtained will be used for academic purpose you are kindly requested to reflect your genuine opinion. I want to assure you that your responses are kept confidential and the output is generated in aggregate terms, where anonymity of respondents is maintained. For this purpose, there is no need to write your names or put any identifying remarks in the questionnaire.

Thank you in advance for your understanding and cooperation!

Addis Wasihum

Cell phone- +251920338676

Email address- addisw14@gmail.com

PARTI: **GENERAL QUESTIONS**

Put tick mark () in the box in front of the choice that suits you.

Section A: GENERAL INFORMATION

1. **Sex** :male ☐   Female ☐
2. **Age**:   20-30 ☐ 31-40 ☐   41-50 ☐ Above50 ☐
3. **Education status**: Diploma ☐ BA/BCS ☐   MA/MCS ☐   PHD ☐
4. Years of experience in public organization

   Less than 2 years ☐ 3-10 ☐ 11-15 ☐   16 and above ☐

5. 5 Department: Finance ☐   property administration ☐   procurement ☐

    Human Resource ☐   IFMIS Project office ☐

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

    Daily ☐   Weekly ☐   Monthly ☐   Quarterly ☐   Annually ☐

PART II: QUESTIONS RELATED TO INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (IFMIS)

Section A: Effect of Change Management on IFMIS project Success

Please indicate your level of agreement with the following statements so that your answers to these questions enable the researcher to assess the Effect of Change Management Factors on the Success of Integrated Financial Management Information System (IFMIS).

No.	VARIABLES	Frequency and Percentage					Mean	Std. Deviation
		5	4	3	2	1		
1	There is a clear vision and procedure to manage changes in the system.							
2	I am well aware of the purpose of changes within IFMIS project.							
3	Progress and achievement of changes are measured as part of project Change management.							
4	There is an organized way Dealing with changes.							
5	There is resistance of users to change legacy system in to IFMIS							

S.No		Strongly Agree	Agree	neutral	Disagree	Strongly disagree		
6	I found that Change management team is as informed, passionate, and engaged change team in IFMIS project.							
7	I recognize that the change management team made frequent visit to the site to manage the change.							

Section B: Human Capital factors for IFMIS implementation

Please indicate your level of agreement with the following statements so that your answers to these questions enable the researcher to assess The Effect of Human Capital Factors on the Success of Integrated Financial Management Information System (IFMIS).

S. No		Strongly Agree	Agree	neutral	Disagree	Strongly disagree
8	I received enough training before i start using IFMIS system.					
9	I performed my tasks using system immediately after training.					
10	I am satisfied with my current job					
11	The pay i receive is competitive compared to that of employees doing similar work in other organizations.					
12	IFMIS implementation started with proper assignment of employees and due consideration of capacity					
13	My Organization able to manage stuff turnover through different incentive mechanisms.					
14	Leading IFMIS users (supper users)are benefited from the project and become part of the implementation process accordingly.					
16	I am working based on my academic background					

Section C: Technical and Infrastructural Factor for IFMIS Implementation.

Please indicate your level of agreement with the following statements so that your answers to these questions enable the researcher to assess the Effect of Technical and Infrastructural Factors on the Success of Integrated Financial Management Information System (IFMIS).

S.No		Strongly Agree	Agree	neutral	Disagree	Strongly disagree
17	I have personal computer to use IFMIS application.					
18	Thereare necessary software (JRE,browser,PDF,etc) installed to access IFMIS on my computer					
19	IFMIS system is fast enough to perform my day to day task					
20	I can easily get functional support when I need from assigned support team.					
21	IT department is providing support immediately when technical problem happens.					
22	There is no system disconnection while i use IFMIS application.					
23	The power interruption affects my regular job on the application					
24	The system is user friendly.					

Section D: Top management commitment as success factor

Please indicate your level of agreement with the following statements so that your answers to these questions enable the researcher to assess the Effect of Top Management Commitment Factors on the Success of Integrated Financial Management Information System (IFMIS).

S.No		Strongly Agree	Agree	neutral	Disagree	Strongly disagree
28	Management at all level has the awareness of IFMIS implementation.					
29	Top management of my organization promote IFMIS for users.					
30	Top management of my organization follows major issues happened on the system.					
31	There is a functional committee to monitor the overall Progress of the system.					
32	Top management of My organization allocate required resource to keep the functionality of the system.					
33	Directors of my organization take leadership role to implement IFMIS					
34	There is Regular review and evaluation of IFMIS project implementation by management					
35	Management of my organization is ready to support the change					

Section E: IFMIS Success Measuring Factors

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

s.No		Strongly Agree	agree	neutral	disagree	Strongly disagree
36	IFMIS promotes transparency in budget execution of GFS.					
37	IFMIS prevent fraud and promote good governance					
38	IFMIS promote accountability for users					
39	IFMIS reduces bureaucracy in our financial process.					
40	The system offer timely information to support Decision making					
41	The system provide accurate information.					
42	IFMIS improve service delivery to the customer.					
43	IFMIS has reduced operating cost by reducing administrative cost.					
44	IFMIS has reduced civil servant work load					
45	IFMIS enhances the quality of service					
46	The system allows to perform the tasks with few stuffs compare to the pre implementation.					

If you have anything to say concerning the Factors affecting successful IFMIS implementation inyourOrganization_____

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Thank You Very Much for Your Precious time and Kindness