

## Pedagogy and Impact of Gifmis Adoption as a Tool for Public Finance Management

Olurankinse Felix<sup>[a],\*</sup>; Oloruntoba Sunday Rufus<sup>[b]</sup>

<sup>[a]</sup>Ph.D., Associate Professor, Department of Accounting, Faculty of Social & Management Sciences, Adekunle Ajasin University Akungba-Akoko, Ondo State, Nigeria.

<sup>[b]</sup>Graduate Assistant, Department of Accounting, Faculty of Social & Management Sciences, Adekunle Ajasin University Akungba-Akoko, Ondo State, Nigeria.

\*Corresponding author.

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### Abstract

One major problem affecting economic growth of Nigeria is the poor management of the Nations Financial Resources. This arose from corruption, mismanagement and ill-allocation of government financial resources. The need to promote public accountability, transparency, cost effective public service delivery, judicious allocation of government scarce financial resources and economic growth gave impetus for the introduction of Government integrated financial and management information system (GIFMIS). The study shall examine the effect of GIFMIS on government financial transactions in relation to public funds management and how it has significantly influence government policy. The paper adopts a survey design and primary data which were obtained with the use of well structured administered questionnaires. The data obtained were analyzed using an Analysis of variance (ANOVA). The findings reveal that with the use of GIFMIS, there has been an appreciable reduction in corruption, financial irregularities and leakages with the attendant improvement in transparency and accountability in the management of government funds. Also, the use of GIFMIS has led to effective implementation of government policy. The paper recommends the adoption of GIFMIS at all levels of government to form part of financial management reforms practices to enhance transparency, accountability and judicious use of government financial resources.

**Key words:** Accountability; Economic growth; GIFMIS; Government policy; Public funds; Transparency

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### INTRODUCTION

The continued efforts of proper management of public fund have led to the need for the introduction of GIFMIS system in Nigeria. Initially, the implementation was done correctly in some government institutions for example in the central bank, but this has not been met with resounding success in the ministries and other government Parastatals. One major problem affecting the economy is the poor financial management systems across all institutions of government. All nations around the world seek better standards of living for their people by providing goods, works and services in adequate quantities and at affordable prices. Nations mobilize funds from various sources in order to meet these requirements. It is however, becoming increasingly difficult to meet these requirements due to difficulties in mobilizing funds coupled with ever increasing demand for goods, works and services (Owoeye, 2014).

GIFMIS is an information system that tracks financial events and summarizes financial information. In its basic form, it is more than accounting system configured to operate according to needs and specifications of the environment in which it is installed. It refers specifically to the computerization of the public financial management processes, from budget preparation and execution to accounting and reporting with the help of integrated system for financial management of line ministries, spending agencies and other public sector operations (USAID, 2008). GIFMIS has to do with Automating public financial management i.e computerization of the entire public sectors in response to the increasing

volume of data or information that need to be processed. In a nutshell, integration implies that the system has the following basic features:

- Standard data classification for recording financial events
- Internal controls over data entry, transaction processing and reporting
- Common processes for similar transactions and a system design that eliminates unnecessary duplication of data entry

GIFMIS stores, organizes and makes access to financial information easy. It not only stores all the financial information relating to current and pass years' spending, but also stores the approved budgets for these years, details on inflows and outflows of funds as well as complete inventories of financial assets e.g equipment, land and building ( Bolivia & Chile, 2014).

The financial management system in Nigeria has not been a success over time due to corruptions, fraud, mismanagement, lack of accountability and transparency and other forms of unethical conducts.

### **A. Objectives of the Study**

This study in broad term shall examine the impact of GIFMIS on public fund management most essentially in the areas of accountability and transparency, and its influence on government policy. However, the following specific objectives shall be addressed:

- a) To undertake a literature study on factors that influence implementation of GIFMIS,
- b) To identify the critical success that influence implementation of GIFMIS,
- c) To assess the effects of adoption of GIFMIS in the management of public funds.

### **B. Significance of the Study**

- a) The study will be useful to government at all levels and in all tiers to have a central control and effective monitoring of receipts and expenditures of the MDAS,
- b) It will assist the key decision makers with factors to be considered in the successful adoption of GIFMIS,
- c) It will assist the government to have a prompt access to financial information and economic performance of MDAS and government functionaries at all levels.

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## **1. CONCEPTUAL FRAMEWORK**

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The financial transactions of the government can be characterized as a linear flow of activities from budget formulation, authorization, execution, accounting and reporting of expenditures and monitoring and audit. Government Integrated Financial Management System (GIFMIS) is an information system that tracks financial

events and summarizes financial information. In its basic form, GIFMIS is little more than accounting system configured to operate according to needs and specifications of the environment in which it is installed. Generally, GIFMIS refers to the use of information and communications technology in financial operations to support management and budget decisions, fiduciary responsibilities, and the preparation of financial reports and statements. In the government realm, GIFMIS refers more specifically to the computerization of public financial management processes, from budget preparation and execution to accounting and reporting, with the help of an integrated system for financial management of line ministries, spending agencies and other public sector operations.

### **1.1 Concept of Public Finance Management**

Public finance management as opined by Cain (2012) as that management activity which is concerned with the planning, acquisition, and control of financial resources for the public sector in order to achieve the goal(s) of the sector. It focuses on how public sector generates revenue and how the revenue is spent for the benefit of the citizenry. Peterson (1993) acknowledged that public finance management objectives constitute the care of overall business objectives in the public sector. The author defined public finance management as the managerial activity in the public sector which is concerned with the planning and controlling of the sector financial resources. Peterson continued that the function of public financial management is to review and control decisions to commit or recommit funds to new or ongoing projects. Ameen (2012), upheld that public finance management deals with the administration and control of income and expenditure of public authorities of the states, be it federal, state and local government. Public finance management as acknowledged by Dimond (2005) deals with the collection of the sufficient resources from the economy in an appropriate manner along with allocating and use of the resources efficiently and effectively. Resources generation, resource allocation and expenditure management (resource utilization), the authors continued, are the essential components of a public financial management system. Public finance management (PFM) basically deals with all aspects of resource mobilization and expenditure management in government. Managing finances are a critical function of management in any organization of public sector. Public finance management is an essential part of the governance process in local government. Davis (1989) reported that public finance management in local government includes resource mobilization, prioritization of programmes, the budgetary process, efficient management of resources and exercising control.

## 1.2 Financial Management

Financial management is concerned with the planning, organizing, procurement and utilization of government financial resources as well as the formulation of appropriate policies in order to achieve the aspiration of members of that society. Prenchand (1999) sees public financial management as the link between the community's aspirations with resources, and the present with future. It lies at the very heart of the operations and fiscal policy of government.

## 1.3 The Stages of Financial Management

### 1.3.1 Policy Formulation

Policy formulation is one of the most important stages of financial management structure according to Prenchand (1999), the transformation of the society's aspirations into feasible policies with well recognized financial implication is at the heart of financial management. Issues not well addressed during policy formulation tend to grow in magnitude during implementation and may frequently contribute to major reversals in the pursuit of policies or major spillages that may lead to contrary results. Financial management should be designed to achieve certain micro and macroeconomic policies. It entails a clearly defined structure and articulated system that moves to promote cost-consciousness in the use of resources. The government needs to have an estimate of revenue and expenditure to achieve the policy objective of government.

### 1.3.2 Budget Formulation

The budget formulation is the step that involves the allocation of resources before the submission to the legislature for review and final approval. According to Ibrahim (2014), in Nigeria the budget formulation involves the articulation of the fiscal, monetary, political, economic, social, and welfare objectives of the government by the president; based on these, the department issues policies and guidelines which form the basis of circulars to ministries/departments requesting for inputs and their needs for ensuring the fiscal periods. Accounting officers of responsibility units are required to obtain and collate the needs of their units. Accounting officers of ministries in this case the permanent secretaries are required to collate these proposals which would be defended by units "heads before the supervising minister.

### 1.3.3 Budget Structures

According to Anyanwu (1997), budget structure addresses the question of how the budget is or should be composed. In Nigeria, budgets have revenue and expenditure sides. According to Prenchand (1999), many governments have yet to put in place cash management systems, which would pave the way for coordinated domestic management. The practice of limiting outlays to collect revenues has exacerbated this

problem. He, further argued that there is a massive under funding of programs and projects provided for in the budget.

### 1.3.4 Payment System

This involves the operation procedures of receiving money for the public and for making payment to them. In Nigeria, government makes payments using a variety of procedures. These include book adjustments, issues of cheques, and payment authorities and electronic payment systems. Government accounting and financial reporting: This is a very important component of the public sector financial management process in Nigeria. Elias (2004) noted that government accounting entails the recording, communicating, summarizing, analyzing, and interpreting financial statement in aggregate and details. In the same vein, Prenchand (1999) argues that the government account has the dual purpose of meeting internal management requirement while providing the public with a window of government operations. Government financial reports should be prepared with the objective in mind of providing full disclosure on a timely basis of all material fact relating to government financial position and operation (Achua, 2009). Financial reports on their own do not mean accountability but they are an indispensable part of accountability. Audit: one of the fundamental aspects of public sector financial management in Nigeria is the issue of an audit of government financial reports. Audit is the process carried out by suitably qualified Auditors during the accounting records and the financial statement of enterprises is subjected to examination by the independent auditors with the main purpose of expressing an opinion in accordance with the terms of appointment. The high level corruption in the public sector of Nigeria is basically as a result of the failure of auditing. Prenchand (1999) opined that "many audit agencies are legally invented by reviewing policies. Most of them cannot follow the trail of money, as they do not have the right to look into the book of contractors, and autonomous agencies". One fundamental failure of an audit is the absence of the value of money in the Nigerian public sector. Legislative Control: Nigeria is expected to perform this very important task of controlling and regulating the revenue and expenditure estimates in any fiscal year. It is the responsibility of the members of the national assembly to ensure that the budget estimates are properly scrutinized to ensure accuracy, effectiveness and efficiency of government revenue and expenditure.

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## 2. THEORETICAL FRAMEWORK

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The study is based on innovation Diffusion Theory (IDT). The IDT is an established theory that provides the foundation for technology innovation diffusion research. It represents innovation adoption that aids in evaluating

technology (Rogers, 1995). The four main elements of the diffusion theory that have been identified by Rogers are; innovation communication, channels, time and the social systems. Rogers posit that innovation must be perceived by the users as new and it is influenced by the following five factors; complexity, comparability, Trial-Ability, Observability, and relative advantage. All these factors affect the adoption of innovation of a system (Roger, 1995).

### 2.1 Varying Tactic to GIFMIS Operation

Public tendering is a sound, tried and tested, and well-documented process. However, the tender process is best suited to clearly definable items, or turnkey situations. Apart from the hardware, specifications for an integrated financial management information system are not as clearly definable as, say, a specification for equipping a port with tugboats or procuring a vehicle, a computer or a stapler. All these can be defined with clear specifications. GIFMIS seems to be definable, but in reality there are too many interdependent variables that need to be firmed up as the process of implementation evolves. Implementing GIFMIS requires many government structures to start to work with common tools. To begin with, for the information to be coherent, all administrative units, federal as well as states and local governments, when applicable have to adopt a common “language”, in the form of a uniform Chart of Accounts (CoA). This may seem a very simple task and in principle it is, but in many countries this process can take years to complete. In Vietnam, more than five years was required to reach an agreement on a common CoA. In Kosovo, which some have described as tabula rasa, the process took a little more than four months of negotiations. In Uganda, a software package was installed and a CoA configured, only to find that the CoA was too limited and required additional fields, requiring an extremely costly system migration. In Slovak Republic, to overcome a stalemate over the design of the new CoA, the government had to devise a workaround to accommodate the needs of a variety of system clients. A centralized chart of accounts was introduced for operation in most major administrative units. Special interfaces were then designed to link into major client systems, such as those operated by the tax and customs administrations. Then, procedures were established for a number of smaller system clients (mostly smaller organizations without the resources to overhaul their systems to accommodate a new CoA) to submit their data monthly with certain key criteria. Establishing uniformity across all sectors of government can be a long-term process. However, this process need not hold up GIFMIS implementation indefinitely. In fact, GIFMIS is so broad in size and scope that it might be better to break down the financing of such system into defined steps.

### 2.2 Achieving Accountability in Financial Management

Legislatures to champion the cause of accountability. Legislators in Nigeria and other developing countries have the constitutional responsibility to ensure that the executive is accountable to the people for the management of public funds. But the reverse is the case in Nigeria, where the legislator is part and parcel of the collapse of the system. However, for accountability to be achieved in Nigeria, legislators at all levels of government must ensure that appropriate laws and over-sight functions are properly performed by them. Re-orientation of the value system- one fundamental problem in Nigeria is the failure of the value system. This failure has resulted in the high level of corruption and lack of accountability of public officers. According to Adegbite (2010), corrupt tendencies the strata of the Nigerian so much so that the youth, who is supposed to be the leaders of tomorrow, is neck deep in examination malpractice, 419 and internet fraud. She recommends that for Nigeria to be among the most developed economic in 2020 and then the nation’s value system should be strengthened through the reintroduction of civics and ethics into the curricula of our educational system while national orientation for the rebirth of our value system should be urgently initiated. Management Accountability Framework: Accounting law is only a part of the accounting process. A proper accountability framework would require that the government should put in place guidelines for preparing and approving work plan, method of monitoring plans, reporting performances, accumulation of portfolio of evidence of performance reporting, system of validation and oversight performance reports, establishing institutions, training public managers and guidelines for dealing with political institutions by public managers. Protection of whistle blowers, one fundamental means of achieving optimum accountability in Nigeria is the protection of whistle blowers. An effective framework of accountability requires that those who blow the whistle should be protected against reprisal. The government in Nigeria should establish appropriate laws to protect whistle blowers. Creating an environment of accountability: an effective framework of accountability rests, besides, formal structures, on a proper environment. It requires such things as the existence of a proper code of conduct, training in ethics, appearances of equal treatment by senior managers toward all employees, and unforgiving accountability of senior officers. It also means that the oversight bodies should adopt a reasonable attitude towards public managers. Adoption of international public sector accounting standards: The success of accountability on the public sector in Nigeria lies on the proper implementation of the international public sector accounting standards. Public sector in Nigeria uses the cash basis of accounting. It is very



necessary that ministries, departments and agencies should begin to use the accrual basis of accounting. A complete accrual basis of accounting would make public manager accountable for recording and safeguarding of public assets, managing public cash flows and disclosing and discharging public liabilities.

### **2.3 Factors That Impede on the Successful Implementation of GIFMIS**

#### **2.3.1 Technological Factors**

Technological factors are defined as the basic system functionality that includes both the software and the hardware of the GIFMIS (Bonventure, 2015). Though Proeller (2013) points out that complexity of a system makes it more likely to be positively appreciated as compared to very simple systems. Chêne (2010) also argues that making the right and simple technical choice for automation is so critical to the successful adoption and implementation of MIS. The platform on which the interconnectivity of the MIS operates also impacts on the successful implementation of the system and this involves the Internet and the intranet facilities, as stated by Odunga (2015). The technical challenges that impede the accomplishment of GIFMIS key objectives are numerous. Certain of the challenges include: Lack of IT capacity that works with the system, resistance due to complexity and technical challenges of the software (Hendriks, 2012). Hendricks points out that one of the major factors impeding successful implementation of IFMIS especially in the public sector is lack of capacity with IT knowledge.

#### **2.3.2 Organizational Factors**

Organizational factors that impact on GIFMIS are generally defined as institutional processes and arrangements that govern management of public funds (Ameen & Ahmad, 2012; Chêne, 2010; Sussi, 2012). Organizational factors that affect the adoption of GIFMIS are organizational arrangements, capacity of user skills, top management support, skilled laborer demanding for more rewards, resistance due to trust and risk of use and support for the use by middle managers (Bwalya & Mutula, 2016). Therefore, organizational factors need to be looked at, as they affect the work processes and institutional arrangements that govern the financial management of public funds (Chêne, 2010).

#### **2.3.3 Cultural and Ethical Factors**

Relatively little research has been done to relate ethics with the successful implementation and or adoption of GIFMIS. According to Zhao et al. (2015), culture and ethics are defined collectively as one's values or beliefs that distinguish the members of one group from another set of group that influences user behavior in the technology adoption. Further, Howdhury (2011) defines culture and ethics as a set of moral principles that guide an individual or an organization into differentiating

what is good from what is wrong. Considerable number of researchers have indicated tremendously how the GIFMIS has been impacted negatively by corruption, which is an ethical element, as defined by Kerr and Houghton (2014), One of the key results that the GIFMIS system would provide is a reduction of corruption and fraud through the controls embedded within the system, as has been noted by Bwalya and Mutula (2016), while, in practice, researchers have observed a lot of corruption cases associated with GIFMIS in different government institutions and countries. Thus, there is a need to look at the ethical factors that impact on the successful implementation of the GIFMIS in the management of public funds and also to provide literature on how successful GIFMIS implementation is influenced by culture and ethics, which are investigated in this paper. Since culture and ethics are behavioral issues that influence adoption of GIFMIS.

### **2.4 Importance of GIFMIS**

- a) It provides timely, accurate and consistent data for management and budget decision making,
- b) It provides real-time on line monitoring and control of obligation and their direct link to cash disbursements for more effective financial control and accountability,
- c) It facilitates financial statement preparation,
- d) It provides complete audit trail to facilitate auditing of budget execution and timely year-end audit reports of MDAs financial and physical operations,
- e) It provides systematic recording and reporting of all liabilities of government entities including guaranteed and contingent liabilities to enable the government to manage its financial exposure,
- f) It helps to integrate budget and budget execution data allowing greater financial control and reducing opportunities for discretion in the use of public funds.

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## **3. DATA AND METHOD**

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The study adopts a survey research design and Data were obtained from primary source. The population for this study was 8,936 comprising all public servants working in Ondo State government ministries (Payrolcount, 2017). However, a simple random sampling was used to draw a sample of 500 respondents based on Krejcie and Morgan (1970) determinants of sample size. The study employed the use of well structured administered questionnaires. The reliability of the instrument was tested using Crombach's alpha. In this study 0.60 or higher is considered acceptance. The Crombach alpha was 77.3%, establishing the reliability of the survey questionnaires. A pilot study/pretest was conducted on a small group of respondents to validate the instrument.

## 4. RESULTS AND DISCUSSION

**Table 1**  
**Ascertaining Accountability and Transparency in Government Public Fund Management With the Government Integrated Financial Management Information System (GIFMIS)**

		Sum of squares	Df	Mean square	F	Sig
Has transparency Influenced the Implementation of GIFMIS?	Between groups	172.418	3			
	Within groups	9.563	206	77.473 .046	238.080	.000
	Total	181.981	209			
Has proper accountability and transparency in financial management prevent money laundering?	Between groups	153.116	3			
	Within groups	11.316	209	71.039 .054	742.687	.000
	Total	164.432	212			
Do you agree that GIFMIS enhance accountability of financial loopholes in Nigeria public sector?	Between groups	117.465	3			
	Within groups	20.310	209	59.155 .097	202.928	.000
	Total	137.775	212			
Do you agree that Public fund is well managed with GIFMIS?	Between groups	140.475	3			
	Within groups	15.168	209	66.825 .073	445.214	.00
	Total	155.643	212			

Source: ANOVA result SPSS 20.0 (2017).

Analysis of Variance (ANOVA) was used to ascertain the impact of GIFMIS on Accountability and Transparency in government public fund management using SPSS 21.0 version. The individual mean square, *F*-statistics and the significance were determined to find out the effect of each factor on accountability and transparency in government public fund management.

The result shown in Table 1 revealed that transparency, prevention of money laundering, closure of financial loopholes and adequate public management are joint indicators of the impact of GIFMIS on accountability and transparency in government public fund management. This was evidenced in the result which was interpreted

using the individual mean square, *F*-statistics and significance.

The result obtained clearly shows that transparency (77.473; 238.08; 0.000), prevention of money laundering, (71.039; 742.687; 0.000); closure of financial loopholes (59.155; 202.928; 0.000); and adequate public fund management (66.825; 445.214; 0.000); all show significant positive effect of GIFMIS on Accountability and Transparency in government public fund management. This therefore implies that as much as GIFMIS is put in place in the management of public fund, there would be a vast reduction in the occurrence of financial irregularities in the public sector.

**Table 2**  
**Determine How Government Policy Influence Effective Implementation of GIFMIS in Public Sector in Nigeria**

		Sum of squares	Df	Mean square	F	Sig
Do you agree that Implementation of GIFMIS prevent Corruption in government policy ?	Between groups	12.329	4	3.082	5.061	.001
	Within groups	57.861	95	.609		
	Total	70.190	99			
Has implementation Of GIFMIS saved time and energy in government operations policy?	Between groups	26.507	4	6.627	51.885	.000
	Within groups	12.133	95	.128		
	Total	38.640	99			
Has the implementation Of GIFMIS improved the government budget preparation policy?	Between groups	21.390	4	5.348	17.639	.000
	Within groups	28.800	95	.303		
	Total	50.190	99			

Source: ANOVA result SPSS 20.0 (2017).

Analysis of Variance (ANOVA) was used to determine how GIFMIS has significantly influenced government policy in the public sector in Nigeria using SPSS 21.0 version. The individual mean square, *F*-statistics and the significance was determined to find out the effect of each

factor on government policy.

The result obtained from Table 2 revealed that prevention of corruption, savings in time and energy and improvement in government budget are joint indicators of the effect of GIFMIS on government policy. The result

which was interpreted using the mean score, *F*-statistics and significance showed that prevention of corruption (3.082; 5.061; 0.001), savings in time and energy (6.627; 51.885; 0.000) and improvement in government budget (5.348; 17.639; 0.000) have a great significant effect on government policy. The findings of the result have clearly shown that GIFMIS implementation have a strong influence on government policy.

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## CONCLUSION

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The need for the adoption and effective implementation of GIFMIS in the public sector cannot be over emphasized. This is a sub component of the economic reform and government project (ERGP) that helps the government to realize its aspiration in the area of public resource management through the implementation of treasury single account. The basic objective of GIFMIS is to implement the acquisition, allocation, utilization and conservation of public financial resources by using automated and integrated economic information systems. To enhance effective implementation of GIFMIS in the public sector, there is the need to create more sensitization through workshops, seminars and lectures on the need for accountability and transparency in the government system. Besides, GIFMIS should also form part of the government financial management reform practice.

Conclusively, the results of the findings have clearly shown that effective implementation of GIFMIS will enhance accountability and transparency in the management of government resources (Public funds) and on the other hand influence government policy.

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