

UNIVERSITY OF CAPE COAST

AN EXAMINATION OF IMPLEMENTATION OF GHANA INTEGRATED
FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS)

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FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS)

BY

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Business, College of Humanities and Legal Studies, University of Cape Coast, in
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Administration degree in Accounting

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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature: Date:

Name: Emmanuel Duffour

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guidelines on supervision of dissertation laid down by the University of Cape Coast.

Supervisor's Signature: Date:

Name: Prof. John Gartchie Gatsi

ABSTRACT

Most nations in sub-Saharan Africa, including Ghana, have set out on various change programs including public financial management reforms for advancing effectiveness in the public sector but have been unsuccessful, with implementation being a major obstacle. The main objective of this study is to evaluate the implementation of GIFMIS in Ghana's public financial management system and to examine the motivation(s) for its development and introduction. Data was gathered from a qualitative case study approach using semi-structured interview. The respondents for the study were people from the GIFMIS Secretariat and twenty (20) selected Ministries, Departments and Agencies (MDAs) as well as relevant secondary data. Results revealed that the introduction of the GIFMIS system in Ghana's public sector financial management system is a local initiative creating a sense of ownership and serving as a catalyst to stimulate adequate efforts towards effective implementation of the programme. Experience from the implementation of previous public sector financial management reform programmes, the role of politics and a stable political governance system have also been critical in its implementation. But the citizenry who are major stakeholders have been 'closed off' from participating in the implementation process. In future, the timing for the introduction of similar programmes must be taken into consideration with adequate commitment and support from the legislature and key personnel from the various MDAs/MMDAs must be identified at the initial stages and involved in the implementation process.

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DEDICATION

To Nana Takyi Brefo, my family, mum, late dad and siblings.

TABLE OF CONTENTS

	Page
DECLARATION	ii
ABSTRACT	iii
ACKNOWLEDGMENTS	iv
DEDICATION	v
LIST OF TABLES	xii
LIST OF FIGURES	xiii
LIST OF ABBREVIATIONS	xiv
CHAPTER ONE: INTRODUCTION	
Background to the Study	1
Statement of the Problem	2
Purpose of the Study	4
Research Objectives	4
Research Questions	4
Significance of the Study	5
Delimitation of the Study	5
Limitations of the Study	6
Definition of Terms	6
Organisation of Study	7

CHAPTER TWO: LITERATURE REVIEW

Introduction	8
Theoretical Review	8
Institutional Theory	8
Force-Field Theory	9
Technology Acceptance Model	10
The Concept of Public Sector Reform	11
History and Dimensions of Public Sector Reforms in Developing Countries	13
Motivations for Public Sector Reforms in Developing Countries	14
The Ghana Integrated Financial Management Information System (GIFMIS)	16
Objectives of GIFMIS	16
Rationale (disadvantages of previous systems)	16
Benefits of GIFMIS	17
Scope of GIFMIS	18
Status of Work done on GIFMIS Implementation	18
Programme Based Budget	20
Chapter Summary	25
CHAPTER THREE: RESEARCH METHODS	
Introduction	26

Research Design	26
Study Area	27
Population	28
Sampling Procedure	28
Data Collection Instrument	29
Data Collection Procedure	29
Data Processing and Analysis	30
Ethical Consideration	31
Chapter Summary	32
CHAPTER FOUR: RESULTS AND DISCUSSION	
Introduction	33
Background and Source of GIFMIS	34
Nature and Objectives of the GIFMIS Programme	35
GIFMIS Implementation Processes	39
Pilot Testing	40
Implementation Strategies	41
Composition of Implementation Team	41
System Choice	42
Implementation Approach	42

Change Management	44
Factors Influencing the Implementation of GIFMIS	46
Legislation/Regulatory Framework	46
Availability of IT Infrastructure	46
Personnel Capacity	48
Political/Administrative Commitment and Support	48
Accountability Issues in the Implementation of GIFMIS	50
Nature and Objectives for the Implementation of GIFMIS	52
Reduce the Prevalence of Corruption	52
Promote Transparency and Accountability	53
Monitoring and Control of Public Expenditure	53
Budget Formulation and Implementation	54
Real-Time Information Sharing	54
GIFMIS Implementation Process	55
Formation of Implementation Teams	55
Design of Chart of Accounts	55
Review of Regulatory Framework	56
Stakeholder Engagement	56
Capacity Building	57

Pilot Testing	57
Implementation Strategies	58
Composition Implementation Teams	58
Implementation Approach	58
System Choice	59
Involvement of Other Public Institutions	59
Change Management	59
Factors Affecting the Implementation of GIFMIS	60
Legislation/Regulatory Framework	60
The Role of Politics in GIFMIS Implementation	60
Availability of IT Infrastructure	61
GIFMIS Implementation Challenges	62
Staff Capacity	63
Theoretical Implications	63
Legitimacy Theory and Motivation for Adoption of GIFMIS	63
Force Field Theory and GIFMIS Implementation Issues	64
Legitimacy-Force Field Theory and GIFMIS Implementation	64
Chapter Summary	65
CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS	

Introduction	66
Summary of Key Findings	66
Conclusions	68
Recommendations	70
Suggestions for Future Research	72
REFERENCES	72
APPENDICES	81

LIST OF TABLES

	Page
1 Respondents' Responsibilities	33
2 Scope of GIFMIS	35
3 GIFMIS Project Phases	44

LIST OF FIGURES

	Page
1 GIFMIS Implementation Processes	41
2: GIFMIS Implementation Organisational Chart	51
3: Accountability Relationships	52

LIST OF ABBREVIATIONS

GIFMIS	- Ghana Integrated Financial Management Information System
PUFMARP	- Public Financial Management Reform Program
PER	– Public Expenditure Review
MTEF	- Medium-Term Expenditure Framework
BPEMS	- Budgeting and Public Expenditure Management Systems
IFMIS	- Integrated Financial Management Systems
ICT	- Information and Communication Technology
GIST	- GIFMIS Internal Support Team
MDAs	- Ministries Departments and Agencies
MMDAs	– Metropolitan, Municipal and District Assemblies
PFM	- Public Financial Management
COA	– Chart of Accounts
LDCs	– Less Developed Countries
BOG	– Bank of Ghana
PPA	– Public Procurement Authority
TSA	– Treasury Single Account

CHAPTER ONE

INTRODUCTION

This chapter introduces the background to the study of the subject matter. The statement of the problem was introduced and analysed. Limitation, Scope and delimitation of the study was also stated in this chapter. Lastly, the organisation of the study was also explained.

Background to the Study

The governments of many countries in the world, especially in Africa, had to embark on financial reforms to ensure a stable economy in the early stages of the year 2008 after the global financial crises (Hendriks, 2012). This development compelled individual states to pursue greater economic openness and liberalization than before. According to Charko (2010), one of the areas of the financial reforms is the area of financial supervision, where the reforms have led to a revolutionary shift towards the integration of public financial systems.

In Ghana for instance, the advocacy for Ghana Integrated Financial Management Information System (GIFMIS) stems from the need to mitigate the drawbacks of the hitherto specialized approach (Charko, 2010). Over the years, there have been problems in generating public funds in Ghana due to a myriad of reasons on one side of the funds and expenditure equation, and on the other side, there have been leakages through perceived corruption, wastage and mismanagement of public funds. It is against this background that the Republic of Ghana introduced the Ghana Integrated Financial Management Information System (GIFMIS) as 4th Component of the electronic Ghana projects. These

reforms were intended to shape or enhance efficiency and accountability of public funds or resources.

The government introduced the Budgeting and Public Expenditure Management Systems (BPEMS) to help reform the budget formulation and implementation, accounting and reporting, provide a computerised platform to run the entire financial management system of the government. Ghana faced major challenges in the implementation of the BPEMS programme and thus, failed to effectively implement the BPEMS programme. The major challenges encountered in the implementation of the BPEMS, according to Hendriks (2012), include; limited involvement and ownership of the stakeholders in the design and development of the BPEM; frequent restructuring of the project implementation team; low levels of local capacities and expertise; the project was mainly driven by donors and external consultants.

The failure to implement the BPEMS programme effectively led to the introduction of the Ghana Integrated Financial Management Information System (GIFMIS). The GIFMIS provides an integrated financial package to enhance effectiveness and transparency of public resource management through the computerization budget management and the government's accounting system. It is thus seen as a transition from the manual processing of major public sector financial transactions to a centralised electronic platform.

Statement of the Problem

According to Auditor -Generals Report (2012) of the Republic of Ghana, financial irregularities in monetary terms constituted GH¢ 2,019,188,488.76. which is a huge loss of revenue to the state. Ghana education service alone

recorded GH¢ 102,164,116.15 of financial irregularities according to the sector minister, and it comprises of; outstanding debtors or loans, cash, payrolls, procurement, stores and tax irregularities. The government had consistently experienced misappropriation of funds and lacks appropriate control mechanisms in Public Financial Management of those funds which has resulted in poor service delivery and overspending. Despite the existence of statutory regulations such as the Financial Administrative Regulation 2004 (LI 1802), Internal Audit Agency Act 2003 (Act 658) and procurement (Act 663), these legislative frameworks could not strengthen the manual system of controls of the financial management process. The general public, international institutions and the donor community raised a concern about accountability which does not exist in public organisations (Kinyua, 2003). These institutions suggested that, there is the need to automate the accounting and auditing functions of the public sector in developing economies and as a result GIFMIS was introduced.

Ghana Integrated Financial Management Systems (GIFMIS) introduced by Ghana has become a critical component of financial reforms to promote efficiency, security of data management and comprehensive financial reporting. GIFMIS provides an integrated computerised 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 (Oduro, 2018). The scope and functionality of GIFMIS normally include accounting, budgeting, cash management, debt management and related core treasury systems. However, the core subsystems of IFMIS, some countries have chosen to expand theirs (Hendricks, 2012).

While past studies have unravelled the essence of sound Ghana Integrated Financial Information Management Systems, most of them have not exhaustively investigated the impact of adopting GIFMIS on the financial performance of state institutions. This study examines the relationship between GIFMIS and financial performance of state institutions because financial system efficiency can enhance the performance of state corporations (Wamuyu, 2013) and GIFMIS is one of the ways of ensuring financial system efficiency in the public sector.

It is against this backdrop that this study set to establish the link between GIFMIS and financial performance among state institutions in Ghana.

Purpose of the Study

The purpose of this study is to examine the implementation of the Ghana Integrated Financial Management Information System (GIFMIS) in Ghana's public financial management.

Research Objectives

The objectives of the study are to:

- i. examine the nature of the GIFMIS programme in Ghana.
- ii. examine the effectiveness of GIFMIS implementation processes.
- iii. examine the factors that mitigate against the successful implementation of GIFMIS.

Research Questions

- i. What is the nature of the GIFMIS programme in Ghana?
- ii. What is the effectiveness of GIFMIS implementation processes?

- iii. What are the factors that mitigate against the successful implementation of GIFMIS?

Significance of the Study

The findings of the study will be of importance to policy makers and stakeholders in the public financial management system in Ghana. By establishing the relationship between GIFMIS and performance, the findings of the study will be a key ingredient in the planning, designing and implementation of a sound public financial management system that will align itself to the overall economic strategy. The study will address output indicators that can be used in measuring and evaluating the quality, efficiency, and effectiveness of financial services delivery both in public or private sectors. In this context, it will equally benefit private enterprises that are interested in building sound financial management practices. The study will fill the existing literature gap on the impact of GIFMIS on performance among state corporations in Ghana. Thus, the findings of the study will be beneficial to future researchers.

Delimitation of the Study

The study focused on the GIFMIS Secretariat and Twenty (20) selected Ministries Departments and Agencies (MDAs) in Accra in order to obtain the relevant information to achieve the objectives of the study. The Project Secretariat has been established within the Controller and Accountant General's Department to facilitate implementation of the GIFMIS.

The Project Secretariat is headed by a Project Director and supported by two (2) Deputies and nine (9) Specialist teams. In addition, there is a back-office team responsible for procurements under the project as well as financial

management of project funds. The other operational end of the project implementation is the GIFMIS Internal Support Team (GIST) consisting of Functional Managers, Team of Trainers, Advocates, Internal Oracle Experts and the MDAs Project Implementation Coordinators who provide on-time implementation support to users at the MDAs and MMDAs.

Limitations of the Study

The qualitative research approach has been criticised for its inability to address issues of validity, generalisation and reliability (Myers, 2000). The limitations of the study as well as measures taken to reduce the impact of these limitations are discussed in the following paragraphs. Critics argue that, the qualitative research approach retains the limitation of the inability to generalise the outcome or findings of the study. Thus, the choice of the qualitative case study approach means that the researcher may not be able to generalise the findings of the study beyond the scope of the study. This implies that, the findings and conclusions drawn from the examination of the implementation of GIFMIS in Ghana may not reflect situations in other areas or countries implementing the GIFMIS programme. It is important to note that the researcher does not seek to generalise the findings and conclusions of this study.

Definition of Terms

The Ghana Integrated Financial Management Information System (GIFMIS) is an integrated computerised financial package to enhance the effectiveness and transparency of public resource management by computerizing the budget management and accounting system for government of Ghana. Public financial management (PFM) is critical to basic economic

governance and essential in establishing the performance, legitimacy and accountability of functional states

A chart of accounts (COA) is an organised and coded listing of all the individual accounts that are used to record transactions and make up the ledger system. An account is a unique record for each type of asset, liability, equity, revenue and expense. This study contains certain key concepts and theories. However, these theories are deliberated in detail in Chapter two, they are briefly introduced in this early Chapter of the study to allow the reader to make sense of what is presented in the ensuing Chapters.

Organisation of Study

This study is organised into five main chapters. The chapter one of the study presents the general introduction of the study. Chapter two is dedicated to the review of extant literature. Chapter three details the research method employed for the study. Chapter four of this study provides a findings and discussion of the results of the study. A summary of the study is presented in the chapter five of this study. Conclusions and recommendations are also presented in this chapter five.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter reviews extant theories or theoretical frameworks that can best provide explanations for the outcome or findings of the study. This chapter is organised into three sections. The first section considers or reviews theories that seek to explain the motivations for the adoption of public financial management reforms. The second section of this chapter focuses on the review of theories that seeks to explain IT/IS implementation issues. A theoretical framework of adopted theories for the study is provided in the third section.

Theoretical Review

Institutional Theory

The institutional theory attempts to address the question of why organisations act or behave the way they behave. Thus, it attempts to provide explanation(s) for organisational behaviour or actions. To this, Dacin, Goodstein, and Scott (2002) note that institutional theory has gained much prominence as a potent theory in the explanation of individual as well as organisational action. The fundamental principle or concept underlying the institutional theory according to Miles (2012) and Scott (2008) is that organisational structures and processes acquire meaning and stability in their own right rather than their effectiveness and efficiency in the pursuit of desired goals or objectives. A considerable variety of organisational forms characterise organisations or institutions in the initial stages of the organisational life cycle (Miles, 2012).

Notwithstanding the numerous criticisms, the institutional theory has been employed in quite a number of researches or studies (Hoque, 2005; Collier, 2001; Greenwood & Hinings, 1996; Guthrie, Olson, & Humphrey, 1999). For instance, Hoque (2005) employed institutional theory to explain the motivations for the design of management and accounting systems in the public sector. Thus, relating the theory to this study, the GIFMIS could serve one of the government's organisational structures and processes to ensure effectiveness and efficiency in the management of public funds.

Force-Field Theory

The field theory was initially developed in the physical sciences to analyse phenomena. The field theory attempts to analyse causal relations and apply scientific constructs (Bozak, 2003). In 1951, Lewin expanded and applied the force field theory in a social research. The force field theory has since been used widely in planning and implementing change or reform programmes in organisations or institutions. The Kurt Lewin's force field theory suggests that certain factors or forces either within or out of the environment motivate human actions and/or behaviour. The theory provides a comprehensive view of the several or different forces that affect organisational and/or policy change(s). The theory thus explains that there are certain factors that serve as drivers and obstacles/restraints to policy or organisational change. The force field theory could be applied to explain implementation issues of the IFMIS and other public financial management reform programmes in developing countries. The failure of majority of the public financial management reform programmes, especially in developing countries, has been attributed to the inability to address implementation issues. IFMIS is a complex integrated computerised system and

thus requires sustained commitment and adequate resources to facilitate effective implementation of the programme. Thus, the factors that will serve as enablers to facilitate the effective implementation of the IFMIS programme include political and administrative support as well as the availability of adequate resources. The absence of these identified factors could militate against the effective implementation of the IFMIS programme.

Technology Acceptance Model

The central theme of the technology acceptance model (TAM), according to Chuttur (2009) is that, causal linkages flow in a sequence of beliefs, attitudes, intentions and behaviours. The TAM, developed by Fred Davis and Richard Bagozzi, attempts to explain how users or intended users come to accept and use a new technology. To this, Davis (1989) and Venkatesh, Morris, Davis and Davis, (2003) identified perceived usefulness and perceived ease of use as the two fundamental factors that significantly influence IT acceptance by users or intended users. Davis (1989) defined perceived usefulness as “the degree to which a person believes that using a particular system would enhance his or her job”. Davis (1989) also defined perceived ease of use as “the degree to which a person believes that using a particular system would be free from effort”. This seems to suggest that individuals or user of IT system are more inclined to accepting and/or using a new IT system if only it improves work processes or relevant to their work. The theory has been used extensively to explain and predict user’s acceptance of information technology, especially in private organisations. However, Lin, Fofanah, and (2011), and Gupta and Jana (2003) used the TAM to assess adoption of e-government initiatives in the public sector. The results of their studies indicate that the fundamental constructs of the TAM

theory have significant influences on user- intention towards e-government products.

The Concept of Public Sector Reform

Organisational reforms have been conceptualised severally in literature. Hernes (2005) argues that, public sector reform can be conceptualized in three ways: as internal reform, as the adoption of new approach or as a particular organisational logic across institutional contexts. Other researchers have also attempted to provide several definitions for public sector reform. Despite the attempts by several researchers and studies, there seem to be relative divergent views of what the concept of reform is and what it is not. For instance, Pettersen (2001) conceptualises public sector reform as changes, from minor adjustments to management arrangements and fundamental changes in ownership, governance and management arrangements in the public sector. Thus, public sector reform encompasses changing the way institutions are structured, building or enhancing the capacity of public sector personnel, changing institutional processes of public sector institutions.

The EU (2009) attempts to distinguish a mere reform from a genuine reform. According to the EU, genuine reform is the change that produces either measurable improvements in services or a noticeable change in relationships between institutions of state and the citizens. This thus suggests that, a genuine reform is one that produces, or intends to produce results that are either quantifiable and verifiable by all. Thus, a reform is a change that results in, or intended to bring about improvements in the activities of an institution or organisation. For instance, a reform that changes the way in which civil servants are paid that has no impact on services or on the way those civil servants relate to

the citizens would not be counted as a genuine reform. The Economic Commission of Africa (ECA) defines public sector reform as processes and practices, which are concerned with improving the capacity of institutions to make policy and deliver services in an efficient, effective and accountable manner. In addition, it also involves the strengthening and management of the public sector.

Fatile and Adejuwon (2010) conceptualises public sector reform as a planned intervention to enhance the levels of public sector performance. They further added that, public sector reform must have carefully defined goals and a strategy towards the attainment of the identified goals.

According to Schacter (2000) public sector reform is about strengthening the management of the public sector. Also, Omoyefa (2008) also notes that, public sector reform involves overhauling the government machinery with the aim of injecting real effectiveness, efficiency, hard-core competence, and financial prudence in the running of the public sector. The above suggests that, there are varied definitions and views of what public sector reform is and what it is not. This is illustrated by the plethora of definitions of public sector reform by both development partners or institutions and academic researchers. These notwithstanding, the underlying theme of or the dominant view of public sector reform in all the numerous definitions of public sector reform is the attempt by governments to change the ways of doing things. Changing the ways of doing things may result in changing the existing structures and focus of governance, institutional processes and/or public sector personnel. That is, the attempts by national governments aimed at bringing about observable changes. improvements in the management of the public sector institutions. The primary

aim of public sector reforms is to enhance or bring about improvements in public service delivery.

History and Dimensions of Public Sector Reforms in Developing Countries

Most less developed countries (LDCs) including Ghana have adopted widespread programs of public sector reforms. These reforms were initiated and/or introduced to correct the deficiencies in public sector institutions or public management systems (Bekkers, 2010; Simpson, 2012). The deficiencies these public sector institutions sought to address include – relatively large public sector, poor or weak public financial management systems, growing public debts portfolio. The relatively large size of the public sector meant high operating or running costs that in turn translated into high government expenditure. Governments resorted to borrowing to run the operations of the public sector institutions, as they were unable to generate adequate resources. Thus, government expenditure exceeded its revenue generation capacity and this culminated into high public debts.

The inefficiencies in the management of public resources/funds according to Simpson (2012) include – poor budget formulation and implementation, delays in the provision of financial reports to aid government decision-making and/or budget formulation among others. Transnational bodies such as the World Bank, the IMF and other donor agencies according to Uddin and Tsamenyi (2005), have championed the widespread public sector management reforms in developing economies. These reforms were in response to falling economic growth be devilling most developing countries. Ineffectiveness and inefficiencies in public services accounted for the falling economic growths. According to Hope (2001), the public sector was

characterised by the lack of accountability in public resource management. Bribery and corruption became the only means of getting things done. The public sector was then seen as safe havens for obtaining wealth. Also, Kiragu (2002) classified or categorised the numerous public sector reforms in sub-Saharan Africa into three phases. Schacter (2000) however categorised these reforms based on the typologies of the reform programme which include administrative capacity building; strengthening policy capacity; institutional reform; and civil service downsizing.

Motivations for Public Sector Reforms in Developing Countries

Governments all over the world have embarked on a number of reforms in the public sector. These reforms have encompassed several areas of the public sector. This notwithstanding, financial management reforms have gained much attention as far as reforms in the public sector are concerned. These reforms have been occasioned or motivated by a number of factors. Pretorius and Pretorius (2008) and Vani and Dorotinsky (2008), identified several drivers of public financial management reforms. The identified drivers include fiscal crisis, political change, public pressure, post conflict, new technology, regional requirements and donor pressures. However, donor support in less developed countries is more pronounced compared to the drivers of public financial management reforms in advanced or developed countries. According to Pretorius and Pretorius (2008) publication on reforms in countries in central and eastern European countries, wishing to join the European Union (EU), are propelled by the need to meet the requirements of the EU.

Furthermore, whereas financial management reforms in European countries have focused more on internal controls, internal audit and external

audit, public financial management reforms in LDCs tend to focus on budgeting, accounting and reporting systems (Wescott, 2008; Simpson, 2012). For instance, transnational and donor agencies have since the latter parts of the 1980s been providing assistance to developing countries, especially in Africa, to improve their somewhat hitherto weak budget formulation and implementation systems. Notable amongst these financial management reforms are the medium-term expenditure framework (MTEF) and the BPEMS. This notwithstanding, issues of corruptions, inefficient financial management still lingers in the public sector. These have led to the introduction of other financial management reform programs in the public sector. For instance, the development and introduction of the IFMIS reform program is intended to reduce corruption and enhance accountability in the public financial management. Tolofari (2005) argues that, public sector reforms are mainly driven by economic stagnation and lack of accountability in public management. Yamamoto (2003) also argues that, lack of accountability in the public financial management have accounted for major reforms in the public sector. The economic stagnation is seen in huge public debts, balance of payment problems, high unemployment rates, underperforming industries, among others. Economic issues and lack of accountability have accounted for majority of the public financial management reforms in most LDCs including Ghana. Other studies in public sector management have identified other drivers of reforms in the public sector. These other factors identified include social factors and intellectual factors (Ferlie, 1996), political factors (Larbi, 1999; Kiiza, 2000). These seem to suggest however that, public management reforms cannot be seen as the impact or the result of one factor, but rather of a variety of factors.

The Ghana Integrated Financial Management Information System (GIFMIS)

Ghana Integrated Financial Management Information System (GIFMIS) was introduced in May 2009 to replace the Budget and Public Expenditure Management System (BPEMS) Project, which was in operation between 1999 and 2008. The project was scheduled to be the 4th Component of the e-Ghana Project with a pooled donor fund of US\$ 120.52 Million. The project is expected to end on December 31, 2014.

Objectives of GIFMIS

1. Encourage competence, clearness and answerability in the management of public finance through good reasoning and transformation of budgeting and public expenditure management of the Government of Ghana (GoG).
2. Encourage the appropriate distribution of information for management of finance.
3. Appropriate the financial Administrative Decree and Regulations.
4. Enhance the methods and processes of revenue collection.
5. Optimise payment and commitment control.

Rationale (disadvantages of previous systems)

1. Difficulty in obtaining correct and timely information on budget allocations, commitments and actual revenue and expenditures.
2. Delays in Processing of Payment and Financial Reporting.
3. Distorted information flow for assessing performance of budgets.

4. Lack of uniform Chart of Accounts (COA), making comparison of budgets performance difficult.

Benefits of GIFMIS

1. Enhanced budgetary, management of finance and dissemination of information
2. Give correct and up-to-date financial information to the Government of Ghana and through its functional units.
3. MDAs and MMDAs reports are based on a uniform Chart of Accounts and databases.
4. Improved accountability, monitoring, control and audit of Government finances.
5. Coordinated budgetary control to ensure that Ministries, Department and Agencies (MDAs/MMDAs) spend within their budget allocation.
6. Lessen labour-intensive processes, repetition of effort and mistakes.
7. Link distribution with availability of revenues so as to improve efficiency in cash management and treasury management processes.
8. Enhance relationship between organisations involved in financial management such as Bank of Ghana (BOG), Public Procurement Authority (PPA) and Ghana Revenue Authority (GRA), et al.
9. Promote financial legislation and its enforcement.
10. Better exchange of information among MDAs/MMDAs and the central government to enhance preparation of reports.
11. Promote and strengthen internal control systems in public financial management for answerability.

12. Give business processes, workflows and stages of approval documentation in order to achieve good compliance across all MDAs and MMDAs.
13. Better preparation of budgets, execution, monitoring and evaluation systems.
14. Ability to budget through the chart of accounts, track and monitor projects and grants by using the Project.

Scope of GIFMIS

GIFMIS is to be implemented in all Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs). Funds to be covered by GIFMIS are Consolidated Fund, Donor Funds, Statutory Funds, IGFs, and any other public funds.

Status of Work done on GIFMIS Implementation

1. Procure to Pay (P2P) Rollout: As at April 30, all the 33 MDAs and the 10 Regional Treasuries were using P2P for the consolidated fund.
2. Network Connectivity to Outstanding Spending Units (SUs) in Accra: There were 230 known SUs in Accra as at April 30 2014 out of which 189 had been connected (82%). The remainder left to be connected were 41 SUs (which used TPCs to process their transactions). Network connectivity had been provided to 72 headquarters SUs that were using the TPCs, since the last undertaking of October to November 2013.

3. Payroll upgrade and integration: This was achieved in January 2014 and After Production Support is also completed. April 2014 payroll run completed on the R12 instance.
4. Electronic Fund Transfer (EFT) and Society for Worldwide Interbank Financial Telecommunication (SWIFT) and Electronic Bank Reconciliation Swift. SWIFT and EFT went live in all MDAs in October 2013 and in all the 10 Regional Treasuries in December 2013. EFT is operational at all MDAs and the Regional Treasuries but without automatic reconciliation.
5. Implement Business Continuity Plan (BCP) including Disaster Recovery (DR). A Technical team has begun to implement the recommendations of the report of the work of BCP. A list of infrastructural requirements has been prepared which is currently under review.
6. TRIPS and GCMS:
TRIPS: There were series of discussions between GIFMIS Technical Team and Commercial Banks and improvements were made. A test on a sample file has been made and the outcome has been sent to TRIPS Team. TRIPS has sent the file to GIFMIS via File transfer Protocol (FTP) server.
7. Ghana Customs Management System (GCMS):
Bank of Ghana (BoG) has tested their Automated Clearing House (ACH) transfer of collections of GCMS. Linkages have been achieved and the two systems are exchanging files.
8. Accounts Receivable

Revenue via Account Receivable was rolled-out in GRA at the end of February 2014.

9. Bringing on board in GIFMIS other public funds
 - i. Internally Generated Funds (IGF): Considerable progress has been made. Pilot MDAs – Ministry of Health (MoH) and Ministry of Education (MoE) - were put on the system (ex- post basis) in March 2014.
 - ii. Donor Funds: Ministry of Finance (MoF) and GIFMIS were chosen to pilot implementation of GIFMIS Project on ex-ante basis.
10. Fixed Assets on board GIFMIS

Progress of work done is satisfactory. Inventory of property, plant & equipment (PPE) has been completed for the five (5) pilot MDAs. Meetings aimed at gathering information were held with the five pilot MDAs from January 31 to February 15 2014 and Ten (10) additional MDAs in April 2014.

Programme Based Budget

The Reform is expected to change the Budget categorization from Activities to Programmes and add performance information to our budget system. It is expected to:

- i. Promote stronger correlation between public spending and expected outcome.
- ii. Promote better efficiency in the apportioning and use of resources.

- iii. Concentrate on more budget information in a policy direction to enhance understanding and debate in parliament.
- iv. Enhance correctness of budget information.
- v. Changes concentration of budget management from activities to outcomes.

Empirical Review

A government budget (budget vote) should reflect what it says it will do (government policies). This section seeks to review some of the studies conducted in respects of policy-based budgeting, credibility of the budgeting and strategic revenue generation and allocation.

Key informant interviews were held with representatives of selected ministries, departments and agencies. Discussions were held with core members of the regional planning coordinating unit in all regions and district level as well as development partners' sector lead and officials. The mixed approach was adopted.

Following this study, it was found that the National Development Planning Commission is expected to co-ordinate the preparation and implementation of plans at the national, regional and district levels but the commission has virtually no control in the allocation and disbursement of funds to the ministries, departments and agencies and district assemblies. It undermines the coordinating capacity of National Development Planning Commission and reduces the plan preparation process to a mere theoretical exercise. It also revealed that majority of district assemblies did not give due consideration to assessing the financial resource potential of their respective districts. As a result,

the budget for programmes and projects in the district medium term development plans far exceeded the financial resources of the district assemblies and were unable to implement barely 50% of planned programmes and projects. Similarly, it further revealed that funding for proposed projects were not disaggregated according to the various funding sources.

In addition, it was also reported that resource utilization by the assemblies was not linked to their annual action plans and district medium term development plans. The assemblies had to contend with huge deductions and delay in disbursement of funds from the District Assembly Common Fund. Therefore, the overhang of outstanding payments undermined the implementation of existing and future projects and reduced the flexibility to respond to local priorities in the annual action plans and district medium term development projects. Central government determined sectoral priorities for spending although district assemblies had the option to shift resources within the approved sector, which most at times, is contrary to the local needs. In the same vein, it was further found that district assemblies had over five (5) different plans in addition to their district medium term development plan. The multiplicity of these plans compounds the ability of district assemblies to link their plans to their budgets as well as various plans competing with the limited resources for implementation at the districts.

In order to link plans and budgets of the district assemblies, the authors recommend that budget volumes should contain an outline of performance indicators which are linked to ministry, department and agency and district assembly plans. Internal auditors at the ministry, department and agency and district assemblies' levels should be mandated and trained to audit financials in

relation to the performance indicators outlined in the plans and budgets of ministry, department and agency and district assemblies.

Similarly, the study recommended that in preparing district medium term development plans, National Development Planning Commission should ensure that district assemblies give due consideration to assessing the financial resource potential of assemblies. Funding sources for district medium term development plans should be disaggregated to enable all stakeholders including assemblies establish their respective cost in implementing the district medium term development plan. Lastly the authors recommended that the District Assemblies' Common Fund should be disbursed on time to avoid delays in completion of work as well as informing the Ministry of Finance and Economic Planning of all-off budget interventions in their jurisdictions.

Another study done by De-Renzio and Smith (2005) investigated linking policies and budgets: implementing medium term expenditure frameworks in a Poverty Reduction Strategy Papers (PRSP) context using case studies approach and qualitative assessment. A medium-term perspective to budgeting can be useful in this process to link the often-competing short-term imperatives of macroeconomic stabilisation with medium and longer term demands on budget resources, thereby contributing to improved policy making and planning and more efficient and effective service delivery. It stresses that planning and budgeting linked is important in improving public financial management system in developing countries.

The case study suggests that a Medium-Term Expenditure Framework (MTEF) can be a valuable catalyst for building basic budget conditions that

improves fiscal stability and expenditure control. The key point of intersection between an MTEF and the PRSP is at the stage of priority setting and resource allocation. The country studies suggest that where the MTEF has focused on providing a disciplined framework for decision making about strategic resource allocation, it has forced attention onto policy priorities. However, on the contrary the same authors indicate that there are risks of focusing too much on priority programmes and expenditures, leading to unbalanced allocations. For example, in Tanzania, non-wage recurrent expenditures are prioritised to the Poverty Reduction Strategy Paper (PRSP) priority sectors and programmes. This leads to increased uncertainty over whether and when nonpriority programmes will receive funding, with resultant risks to efficiency and effectiveness in these programmes. Measures need to be in place to reduce the uncertainty faced by non-priority sectors in the release of funds. Fiscal stability is of fundamental importance to the implementation of an MTEF. Apart from linking to macroeconomic stability, fiscal stability plays a critical role for the MTEF and the budget process. It also improves the predictability of funding and its subsequent positive implications for rational and efficient budget implementation. Evidence from the case studies indicates that honesty and realism in setting the aggregate resource constraint are key factors for achieving predictability. The authors recommended that there is the need to continue to focus on developing a coherent and integrated process of policy making, planning and budgeting. In addition, realistic and honest estimates for both likely revenues and expenditures are vital if the aggregate resource constraint is to be credible. The efficiency and effectiveness of resource use must receive more attention. There is the need to manage expectations and this includes managing

expectations about additional funding as well as expectations as to the rate of progress in improving budgetary outcomes.

Chapter Summary

The purpose of the above literature review was to examine the implementation of Ghana Integrated Financial Management Information System (GIFMIS). Perspectives of different scholars and researchers were presented so as to establish what had already been done that was relevant for the study.

CHAPTER THREE

RESEARCH METHODS

Introduction

This section describes the methods, techniques and or procedures employed to achieve the objectives of the study. According to Bryman and Bell (2004), the methodology provides the framework or process for the conduct of the research or the study. The methodology is very important in any research as it provides the structured procedures that must be followed to attain reasoning and communication. This chapter is organised into five sections. The first section of the chapter provides a discussion on the research design. The researcher provides justifications for the choice of the research design. The third and subsequent sections of the chapter focuses on the data gathering processes, the case description and the background of the respondents.

Research Design

According to Kerlinger, (1986), research design is the conceived plan and structure of an investigation that enables the researcher find or obtains answers to research questions. The exploratory research design was employed by the researcher in this study. This study adopted the qualitative approach to research. The qualitative approach to research is an ideal approach to explore a phenomenon, individuals/subjects and the meaning they ascribe to social or human problem (Creswell, 2009). The researcher views the implementation of public financial management reform programmes as complex phenomena hence, the qualitative research approach is an ideal approach to adopt.

Within the qualitative research approach, the researcher adopts the case study approach to achieve the objectives of the study. According to the Ahrens and Chapman (2006), the case study approach is a dominant approach in the qualitative researches in accounting. The authors further add that, the qualitative case study approach serves as an effective means of gaining in-depth understanding of organisational processes and accounting practices. The main objective of the study is to examine the implementation of the GIFMIS programme. The adoption of the qualitative case study approach helps the researcher gain an understanding of the motivation for the adoption of the GIFMIS as well as the implementation processes and strategies. Thus, the case study approach helps the researcher gain in-depth understanding of the motivations for the adoption of the GIFMIS programme as well as implementation strategies and processes.

Study Area

The Project Secretariat has been established within the Controller and Accountant General's Department to facilitate implementation of the GIFMIS. The Project Secretariat is headed by a Project Director and supported by two (2) Deputies and nine (9) Specialist teams. In addition, there is a back-office team responsible for procurements under the project as well as financial management of project funds. The other operational end of the project implementation is the GIFMIS Internal Support Team (GIST) consisting of Functional Managers, Team of Trainers, Advocates, Internal Oracle Experts and the MDAs Project Implementation Coordinators who provide on-time implementation support to users at the MDAs and MMDAs. The nine (9) specialised teams which support the implementation of the project are Finance and Accounting team, Cash

Management and Treasury Team, Payroll Team, Legal Team, Budget Team, Cultural Change and Process Management Team, Quality Assurance Team, Monitoring and Evaluation Team, and Human Resources Management Information System Team. Each team consists of professionals who have extensive experience in the subject area. Some of these teams are supported by individual's consultants, as well as, national and international consulting firms.

Population

Research population refers to or represents all the cases of people, organisations or institutions of interest to the researcher (Aidoo-Buameh, 2014). That is, the population possesses certain characteristics or information relevant to the research or researcher. The GIFMIS is intended to be used or implemented by all government agencies or institutions that source funds from the consolidated fund. These include all MMDAs and MDAs at the regional and district levels. The target population for this study includes all key stakeholders involved in the implementation of the GIFMIS programme. Thus, personnel from the Controller and Accountant General Department (specifically, personnel from the GIFMIS secretariat), Ministry of Finance and Economic Planning (MOFEP), as well as personnel from other government agencies.

Sampling Procedure

The study focuses on the GIFMIS Secretariat and Twenty (20) selected Ministries Departments and Agencies (MDAs) in Accra in order to obtain the relevant information to achieve the objectives of the study. Sampling is the process of selecting a sample or subsets of the target population for purposes of making observations or making statistical inferences about the population

(Aidoo-Buameh, 2014). Sampling is an important activity, especially, where it is relatively difficult or not feasible to reach all the units or subjects within the population of interest. It involves selecting units (for example, individuals, organisations) from the population of interest so that by studying the sample the researcher can fairly generalise the results back to the population from which the units were selected or chosen from. The purposive sampling technique was used to sample GIFMIS Secretariat and Twenty Ministries, Departments and Agencies (MDAs) in Accra.

Data Collection Instrument

The study employed interview as the data collection instrument. Respondents were asked an open-ended question.

Data Collection Procedure

The study will use both primary and secondary data. The primary data were gathered through personal interviews. Interviews have a high response rate and enable the researcher to generate large volumes of data compared to closed-ended questionnaires (Aidoo-Buameh, 2014). The researcher gathered data through semi-structured interviews. Aidoo-Buameh (2014) argues that the semi-structured interview is well suited for exploring attitudes, values, beliefs and motives of individuals and organisations, or a phenomenon. This will help the researcher understand how respondents perceive and understand issues relating to the nature and implementation of the GIFMIS programme. The objective of the study was to examine the GIFMIS implementation processes and thus the researcher sought to understand, from the perspectives of the key actors, the processes and strategies adopted in the implementation of the IFMIS in Ghana.

The data collection instrument, for the interviews, was organised into particular themes that emerged from the review of literature. The themes help direct the conversation with respondents to topical issues that were of interest to the researcher. The secondary data was also gathered from reports, presentations/documents on the GIFMIS implementation.

Data Processing and Analysis

Data analysis is making sense out of data gathered from sources. According to Patton (2002), data analysis clarifies what would have been most important to study if we had known. According to LeCompte (2010), data analysis is the transformation of data into research results. Researchers have proposed a number of qualitative data analysis approaches or techniques. For instance, LeCompte (2010) identified five major processes in qualitative data analyses. The five processes include tidying up; finding items; creating stable sets of items; creating patterns and assembling structures. Miles and Huberman (1984) consider data analysis to consist of three concurrent flows of activities. The concurrent activities in data analysis as identified by Miles and Huberman (1984) are data reduction; data display and conclusion. Data reduction involves selecting, focusing, simplifying, abstracting and transforming raw data that appear in edited notes. This occurs throughout the data gathering stage of the research. At this stage, the large volumes of data gathered or collected summarised in such a way that conclusions can be drawn and verified.

The next flow of the qualitative data analysis according to Miles and Huberman (1984) is data display. Data display concerns the organisation and/or assembly of information that enables the researcher to draw conclusions. Data

display provides understanding of what is happening and stimulates the conduct of further analysis (Miles & Huberman, 1984). The final activity of the concurrent flow of data analysis activities involves drawing conclusions or making meanings from the reduced and displayed data. In drawing conclusions, patterns, regularities, explanations causal flows, propositions and possible configurations must be noted and taken into consideration (Miles & Huberman, 1984). The data gathered for the study was qualitatively analysed in accordance with the concurrent approaches to qualitative data analysis prescribed by Miles and Huberman. The Miles and Huberman approach to qualitative data analysis has been adopted and applied in wide range of qualitative studies. The data gathered from the interviews would be, first organised into themes according to the objectives of the study. The data would then be analysed according to the dominant themes that emerged from the empirical materials or evidence. The dominant themes that emerged from the data process will be the nature and background of the GIFMIS programme, the motivations for the implementation of the programme as well as the accountability relationships between and among the various actors involved in the implementation of the programme. The analyses and discussion of the results was done along these identified themes.

Ethical Consideration

The researcher sought the consent and voluntary participation of the respondents. The researcher also sought the consent of interviewees to record the interview where necessary, to enable smooth transcription. The respondents were assured of the outmost confidentiality of the information they had provided. In order to avoid errors and inaccuracies, the researcher gave respondents ample time to answer the questions.

Chapter Summary

This chapter presented detailed methodology of the study. The chapter presented a detailed discussion of the data collection process and analysis. In the data collection process, the researcher discussed issues relating to the sources of data, sampling technique, background information of and the process of selecting respondents.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This section presents an analysis of data and discussion of the results based on the objectives of the study. The respondents were chosen and met depending on their experience and the relative significance of their roles in the implementation of the GIFMIS programme. The researcher additionally considered the span of administration of the respondents at both the CAGD and the GIFMIS project. The table underneath gives rundown of the respondents' experience.

Table 1: Respondents' Responsibilities

Position	Experience	Responsibilities
Project Administrator	Over 19 years	Liaise between project and stakeholders (internal and external). Coordinate periodic activities of the implementation teams.
Assistant Project Administrator	Over 14 years	Coordinate activities of the implementation teams
Project Accountant/oracle implementation expert	Over 24 years	Responsible for the functional aspect of the GIFMIS project
Technical Consultant	6 years	Responsible for the implementation of GIFMIS business process
Internal Oracle Expert	Over 14 years	Responsible for the roll-out of the system to the various MDAs/MMDAs
Budget Officer, MOFEF	Over 14 years	Responsible for budget formulation

Source: Project Secretariat (2019)

Background and Source of GIFMIS

The Government of Ghana, in 2009, presented or received an incorporated money related administration data framework known as GIFMIS. The GIFMIS is an incorporated data framework intended to address the difficulties or shortcomings in Ghana's open money related administration framework. As indicated by one of the respondents,

“... It is a computerised financial management system designed to take care of budget preparation, implementation and execution. GIFMIS is used for accounting, reporting and audit of public expenditure”. (APA)

Another respondent further added that,

“The GIFMIS is used for budgeting and financial reporting”. (BO)

One of the respondents noticed that,

“The BPEMS failed because of lack of political support, parallel systems, lack of adequate funding and frequent changes to the implementation team”. (APA)

Another interviewee emphasized that,

“The implementation of the GIFMIS have been informed by the gaps or challenges encountered by the BPEMS. The GIFMIS is not a new system ...it is an improvement over BPEMS. The business processes are the same. The only thing that differentiates the GIFMIS from the BPEMS is the implementation strategy and the software package. Comparatively, the GIFMIS system is an upgraded version of the BPEMS system”. (IOE)

The above reactions in this manner propose that, the GIFMIS is not a new public financial management reform programme to be introduced. It is an endeavour to revive a recently fizzled change programme.

To complement the restricted inclusion or impact of the World Bank in the execution of the GIFMIS, one of the respondents clarifies as pursues;

“There is limited influence from the World Bank. There is no World Bank representative on the GIFMIS implementation team.....they only come intermittently to evaluate progress of the GIFMIS implementation.”

(APA)

Another respondent likewise included

“This is a locally initiated public financial management programme. The World Bank bought in into the idea and agreed to provide the needed assistance (financial aid). Apart from the financial aid, they are not directly involved in the implementation of the GIFMIS programme.”

(PA)

Nature and Objectives of the GIFMIS Programme

The GIFMIS programme is a comprehensive financial management programme with a broader scope. The GIFMIS system or framework has three wide scopes which are; the funding scope, the institutional scope and the system scope.

Table 2: Scope of GIFMIS

Scope	Description
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Funding Scope	GOG Consolidated Fund Internally Generated Funds (IGFs) Statutory Funds Donor Funds/Resources
Institution Scope	All MDAs at: National Headquarters Regional Headquarters Districts
System Scope	Programme based budgeting Payroll & HuRMIS (PSC) E-Monitor (Non-Tax Revenue – MoF) PIMS (PID-MoF) TRIPS & GCMS (GRA) T-24 & SWIFT (BOG) E-Procurement (Public Procurement Authority)

Source: Project Secretariat (2019)

To reverberate the perspectives on different respondents, one of the respondents had this to state,

“The GIFMIS system is unlimited...it can be expanded or reduced in future depending the size and needs of the government or the country’s public financial management system. Future legislations can increase or reduce the scope of the GIFMIS system.” (TC)

The respondents hinted further that, the motivations for the adoption and implementation of the GIFMIS system in Ghana's public financial management has not changed. To echo this, a respondent stated the following;

"...no, the motivations for the implementation of the GIFMIS have not changed. We are committed to ensuring continuous improvement in the public financial management system... we are trying to find effective and efficient ways of doing things as far as the accounting for public resources or funds are concerned". (PAO)

Another respondent reiterated that

"There has been no change in the motivation for the implementation of the programme. The motivation has always been to bring about efficiency in the management and/or accounting for public resources". (IOE)

"The system prevents, the previously, ease of switching of funds. The system is configured such that, the MDAs/MMDAs need to apply to the minister of finance and economic planning for virement before funds can be switched from one expenditure item to another. Another important thing worth mentioning is that, no MDA/MMDA can commit the government to spend if there are no funds available. That is before an MDA/MMDA initiates a spending process, they must check for availability of funds for that expenditure item. The system has been configured to curb or reduce budget overruns or over spending. Additionally, the MDAs/MMDAs need to seek approval from the minister of finance before they can undertake certain projects. This enables the

minister of finance monitor and control public spending. The system help ensure that funds are spent on budgeted items”. (APA)

Another respondent also adds,

“The system has been configured such that, it leaves audit trails. This makes it easier to identify persons who initiate transactions in the GIFMIS system”. (IOE)

These notwithstanding, all the respondents unanimously agreed that the GIFMIS has the tendency of reducing the perceived corruption in public financial management. They hinted the system cannot be expected to eradicate or eliminate corruption in the public sector. Thus, at best, the GIFMIS system can only reduce corruption prevalence in the public sector to relatively low levels. The system cannot completely eradicate corruption from public financial management. To accentuate the influence of the GIFMIS on corruption prevalence in public financial management, the respondents stated the following

“There is no perfect system. The GIFMIS system can only reduce corruption drastically.... the system is developed by humans. The GIFMIS system is such that no single individual can initiate and approve or authorize transactions in the system. The multiple approval levels help reduce corruption.” (PAO)

Another respondent also stated that

“The new system (GIFMIS) reduces corruption...yes. We cannot eradicate corruption. We should not have it at the back of our minds that this system or there is any better system that can or is capable of eliminating corruption completely from the public sector or any human

institution. The system is designed and implemented by humans.... people who use the system play a role in the design and implementation.”

(IOE)

On the issue of reducing corruption in the public sector, a respondent recounted the following

“The GIFMIS system, is fully operational, enhance efficiency in payment systems. For instance, contractors no longer are paid using cheques. The system is such that the details of contractors, including account details, are captured onto the system. On completion of contracts, and with appropriate certifications raised, funds are transferred to the accounts directly by Bank of Ghana. They (contractors) do not have to depend directly on the MDAs/MMDAs for payment.” (PAO)

Additionally, the respondents hinted that apart from the influence of the system on corruption in the public sector, the new public financial management system helps reduce such things as judgement debts. Explaining this, one of the respondents had this to say

“...contractors have been advised not to accept or execute any contract until they cite a purchase order (PO) produced from the GIFMIS system. With this, judgement debt is a thing of the past.” (APA)

GIFMIS Implementation Processes

Among the identified stakeholders, the respondents noted that the heads or managers of the various MDAs and MMDDAs are the most influential in the

successful implementation of the GIFMIS programme. The project secretariat organised a number of workshops and conferences for the heads of the various MDAs and MMDAs. These conferences focused on the benefits for the introduction of the IFMIS in Ghana's public financial management system. To highlight this, one of the respondents said

“...we organised series workshops and conferences, at the initial stages, for the heads of all government agencies and departments. We did same [organised workshops] for the chief executives of the various metropolitan, municipal and district assemblies. At these workshops, we highlighted the need and the importance of the GIFMIS system. That is, we made them understand the benefits of the system and how the system works and implored them to be change agents in their various departments and districts.” (APA)

Pilot Testing

The GIFMIS system was initially piloted in seven (7) MMDAs, namely – Tema Metropolitan Assembly (TMA), Tarkwa Municipal Assembly, Ho Municipal Assembly (HMA), Cape Coast Metropolitan Assembly (CCMA), Accra Metropolitan Assembly (AMA), Obuasi Metropolitan Assembly (OMA) and the Kumasi Metropolitan Assembly (KMA). According to the respondents, these district assemblies are selected based on the relative availability of IT infrastructure to support the operation of the GIFMIS. For instance, the APA responded to the reason for the selection of the seven MMDAs by saying the following,

“At the time the system is ready to be piloted, these assemblies had adequate infrastructure, especially computers and accessories as well internet connectivity, to support the [GIFMIS] system. You [interviewer] know, these are relatively big assemblies (in terms of revenue) (PA).

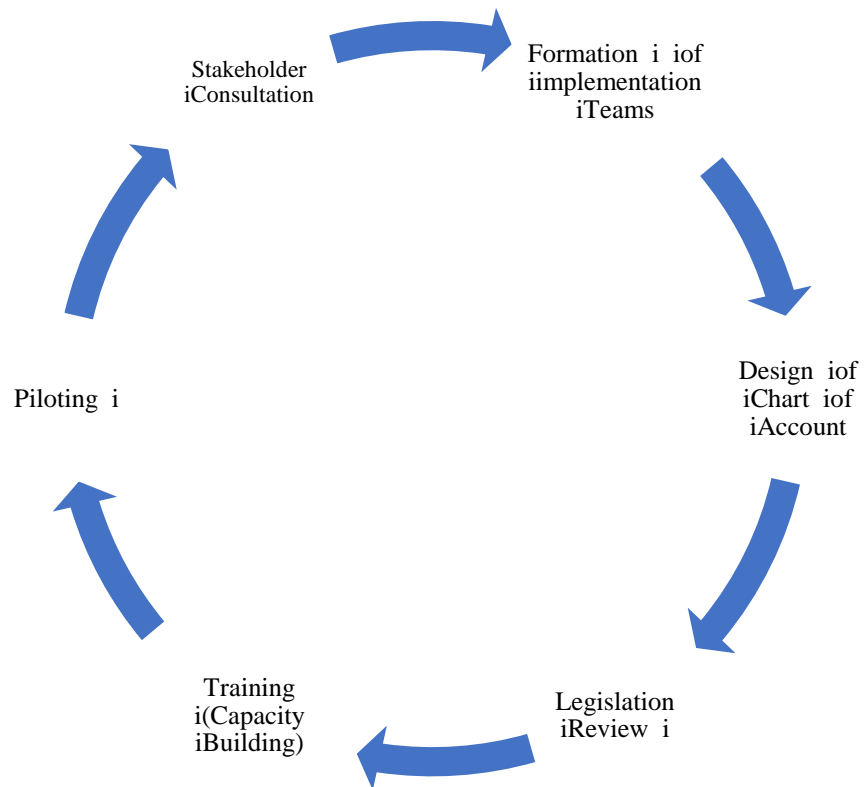


Figure 1: GIFMIS Implementation Processes

Source: Researcher's Own Construct (2019)

Implementation Strategies

Composition of Implementation Team

The respondents hinted that majority of the GIFMIS implementation teams have external consultants as members of the team. They noted further that the external consultants possess expertise in specific areas of the GIFMIS. This

notwithstanding, local experts dominate the various implementation teams. To accentuate this point, an interviewee stated that

“...the external consultants come in with expertise in specific areas [mostly technical expertise]. They are not in charge of the implementation of the entire GIFMIS system. They provide the local implementation team with guidance through the system implementation.” (APA)

System Choice

Accentuating the rationale for the choice of an OTS system, an interviewee had the following to say.

“...from best practices, the OTS system is highly recommended. It is less expensive compared to customising a system to suit local environment. The OTS retains the benefit of access to a pool of expert assistance to help resolve system challenges. The OTS promotes standardisation of systems. Its IPSAS compliant.” (APA)

Implementation Approach

Highlighting the importance of the phased implementation approach, the respondents had the following to say

“This approach [phased approach] is the best approach to implement such a complex system. The phased implementation approach combines the benefits of top-down and bottom-up approach to implementing programmes. It allows for feedback. Problems could be spotted at the early stage of the implementation process and corrected.” (PA)

Another respondent also added the following

“The phased approach provides comfort and avoids resistance. For instance, we started by implementing the general ledger (GL) module of the GIFMIS system. The GL module is relatively easy to work with. The users are comfortable working in the GL. This reduced resistance to the system. Summaries of transactions are recorded in the GL. Apart from the GL module, the procure-to-pay modules of the system have been implemented. Currently, the fixed assets module is being implemented...the inventory module is the next to be implemented.”

(PAO)

The GIFMIS implementation process is organised into three broad phases. The table below provides a summary of the phases of the implementation process and the activities in each phase of the implementation.

Table 3: GIFMIS Project Phases

Phase	Activities
Phase 1 (2010)	<ul style="list-style-type: none"> • Identify and select a budget preparation module/software used for the preparation of the 2012 budget • Cash management implementation • Load 2011 budget into GIFMIS from Activities for implementation • Review of IPPD internal control environment in readiness for migration into Oracle financials • Feasibility study of MMDA implementation
Phase 2 (2011)	<ul style="list-style-type: none"> • Implement GIFMIS into departments and agencies and regional coordinating councils • Transition to GIFMIS selected budget preparation module/software for 2012 • Develop charter for HRMS project • Integrate IPPD into GIFMIS • Pilot implementation to MMDAs • Produce public account from GIFMIS for 2011
Phase 3 (2013 and beyond)	<ul style="list-style-type: none"> • Commence integrated operation nationwide in MDAs • Phased MMDA rollout • Implement GIFMIS fixed asset module

Source: Project Secretariat (2019)

Change Management

To accentuate this, one of the respondents had this to say

“...you see, people naturally do not want change especially if such changes significantly affect ways of doing things or if they suspect their jobs are in danger.” (PA)

As part of the strategies for successful change management, the heads or managers of the various MDAs and/or the MMDAs are identified as key actors in the process of managing change. Thus, the change management process started with the managers of the MDAs/MMDAs. An interviewee recounted the following

“The managers or chief executives of the various MMDAs are crucial in the effective implementation of the GIFMIS programme. Their acceptance and support of the system is invaluable to the implementation. We assured them that the introduction of the GIFMIS system does not change their positions as bosses. We explained to them the importance of the new system to their work [as chief executives and managers] and public financial management as a whole. We made them aware that the main aim of GIFMIS is to improve public financial by producing timely and credible information, which makes decision making swift and therefore improves public service delivery. [Again] we convinced them that the GIFMIS system assist in the efficient management of their respective organisation. After explaining to them the benefits of the GIFMIS system, we encouraged them to be agents of change for GIFMIS in their respective organisations.” (PAO)

Additionally, the respondents revealed that series of workshops and seminars briefings are organised at various centres across the country. These seminars and workshops, according to the respondents, are organised to educate people on what the GIFMIS system is, the need for the automation of public financial management system and how the GIFMIS system affects their jobs or functions. These (seminars and workshops) are organised before and during the implementation of the system. According to one of the respondents,

“We had to create awareness before actual implementation started. This is important to gain wide acceptability and clear all doubts about the introduction of the GIFMIS system. Acceptability of the system is fundamental to effective implementation and use of the system.” (APA)

Factors Influencing the Implementation of GIFMIS

Legislation/Regulatory Framework

One of the most significant attempts of the government at improving the existing legal or public financial management regulatory framework is the introduction of the Ghana Revenue Authority Act, 2009 (Act 791). This act merged the three revenue collection agencies to promote or facilitate the centralisation of government revenue collection and accounting. For instance, one of the respondents stated that

“As part of the measures to ensure a sound legal backing for GIFMIS, the government passed the Ghana Revenue Authority (GRA) Act to integrate the revenue collection agencies and/or consolidate revenue mobilisation. This facilitates recording and accounting for government revenue in the GIFMIS system. Apart from this, the legal team is currently reviewing the existing legal or regulatory framework for public financial management system”. (APA)

To this, another respondent hinted that

“...plans are far advanced to amend the regulation of some of the statutory funds [for example, the contingency fund] to facilitate their integration into the GIFMIS system. The legal teams supporting the implementation have submitted bills to parliament to amend or change the regulation of some of the statutory funds to facilitate the management of such funds using the GIFMIS system. Without the amendments, these funds cannot be brought unto the GIFMIS system.” (PA)

Availability of IT Infrastructure

According to the respondents, although the various MDAs and/or MMDAs had some IT infrastructure, in majority of the MDAs and MMDAs, the infrastructure is woefully inadequate to facilitate the effective implementation of the programme. Majority of the MDAs had basic infrastructure such as computers, printers and other computer peripherals but lacked one most important component of IT infrastructure needed to facilitate the implementation and use of the system, internet facilities. To this, one of the respondents had this to say

“IT infrastructure is not only internet...you cannot tell me there is a single MDA or district assembly in this country without computers, printers or photocopiers...yes it is true most of them do not have sufficient infrastructure but we are working in close collaboration with other state institutions to improve upon the existing IT infrastructure in the various MDAs and MMDAs across the country.” (TC)

Explaining the inadequacy of IT infrastructure and the measure taken to address them, one of the respondents had this to say

“Most of the MMDAs lack internet connection facilities. The national information technology agency is responsible for the provision of internet infrastructure in public organisations where such facilities are lacking. I must say that unfortunately the implementation has moved ahead of NITA. This necessitated the establishment of transaction processing centres in places where NITA might have not reached at the time of implementing the GIFMIS system. Lack of financial resources is the main reason for NITA lagging behind the implementation. There were

times we [GIFMIS secretariat] have had to release funds to support NITA in the provision of internet facilities for MMDAs. Apart from supporting NITA financially, we have established transaction processing centres where the various MDAs and/or MMDAs [without internet connectivity] travel to process their transactions on the GIFMIS platform.” (PAO)

Personnel Capacity

The high rate of IT illiteracy posed as a major challenge to the implementation of the GIFMIS system. One of the respondents recounted the following

“...during the initial implementation stage, we realised there is high rates of IT or computer illiteracy among the personnel of the various MDAs and MMDAs. In fact, we are not surprised.... they are used to the manual paper ways of doing things.” (PAO)

They also revealed that some heads of MDAs/MMDAs initially is reluctant to nominate subordinates as trainers for fear of losing their authority in the organisations. One of the interviewees recounted the following

“...responsibility comes with some form of authority. The management of some MMDAs is using to nominate subordinates as trainers. They did not want to lose their authority in their organisations and this is a problem, as far as building staff capacity is concerned.” (PAO)

Political/Administrative Commitment and Support

Almost all the respondents unanimously revealed that the implementation of the GIFMIS, unlike other public management reform programmes, has received

adequate political support. The respondents noted further that the political commitment and support trickled down to the administrative level. The respondents are then asked how the political support and commitment is demonstrated. To this, one of the respondents explained that,

“The minister of finance issued a communique instructing all MDAs and MMDAs to process transactions using only the GIFMIS platform. Those who went contrary to the instructions of the minister encountered delays in the release of their budgetary allocations.” (APA)

Another respondent also added the following

“Political support has not been a problem for this project. The project has received adequate political support by both president and the current minister of finance and economic planning. The president usually makes mention of the need to get the GIFMIS system operational and echoes his commitment to ensuring successful implementation of the system. The minister [of finance and economic planning] has demonstrated consistent commitment to the GIFMIS system. He is in charge of the GIFMIS system as a deputy minister. He currently chairs the GIFMIS implementation steering committee. The minister provides periodic reports to the president. The minister has been very instrumental in the implementation of the GIFMIS system”. (PAO)

Another respondent summarised the commitment and support of the minister, in the introduction of the GIFMIS system in public financial management, in the following words.

“The current finance minister has taken this project [GIFMIS] as his baby.” (PA)

Accountability Issues in the Implementation of GIFMIS

The figure below (figure 2) presents the GIFMIS implementation organisational chart. The chart provides information on the key actors involved in the implementation of the programme. The implementation chart indicates that, the key institutions or actors involved in the implementation of the GIFMIS programme are the MOFEP, the CAGD, the Ghana Revenue Authority (GRA) and the project secretariat (GIFMIS secretariat).

Apart from the implementation teams and the project steering committee, the project secretariat shares a horizontal communicative relationship with other actors involved in the implementation of the GIFMIS programme. These actors include the GRA, the scope change control board, monitoring and evaluation team, external consultants and the technical advisory team (See figure 2). The GRA, responsible for the mobilisation of government revenue, collaborated with the project secretariat and other specialised implementation team to provide an interface that linked the GIFMIS system with the system in use by the GRA. The other actors, such as the external consultants, and the scope change and control board provided advice, mainly technical, to the project secretariat.

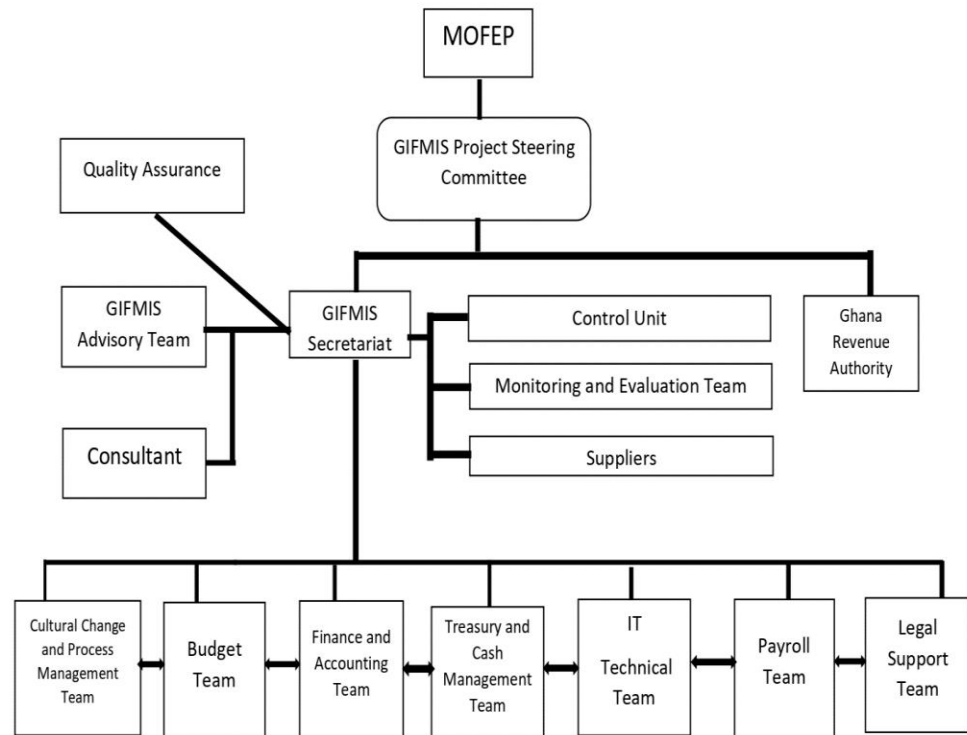


Figure 2: GIFMIS Implementation Organisational Chart

Source: Project Secretariat (2019)

This notwithstanding, during the data-gathering phase of the study, one of the respondents hinted that not all the committees or teams performed their tasks as assigned to them during the preparatory stages of the implementation process. Specifically, one of the respondents noted the following

“On paper, these are the key institutions and teams involved in the implementation of the programme. However, some of the teams could not perform the tasks assigned to them. For instance, the technical advisory team is supposed to advise the [project] steering committee on technical issues but could not to do that.” (PA)

The respondent however did not provide any explanation(s) for the inability of the technical advisory team to perform their functions. This indicates

that the communicative relationship(s) depicted by the programme implementation organisational chart may not be a reflection of the actual communicative relationships that existed between or among the various actors involved in the implementation of the programme.

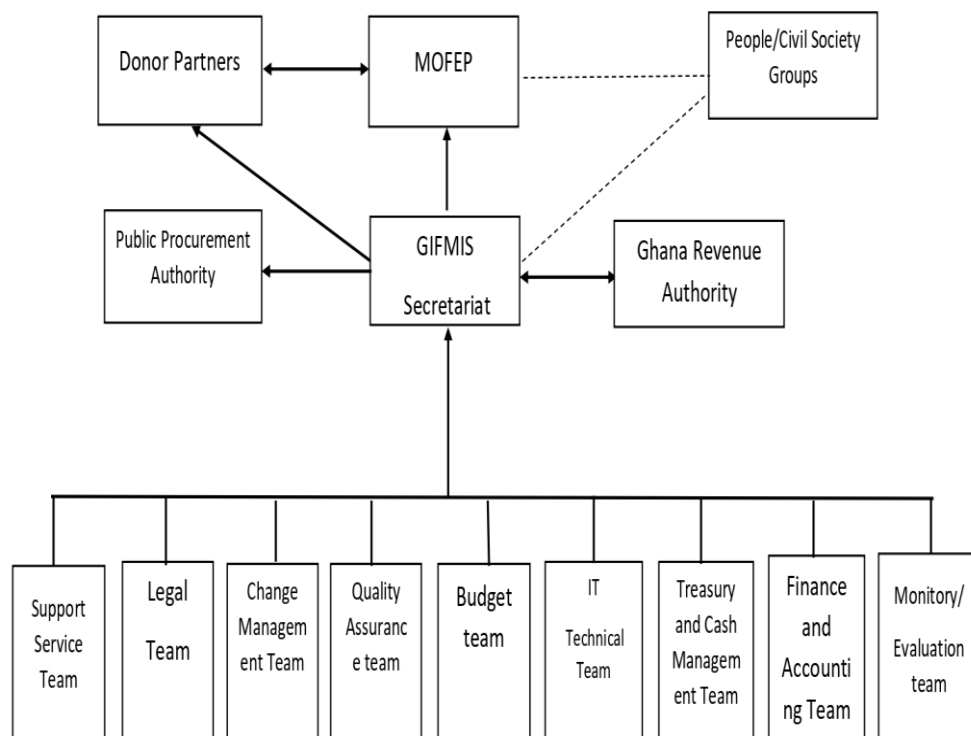


Figure 3: Accountability Relationships

Source: Project Secretariat (2019)

Nature and Objectives for the Implementation of GIFMIS

Ghana has embarked on a plethora of public financial management reform programmes since era of the ERPs. A myriad of factors has accounted for the development and introduction of the numerous public financial management reform programmes.

Reduce the Prevalence of Corruption

The development and introduction of the GIFMIS system is expected to reduce the prevalence of corruption or corrupt practices in the public sector or public management. This notwithstanding, the respondents argued that the new system (GIFMIS) can only be expected to reduce corruption but not eliminate it completely.

Promote Transparency and Accountability

One of the benefits expected to be derived from the implementation of the GIFMIS system, according to the respondents, is promotion of transparency and accountability in public financial management. According to the respondents, the integration of systems enhances transparency in the recording and accounting for public resources. The respondents note further that, the GIFMIS system leaves audit trails on every single transaction initiated or executed on the GIFMIS platform. They also added that, with the introduction of the GIFMIS system in public financial management, information (that is, financial information) could be accessed electronically. Electronic access to information at any time according to the respondents promotes transparency in public financial management. This view is supported by the findings of Kiilu and Ngugi (2014). Kiilu and Ngugi (2014), assessed the effect of integrated financial management information system in the management of public funds, concluded that computerised integrated systems promotes transparency and accountability.

Monitoring and Control of Public Expenditure

Analysis of the responses of the interviewees suggests that, the introduction of the GIFMIS system facilitate effective monitoring and control of public expenditure. The GIFMIS system, according to the respondents, has

budget and commitment modules that enable the government to control public spending. This confirms the assertion of one of the respondents that, the introduction of GIFMIS completely eliminate “judgment debts” in the public sector.

Budget Formulation and Implementation

As mentioned earlier, the GIFMIS system, according to the respondents, has a budget module that facilitates budget formulation and implementation. The budget module allows for tracking and collecting of actual expenditure data, which provides information or forms the basis for the formulation of subsequent periods’ budgets. The respondents also added that the budget module enables the central government to eliminate the occurrence of budget overruns and thus facilitate expenditure control. This finding confirms the assertions of Tsamenyi et al (2006) and Kasumba (2009). According to Tsamenyi (2006), the introduction of integrated systems in public financial management enables the government, through the budget and commitment modules, to set budget expenditure ceilings.

Real-Time Information Sharing

The respondents noted that the GIFMIS system, an electronic information system retains the advantage of faster transaction and information processing. According to the respondents, the integrated nature of the system facilitate access to public financial information electronically and in real-time. Thus, integrated systems permit easy sharing of information between and among public institutions. This in turn facilitates effective public financial decision. The findings of the study are consistent with extant literature on the benefits of

integrated systems in public financial management (Diamond & Khemani, 2005; Rodin- Brown, 2008). For instance, according to Diamond and Khemani (2006) the introduction of IFMIS in public financial management improves the processing and sharing or access to government financial transactions. Thus, the GIFMIS system promotes efficient access to reliable financial data for effective public decision making such as budgeting.

GIFMIS Implementation Process

Formation of Implementation Teams

Along the formation of the implementation teams, a project organisational chart is developed to guide the implementation process. The project organisational chart provided a framework of relationships among the teams and other key actors involved in the implementation of the programme.

Design of Chart of Accounts

The second phase of the GIFMIS implementation process involved the design of a new uniform CoA. This is done to promote consistency in financial management systems across all MDAs and MMDAs. The introduction of a common uniform CoA also facilitates easy preparation of government-wide financial reports and the sharing of information across all MDAs and MMDAs. The design of a common uniform CoA is also consistent with the implementation process of successful implementers of IFMIS in public financial management (see Rodin- Brown, 2008; Hendriks, 2012; Karanja & Nganga, 2014).

Review of Regulatory Framework

The introduction of the GIFMIS significantly affect the management of public resources and hence required adequate legal or legislative backing to provide effective foundation for the full operation of the programme. Mindful of this, the implementation team took necessary steps to provide adequate legal impetus for the effective implementation and/or operation of the GIFMIS system. The provision or formulation of needed legislations supports the arguments of Eriksson and Goldkuhl (2013), Diamond and Khemani (2006), and Peterson (2007). For instance, Eriksson and Goldkuhl (2013) argued that, appropriate regulation or legislation is fundamental to the success of any IT related programme in the public sector. However, contrary to the views of Diamond and Khemani (2006), the appraisal of the financial regulatory framework did not precede the actual implementation of the programme. According to Diamond and Khemani (2006), the formulation of the legislative framework must precede the eventual implementation of the IFMIS programme in the public sector.

Stakeholder Engagement

The implementation team identified the key stakeholders of the various MDAs and MMDAs. The identified key stakeholders are the various managers and chief executives of the MDAs and MMDAs. These conferences and workshops prepared the grounds for the implementation of the programme. Thus, the stakeholder engagements allowed the project secretariat to clearly articulate the goals of the reform programme.

Capacity Building

The GIFMIS is a computerised system and thus, requires personnel with adequate IT capacity to operate. The implementation team organised a number of training workshops for selected personnel from the various MDAs and MMDAs. The aim of the training workshops is to equip the selected personnel with the requisite knowledge and skills needed to operate the GIFMIS system and to help build or enhance the capacity of the other personnel of the MDAs and the MMDAs. The capacity programmes are consistent with experience from countries that have been successful with the implementation of IFMIS (See Rodin-Brown, 2008; Peterson, 2007).

Pilot Testing

The final phase of the GIFMIS implementation process is the testing or pilot testing phase. Seven MMDAs is selected for the piloting of the GIFMIS system. The rationale behind the selection of the seven MMDAs is the availability of adequate infrastructure to support the GIFMIS system. The GIFMIS system requires internet connectivity, computers and computer peripherals to efficiently operate. The analysis of the data indicates that most of the relatively smaller MMDAs lack these resources. This finding confirms the findings of Cernakova (2014). According to Cernakova (2014) the level of ICT adoption and infrastructural development in the public sector is relatively high in larger municipalities that, to some extent, are financially autonomous from the central government. Additionally, the pilot-testing of the GIFMIS system is also consistent with the implementation processes of Slovenia, Slovakia, Kosovo and Uganda (see Rodin-Brown, 2008; Peterson, 2007).

Implementation Strategies

Composition Implementation Teams

The analyses of the data suggest that there are about seven sub teams involved in the implementation of the GIFMIS programme. These implementation sub teams, according to the respondents, perform specific functions geared towards effective implementation of the GIFMIS project. Although there is involvement of experts or external consultants involved in the implementation of the GIFMIS project, local experts dominate the various implementation teams. Analysis of the data indicates that the roles of the external consultants, in the implementation of the GIFMIS programme, is limited to the provision of expert advice in specific aspects of the GIFMIS system implementation as well as help improve the capacities of local experts to manage the GIFMIS system after implementation.

Implementation Approach

Two main approaches have been identified in extant literature to be ideal for the implementation of complex IT or IS projects; the phased approach and the one-time approach. Analysis of the responses of the respondents suggests that, the phased approach is identified as an ideal approach to implement the GIFMIS system in Ghana's public financial management system.

“This approach [phased approach] is the best approach to implement such a complex system. The phased implementation approach combines the benefits of top-down and bottom-up approach to implementing programmes. It allows for feedback. Problems could be spotted at the early stage of the implementation process and corrected.” (PAO)

System Choice

In the implementation of IT or IS related programmes, the choice of system is as important as the development of the programme. There are two main system choice options – the customized system or the OTS system. Analyses of the data indicate that the OTS system is the preferred system for the implementation of the GIFMIS. The choice of an OTS system, according to the respondents, is relatively less expensive and promotes standardisation.

Involvement of Other Public Institutions

One of the intended benefits to be derived from the introduction and implementation of the GIFMIS system in public financial management is transparency and accountability. However, accountability could only be achieved if other state or accountability institutions effectively perform their functions or responsibilities. Audit departments or institutions have been identified as key actors in the promotion of transparency and accountability, especially in the management of public resources.

The involvement of the GAS and the IAA is consistent with literature (see Ezz, Papazafeiropoulou and Serran, 2009; Hendriks, 2012). For instance, Ezz et al (2009) highlighting the relative significance of inter- organisation collaboration argued that, one of the main challenges of implementation of IT based programmes in the public sector is the lack of collaboration practices between or among government agencies.

Change Management

The implementation team recognised the importance of change management and developed strategies for managing the change from the manual system to computerised system. The GIFMIS implementation team includes a change management team. The responsibilities of the change management team include ensuring the smooth transition from the manual system to the computerised public financial management system. This involves putting in place measures to reduce resistance to the introduction of the GIFMIS system.

Factors Affecting the Implementation of GIFMIS

Legislation/Regulatory Framework

The intended benefits of public financial management reform programme according to Hendriks (2012) could be realised if adequate legislations are introduced to provide the needed legal impetus. Analysis of the data seem to suggest that, the implementation team reviewed and evaluated the existing public financial management regulatory framework. They concluded that although the existing regulatory framework supported the introduction of the GIFMIS system, it is imperative to amend the legislations on the statutory funds.

The Role of Politics in GIFMIS Implementation

“The current finance minister has taken this project [GIFMIS] as his baby.”

Further analysis of the data suggests that, the stability of the current finance minister at the ministry of MOFEP has largely contributed to the sustained commitment and support for the implementation of the GIFMIS programme. The GIFMIS programme is introduced at that time when the current minister is

the deputy MOFEP. The minister, in 2013, is confirmed as the substantive MOFEP. The current president has also demonstrated sustained commitment towards the implementation of the GIFMIS programme through his open or public declarations. This thus suggests that, the introduction and implementation of the GIFMIS programme has received relatively adequate executive support compared to the legislative support. It could however be inferred from the responses of the respondents that; the stability of the political governance system has contributed to the sustained political support for the introduction and implementation of the GIFMIS programme. The respondents consistently compared the political support demonstrated during the implementation of BPEMS to that of the GIFMIS. They argued that the GIFMIS programme has received unprecedented political support. This political support trickled down to facilitate administrative support at the various MDAs/MMDAs. Almost the leadership of the various MDAs/MMDAs are political appointees and thus, it is not surprising that the introduction and implementation of the programme has received adequate administrative support. The active participation of the heads of the various MDAs/MMDAs in the implementation of the GIFMIS programme could also be said to have contributed to the sustained administrative commitment and support for the implementation of the GIFMIS programme. The leadership of the various MDAs and MMDAs is identified as important stakeholders and thus, is actively involved in the implementation of the programme. Such active involvement created a sense of ownership of the programme.

Availability of IT Infrastructure

GIFMIS is an integrated information system hence, requires adequate IT resources to operate effectively and efficiently. Analyses of data suggest that most of the MMDAs lacked adequate IT infrastructure to support the implementation of the GIFMIS programme. This, according to the respondents slowed down the implementation of the programme in some of the MMDAs, especially the relatively smaller (in terms of revenue mobilisation) MMDAs. This finding confirms the arguments of Cernakova (2014), Hussein, Karim and Selamat (2007), and Krishna and Walsham (2005). According to Cernakova (2014), the level of ICT adoption and infrastructural development in the public sector is relatively high in larger municipalities that, to some extent, are financially autonomous from the central government.

NITA is tasked to provide the needed IT infrastructure to support the full implementation of the GIFMIS programme. Transaction processing centres have also been set up as temporary measure to facilitate transaction processing by MMDAs with inadequate infrastructure, especially internet connectivity.

GIFMIS Implementation Challenges

GIFMIS is a very complex system and hence its implementation is likely to encounter some challenges. Analysis of the data suggest that, although the implementation of the GIFMIS programme encountered a number of challenges however, the dominant ones related to technical issues as well as staff capacity issues.

Technical Challenges

Analysis of the data indicates that most of the MMDAs lacked adequate infrastructure to support the implementation of such a complex computerised

system. Specifically, most of the MMDAs lacked adequate internet facilities to support the implementation of the programme. This thus confirms the findings of Soja (2008) and Kasumba (2009). The authors argued that, most developing countries have less developed IT infrastructure to support the implementation of complex computerised systems or programmes.

This notwithstanding, the NITA is contracted to provide the necessary IT infrastructure in the various MDAs/MMDAs. However, due to limited resources, NITA delayed in the provision of the needed IT infrastructure or facilities and hence, slowed down the implementation process.

Staff Capacity

Data analysis suggests that the staff of the various MDAs/MMDAs lacked adequate IT knowledge and skills needed to operate the GIFMIS system. The implementation team, recognising the low levels of staff capacity, organised series of training programmes. They developed a programme known as “train the trainers (TTT)” in an attempt to improve the IT knowledge and skills of the staff of the various MDAs/MMDAs. Capacity building according to, Diamond and Khemani (2005) is one of the critical success factors in the implementation of IT related programmes. This notwithstanding, Hendriks (2012) argues that, lack of personnel with the requisite knowledge and skills cannot be easily resolved by training only.

Theoretical Implications

Legitimacy Theory and Motivation for Adoption of GIFMIS

The finding of the study suggests that the introduction of the GIFMIS in Ghana’s public financial management system is intended to promote

accountability and reduce the prevalence of corruption in the management of public resources. The public sector has long been subjected to criticisms, by the citizenry, for lack of transparency and high prevalence of corruption or corrupt practices. Therefore, the introduction of the GIFMIS could be seen as an attempt to enhance the citizen's confidence in the public sector. Thus, the implementation of the GIFMIS in public financial management seeks to achieve legitimacy in the eyes of the citizenry as well as donor and development partners.

Force Field Theory and GIFMIS Implementation Issues

The force field theory suggests that there are forces or factors within and outside the environment of the organisation or institution that reinforces or militates against the achievement of objectives of the entire organisation or institution. The results from the data analysis indicate that, unlike the implementation of the BPEMS programme, the implementation of the GIFMIS programme has received sustained significant political and administrative support and commitment. Apart from the political support and commitment, the GIFMIS implementation has not been deprived of adequate financial resources. The provision of the adequate financial resources is attributed to the fact that a significant portion of the programme is being provided by donor partners. In addition to these, there is a dedicated unit of the CAGD responsible for the implementation of the programme. This ensures that, maximum attention and efforts are channeled towards the effective implementation of the programme.

Legitimacy-Force Field Theory and GIFMIS Implementation

The researcher adopted the force field and legitimacy theories in an attempt to provide explanations for the findings of the study. While the legitimacy theory

attempts to proffer explanations for individual or organisational behaviour, the force field theory help identify and explain how factors or forces, within the individual or organisational environment, reinforce or suppress behaviour. Although the two theories seem to provide separate explanations, the findings or outcome of the study suggest that the two theories complement each other. For instance, the findings and conclusions of the study demonstrate the reinforcement of the assumptions of the legitimacy theory buttressed by the adoption and implementation of IFMIS in Ghana. The adoption and implementation of GIFMIS is aimed at addressing the weaknesses in Ghana. This move suggests an attempt to attain legitimacy in the sight of the citizenry and other supranational bodies. Findings of the study suggest that the implementation of the GIFMIS programme, unlike previous public financial management reform programmes, has received tremendous political support and commitment. The findings also suggest that the GIFMIS programme, unlike previous reform programmes, is a local initiative, thus creating a sense of ownership of the programme. The creation of the sense of ownership of the programme is strengthened by the composition of the various implementation teams.

Chapter Summary

This chapter discussed the findings in line with the objectives, the implementation of GIFMIS in Ghana's public sector financial management. These objectives were to examine the nature of GIFMIS programme in Ghana, effectiveness of GIFMIS implementation process and also the factors that mitigate against the successful implementation of GIFMIS. The objectives were analysed based on the interview conducted.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This happens to be the last chapter of the study and it is demarcated into three sections. Specifically, the chapter covers issues bordering on summary and conclusions drawn from the study. The chapter also presents relevant recommendations drawn from the findings of the study that are worth implementing to bring to light the objective of the study.

Summary of Key Findings

Most nations in sub-Saharan Africa, including Ghana, have set out on various change programs for advancing effectiveness in the public sector. Public financial management reform programmes have been leading in the public sector reform programmes. Most of these public financial management reform programmes have been unsuccessful to produce their intended benefits. Implementation has been identified as the main obstacle to the realisation of the intended benefits of these public financial management reform programmes. The main objective of the study is to evaluate the implementation of GIFMIS in Ghana's public financial management system. The study also sought to examine the motivation(s) for the development and introduction of GIFMIS in Ghana's public financial management system.

The results of the study reveal that the introduction of the GIFMIS system in Ghana's public financial management system, unlike previous public financial management reform programmes, is an internal initiative. The programme, although a local initiative, is a reintroduction of a previously failed programme, BPEMS. Analysis of the data reveals that, the introduction of the

GIFMIS programme is mainly motivated by the benefits associated with a computerised integrated financial management system. Promotion of transparency and accountability, facilitation of budget formulation and implementation, corruption reduction and facilitation of public financial information for effective decision making are the benefits identified.

Additionally, analysis of the data reveals that the implementation strategies and processes of the GIFMIS system have been informed by the implementation of the BPEMS programme. For instance, local experts formed the core of the GIFMIS implementation team. Although external consultants are involved in the implementation of the GIFMIS system, they played limited roles. Some of the local experts have been attached to the foreign experts. This is done to facilitate transfer of expertise and strengthen local capacity to manage the GIFMIS system beyond the implementation phase. It also worthy to note that the implementation team has remained relatively stable compared to the composition BPEMS implementation team.

Notwithstanding, the implementation of the GIFMIS, unlike that of the BPEMS, has established tremendous political and administrative support and commitment. The political support is demonstrated through open declaration backed by actions. The tremendous political support and commitment coupled with the stability of the implementation team could however be attributed to the stable political governance system. The implementation of the BPEMS went through two political governance system. The introduction of the BPEMS programme failed to progress past the implementation stage. Two of the reasons for the failure of the BPEMS programme is the lack of political support and

commitment as well as frequent changes in the composition of the implementation team.

Technical issues as well as inadequate staff capacity in the various MDAs/MMDAs are identified as the major impediments to the effective implementation of the GIFMIS system. For instance, the delays in the implementation of the GIFMIS system is attributed to the inadequate IT infrastructure, especially internet connection facilities in the various MDAs/MMDAs.

Detailed examination of the accountability frameworks established in the implementation of the GIFMIS programme revealed that the citizenry has been “side-lined”. The formulation of the project organisational chart preceded the actual implementation of the programme. The organisational chart provided the levels or lines of communication between and among the various key actors in the implementation of the programme. However, there is no formal medium of communicating with the citizenry as far as the implementation of the GIFMIS programme is concerned.

Conclusions

From the presentation and analysis of the data, it can be concluded that the motivation for the introduction and implementation of the study is well articulated and understood by all the stakeholders interviewed during the data-gathering phase of the study. All the stakeholders provided coherent and consistent responses to the motivation for the introduction of the GIFMIS in Ghana’s public financial management system as provided by the respondents. The implication of this is that there is unanimity of focus among the stakeholders

involved in the implementation of the GIFMIS programme. This unanimity of focus facilitates the effective implementation of the programme.

Furthermore, it can be concluded that, the introduction of the GIFMIS system in Ghana's public financial management system is a local initiative. The implication of this is that, it creates a sense of ownership of the system of reform programme. The increased sense of ownership of the programme is enough to motivate stakeholders to work towards the effective implementation of the programme. Thus, the sense of ownership of the programme serves as a catalyst to stimulate adequate efforts towards effective implementation of the programme.

In addition to the above, experience from the implementation of previous public financial management reform programmes have been critical in the implementation of the GIFMIS system. For instance, experience from the failed implementation of the BPEMS informed such decisions as the composition of the implementation team, the choice of system as well as the involvement of other state institutions in the implementation of the GIFMIS programme.

In addition, another conclusion that can be drawn from the analysis of the data is the significant role of politics and stable political governance system or regime in the implementation of public financial management reform programmes, especially in developing economies. Analyses of the data revealed that, the stability of the GIFMIS implementation team as well as the tremendous political support for the programme is as a result of the stability in the political governance system or regime. The implication of this sustained political support

is that, the stakeholders involved in the implementation of the programme feel confident knowing they have the support of a superior authority.

Furthermore, it can be concluded from the findings of the study that the citizenry who are major stakeholders have been ‘closed off’ from participating in the implementation of the GIFMIS programme.

Recommendations

Based on the findings and discussions, it is recommended that, in future, the timing for the introduction of new public financial management reform programme must be taken into consideration.

In addition to the above, it is recommended that, the legislature also demonstrate adequate commitment and support to the implementation of the GIFMIS programme. Legislative support and commitment could be demonstrated by the commitment to providing the needed legislative and legal framework to support the implementation of the GIFMIS programme. Thus, the support and commitment of executive arm of government, although very critical, is not enough for the implementation of the public financial management reform programmes.

Furthermore, local experts must be involved in the implementation of future public financial management reform programmes. The involvement of local experts creates a sense of ownership of the reform programme and hence, efforts are directed towards effective implementation. These local experts must be drawn from the various institutions intended to use or benefit from the introduction of such public financial management programmes. The involvement of experts from the various MDAs intended to use or benefit from

the introduction of reform programmes reduces, if not eliminate, resistance to the introduction of such programmes in future. Thus, to ensure effective implementation of future public financial management reform programmes, key personnel (forces) from the various MDAs/MMDAs must be identified at the initial stages and involved in the implementation process.

The introduction of new public financial management reform programmes requires that changes be made in existing laws and legislations to provide adequate legal impetus for the reform programme. It is therefore recommended that, the introduction public financial management reform programmes in future must be preceded by the provision of adequate legislative framework. The provision of the appropriate legislative before actual implementation of these programmes facilitates smooth and effective implementation of these reform programmes.

The study revealed that one of the major challenges encountered during the implementation of the GIFMIS programme is the low levels of staff capacity to operate the system. GIFMIS is a complex computerised system hence, requires personnel with requisite IT knowledge or capacity to operate the system. To this, the study recommends that in the short term, adequate training programmes, especially IT programmes be provided to improve upon capacities of the staff of the various MDAs/MMDAs. In the long term, the study recommends that measures must be put in place to attract and retain personnel with requisite IT capacity or knowledge. This includes the provision of competitive working conditions for existing and prospective personnel. Poor conditions of service have been identified as one of the main reasons for the lack of personnel with requisite skills and knowledge in the public service.

Hence, the provision of competitive conditions of service curbs the problem of loss of key personnel to the private sector. It also facilitates the attraction of personnel with requisite capacity into the public sector.

Furthermore, the lack of adequate IT infrastructure is identified as a major challenge in the implementation of the programme. First, the study recommends that, the TPCs must only be seen as temporary solutions to address the lack of adequate infrastructure in the MDAs/MMDAs. The NITA must be adequately resourced to provide the needed IT infrastructure in the various MDAs/MMDAs.

Suggestions for Future Research

It is recommended cross-country studies be undertaken to evaluate or examine the implementation of IFMIS in other sub-Saharan African countries. Such studies facilitate the development of an appropriate framework for the implementation of IT related public financial management reform programmes.

In addition to the above, future studies or research on the implementation IT related reform programmes can evaluate the significant impact of the identified factors that affect the implementation of IFMIS programmes in the public. A study of this nature can adopt a positivist research approach to assess the impact of the individual factors on the effective implementation of IT based public financial management reform programmes.

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APPENDICES

INTERVIEW GUIDE

Section A: Background of Respondent

1. What is your position in the organisation?
2. How long have you have you held this position?
3. How long have you worked in this institution?
4. How does your role affect the implementation of GIFMIS?

Section B: Background/Overview of GIFMIS

5. In your view, what is GIFMIS?
6. How different is GIFMIS from Budget and Public Expenditure Management System (BPEMS)?
7. What is the scope of GIFMIS?
8. What does GIFMIS mean for public financial management? How will the introduction GIFMIS affect public financial management?

Section C: Motivation(s) for the Adoption of GIFMIS

9. What is/are the motivation(s) for the adoption and implementation of GIFMIS?
10. Who are the key actors?
11. Which institution initiated the GIFMIS programme?
12. Has the motivation for the implementation of GIFMIS changed? Why?

Section D: Implementation

a. Implementation Team

13. What is the background of the implementation team? The involvement of external consultants

14. What role(s) do the external consultants play?

b. IT Infrastructure

15. Does the current IT infrastructure support the GIFMIS programme?

16. Have there been attempts to improve the IT infrastructure in the various MDAs/MMDAs? What are they?

c. Legislation

17. Do current public financial management laws/regulations support the GIFMIS project?

18. Have there been any attempt/changes in public financial management laws/legislation to support the GIFMIS project?

d. Change Management

19. What has been the strategy to managing change?

20. In your view, do you suspect/know any group(s) not in support of implementing the GIFMIS programme? Any Reason for the resistance or otherwise?

e. Political/Administrative Support and Commitment

21. In your view, do you think this programme has received adequate political and/or administrative support? Any reason?

22. How is this political or administrative support or commitment demonstrated? Personnel
23. Do personnel at the various MDAs/MMDAs possess adequate skills or knowledge to use the GIFMIS?
24. Have there been attempts to improve the capacity of personnel to operate the GIFMIS system? How? Who were/are the facilitators?
25. Are there user modules to assist personnel?

f. Implementation Processes

26. What has been the implementation strategy? For example, phased approach or one-time approach, top-town or bottom-up approach
27. Are there documents on the implementation strategy?

Section E: Implementation Challenges

28. What challenges have been encountered for the implementation of GIFMIS programme?
29. What have been the strategies to address these challenges?
30. What future challenges do anticipate will be encountered in the implementation of IFMIS?