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## Determinants of Successful Implementation of Government Funded Projects in Kenya: A Case Study of Integrated Financial Management Information System

**Aaron Wagoki Kiarie**

Account Manager, Mooreland Farms, USA

**Daniel Wanyoike**

Lecturer, Jomo Kenyatta University of Agriculture and Technology, Kenya

### **Abstract:**

*The main purpose of the study was to assess the critical factors leading to the successful implementation of government funded projects in Kenya with a special focus on the Integrated Financial Management System (IFMIS). The population of interest was 40 staff members at the IFMIS department headquarters. A census was conducted on the target population to collect data. The study adopted a descriptive research design. Primary data was collected from the target population through the use of questionnaires. The data collected was analysed using SPSS while multiple regression equation was utilised for testing the hypotheses. The research hypotheses were tested at 0.05 level of significance. This study found that risk management, monitoring & evaluation, funds disbursement by government and scope management were positively related to the successful implementation of government funded projects.*

### **1. Introduction**

Governments in different parts of the world, handle projects that most other organizations avoid due to their magnitude. Government projects, especially in the developing world, have been characterized by delays, substandard deliverables, and mismanagement of funds. These characteristics have been exhibited in private organizations, but the success rate of projects in the private sector is higher. There are unique factors that guide government projects and contribute to the success or failure.

Funds disbursement for government projects relies on the national budget which is an annual event (IFAC, 2010). This may not affect projects that can be completed within a year. A large number of public works projects including construction of highways and hospitals are multi-year projects that are likely to be affected negatively by disbursement of funds. Cost of projects increase over time; political priorities tend to change with the introduction of new governments and project managers can retire or move to other institutions.

Government projects are also under extreme scrutiny from the public, oversight committees in parliament and the media. This creates a challenge for the project manager who has to choose between doing what appears to be correct in the eye of the public and the right thing for the project.

The concept of e-Government has developed as a result of advances in information and communications technology (ICT). According to Bhatnagar & Singh (2010), developing nations have identified the need for e-government implementation in policy prioritization. Such projects are meant to improve the delivery of services to the public and businesses.

The process of setting up e-government platforms requires a coherent strategy since it is expensive and takes a long duration to accomplish. Unfortunately, ICT projects have been previously cited as having a high rate of failure due to the high risk of implementation. According to Pan et.al (2006), 43% of software projects are over budget while 54% had time overruns. Bhatnagar & Singh (2010) opined that 50% of e-government projects fail to reach their intended objective. The e-government unit of the European Union (EU) in 2006 stated in its report that after ten years of investing heavily in digitizing the public sector, governments in Europe were still unable to quantify objectively the benefits from such investments. McGrath (2008) asserts that IT projects implemented by the government are designed around the particular processes the organization is operating under rather than how the processes should be in order to raise efficiency.

The government of Kenya has in the past decade sought to reform the Public Finance Management (PFM) in order to enhance transparency and accountability (ifmis, 2016). Reforms in the PFM have been identified as key drivers to establishing an efficient public service. The Integrated Financial Management System (IFMIS) project is an example of these reforms.

IFMIS is an e-government platform that deals with public procurement, budget formulation and execution, internal and external audit, cash management, parliamentary oversight and revenue collection (Odoyo, Adero & Chumba, 2014). The IFMIS system tracks financial events in the government and summarizes the financial information; IFMIS classifies and enables the accessibility of financial information much easier (Wangari & Jangongo, 2015).

Development of IFMIS began in 1998, but the rollout of the system to users took place in 2003. The system operates by integrating all data and processes of the government and storing the information in a centralized database that can only be accessed through a secure network (Odoyo et.al, 2014). The implementation of IFMIS originated from the National Treasury and it involved IFMIS Re-engineering. Re-engineering focused on the continuous review of workflows and processes in line with the requirements of the users in order to improve on quality delivery (ifmis, 2016). Unfortunately, problems have been cited with the platform, especially on the user's front.

Effectiveness problems have been evident with some of the features of IFMIS including internal controls, transaction processing, reporting and the standard data classification and recording for financial transactions (Odoyo et.al, 2014). The IFMIS platform has also encountered frequent shutdown, and this was brought about by lack of support by professionals, diminished coordination between the different departments using the system and inefficient infrastructure.

In order to reduce the problems encountered by users, the government set-up an IFMIS training school. The training was meant to increase the capacity of the users and could be accessed in the office or in a classroom; this enabled continuous training for users.

### *1.1. Statement of the Problem*

The government of Kenya funds a myriad of projects in different sectors in the country including road construction, water dams, education and IT based projects. The main stakeholders of these projects are the people of Kenya, the business community, and investors. The projects are meant to improve the life of the citizens in different sectors, increase transparency and accountability. The success rate of government projects in the globe has been much lower than in the private sector. The success rate reduces even further when the project is in a developing nation. A successful project must stay within the budget, meet the timelines set and produce a product that conforms to the quality standards established by the client. Furthermore, the deliverable must be produced within a given duration if it is to be deemed successful in the eyes of the public. These factors imply that implementation of government funded projects is a complex undertaking for any project manager.

The Integrated Financial Management System is one such ICT project in Kenya. The benefits that accrue from successful implementation of the project are numerous since the system is used by most departments in the country. It thus becomes important that implementation of the project is successful in order for the country to benefit from the advantages accruing from such a project. The IFMIS platform has encountered several problems in its implementation, and these include users in different departments being unable to understand the system well, system breakdown and lack of professional support for the users. It thus becomes vital to explore the critical factors contributing to successful implementation of IFMIS, a government funded project.

### *1.2. Justification and Significance of the Study*

The economic pillar in Kenya's Vision 2030 master plan seeks to improve all regions in the nation by achieving a 10% economic growth rate by 2017. Among the sectors that are to be focused mostly on by the government include financial services, and IT-enabled services (Gok, 2015). These targets can only be achieved through successful implementation of projects by the government. The country is unlikely to hit the target of 10% growth in 2017 if projects fail to be implemented successfully or attain their intended objective. Such a realization necessitates the need for a study to assess how government projects can be successfully implemented in the nation. The findings of this research if adopted will enable policy makers and project managers improve the rate of success for government funded projects in Kenya. Furthermore, project management scholars, in the future, will be able to refer to the findings of this research in their academic work.

### *1.3. General Research Objective*

To assess determinants that affect the success of project implementation in government funded projects such as IFMIS.

#### 1.3.1. Specific Research Objectives

- i. To explore the role of project risk management on successful implementation of the IFMIS projects.
- ii. To establish the effect of monitoring and evaluation on successful implementation of the IFMIS project.
- iii. To assess the influence of funds disbursement by the government on the success of IFMIS implementation.
- iv. To examine the role of scope management on successful implementation of IFMIS.

### *1.4. Empirical Literature Review*

The study was hinged on the complexity theory, theory of constraints and the theory of change. According to the exploratory study conducted by de Bakker, Boonstra, and Wortmann (2011), on project risk management contribution to IS/IT projects success, risk management is an instrumental action that is premised on rational problem solving. The study established that risk management has limitations in regards to having a positive effect on successful implementation of information technology projects. The researchers proposed an extension to the instrumental view on risk management by incorporating communicative action. Communicative action is a concept advanced by Habermas (1984) and is defined as an action by an individual to establish common understanding of a situation

and collaborating with other individuals. The study also established that project risk management performance brings about action and affects risk perception. Such actions would involve communicating the intended action, initiating the action and finally stimulating the action. Effectiveness of the action can also be increased through managing individuals, indicating the significance of the action and setting priorities (de Bakker et.al, 2011).

An empirical study conducted by Taylor (2006), noted that project managers used broad strategies of risk management during the start-up and implementation stages of projects. The broad categories were identified as control, negotiation, monitoring and research. The study established a gap between prescribed risk management activities and the practice of IT project managers when faced with uncertainties. This was attributed to the fact that prescribed risk management procedures fell short of addressing practical needs of a project manager handling an IT project.

The World Bank group (2007) observed that M&E helps organizations reflect on past performance and guide constructive change during project implementation. Waithera and Wanyoike (2015) noted that M&E activities are critical in the project management cycle. Monitoring was identified as being instrumental in tracking performance of a project in a continuous basis in order to ensure that implementation conforms to the project plan. Tache (2011) concluded that project monitoring helps provide a background for bringing down schedule and cost overruns while making sure that quality standards are attained during project implementation. On the other hand, conducting evaluation facilitates the project team to ascertain the effectiveness of the project undertaking in regards to meeting the pre-established objectives (Waithera & Wanyoike, 2015). M&E functions in a project encompass different processes indicating clear interdependencies hence requiring them to be performed in the same order (Tache, 2011).

According to the report by PwC (2014) access to funds in many government projects in Africa is limited and is a challenging factor. The report also mentioned internal capacity limitations and corruption as factors reducing funds access to projects. The PwC report observed that 90% of the projects sampled had delivered the expected positive impact or benefit to the stakeholders. Project delays coupled with cost overruns were highlighted as significant challenges facing government funded projects in Africa. The report by PwC advocates for public-private partnership in the funding of large-scale projects in developing nations in order to reduce cost overruns.

McGrath (2008) opined that getting funding approval for large-scale government projects is challenging globally. McGrath noted that for large-scale projects, it would be better to get just enough funding to run the project up to the next major milestone. This would enable a progress review of the project and identify problems before more expenses are incurred. Unfortunately this characteristic of government funded projects means that such projects can get very expensive before the stakeholders realize the problems in the project. McGrath (2008) asserts that government funded projects should receive funding on a piecemeal basis that is guided by set targets or milestones.

Khan (2006) asserts that successful implementation of a project hinges on successful scope management by the project manager and the project team. Scope changes during a project are common and should not worry a project manager but rather should be managed in order to mitigate negative impact on the project. Scope creep describes unauthorized changes in the scope of the project by the client (Khan, 2006). Such changes may be communicated through verbal instructions or written instructions and normally fail to understand the magnitude of change. It is imperative that key stakeholders are informed of any changes in scope that affects the cost, schedule and quality of the project.

Pinto and Slevin, (1988) noted that project implementation can be described as being successful if it comes on schedule, it is within the budget; it is effective, and it is accepted by the clients it is meant to serve. Projects by their basic definition involve a defined timeline of completion, have a set budget and hold a specified set of performance characteristics (Pinto & Slevin, 1988). This implies that their success is pegged on whether these parameters are met. The project life cycle involves five main stages and these project initiation, planning, execution (implementation), monitoring and evaluation and project termination. Project implementation is the activity based phase of the project life cycle, and this involves putting the plan into action (Watt, 2014). This stage requires usage of materials and resources which eventually leads to a tangible project deliverable.

Top management support, effective planning, skilled personnel, coordination and communication, stakeholder acceptance, and project mission are some of the factors that have been identified by different researchers as being critical in successful project implementation (Ofori, 2013; Pinto & Slevin, 1988). Project mission refers to defining the project objectives clearly at the beginning of the project. It is important that the project team and every other department in the organization are familiar with the project mission. Top management support as noted by Pinto and Slevin (1988) is vital in successful project implementation since they are responsible for direction authority and support. Their support also brings about variations in the degree of acceptance or resistance to the project deliverables by the client. Pinto and Slevin (1988) noted that management support could involve different aspects including sufficient allocation of resources and supporting the project manager in case of a crisis.

### 1.5. Study Design and Methodology

The study adopted a descriptive research design. The population for the study comprised a total of 40 respondents from the IFMIS department headquarters who are in charge of running the implementation of the system. A self-administered structured questionnaire was utilised in collecting primary data. Multiple regression analysis was utilised to determine the impact of independent variables on the dependent variable. Regression model:-

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where:

<b>Y</b>	represents	Successful project implementation of government funded projects
<b><math>\beta_0</math></b>	represents	Constant

$X_1$	represents	Risk Management
$X_2$	represents	Monitoring and evaluation
$X_3$	represents	Funds disbursement by government
$X_4$	represents	Scope management
$\beta_1, \beta_2, \beta_3, \beta_4$	represents	Régression Coefficients
$\varepsilon$	represents	ErrorTerm

The quantitative data compiled was further analysed through the use of descriptive (mean, frequencies, standard deviation) and inferential statistics (ANOVA). ANOVA was utilized in testing the significance of the model.

## 2. Results, Analysis and Discussion

The study established that risk management and successful project implementation exhibited a strong, positive and statistically significant relationship ( $r=0.605$ ;  $p<0.01$ ). Consequently, employing prudent risk management practices seems to influence successful implementation of IFMIS. The findings are consistent with the observations made by de Bakker et.al (2011), that project risk management contributes to IT projects success and that the positive correlation between the two is only limited by factors such as lack of communication among the project team. The study also established that monitoring & evaluation indicated a moderately strong positive and statistically significant relationship between monitoring and evaluation and successful project implementation at 0.01 significant level ( $r= 0.473$ ;  $p<0.01$ ). These findings indicate that monitoring & evaluation positively influences the successful implementation of IFMIS. The findings concur with Waithera and Wanyoike (2015) that monitoring is instrumental in tracking performance of project on a continuous basis subsequently ensuring that implementation conforms to the project plan.

The study findings further indicated that there is a weak positive correlation between funds disbursement by government and successful project implementation. This was shown by the correlation factor figure of 0.339. This weak relationship was found to be statistically significant at 0.04 which is less than 0.05. The findings indicate that funds disbursement influences successful project implementation albeit on a smaller scale. The report by PwC (2014) opined that funding for government projects in Africa was a limiting factor but internal capacity limitations and corruption were the main challenge in such projects. The study also found the correlation between scope management and successful project implementation to be moderately strong positive and statistically significant relationship at 0.05 significant level ( $r=0.416$ ;  $p<0.05$ ). The results indicate that scope management influences successful implementation in government funded projects such as IFMIS. The results are in tandem with the position of Khan (2006), who stated that successful implementation of a project hinges on successful scope management by the project manager and the project team. Hussain (2012) opined that interventions by politicians and other top government officials coupled with lack of robust scope control systems contributed to scope creep. Subsequently scope management is imperative in the successful implementation of such projects.

### 2.1. Hypothesis Testing

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.705 <sup>a</sup>	.497	.434	.65243

Table 1: Model Summary

a. Predictors: (Constant), Risk Management, Monitoring & Evaluation, Funds disbursement, Scope Management

As depicted in Table 1, the correlation between the independent variables (risk management, Monitoring & Evaluation, Funds disbursement, and Scope Management) and successful project implementation was positive and strong ( $R=0.705$ ). The coefficient of determination ( $r^2 = 0.434$ ) indicates that 43.4% of the success of IFMIS implementation could be attributed to the four independent variables. The results highlight the significance of risk management, monitoring & evaluation, funds disbursement by government and scope management in the successful implementation of IFMIS.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.460	4	3.365	7.905	.000 <sup>b</sup>
	Residual	13.621	32	.426		
	Total	27.081	36			

Table 2: Summary of the ANOVA<sup>a</sup> results

a. Dependent Variable: Successful Project Implementation

b. Predictors: (Constant), Risk Management, Monitoring & Evaluation, Funds disbursement, Scope Management

The Table 2 shows the findings from the analysis of variance and they indicate that risk management, monitoring and evaluation, scope management and funds disbursement by government had a significant effect on the successful implementation of IFMIS ( $F=7.905$ ;  $p<0.01$ ). Since the F calculated ( $F=7.905$ ) is greater than the F critical (value= 2.668), this shows that the model was significant and that the null hypothesis should be rejected. The results reinforce the significance of the four independent variables on the successful implementation of IFMIS.



Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.258	.940		-.274	.786
	Risk Management	.048	.161	.038	.297	.768
	Monitoring & Evaluation	.483	.109	.563	4.435	.000
	Funds disbursement	.037	.103	.045	.358	.723
	Scope Management	.391	.141	.353	2.769	.009

a. Dependent Variable: Successful project implementation

Table 3: Coefficients<sup>a</sup>

Table 3 shows the results of multiple regression analysis.

The findings imply that successful project implementation could be determined by 0.048Risk management, 0.483Monitoring & Evaluation, 0.037 Funds disbursement by government, and 0.391Scope Management. Furthermore the results of the regression analysis enabled the research hypothesis to be addressed. Based on the p-values for monitoring and evaluation ( $t = 4.435$ ;  $p < 0.05$ ), and scope management ( $t = 2.769$ ;  $p < 0.05$ ) null hypothesis were rejected. The null hypothesis for risk management ( $t = 0.297$ ;  $p < 0.05$ ), and funds disbursement ( $t = 0.358$ ;  $p < 0.05$ ), failed to be rejected. The results imply that risk management was the least important to successful project implementation while monitoring and evaluation was the most fundamental factor.

### 3. Conclusion and Recommendations

From the stated findings, the study concludes that risk management activities such as setting up robust frameworks was integral in the successful implementation of government funded projects. The study concluded that Monitoring & Evaluation is helpful in tracking past performance in projects and it is prudent to have staff members and project team members being conversant with the various steps of monitoring and evaluation. The study also concluded that funds disbursement by government influenced the success of projects albeit marginally. Projects require financing to take off but government projects are still influenced by other factors including political interference and this reduces the influence of funding. The study concluded that the scope of government funded projects should be well defined prior to implementation and that all stakeholders including the project team should be conversant with the scope.

The study recommends that uncertainties in projects funded by the government be clearly identified and such information shared with the stakeholders. The study also recommends that risk management frameworks established are continuously upgraded through sharing of information by use of discussions and meetings. The study recommends that monitoring and evaluation is given more attention during the implementation of government funded projects. Project team members and staff members should be well trained in handling Monitoring & Evaluation in order to continuously track the performance of the project during implementation. The study also noted that government funded projects such as IFMIS have a lot of political interference in regards to scope definition and changes. Subsequently, the study recommends that project managers handling government funded projects be resolute in their management practice, especially on scope management. It is imperative that they follow the correct project management practices regardless of the level of political interference.

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