

An Examination of the Effectiveness of the Implementation of Government Accounting Systems in Namibia: A Case of the Office of the Auditor General in Windhoek

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Abstract: This study examines the effectiveness of the Office of the Auditor General (OAG) in implementing government accounting systems in Namibia. The study was motivated by concerns over alleged corruption in Namibia's government accounting systems. The research design used for this study was a descriptive cross-sectional survey, with the analysis unit consisting of OAG workers from several departments. A total of 227 OAG workers were randomly selected from a pool of 527 through stratified random selection. The study used SPSS to conduct tests, including Cronbach's Alpha to determine internal consistency and descriptive statistics using the mean and standard deviation. The study's findings indicate that capital resources, management support, and adequate training are crucial for the successful implementation of the Integrated Financial Management Information System (IFMIS). Furthermore, the study suggests that deploying IFMS can lead to transparency and efficiency, and that implementing advanced IT, financial controls, and expense management can improve IFMS deployment across government entities without sacrificing transparency or efficiency.

Keywords: Accounting Systems, Financial Leakage, Budgetary Controls, Public Procurement Overhaul, Transparency, Namibia

1. Introduction

Public accounting is critical both in Namibia and internationally for effective financial management (Curristine and Lazare, 2016). Countries seeking to improve policymaking often begin by modifying their accounting systems to produce more accurate, timely, and reliable information (Curristine and Lazare, 2016; Arslan, 2017). For any government that provides public services, accounting for expenses is essential (Andrews M., 2013). The government must account for spending, transferred properties, and value changes (Arslan, 2017).

The Namibian government adopted the Integrated Financial Management System (IFMS) in 2006, replacing the former system that lacked accuracy and timeliness, under the then-Finance Minister Saara Kuugongelwa-Amadhila (Una and Pimenta, 2018). The IFMS system was implemented to deliver fast and accurate financial information, promote fiscal restraint, aid in resource allocation, and enhance efficiency and fiscal transparency in the Namibian government (Una and Pimenta, 2018). Despite its complexity and substantial financial and human resource requirements, the IFMS remains an excellent tool for improving Namibia's Public Financial Management (PFM) (Andrews, 2013; Una and Pimenta, 2018). IFMS can enhance PFM (Diamond and Khemani, 2016).

IFMS implementation can enhance public-sector operations by delivering timely and reliable data (OECD, 2014). The IFMS generates financial information for economic decision-making, and therefore the information must be timely, relevant, and reliable for suitable fiscal policy decisions and long-term public administration projects (Wisdom, 2013; OECD, 2014).

IFMS covers various aspects, including the general ledger, accounts payable, accounts receivable, cash management, fixed assets, budget, payroll, daily subsidy allowance, debt management, medical aid, cheque processing, help desk, housing collateral, and emergency payment system (OECD, 2014). The method holds accounting officers accountable for current expenditure performance without previous data (International Budget Project, 2010). The deployment of IFMS can be challenging, considering the need to improve public accounting systems that have not attained optimal integration. The situation is worsened by the fact that IFMSs remain confined to the public sector until there is enough rationale for their use in all systems (OECD, 2014). IFMS can track products and services in budget planning, with the same projected value in education and health care as in public administration (IBP, 2010).

2. Literature Review

2.1. Theoretical Framework

The study is based on the theory of financial control that stresses existing and potential financial tool functions for a company (Currstine and Lazare, 2016). Financial instruments, payments, accounting, economic calculations, control models, and intra- and inter-organizational issues must be assessed internally and externally (Currstine and Lazare, 2016).

2.1.1. The Theory of Financial Control

There are global value chains that link input to output. The current state and future developments of these chains are uncertain and unpredictable, but future threats can be anticipated to some extent (Harelimana, 2017). Each entity has a limited position in a chain, and every company has its own organizational hierarchy. Chains, organizations, hierarchies, output, and personal functions all change. According to the theory, examining global value chains and a firm's hierarchy can provide insight into control issues for every company and system (Wisdom, 2013).

This theory describes a lengthy chain of events without specific time limits, and multiple institutional linkages occur at any given time (Arslan, 2017). The relationships between entities are described in a latitudinal perspective with no spatial limits, but Sweden is highlighted as an example (Diamond and Khemani, 2016). This depiction also shows the passage of time, and a start date is determined based on practical considerations (Harelimana, 2017).

Accordingly, four latitudinal zones overlap but depict significantly different perspectives. The first zone encompasses the functions of organizational actions and results that fulfill human tasks, even ambiguous or particular ones. The second category covers organizational structure, operations, transactions, and relationships. Structural forces act secretly or explicitly within and around an organization, and structure reveals much of this. The third zone focuses on control systems or methods and strategies for matching current and future duties with external and internal resources (GOK, 1997). Financial control approaches are crucial for corporations and economic entities, and many recurring processes and approaches can be observed. They should be analyzed in relation to the other three latitudinal domains in a budgetary control theory for organizations. The fourth section shows how different organizations approach a problem (Government of Kenya, 1999; Arslan, 2017). These actions are often intense when they occur, but are difficult to remember or describe later, let alone place in context (Stamatiadis and Eriotis, 2011).

2.1.2. The Work-Around Theory (WAT)

WAT refers to the goal-directed change that clients undertake to overcome perceived barriers to task completion (Harelimana, 2015). Alter (2014) suggests that this process can be guided by moral principles to achieve desired outcomes, even if it may initially seem unpleasant. Many users of IFMS find it challenging to navigate (Harelimana, 2017). WAT can target individual or organizational components of the system that create obstacles, whether they arise from organizational, technical, or environmental factors (OECD, 2014). This idea can be incorporated

into the IDT, which defines innovation as a process and evaluates the extent to which IFMS-focused activities are integrated into the strategy (International Budget Project, 2010).

2.2 Strategies that can be Employed to Improve the Effectiveness of the Implementation of the IFMS Government Accounting System

2.2.1. Advanced IT Systems

In general, to implement PFMR, new hardware and software installation and training are required (Curristine and Lazare, 2016). Often, the software used is outdated for the workstations, and people underestimate the importance of backing up systems and updating software. To ensure the sustainability of IT, spending plans should include software upgrades, maintenance, and new software start-up costs (Devex, 2021).

2.2.2. Applying Budgetary Controls to Programs

"Bottom-up" program budgeting, which examines previous years' expenditure and revenue, is less common than "top-down" program budgeting, which connects strategy to activities, implementation, monitoring, and evaluation plans with allocated costs (Harelimana, 2017). Each ministry must enhance its skills while continuing with normal operations. Unrealistic revenue expectations reduce ceilings and necessitate reevaluating priorities and budgets (Arslan, 2017; Arslan, 2017). Managers need to maintain staff salaries while cutting other expenses to balance the budget (Muwema and Phiri, 2020).

2.2.3. Resource Distribution Model

This helps to establish priorities, allocate finances, and avoid time waste (International Budget Project, 2010). Population, demographic, health, and education data for each level of government and institution can help determine resource availability (Curristine and Lazare, 2016). For example, a health budget may be distributed based on disease prevalence and availability of vaccinations; education budgets may be allocated based on populations needing different levels of education and the current education levels of the region; and economic development budgets may be distributed based on transportation options and market distances (Andrews M., 2013).

2.2.4. Expenditure Management

Budgeting has improved more than implementation (Waweru and Ngaba, 2019). Low budget execution rates can be caused by unmeritocratic recruitment, insufficient staff for new PFM processes, overly optimistic activity planning and/or poor implementation, inexperienced activity-based budget calculations, lagging capacity building for new procurement and PFM processes, and staff time constraints due to other commitments (Muwema and Phiri, 2020).

2.2.5. Public Procurement Overhaul

PFMR is inseparable from the concept of accountability. This understanding of PFMR is crucial, especially for educators. Educators must have a good grasp of PFMR accounting practices as it is fundamental to their teaching (Devex, 2021). All donors require internationally recognized procedures to be followed, employing a whole-of-government approach (Organisation for Economic Co-operation and Development (OECD), 2014). Their review assesses tendering procedures, evaluation results, decision-making, and awarding of contracts to winners (Kang, Park, and Yang, 2018). Some governments may have limited prospects of implementing transparency and accountability (Arslan, 2017).

2.2.6. Budget for Outside Help

Donor nations want to see the new FMIS and PFM systems functioning effectively before adding the Development Budget to the Consolidated Budget, which entails additional risk, especially in corrupt conditions (Devex, 2021). Added administrative complexity and onerous reporting requirements might add to the headache (Andrews, 2013).

2.3 The Empirical Framework

According to Filippou and Nikolaos (2011), the Greek government established a cash-based and accrual-based cost accounting system for all public hospitals in the NHS in 2003. However, this research did not examine accounting reform implementation and acceptance in a few companies (Arslan, 2017). The study also looked at the organizational impacts on reform adoption (Kang et al., 2018). The research was based on a 2009 survey (International Budget Project, 2010).

To analyze Greek public hospitals' adherence to relevant policies, Stamatiadis and Eriotis (2011) used a compliance index consisting of structured questionnaires and semi-structured interviews with six finance and accounting officials from 94 institutions.

Recent research shows that several Greek public hospitals partially employ cost accounting, but lack of organization hinders accounting reform implementation, the study found (Kang et al., 2018).

Arslan (2017) reviewed Indonesia's accrual-based financial statements. LRA (budget realization report) and REP (income efficiency ratio) are utilized as financial statement items when constructing regional development plans, with the financial ratio having the most effectiveness (Kang et al., 2018). This study found that cash-based accounting statement sections and ratios were more beneficial than accrual-based ones (Kang et al., 2018).

2.4 Conceptual Framework

The study was guided by the conceptual framework graphically shown below:

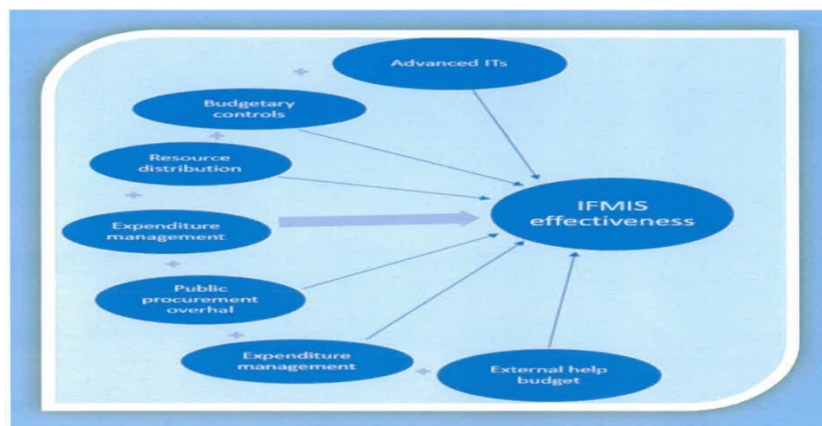


Figure 1: The conceptual framework

From Figure 1 above (conceptual framework), it can be deduced that the IFMS' effectiveness should be brought by many factors, chief among which are: advanced ITs, budgetary controls, resource distribution, expenditure management public procurement overhaul, expenditure management, and the external assistance budget.

3. Economic and Environmental Development

3.1 Research Design

This study used a cross-sectional design with descriptive statistics to analyze the success of Namibia's accounting system deployment, per Saunders (2016). The questionnaire's numerical data required descriptive statistics. The researcher used positivist elements (quantitative perspectives, data gathering, analyses, and inference procedures) to analyze quantifiable variables whose results were scientific and objective (Saunders, Lewis, Thornhill, and Adrian, 2019; Creswell; 2016). Because of restricted resources, the researcher used a cross-sectional survey methodology (Saunders et al., 2019).

3.2 Target Population

A research sample is taken from a population. "Population" refers to a group with similar characteristics. The researcher doesn't care if the population is the full country (for a census) or just people with a common attribute. This study was conducted at Namibia's Office of the Auditor General from various departments, including Finance (80), Corporate Services (92), Research, Development, and Training (145), Funds Board- Regional Councils (28), Funds Board (Local Councils (34), Directorate-Administration 27, Directorate - Cash Based Audits (36), Directorate - Accrual Based Audits (33), Directorate - Performance Audits (17), Quality Assurance (14), and PRO Internal Audit (21). 527 people were targeted. Table 3.1 shows the target population.

Table 1: Target Population

Department	Employee totals
Finance	80
Corporate Services	92
Research, Development, and Training	145
Funds Board – Regional Councils	28
Funds Board- Local Councils	34
Directorate - Administration	27
Directorate – Cash-Based Audits	36
Directorate – Accrual Based Audits	33
Directorate-Performance Audits	17
Quality assurance	14
PRO Internal Audit Risk Management	21
Total	527

3.2 Sample and Sampling Procedure

A sample is a representative subset of a population in the context of scientific inquiry and statistical analysis (Saunders et al., 2019). For an appropriate sample size to be determined, the researcher employed the following sample calculating formula, as also Emphasised by Leavy (2017):

$$n = \frac{N}{1+N(\alpha)^2}$$
$$n = \frac{527}{1+527(0.05)^2}$$
$$=227.400$$
$$=227$$

Where: n = the needed sample size

N = the Population, and

a = level of significance (which is 0.05 in this case and has a confidence interval of 95%).

For this quantitative study, the researcher used probability sampling, hence stratified sampling was used to pick respondents from the target group (Martelli and Greener, 2018). The strata of the 227 selected respondents were as illustrated in Table 3.2 below:

Table 2: The selected sample size (by strata)

Department	Employee totals
Finance	42
Corporate Services	38
Research, Development, and Training	64
Funds Board – Regional Councils	12
Funds Board- Local Councils	16
Directorate -Administration	9
Directorate – Cash-Based Audits	11
Directorate -Accrual Based Audits	14
Directorate-Performance Audits	6
Quality assurance	5
PRO Internal Audit Risk Management	10
Total	227

3.4 Research Instruments (Tools)

According to Wisdom (2013), a research instrument is a tool used during data gathering to solve problems. The study employed quantitative analysis using a standardized questionnaire. The questionnaire was chosen as a useful way to collect data because it could be targeted at specific groups and collected through various means, making it an efficient way of gathering data with mobile and online techniques. Once data was gathered, it could be used to measure reliability, making it a workable way to gather data (Saunders et al., 2019). Both open-ended and closed-ended questions were included in the questionnaire, with a logical sequence in designing questions. A 5-point Likert scale was used, and double-barreled questions were avoided. The questionnaire comprised four sections (Section A: demographic details, Section B: reasons for IFMS implementation, Section C: impact of IFMS implementation on government service delivery, and Section D: strategic recommendations).

3.5 Validity and Reliability

Saunders et al. (2019) define questionnaire validity as the instrument's capacity to measure as intended. To ensure the study's validity, the researcher used the literature review part to examine empirical literature in terms of the study's area, aims, theoretical framework, and methods. To validate data, the researcher employed diverse question kinds, mandatory questions in key areas, a maximum and minimum number of choices, and random questions. Cronbach's Alpha [(A) (0.70)] was used to validate the study.

To determine the internal consistency (reliability) of the scale, Cronbach's Alpha was run in Table 3.5 below:

Table 3: Case processing summary

		N	%
Cases	Valid	227	51.9
	Excluded	210	48.1
	Total	437	100.0

a. Listwise deletion based on all variables in the procedure.

Source: Author own illustration

From Table 3.5 it can be seen that there are 227 valid cases, 210 were excluded from a total of 437. All missing values, represented by an (Excluded) were deleted.

To establish reliability, the following was extracted

3.6 Reliability Statistics

Table 4: Reliability statistics
Reliability Statistics

Cronbach's Alpha Based on		
Cronbach's Alpha	Standardized Items	N of Items
.933	.947	9

Source: Author own illustration

Table 5: Item-total statistics

	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach 's Alpha if Item Deleted
Capital resources and human capacity act as catalysts for the implementation of IFMS at the Auditor General's Office	4.959	.967	.913
Management support is the main factor influencing the implementation of IFMS at the Auditor General's Office	4.979	.866	.918
The adequacy and availability of training influences the Auditor General's Office's capability to implement the IFMS	4.928	.684	.932
Poor implementation of IFMSs by the Office of the Auditor-General of Namibia leads to financial leakage.	6.105	.399	.941
The effective implementation of IFMSs leads to an increase in the openness (transparency) of financial data exchanged with taxpayers so that the government can be held responsible	5.106	.910	.917
The implementation IFMSs by the Office of the Auditor-General of Namibia improves procurement operational efficiencies	4.959	.967	.913
Advanced IT systems is a major tool that management has at its disposal to improve the effectiveness of the Office of the Auditor-General's IFMS accounting system	5.106	.910	.917
Expenditure management leads to the organisation being able to improve the effective management of the implementation of IFMS accounting system	4.959	.967	.913
Public procurement overhaul remains very crucial for the Office of the Auditor-General in improving the implementation of the IFMS accounting system	5.139	.444	.957

Source: SPSS Version 27

A researcher was looking for a Cronbach's Alpha value greater than 0.70 (70%), so 0.933 is acceptable. This is so especially looking at the fact that the items under consideration are far less than 10, and they are only 3.

3.6.1 Item-total Statistics

In Table 3.7 below, the last column in the Item-Total Statistics table includes Cronbach's Alpha values if an item is deleted.

The researcher, through Table 3.7 above, can check if the Alpha increases (to greater than 0.70) and also if an item is deleted from the list. From Table 3.7 above. The minimum Cronbach's Alpha is 0.913, whereas 0.957 is the maximum. Summing up, we can say the scale has excellent internal consistency.

4. Findings

4.1 The Major Findings were as Follows

4.1.1 Principal Component Analysis (PCA)

The PCA approach condenses study variables into manageable main components (analysis). Leakage, transparency, and procurement efficiencies were evaluated. The researcher used factor loadings in PCA to analyze the relationship between independent and dependent variables.

Table 6: Factor analysis-communalities

Communalities		Initial	Extraction
Capital resources and human capacity act as catalysts for the implementation of IFMS at the Auditor General's Office		1.000	.945
Management support is the main factor influencing the implementation of IFMS at the Auditor General's Office		1.000	.539
The adequacy and availability of training influences the Auditor General's Office's capability to implement the IFMS		1.000	.846
Poor implementation of IFMSs by the Office of the Auditor-General of Namibia leads to financial leakage.		1.000	.845
The effective implementation of IFMSs leads to an increase in the openness (transparency) of financial data exchanged with taxpayers so that the government can be held responsible		1.000	.840
The implementation IFMSs by the Office of the Auditor-General of Namibia improves procurement operational efficiencies		1.000	.967
Advanced IT systems is a major tool that management has at its disposal to improve the effectiveness of the Office of the Auditor-General's IFMS accounting system		1.000	.925
Expenditure management leads to the organisation being able to improve the effective management of the implementation of IFMS accounting system		1.000	.757
Public procurement overhaul remains very crucial for the Office of the Auditor-General in improving the implementation of the IFMS accounting system		1.000	.735

Extraction Method: Principal Component Analysis.

From Table 4.1 above, extraction values tell us the proportion of variance where each variable can be explained by factors. Higher extraction values such as 0.945, 0.925, 0.967, 0.845, 0.846, and 0.757 amongst others are good for the study.

4.2 Descriptive Statistics

To meet the study's aims, the researcher used descriptive statistics, such as mean scores, standard deviation, and range. The researcher first described the reasons for IFMSs.

4.2.1 Reasons for IFMS Implementation

This analysis process is aimed to identify issues affecting IFMS implementation in Namibia's Auditor General's Office. Capital and human resources, management support, and training adequacy and availability. Table 4.8 demonstrates the impact on various variables.

Table 7: Factors influencing the implementation of IFMSs (N = 227)

Item code	Item Description	Std.	
		Mean	Deviation
FAC1	Capital resources and human capacity act as catalysts for the implementation of IFMS at the Auditor General's Office	4.92	.822
FAC2	Management support is the main factor influencing the implementation of IFMS at the Auditor General's Office	4.89	.749
FAC3	The adequacy and availability of training influences the Auditor General's Office's capability to implement the IFMS	4.87	.638
Mean ± Standard deviation		4.89	.736

Source: Author own illustration (SPSS Version 27)

Table 4.2 shows that all three constructs had mean scores between 4.87 and 4.92. (FAC1, FAC2 and FAC3). Overall, respondents agreed that capital resources and human capability, managerial support, and adequate and available training influence OAG's deployment of IFMSs. Standard deviations range from 0.638 to 0.822. After calculating mean scores for each variable, we can conclude:

- Capital resources and human capacity affect OAG IFMS implementation (considering that the researcher used a 5-point Likert scale, and 5 represented Strongly Agree). This concept averaged 4.92. Inadequate capacity is cited as one of the primary reasons for Ghana's IFMS

implementation delay, whereas Tanzania's focus on capacity building through training is cited as one of the primary factors for their success (Wanyoike, 2015).

- Management support greatly influenced IFMS adoption in the Auditor General's Office, with a mean score of 4.89 (5) and a standard deviation of 0.749. This study result is supported by Andrews' (2017) finding that multiple institutional challenges should be expected and seriously prepared to create room for IFMSs, and this can only be accomplished with management's full endorsement.

- The adequacy and availability of training programs greatly influence Namibia's Office of the Auditor General's integration of IFMSs (mean score 4.87, standard deviation 0.638).

4.2.2. Impact of the Implementation of IFMS on the Effectiveness of the Government's Service Delivery

This section examines how IFMSs affect government service delivery. Financial leakage, transparency (openness), and procurement operational efficiencies were employed as KPIs to achieve this, as shown in Figure 4.3.

Table 8: Impact of the implementation of IFMS on the effectiveness of the government's service delivery (N = 227)

Item Code	Item Description	Std.	
		Mean	Deviation
GSD1	Poor implementation of IFMSs by the Office of the Auditor-General of Namibia leads to financial leakage.	4.97	.661
GSD2	The effective implementation of IFMSs leads to an increase in the openness (transparency) of financial data exchanged with taxpayers so that the government can be held responsible	4.93	.704
GSD3	The implementation IFMSs by the Office of the Auditor-General of Namibia improves procurement operational efficiencies	4.92	.722
Mean ± Standard deviation		4.94	.696

Source: Author own illustration (SPSS Version 27)

Table 4.3 shows that research participants agreed with the aforementioned assumptions about IFMS's impact on the three variables. The 3 constructs' mean and standard deviation scores were 4.94 and 0.696. Investigation results:

Poor implementation of IFMS financial systems influences economic money leakage, according to a study. The mean score was 4.97 (which is 5) and the standard deviation was 0.661. The observation implies that the Office of the Auditor General's implementation of IFMSs affects financial leakage. Muwema and Phiri (2020) discovered several examples of misapplication and misuse of public monies in the Auditor Generals' reports of most African states for fiscal years 2017 to 2020 which was inconsistent with Muwema and Phiri (2020).

Fire tendering processes and ambulances under city governments and health ministries reveal the poor application of IFMSs, Poor IFMS implementation causes cash leakage.

Figure 2: Poor IFMS implementation vs financial leakage

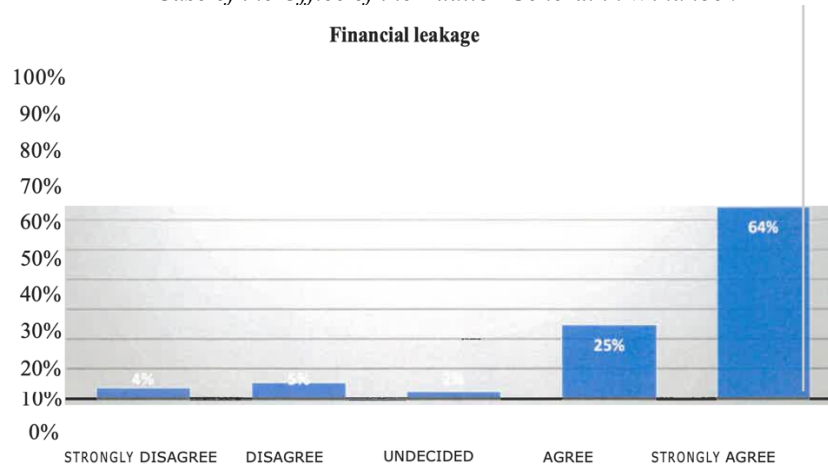


Figure 4.3 indicates that as the OAG fails to deploy IFMS accounting systems, more financial leaks will occur. On the 5-point Likert scale used by the researcher, 4% strongly disagree, 5% disagree, 2% are undecided, 25% agree, and 64% strongly agree.

According to the study, IFMS accounting systems will boost the transparency of financial data exchanged with taxpayers to keep the government accountable. This aspect of the study agrees with Soneka and Phiri 2019), who found that the major purpose of implementing an IFMS is to increase the openness or transparency of financial data exchanged with taxpayers to hold the government accountable. Mean score: 4.93, standard deviation: 0.722. The researcher utilized Figure 4.4 to show whether IFMS accounting methods led to transparency.

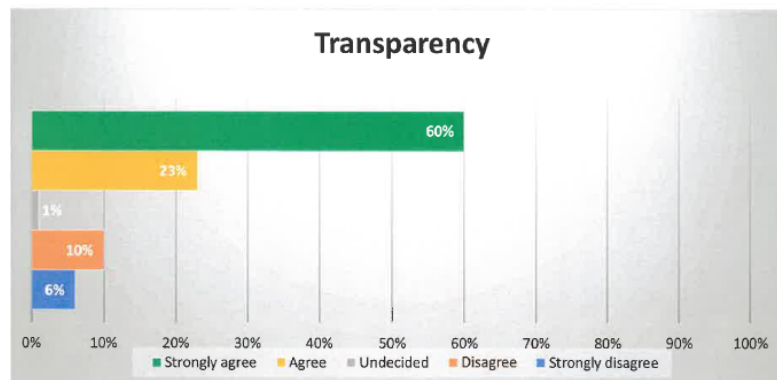


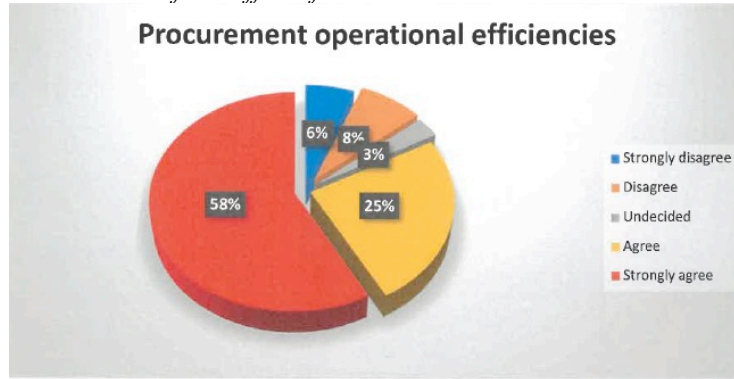
Figure 3: Effective implementation of IFMS accounting systems leading to transparency (openness)

Figure 4.4 confirms Table 4.9 since all illustrations indicate a favorable association between IFMS implementation and openness (transparency). Only 6%, 10%, and 1% of respondents disagreed or were indecisive. 23% agreed, and 60% strongly agreed.

The AGO's deployment of IFMSs improves procurement operational efficiencies. The research 4.94 mean and 0.696 standard deviations. Muwema and Phiri's (2020) study found that IFMSs reduce labor and expense by doing tasks twice on paper and once on the system.

Figure 4.5 confirms a link between accounting system deployment and procurement operational efficiencies.

Figure 4: Effective implementation of accounting systems leading to procurement operational efficiencies



Source: Author own illustration (SPSS Version 27)

From Figure 4.5 above, it can be concluded that the effective application of the accounting systems leads to procurement operational efficiencies, as 58% of respondents strongly agreed. Twenty-five (25) percent agreed, 3% were undecided, 8% disagreed and 6% strongly disagreed.

4.2.3. Strategies that can be Used to Improve the Effectiveness of the Implementation of the IFMS Accounting System

This section of the study was very crucial as it unearthed some of the strategies that various audiences (the management of the Office of the Auditor General especially) targeted by this study can employ to improve the integration of the IFMS accounting system. Among others, strategies considered for the analysis included the following: advanced IT systems; expenditure management; as well as public procurement overhaul. The findings are illustrated in Table 4.10 below:

Table 9: Strategies that can be used to improve the IFMS implementation effectiveness (N = 227)

Item code	Item Description	Mean	Std. Deviation
ST1	Advanced IT systems is a major tool that management has at its disposal to improve the effectiveness of the Office of the Auditor-General's IFMS accounting system	4.93	.804
ST2	Expenditure management leads to the organisation being able to improve the effective management of the implementation of IFMS accounting system	4.92	.822
ST3	Public procurement overhaul remains very crucial for the Office of the Auditor-General in improving the implementation of the IFMS accounting system	4.60	.617
Mean ± Standard deviation		4.82	.748

Source: Author own illustration (SPSS Version 27)

Figure 4.10 shows that respondents supported using sophisticated IT systems, expenditure management, and public procurement overhaul to improve IFMS implementation at the Office of the Auditor General. Mean scores vary from 4.60 to 4.93, and standard deviation from 0.617 to 0.804. How to improve IFMS implementation:

- Respondents agreed that OAG management can employ modern IT systems to improve the IFMS accounting system. The claim had a mean of 4.93 and a standard deviation of 0.80. Curristine and Lazare (2016) found that to deploy IFMS accounting systems efficiently and successfully, one must install new software and hardware at their workplaces and receive proper training.
- Respondents overwhelmingly agreed that the Office of the Auditor General's meticulous expense management improves the adoption of IFMS accounting systems. Mean and standard

deviation were 4.92 and 0.822. Waweru and Ngaba (2019) found that more progress has been made in devising better budgets than implementing them, but management can do better by carefully managing institution or organization expenditures, especially on procurement activities, by avoiding unauthorized and wasteful expenditures by officials working for various state-owned enterprises (SOEs).

iii. The study found that the OAG's public procurement procedure must be overhauled if the department is serious about improving IFMS implementation. The mean score was 4.60 and the standard deviation was 0.617. According to OECD (2014) and Kang et al (2018), most donors who fund developing (African) countries have demanded that internationally accepted procedures and practices be followed using a whole-of-government approach. Kang et al (2018) said the review should evaluate tendering procedure, evaluation findings, decision-making, and award recipients.

5. Conclusions and Recommendations

The study finds a correlation between resource deployment and IFMS accounting system implementation. The study also finds that management support is vital for effective government accounting systems and that training programs should always be adequate and available for IFMS accounting system integration.

The deployment or bad implementation of IFMS accounting systems leads to cash leakages, transparency (openness), and procurement operational efficiencies. Advanced IT systems, expenditure management, and a revamp of the public procurement process can improve OAG's accounting processes.

IFMS implementation in general, and service delivery in particular, are relevant to the development of any country, especially developing countries like Namibia, Zambia, Tanzania, and Zimbabwe. This study's conclusions may help local and national governments minimize redundancy and waste. The researcher argues that IFMSs should also be used by privately owned businesses.

The study provided guidance (recommendations) to the Office of the Auditor General on how to implement IFMSs in the public's best interest. Adopting this study's recommendations will improve the effective and efficient use of public money, leading to better road and rail infrastructure, network (internet) connectivity, water and energy services, and other public goods.

The findings may also benefit academia by filling a literature gap (IFMSs also should cover the private sector of the economy). This can help future researchers and universities that may use this study's findings. The study makes the following recommendations:

- Controlling budgets Program budgeting is less popular than a "top-down" system that ties strategy to actions to be performed, monitored, and evaluated. Each ministry's capabilities must expand, yet business must continue. Taking time. Reduced restrictions owing to unfulfilled revenue expectations need reassessing goals and budgets.
- The resource distribution model is crucial for setting priorities, allocating resources, and reducing time waste. Population, demographic, health, and education statistics for each level of government and educational institution are needed to evaluate resource availability.
- More effective budgets have been developed than implemented. Low budget execution rates can be caused by insufficient employees for implementing new PFM procedures, unrealistic activity planning and implementation, inexperienced activity-based budget calculations, and lagging capacity building for new procurement and PFM processes.
- Educators must understand PFMR to apply it effectively in the classroom. PFMR accounting is crucial to teachers' jobs. Instructors focus on PFMR. Each funder insists on international, whole-government protocols. Their evaluation considers the procurement process, evaluation results, decision-making, and award recipients.

This study focused on government accounting. The researcher advises a future examination that looks at commercial and public accounting systems. The study was quantitative and positivist. Though positivist research is objective and scientific, the researcher advises more pragmatic studies that combine quantitative and qualitative features. The interpretive philosophical aspect

of the pragmatic study indicated for future research will lead to an in-depth analysis of well-informed participants picked by judgemental (purposeful) sampling.

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