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Master's Thesis of International Studies

(Area Studies)

A Comparative Analysis of the Korea Online E-Procurement System with Kenya Integrated Financial Management System, with Policy Recommendation for Kenya

August, 2021

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**A Comparative Analysis of the Korea Online
E-Procurement System with Kenya Integrated Financial
Management System, with Policy Recommendation for
Kenya**

A Thesis presented

By

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ABSTRACT

Developing countries like Kenya and many other Sub-Saharan African countries have long struggled to reform their public financial management systems through trying to implement and use computers for the entire public finance process. It is a plan to respond to the growing burden of meeting customer needs in real time, with the responsibilities and information that most government offices have to manage. Several factors need to be considered before upgrading the public financial management information to align with the goals of the organization and its clients. The Integrated Financial Management (IFMIS) systems not only assist the developing countries' governments to better manage their finances, but also serve to reduce political discord and prevent corruption and fraud by increasing transparency and accountability. Kenyan county government has been put on requirement by the Public Finance Management Act (PFM) 2012 to implement IFMIS since 2013, when they took office. This article provides a theoretical review of the key elements of the success of South Korea's e-procurement system in improving the IFMIS system in Kenya. Identifying factors that apply to ministries at the National Government and can additionally be duplicated at the County and National Government level in Kenya. The document outlines the key elements of inclusion in the existing IFMS system. The proposed structure is centered on the Technology Acceptance Model (TAM). The New Public Management Model (NPM). The paper combines these theories with the best utilization of technology that's modern within the IFMS public sector. Main

factors include: - Top Management, Technology Infrastructure Improvement, Human Capital Development, Change Management, IFMIS Improvement Strategy, Team Creativity Seminars and training, among other improvement strategies. These factors will improve efficiency, transparency, accountability and innovation through direct payments to suppliers and contractors, reduce financial losses and also extend vendor revenue. Comparing the discovery of a high level of connection in procurement as a unit within the government in the implementation, reporting and accuracy of transactions. The study targeted research findings from previous work done by other researchers on IFMIS users in County Governments, National Government employees assigned to various government ministries, and were accredited to use IFMIS. Analyzed using a descriptive qualitative method, the study results revealed that most of the county procurement departments failed to effectively collect some telltale results after the launch of IFMIS in 2013 due to the installation of the technological infrastructure in the sub-counties was not used. A few characteristics of human capital development were unaddressed because budgetary constraints during the annual appropriations for the training of the official hired by the Public Service Commission. IFMIS staff already in charge are reluctant to change management, continuing to maintain the old public contracts that damage corruption. Senior executives still belong to the old school of thought, where they are also rigid enough to implement the new system or delegate tasks to young officers to formulate the strength of teamwork. This paper submits that in order for the application of IFMIS system to be effective in National Government officials and those deployed by the National Treasury in Counties to allow change to take effect

through appropriate management policies and strategies, the National Treasury Ministry and Counties should plan to have regular refresher courses on IFMIS skills; the technological arrangement necessary to implement IFMIS immediately in the Sub-Counties, after allocating more resources for IFMIS improvement.

Keywords: Integrated Financial Management Information System (IFMS), Public Finance, E-procurement, Financial Management

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LIST OF ACRONYMS

CSFs	-	Critical Success Factors
ERP	-	Enterprise Resource Planning
ICPAK	-	Institute Certified Public Accountants of Kenya
ICT	-	Information Communication Technology
IDT	-	Innovation Diffusion Theory
IDT	-	Model, Innovation Diffusion Theory
IFMIS	-	Integrated Financial Management Information System
KONEPS	-	Korea Online E-procurement System
M&A	-	Merger and Acquisition
NCIA	-	National Computing & Information Agency
NPM	-	Public Management
OCOB	-	Office of Control of Budget
OECD	-	Organization for Economic Co-operation and Development
PFM	-	Public Financial Management
PPS	-	Procurement for Public Sector
PEs	-	Procurement Entities
ScG	-	Special Committee for e-Government
TAM	-	Technology Acceptance Model
UN	-	United Nations
WAT	-	Work Around Theory
PWDs	-	Persons with Disabilities
DC	-	Developing Countries.

CHAPTER I: INTRODUCTION

1-1 Background of the Study

Public procurement is crucial pillar of strategic governance and at the same time substantial nexus between the public and the private sphere. It stands as a crucial channel for service delivery to citizens. This paper focuses on factors used by Korean e-procurement system that have an impact on the Integrated Financial Management Information (IFMIS) improvement and further implementations in the national government and the government county levels in Kenya. The system “is an information system that enables efficient resource allocation, improves management decision making through availing timely financial and other information to aid in accelerating economic growth”. By use of IFMIS, Public procurement can be conducted with transparency, integrity, efficiency and accountability to enable developing public trust within government. The theories that have deductively been used to steer the research into the elements that will improve IFMIS in Kenya include the Technology Acceptance Model (TAM) and New Public Management (NPM) model. These two assist in the understanding of the implementation of management information systems. According to Professor of Atlantic University and author of the Journal of Public Procurement (Khi V. Thai) state department and ministries are facing continued budgetary pressures as a result of great demand to do more with less. In Korea, the history of centralized procurement began after Public Procurement Service and the central procurement

agency were established in 1962 to efficiently carry out the national economic development plan. Overtime Korea has gone through various Transitions and Development of Government Procurement Policies and Systems e.g. technological infrastructure improvement, human resource capacity building, staff innovation workshops and trainings among other improvement strategies.

As of today, South Korea's e-procurement system is ranked among the world's largest Government e-Market place and e-shopping mall that supports of over four hundred Thousand user items. The system has a capacity to endorse Fair and transparent evaluation, feedback to businesses to achieve policy goals as well as in support of green policy products (UN Millennium Development Goals). Their integrated e-system is a comprehensive (G2B) Government-To-Business e-Procurement platform not only for centralized procurement but also serves more than fifty thousand public agencies (national agencies, local governments, public organizations and over three hundred and forty thousand suppliers inclusive.

Scholarly work show implementation of IFMIS has had hitches with the implementing organizations. Sarikas and Weerakkody (2007), contended that the systemic failures can be broadly categorized for technological, political and organizational reasons. Ibrahim and Dauda (2014) cites corruption among other issues with regards to IFMIS system implementation in Africa. Hendriks (2012) admits some of the problems such as operations problems, corruption, enforcement and information transfers. Additionally,

Qwabe (2014) avers that in Africa, corruption limits the smooth enforcement and deployment of IFMIS.

Kenya Nearly all grand corruption scandals had a public procurement and disposal of assets component, stated reforms for public procurement is indeed long overdue (Elijah, Ambasa-transparency international). Further focus is also turned to KONEPS best practices that can be used as lessons of improving effectiveness, efficiency and accountability in the case of own country, highlight of the efficiency gains achieved by south Korea through implementation of a comprehensive E-procurement system . Analysis of procurement policies and strategies used in south Korea compared to what is applied in Kenya, hence providing an assessment on impact that these policies can used to inspire reforms in Kenya as well as identifying other lessons have learnt from south Korea as country level case studies.

1-2 Motivation of the Study

The paper's motivation has been derived from South Korea procurement system having been ranked overtime since 2004 (UN REPORT 2014) among top best in the world, in offering exceptional procurement practices. (KONEPS)

1-3 Objectives of the Study

1-3-1 General Objective

The study's aim is to make policy recommendations for the improvement of IFMIS systems in Kenya based on an analysis of some factors behind South Korea's successful story on e-procurement system.

1-3-2 Specific objectives

The specific objectives are;

- To discuss how change management influences implementation of IFMIS in Kenya.
- To find out how technological infrastructure impacts on implementation of IFMIS.
- To evaluate how development of human capital influences implementation of IFMIS
- To examine how top management commitment influences implementation of IFMIS

1-4 Research Questions

The research aims to answer these research questions; -

- What are the existing implementation gaps in the Kenya's IFMIS?
- What policy recommendations can Kenya adopt to improve the existing IFMIS?
- What makes the KONEPS system successful?

1-5 Hypothesis of the study

The study has proved that the prevailing gaps in the integrated financial management system in Kenya (IFMIS) can be improved through adaptation of identified success factors of Korea online procurement system (KONEPS)

1-6 Scope of the Study

Analysis is based on E-Procurement roll out for both countries, evolution history up to current status. Comparatively bringing out strengths and weaknesses in both cases on identified key areas, based of those facts the researcher gave policy recommendations for Kenya.

1-7 Research Methodology and Design

This paper adopted a descriptive design. Descriptive design is deals with describing, reading, analyzing and interpreting existing conditions or those that existed, Kothari (2011), the paper is sorely theoretical and hence, it's reliant on scholarly work done by several researchers. The study employed a qualitative research approach.

1-8 Significance of the Study

The document is important for national and county decision makers, cabinet secretariats and financial officers to identify key elements that can be incorporated into the existing IFMIS system for improvement purposes. In addition, the document can help key decision makers focus on the right IFMIS system and other information systems management, thereby enhancing governance and public finance management, providing additional information on South Korea's success factors that would positively impact IFMIS, and can be included in the future funding of IFMIS programs by development partners for instance World Bank. Other useful areas are academics and academic knowledge about IFMIS, for software developers and vendors, contributing to the body of information on elements that need to be integrated into future projects or new system structures, based on specific policy improvements proposed to improve performance of the system.

CHAPTER II: LITERATURE REVIEW

2-1 Introduction

The following are two theory models that constitute the Theoretical Review of Literature on which this research study is built on.

2-2 Theoretical Literature

2-2-1 Technology Acceptance Model (TAM)

This research study is led by the Technology Acceptance Model (TAM). A model was introduced by Davis in (1989) on information systems that shapes how users come to adopt and use technology. According to TAM, the actual use of the technology system directly or indirectly affects behavioral intentions, perceptions, system recognition, and recognition of the ease use of the system. Convenience and ease of use are positively related to technology adoption (Bagozzi and Warshaw, 1989). They explained the perceived importance of how one that using the system will improve its performance and ease of use as one believes the system will be free of intellectual effort.

TAM developed enhancements to TAM and expanded the actual model for explaining adequacy and intention to use as well as social influences, cognitive processes and experiences (Venkatesh and Bagozzi, 2000). It shows how the information system is determined by the intent of the behavioral structure and the behavior pattern determined

by the individual's perception of the system. According to Bagozzi, one's perspective is not only a determining factor in the use of the system but is also the basis of the performance effect. Research on this model has helped in understanding how adoption of strategies used by Korea E-procurement system can have influence on IFMIS efficiency.

2-2-2 New Public Management (NPM) Model

The NPM model not only provides a unique way to manage public services, but also introduces the need for a variety of financial management tools and methods. Initially presented in reaction to extensive public reproach of the public service, the general beliefs of reforms is more efficiency in the government sector (Pretorius & Pretorius, 2008). Manning (2001) expounds that the model has two central principles: - letting supervisors to manage and holding managers to account. The common goals of NPM comprise: - an orientation and management culture focused on the clients and outcomes; organizational options that promote decentralized control and authority and the separation of policy making from delivery of services. There are also unintended impact of greater working efficiency and a capacity for administrative response to political principles.

The financial management measures linked with NPM model are commonly known as the New Public Financial Model (NPFM) model. Olson et al (1998), term it a reformist spirit that aims to increase financial consciousness in government sector decision making

and, hence, an important part of larger reorganizations or reforms in the public service. According to Guthrie et al. (2005), NPFM has five key scopes. They include: modifications in financial reporting systems; return of budgets; market-based cost and pricing systems; a performance measurement and performance-based audit approach.

In OECD countries literature on NPMF reform shows social, political, and organizational issues affect the accounting and management of the public sector and the direction and pace of reform (Pretorius and Pretorius, 2008). Newberry and Pallot (2005) argue that, although progress is evident, prior anticipations haven't been achieved with concerns being aired on the rising complexity of systems on financial management, essentially dipping instead of increasing accountability and political control. The model will aid in understanding the importance of implementing IFMIS system as a government finance management instrument and the reform process expectations.

2-3 Empirical Review of Literature

2-3-1 Change Management

Rodin-Brown (2008), in his paper on the Best Practices for Designing and Implementing IFMIS and how to implement them in emerging and transitional countries, concludes that change management must be taken care of early during the phase of needs assessment of IFMIS application. If human needs are not met, the process will face constant opposition and interference from executives and elected officials, including those who use the system regularly. Adopting a modern financial management system

requires a commitment to change, such as changes in technology, processes and practices, skills, responsibilities and behavior. Muriuki (2009) in his research on bottlenecks facing the Finance Ministry in The Adoption of Automated Financial System concluded that the main hindrance was to oppose the change brought about by the IFMS challenge to ensure transparency leading to fear of the unknown, lack of adequate education, fear of placement and morale. He Advises on ICT tools and training to raise employee awareness and increase public service support and engagement for IFMIS implementation.

Specifically, in the Korean context. Due to the high-power distance and collectivist nature of Korean culture, Korean employees may have expectations that change, cross-border M&A will bring new flexibility and increased autonomy to the corporate culture, which may increase their job satisfaction after cross-border, Merger and acquisition (M&A). Moreover, it was examined ways as to strengthen the positive effects and weaken the negative effects of the integration process, investigating the moderating effects of effective participation and trust in management on the part of employees.

2-3-2 Technological Infrastructure

Rodin-Brown (2008) discusses in a study which aimed to identify the most appropriate strategies for designing, processing, monitoring and evaluating IFMIS projects worldwide. According to this study, IFMIS systems are multifaceted, costly, challenging to manage and keep. Additionally, new systems often fail to meet specific project conditions and requirements, resulting in significant delays and unforeseen costs. In

order for the system to be scaled up by other government agencies, it is logical that the chosen technology adapts to the changing circumstances of a given country.

According to Miheso (2013), specialists should be brought on board to test, monitor and guide the implementation process with the aim to establish the level of IFMIS uptake by national governments; pinpoint drawbacks faced in implementing IFMIS; and the determining factors of effective implementation. This study asserted that the implementation of IFMIS is influenced by the following factors: top-level leadership support, human skills and training, change management, step by step implementation and stable and modern ICT infrastructure. Additionally, the requisite infrastructure should be availed in Nairobi outcasts to ensure IFMIS is limited only in the Capital but a countrywide initiative. ICPAK (2014) concludes that many countries experience connectivity problems when the national IFMIS servers are down all the country is not operational. It's further suggested that National Treasury should deploy more reliable regional connectivity through media such as fiber optic cables than modems, or that districts can consider clusters with a view to collectively invest in installing connectivity infrastructure to complement national government efforts.

2-3-3 Top Management Commitment

Diamond and Khemani (2005), on introduction of IFMIS systems in Developing Countries, investigates the nearly widespread reasons for failure to implement and maintain IFMIS in the said countries. They found that senior staff in Unindustrialized

Countries hardly delegated tasks and lack computerized accounting experience, and thus cannot comprehend its potential for financial management. In this case, the system is not user-friendly, does not meet the needs of administrators, and does not have the required level of administrative ownership. They suggested that implementation of IFMIS should have strong political support flowing to the management level, citing the fact that the implementation of IFMIS in Tanzania is most successful in all English speaking countries.

Kimwele (2011) explored the effectiveness of IFMIS implementation in Kenyan government ministries and the factors that influence the success of IFMIS implementation. The study revealed that senior management's weaknesses in advocating for the use of the IFMIS has impacted the effective use by public officials. They have little motivation and knowledge about using IFMIS, and other research suggests this can be addressed by providing additional training to senior management and other users of the system.

Mwakio (2015) examined the existence of mismanagement of devolution funding despite employinh IFMIS in Taita Taveta County in Kenya. This study revealed preceding IFMIS training failed to incorporate top regional officials who were preoccupied by other issues and thus dispatched their junior staff for the exercise. The study recommends that the state treasury be firmer in dealing with devolutionary issues and in particular in implementing IFMIS so as not to allow biased politics to interfere with the devolved funds management.

2-3-4 Human Capital Development

Leiderer et al (2007) studied the effects of the decentralization of the public finance management system for the employment of the PRSP in Malawi. The research revealed one of the main deficiencies that undermine solid PFM in Malawi was the inadequate human and technical skills in important Public Finance Management portfolios, coupled with deficient financial, organizational and human resource management. The study suggested that the introduction of new PFM techniques should be in tandem with organized improvement of long-term human capacities.

ICPAK (2014), in its baseline study report on devolution in Kenya with regard to PFM systems, showed that while most counties rated their interaction with IFMIS as proficient or good, some challenges were noted. This includes challenges for the system user due to limited hands-on training on some of the major modules installed. The study further suggested that regular training of County Treasury be done to improve technical capacities at IFMIS.

2-4 Implementation of IFMIS

Diamond and Khemani (2005) investigated the causes of the lack of close implementation of IFMIS in developing countries like Kenya. The study concludes that although many developing countries have had partial success in using FMIS, there have been few successes such as Tanzania which benefited greatly from IFMIS use. Examples of these benefits include: restoration of expenditure control, better levels of transparency

and accountability, eliminating further expenditure, reduction of government accounts reduced to a single account, direct reconciliation of bank data and reconciled financial data fully and reports are available on an ongoing basis.

Drawbacks cited include: lack of transparency in system ownership and a clear mandate to implement, failure to clearly define basic functionality, inadequate time in the design phase, differentiating repair procedures, failure to implement the required IFMIS reforms in good management of change and lack of motivation for reform. The study further suggested that in order to achieve implementation of IFMIS, underdeveloped countries should consider the IFMIS introduction as part of a comprehensive transformation process and should be coupled with a strong obligation, adequate energy and financial resources, internal support and a good change management agenda.

Njonde and Kimanzi (2014) explored IFMIS's Impact on Government Sector Performance in Nairobi County Government. The purpose of the study was to identify the impact that IFMIS had on public sector performance in Kenya. Specific objectives were: to analyze IFMIS's efficacy on public finances performance; confirming IFMIS's impact on public finance budgets; examine effect of IFMIS on internal control in public finances and; determine how IFMIS impacted the performance of public projects in Public Finance. The study found that the link between IFMIS and public finances existed in the provision of reporting of finances, budgeting, internal control and management of government projects. Other bottlenecks with internal controls, such as publishing controversial data by incompetent officers on systems while processing work. In

addition, the study suggested that the internal control module on IFMIS and Advanced management should be upgraded as this control module for all other system modules.

Mutui (2014) analyzed IFMIS Impact on Public Sector Procurement Performance in Kenya. The aim was to establish to what degree the implementation of IFMIS affected the performance of public sector procurement in Kenya. The paper asserted that IFMIS implementation greatly impacts the overall performance of procurement in government departments and that the rate of IFMIS implementation has been moderate.

In addition, IFMIS benefits available in acquisitions include: good control over public funds, promoting transparency and accountability and acting as an impediment to fraud and corruption. However, other hindrances that have emerged include: incompetence, lack of commitment by managers and organizational and technical issues. Moreover, the study recommended the government should review the ban on public information and procurement management. A strong p legal policy framework to backup IFMIS must also be implemented, as well as the necessary infrastructure.

2-5 Challenges Facing IFMIS Implementation

The complexity of the IFMIS system and the changes it causes in institutions pose challenges to the implementation process and these challenges go beyond technological failure. Technical failures are a common experience in implementing any system. An IFMIS project changed the way regional staff operated, leading to obstacles. It also involves a lot of public revenue that open up opportunities for corruption. Lack of

training for staff members also hampers the effectiveness of the system for managing project funds.

The studies conducted by most of the researchers did not focus on other factors that could influence the implementation of IFMIS projects. These studies have discussed their application extensively to local governments, but have not focused on the impact of reliable infrastructure on government agencies that will use the system. How will adequate and reliable ICT infrastructure impact the overall implementation of ICT-related projects. Another underdeveloped area is the issue of human resource capacity. Focus on other studies not on the qualifications of the person implementing the project. There are gaps in research regarding the skills required that will influence the successful implementation of information systems projects. Staff willingness to change is another loophole that has been identified in studies that focus on change management and clear commitment by competent authorities to financial reform goals (Chene 2009), so the key to success is misplaced. Projects for other staff members. Where when they don't agree to carry out the project they will never agree.

CHAPTER III: COMPARATIVE ANALYSIS OF KENYA AND KOREA PROCUREMENT SYSTEMS

3.1 Introduction

This chapter analyzes the E-procurement system in Korea and its success factors and Kenya current status, then comparatively pointing out the strengths of the KONEPS and the weaknesses of the IFMIS.

3.2 Comparative Justification

Based on the analysis of some proven success factors of Korea online procurement system (KONEPS) the researcher found it necessary comparing the two existing systems, then identify best practices and strategy applied by Korea e-government which can be used in modification of Kenyan system (IFMIS) by making policy recommendations for improvement.

3-2-1 Overview of Public Procurement in Korea

Public procurement in South Korea plays a very important role in the government as it increases public confidence in government through digital purchases, thereby eliminating the possibility of corruption, reducing the burden on taxpayers and lowering the national budget. PPS is beginning to promote KONEPS to meet local trends such as

the arising demand for better services, the rise of e-commerce and e-procurement systems, and the status of citizens as partners, not just consumers.

Koreans have succeeded in developed digital systems, as indicated in the World Bank's 2016 World Bank Report, and have achieved good results. Progress even though down falls along the way have been a fundamental elements of Korea's response to e-procurement. Going to digital is not an option and does not support non-digital governments. Non-digital governments and governments have no future. Many countries and even “similar” decision makers can greatly benefit from reading Korean e-government actions and experiences. It is important that we understand the importance of relationships developed and practiced professionally and that we look at the ways and means of leaders who see their ideas, designs, experiment and respond to government policies and are required to work in the digital world. Years. The success story of Korea is not over, as the government must continue to move forward in terms of expertise and be more proactive. to face them. KONEPS is a complete e-G2B shopping platform not only for medium-scale purchases, but also for over 50,000 public institutions (government agencies, cities, public institutions, etc.) and more than 340,000 retailers. KONEPS is now the largest government e-market in the world, with a shopping mall offering more than 400,000 products.

Table 1: UN e-Government ranking for Korea

Parameter		Score
Total Ranking		1
E-Services data		98%
Infrastructure for Telecommunication		94%
Human resource Capital		93%
Level of Service Delivery (%)	Stage 1: growing IT Services	100%
	Stage 2: Enhanced IT Services	82%
	Stage 3: Transfer of Services	77%
	Stage 4: connectivity of services	88%
	(E-PROCUREMENT)	

Source: United Nations e-Government Survey 2014.

3-2-2 Major Functions

KONEPS is a single window for public procurement that provides integrated bidding information for businesses. In the past, tender information was available in gazettes and newspapers. However, legally it must be published on KONEPS. Tender information includes cost estimates, technical specifications and evaluation criteria. KONEPS is a single vendor data repository for all public organizations. With just one registration with KONEPS, businesses can participate in all offering opportunities. KONEPS was developed to enable all public organizations to use it. Therefore, it can be easily accessed by local governments and central as well as enterprises that belong to state by logging into KONEPS. The PSP provides a one-stop service primarily through KONEPS by connecting it to an outside system. For example, KONEPS has links to 191 external systems including 21 sponsoring companies, 16 building agencies, 8 certification authorities and other companies.

3.3 KONEPS Success Factors

3-3-1 Human Resource Capacity

Operated by a committee of experts on e-government as the main task force for creating e-procurement (January 2001 to January 2003) high intergovernmental initiatives. The panel members assume total leadership of Electronic Government agendas. The President on his own assesses the progress of the project onsite through the Committee. Bidding inputs by private sector officials and experts on Public Committees: Deputy Minister for Private Planning and Budgeting. Experts implementing new ICT11 projects for e-procurement with the principle of short listing and Concentration Korea e-system is one of the undertakings: including public services throughout government, education, national revenue, taxes, social insurance, integrated human resource management

3-3-2 Technological Infrastructure

South Korea celebrated its 48th anniversary in 2018 since the launch of the e-government initiative “The First Five-Year Basic Plan for Administrative Computerization”. Regardless of the unfavorable and humble beginning, South Korea was position 13 in the United Nations e-Government Development database, created in 2003. After Seven year, South Korea led the two-year index. Later again in 2012 and 2014, before declining to position three in 2016. It’s no coincidence, Korea currently has the fastest speed of internet in the world. Studies by (Jooho Lee) at the Nebraska

University on the impact of digital government in South Korea led to some conclusions that e-government in Korea has reduced the workload for government officials. To increase job satisfaction, the systems were easier to use and provided high quality training. Today, Korean Government serves as agency for promotion of export of Korean technology.

Through a fateful act, (Hoffman) the first American visited the National Computer and Information Agency's (NCIA) extraordinary new facilities in Daejeon, the core of Korea's centralized operations of e-government and Korea's key piece of ICT technology Korean companies traded e-government systems to over thirty undeveloped and developing countries, including Sri Lanka, Colombia, Poland, Vietnam, Paraguay, Mozambique and Angola, its developing reality (Kim and Joshi 2016). Well-developed infrastructure has closed the digital difference within regions and companies First in terms of Internet connection 31 million users of Internet (70% of the population), 11 million families with wide Internet subscription (75%) Of which 90 private agencies and companies fully involved as users or agencies connected to the e-system.

3-3-3 Technology Acceptance

It is fundamental to note that that procurement in South Korea doesn't only rely on new technologies for current method of work processing, but the evolutionary process itself which often requires the replacement or removal of traditional processes - i.e. management processes, protocols and procedures are standardized, modified and often

simplified, resulting in greater transparency. Care requires new training for procurement staff and business stakeholders and even a public awareness program to promote citizen care (E-mail manual 88216)

E-Procurement, which is procurement of goods, works and services through internet-based information technologies is emerging worldwide with the potential to reform processes, promote competition, promote integrity in public procurement, and enhance transparency and accountability. It is also believed to be a driver of procurement reform. Many studies (World Bank and OECD report) on some of the success factors of e-procurement in developed countries some of which in Asia including South Korea indicates that officials embracing and accepting technology view as a way of learning and improving skills rather than challenge.

3-3-4 Top Management in Commitment

Afolabi 2019) cited in his study reveals that stakeholders consider the availability of reliable, accessible and fast Internet services as the most critical success factor for the adoption of eProcurement technology, but understand this in the case of Korea. For the South Korea, the critical success factor (FCS) is increasingly reinforced with the support and commitment of top management, with the physical infrastructure and the human factor and technological attributes combined. Government top managers need to understand the usefulness of e-procurement procedures for effective government policies and operations.

Despite their enormous need, the growth and implementation of quality measures is fundamentally complex, reflecting the complexities of the economy and the general public. Good standards are accepted voluntarily and are largely invisible. Governments have special risks of immature status for many, if not most, standards on which electronic procurement is based. These risks include outdated systems, limited interoperability, increased costs of operating, and self-interest impacts, optimized sibling functionality and less innovation. These financial, commercial and social risks mean that these standards are an important element of government policy, legislation as well as management. Moreover, that executives and top managers are made consider and address the matters of this standard if government risks are being managed.

3-3-5 Summary

KONEPS has greatly improved understanding of the public procurement process. Competitive odds are announced, as well as small purchases based on individual contracts to provide access to the e-Tender Terms. Due to the timely opening of the internet, public officials do not have the opportunity to make mindless decisions. KONEPS has improved its marketing management system. Carrying out an electronic ordering process will save you economic costs. In addition, KONEPS encourages the development of e-commerce in other regions, because the spirit of e-commerce is based on the full experience of internet services that KONEPS has developed. It played an important role in reducing the digital divide to 110,000 companies, many of which were small in scale.

The United Nations (UN) Department of Public Information announced that PPS Korea was the winner of the United Nations Public Service Award in 2002. KONEPS has also received support from international organizations, including the World Bank. The OECD says the e-Korea acquisition plan is effective and has a significant impact on ICT use in other sectors, but it doesn't want to do anything else. Based on a UN study that examines the progress of e-government in its member countries, Korea is one of the groups that has reached the highest level of government, the e-government business system, where employees can pay for jobs and other online businesses.

CHAPTER IV: KENYA PROCUREMENT SYSTEM

4-1 Introduction

The ministry of finance under the national treasury developed IFMIS in Kenya year 1998 and it took the implementation effects of the ministry system in 2003 as Oracle Resource Based Enterprise Resource Planning (ERP) program. A Business Resource Planning Program is an application for an entire organization that integrates its activities through a central database. As part of public finance/revenue reforms process The Ministry of Finance has implemented the Integrated Financial Management Information System (IFMIS). The idea was to make sure that government manages public resources in more efficient, effective and transparent way (Muigai, 2012).

As per the strategic plan for IFMIS implementation 2011-2013, the restructuring framework aimed at performance and three high-level steps: the process of budget control, the process treasury and the process of payment. Upon implantation the budget wasn't fully integrated with IFMIS, Therefore, the restructuring was focused on providing on time connection of the budget planning program and IFMIS. The treasury process includes the task of distributing the funds available to the ministry based on their financial year plans and cash flow anticipations.

Despite the early implementation of IFMIS, no equipment was available to manage the disbursement of money and the loading of each agency or ministry values had to be done

by the IFMIS department. Later the re-engineering process introduced a treasury management module, which provided the treasury section with the main functions and materials that will assist in treasury release management and focus on effective ministry accounts management. The payment process was done upon government approved exchequer. IFMIS College was created to provide ongoing training to all users of the IFMIS platform, as well as distributors and public servants, and to address any issues that arise. IFMIS in 2013 for all counties.

4-2 Kenya County Governments

2010 Kenyan article of the new Constitution 6 (1) created government returned divisions called counties, these are the 47 counties, captured in annex one. Through national treasury these counties get some share of budget but still collects revenues of the ground to top up the budget. This revenue supports to perform various functions and achieve various duties as outlined in the Constitution, promotion of social and economic development and providing services throughout Kenya. Implementation of the IFMIS for the 47 municipalities started in 2013 (Tesouro Nacional, 2014). Njoroge (2014) notes that when much revenue is returned to the 47 municipalities, the implementation IFMIS will be more fundamental than at any other time before. A city-wide revenue management solution will prevent corruption at the less levels of public sectors hence development will be experienced.

4-3 IFMIS Roll out and management

The re-engineering process focused on automation of three high-level processes According to the IFMIS Strategic plan 2011-2013 in the initial implementation phase, the budget process, the exchequer process and the payment process. Budget planning were not fully integrated with IFMIS. IFMIS re-engineering therefore aimed to provide the exchequer processes involves in the function of distributing available funds to ministries in accordance with their budget plans and cash-flow forecasts as well as providing a real-time linkage between the budgets planning application. No tools were available to manage release of funds and manual upload of individual figures had to be done by the IFMIS department during the initial IFMIS implementation, later on the cash management module which provided the exchequer unit with key functionalities and information which assisted in managing exchequer releases and ensure better management of ministry accounts. Was enhanced by the re-engineering module.

The government's expenditure approval process represents the payment process. users of the IFMIS platform including suppliers and public servants were prevailed to join The IFMIS Academy was setup to undertake continuous training for all, and to help in any arising issue coming with the introduction of Constitution of Kenya 2010, implementation of IFMIS to all the forty-seven counties was later in 2013 rolled out by the National Treasury.

4-4 Statement of the Problem

If managers are able to utilize the function and information provided by IFMIS effectively to administer all the programs, formulate the budgets effectively then government can deliver services in real time. Rodin-Brown, (2008) the National Government made it mandatory requirement for the county and to fully implement IFMIS, failure of these ministries and county government to fully implement IFMIS in their operations have been highlighted by the Controller of Budget's quarterly reports on the countries' budget implementation review. The feedbacks indicate functions of county assemblies have largely remained using a lot of paper work, contrary to section 12 (I) (e) of the PFM Act, 2012. Moreover, failure to adopt IFMIS has reduced transparency in revenue management and standards pertaining financial reporting as stated by article 226 of the constitution of Kenya (OCOB, 2014). Kimwele (2011) analyzed how staff resistance, top management commitment, system complexity and staff capacity affected the implementation process, in his study on Factors affecting effective implementation of IFMIS in the Government ministries of Kenya, The Kenyan government focused overtime on the failure of these ministries and county government to fully implement IFMIS in their operations. Therefore, a sustainable solution to this problem through comparative analysis along with giving policy recommendations from Korea's successful story may give away forward to these problems facing country IFMIS full implementation.

4-5 Tabular Comparison Between Kenya and Korea Procurement

Systems

This section indicates the comparative analysis of the two systems whereby my research basically focuses on the first four issues that lead to poor performance hence giving policy recommendations Based on Korea's best practices.

Table 2: Comparison of Features of Kenya and Korea Procurement Systems

No	Korea Procurement System	Kenya Procurement system
1	Human Resource Capacity <ul style="list-style-type: none"> Well skilled (professionalism) Experienced and Knowledgeable workers 	Low human resource capacity <ul style="list-style-type: none"> Most graduates practicing in procurement don't possess procurement professional courses. Ifmis induction course was not mandatory course,so most practitioners are not well skilled.
2	Technological infrastructure <ul style="list-style-type: none"> Internet and KONEPS connectivity to the suppliers and to every other public organization. 	System infrastructure not fully developed in the departments and at the county level. <ul style="list-style-type: none"> Majority of county procurement if done manually. No ifmis connectivity in most rural government offices.(county offices)
3	Technology Acceptance (Staff unwillingness to accept new changes <ul style="list-style-type: none"> Employees consider changes as a way of learning. Positive attitude towards work. 	Ignorance/ lack of expertise. <ul style="list-style-type: none"> Most procurement officer are still reluctant on using the ifmis. Consider ifmis as a risk to professional's career
4	Top Management in Commitment to service delivery. <ul style="list-style-type: none"> Service delivery is well monitored by the office of the president . 	Reluctance by senior management. <ul style="list-style-type: none"> Majority of top managers in the procurement department don't understand ifmis at all. junior officers are entrusted with all works. No close monitory of the works,no clear directives on how how to carry on tasks on ifmis.

Source: Researcher Analysis

CHAPTER V: DISCUSSION ON FINDING OF THE PROCUREMENT SYSTEM

5.1 Introduction

This chapter presents how Korea procurement deals with the key implementation issues and what makes the system different from others even in many other developed nations like Kenya. At the same time bringing some lessons that Kenya can use on improving the already existing system.

5.2 Human Resource Capacity

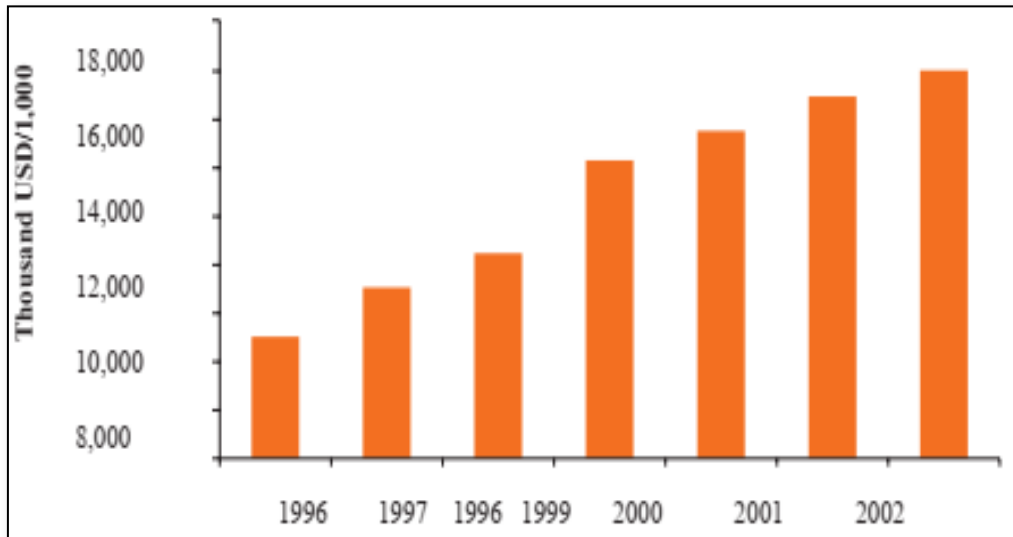
The findings indicate that Kenyan government has invested so little on human capacity development to support the process of IFMIS implementation. If the ministries and county government undertakes adequate training of IFMIS for their staff, performance would greatly increase. Rodin-Brown (2008), civil servants working as procurement personnel's should be empowered through training program as well through their section heads as a way of need assessment program.

The counties' government officials periodical training for officers to improve on knowledge and skills, this opposes Rodin-Brown's (2008), survey on organizations, human resource capacity building is a not short but long term process. it is clear that the staff in government procurement are never offered adequate support employees to

acquire skills on IFMIS. An initiative towards developing strong team of professional is underway but in the meantime the situation is worse to lack of competent workers. Hiring offers who have good experience in the field is one step that should be introduced in scheme of service for procurement personnel and public service commission as the recruitment entity should abide to that. Public Procurement Oversight Authority (October 2007). On the contrary, the government of South Korea has invested a lot of budget in ensuring competence of employee working in e-procurement department. Choi Jong-ate while chairing a meeting on Korea economic issues expressed concerns to Korea's government how meaningful it is to improve wages and salaries especially on labor force in order to increase human capacity production being one of South Korea's strategy. Nonetheless there will be social capacity having invested much on human resource capacity together with technology.

Figure 1: Yearly Budget Expenditure for e-Government during Full growth Stage, 1996–2002

(Unit: Won 100 million)



Source: Researcher Analysis from Ministry of Planning and Budget analysis of the Budget for financial Years 1996–2002

5.3 Technological Infrastructure

Studies shows that the country's technical support infrastructure and the application of electronic procurement, and the institutions can possibly to use electronic procurement if the out puts of the electronic procurement are deemed beneficial. (<http://www.hrmars.com>) Korea has for over short time developed from a poor country serious economy in the field of information and communication technology (ICT), from high-speed internet and mobile communications (Lee Sang-mi), most important areas supporting the new era of the world. The South Korean government has made sudden

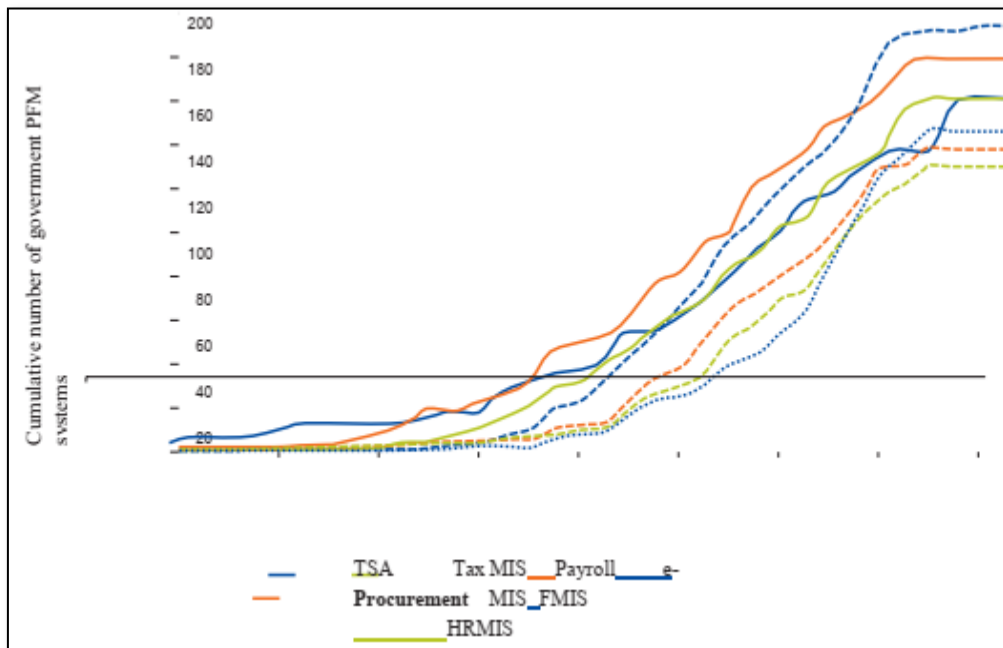
investments in technology and human capacity building. Government enhancement on the development of information and communication technologies started in the early 1990s, when Internet early developed.

In the late 1990s, South Korea Agency for Digital Opportunity & Promotion (KADO) was established in order to enable connection to the Internet and distribution of digital literacy training to above 10 million citizens using Internet every day. Allocation of enough revenue is made by the government of South Korea to support research and development. Five percent of its GDP is directed to R&D, this probably is the world second states Jong Lok Yoon, President of South Korea's National IT Industry Promotion Agency.

OECD reports indicate Republic of Korea the second largest in rank from Israel in IT being the world-top in the investments of the future of technology, so far going to the 4th Industrial Revolution, owning a smart city technological system and next-generation with fully wireless service in place . (Jeongwon Yoon,) the aim is to build a technical infrastructure for e-government system. The aim was to find out Korea's linkage of ICT in regard to comparative advantage and efforts to improving government efficiency. Moreover, Korea has much investments on TDX electronic devices on smartphone hence enabling its connectivity of e-service of the government and the citizen's, stakeholders. The huge use of direct and open software and highly focus in interoperability, also the development of an only one integrated government data(single) station and spells out efficient implementation of short-term agenda done in an

expertized public institution, like that of south Korea’s National Information Society Agency.

Figure 2: Documented Development of Information Technologies Infrastructure



Source: Researcher Analysis from World Bank 2015

This diagram presents some of the changes in the use of computer information systems for important processes in public administration, emphasizing those related to PFM report of (World Bank 2015). Over the past twenty years, similar approaches (public revenue management, custom duty, taxes, online shopping, payments plus public management) have shown these fast developments. The widespread plus well-recorded development of information technologies has lowered the cost of these system costs and expanded more capabilities.

The government fast realized that those ideas in IT could be relevant in solving many problems, from documenting and organizing complex work processes in the organization. Within e-commerce management, information and records about internal government performance and policies can be easily accessed, thus promoting science and technology (Brown and Garson 2013; Lee 2010; Song and Cho 2007). Moreover, e-management establishes ground that makes work and people more open and effective (Chen and Dimitra 2008; Millard 2008). For example, implementing ICT in public procurement can simplify management and limits related costs, and create a more transparent and efficient pay-system. The regulation expands public media coverage and use in the regulatory process, thereby increasing government trust and reducing the chances of corruption.

5.4 Commitment of Top Management

South Korea has succeeded on e-procurement due combination of many factors. Flexibility, Perseverance, and Commitment of the top management with all with commitment in achieving its set goals. Sometimes it becomes very hard to pursue good outcomes based on the fact the approach that is applied is never build on strong competence. (World Bank report) Korea has good lessons to be adopted based on the fact that management have good experience in e-governance with strong foundation on human and institutional capabilities. Considering Korea had strong leadership from level of the president and senior ministers there was ability to influence financing of major ICT projects and at the same time building capacity through training IT technical team

in the public sector thus inspiration of supports links up the literacy level among broader sector. This involves the entire financial arena of e-governance initiative in bringing out more institution systems that work flow in the government. Therefore, is worth to note that good leadership from top most (president) overtime helps in building strong management capacity in public sector both in national and county levels, this reflects a collaborative relationship between public and private sectors hence this pushes more gains toward development of ICT and capacity building.

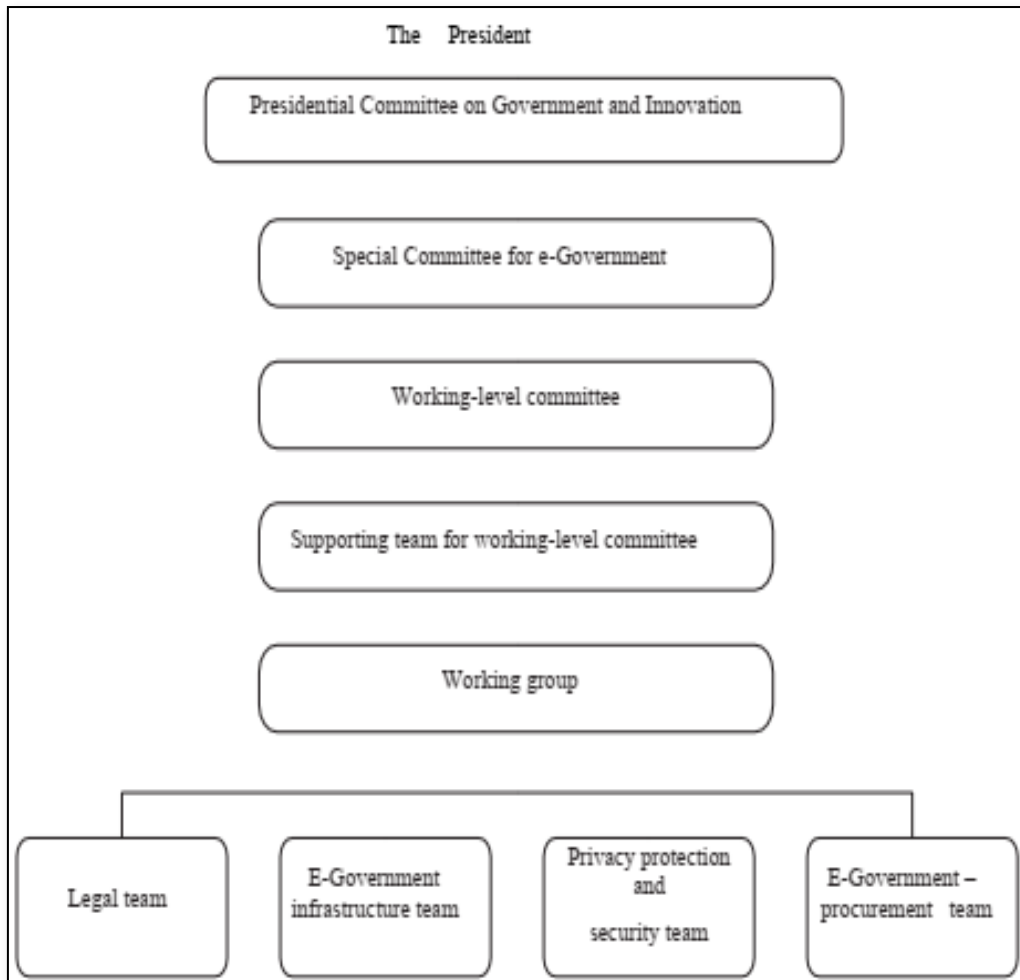
Korea's main factors of e-government g successful growth was strong leadership of the SceG this called for crucial role in assigning projects for e-government in 2001 and 2002 (Song 2004). Most fundamental success elements were the Korea's government investment in a human capacity-growth strategy that linked e-government innovation with reforms for government. Firm collaboration; capacity management of projects; revenue and human resource development for IT (Soh 2003; Yoon 2003). To explain these factors, study reviews that leadership models or theories that emphasize the connection in organizational leadership, change management, reengineering, reforms, and management capacity-building.

Ingraham, Sowa, and Moynihan (2004) embarks on integrated dimensions concerning leadership and management capacity of human resource management, revenue management, infrastructure management, and information technology. His style further gives the feedback stages of an integrative leadership, whereby innovation management is considered as process of organizational learning. Secondly, this research considers

transformational leadership model as a way of understanding the leadership duties of committee's members as change link that initiate and implement new ways in organizations.

Generally, change is initiated by leaders in organizations through three steps, including the identification of area for change, the vision creation, and change of institutionalization (Tichy and Devanna 1986). The most overwhelming task of the leadership transformation is to have the institutionalization that change; leaders have to substitute old with new structures to realize new visions and strategies. Lastly, new vision and ideas such as e-government innovation to be implemented, Moore (1995) suggests the use of three ways that managerial leadership should consider: (1) develop most important mission and goals for agencies; (2) support a legit and political sustained strategy; and (3) build achievable operating strategies E-government transformation of Korea is analyzed through application of these perspectives.

Figure 3: Special Committee for e-Government 2003



Source: Researcher Analysis

The figure shows the Korean government's plans and the implementation of 11 government-funded projects under the supervision of the commission. Two members of the private business board were given each transaction and different groups were organized and supervised as required (2008 Anh; Lee 2012b). The interaction of

leadership structure (Sowa Ingraham, 2004 Moynihan, Sowa.), strategic decision-making plus project selection give electronic board members the opportunity to demonstrate their ability to manage results. ScaG developed its own communication and communication channels to coordinate conflicts between ministries and provide technical assistance. Two chairpersons of the staff committee have been appointed: The ANC's technical support chief and the president's secretary for policy coordination (Ahn 2008; ScaG 2003). ScaG holds weekly meetings with members of the performance level committee, where they monitor project progress, make policy decisions and discuss issues that arise during project implementation (Ahn 2008). A conference on key issues of magic has been reported on the policy plans of State Secretary Kim Dae-jung (Ahn 2008; Yoon 2003). In addition, each member of the citizenship committee is in-charge of reviewing and organizing government project and activities.

5.5 Technology Acceptance

Software can make smooth every business process (Ann and Jason, 2006). 2005-Minhan), this shows that E-procurement implementations resulted in huge positive outcomes in some developed countries such as USA, republic of Korea, Slovenia, Australia and India while some hesitated its take-up. When employee is able to consider the new system as a way to improve service delivery as to the case of these developed countries. Research proposes if this software is to be implemented horizontally, may result in lowering government costs up to 5% together with the transaction cost as far as to the Commissions of the European Communities is concerned (CEC). Contrary to this

version Kenya's official in procurement department still are in dilemma if to fully accept changes brought in by e-procurement or continue with old ways of carrying out processes. Research Findings (<http://www.hrmars.com/>) indicates majority of the procurement officers 76%, don't choose e-procurement in relation to 24% pro-manual procurement agencies.

5.6 Unique Features of KONEPS

1. One complete information window on the procurement of public entities, offering direct e-service for government operations of supply chain.
 - Korea e-system aims in build a national online procurement process, address the entire supply chain process together with access to all tenders and contracts information, procurement applications, tenders, contracts, payments to public and registered private companies. and e-system.
2. Tools to significantly increase openness and equality in supply chain system of procurement.
 - Korea e-system handles all electronic purchasing functions, reduce the scope of corruption scandals by eliminating unnecessary supplier visits to public offices.

- Open web shopping information ensures a high level of transparency and fairness in purchasing management.
3. Expand the skills and effectiveness of Procurement sector of public Service (PPS) to all other public entities
 - Korea's Central Government Procurement Agency, PPS has increased expertise and knowledge of contract engineering within a period of lying within half century.
 - PPS transfers its profession to Korea e-system and transfers it to all agencies.
 4. Amongst is one world's very advanced e-purchasing solutions, which includes everything from electronic bidding information and services to actual payments online
 5. It is a possible global market where transaction purchases in all public entities and non-public companies conducted.
 - Procurement related information of a public corporation can be obtained online via single portal.
 - Single registration to the e-system allows vendors to take part in every tender published.

Information published in the systems and associated public bodies and institutions resulted in the reduction of paperwork required for purchasing process.

- Electronic money transfers make payment procedures quick and easy

CHAPTER VI: CONCLUSIONS AND POLICY RECOMMENDATIONS

6.1 Introduction

The chapter has indicated the success factors of the KONEPS as per studies done, where by ideas and lessons are drawn that can be adopted in Kenya. The conclusion and policy recommendations are made basing on the results hence proposing some new areas of further improvement.

6.2 Summary of Key Findings

Korea's E- system is virtually of functions of e-commerce incorporated in government procurement operations. Its annual turnover is \$ 56 billion per day electronic document exchanges, users including suppliers and authorities in the public, plus \$ 4.5 billion in cost savings. On top of these quantitative gains and achievements, this system has highly contributed to the spread of commerce electronically, with the sufficient flow of electronic offers and electronic money transactions. Korean suppliers embrace the services offers through this e-commerce system

South Korean system shows that there are some prerequisites needed to startup and launch, e-sourcing and e-purchasing and e-payment in a government system. Vigorous response and engagement by relevant bodies and procurement system undertakers is an

important part of a successful e-government implementation. Another important factor that have consciously been developed, regulated enhanced procurement human resource capacity, support in technological infrastructure development through adequate budget allocation, staff working in the section to have fully embraced e-procurement system, and legal grounds have been set in place to promote and strengthen e-procurement systems.

The KONEPS service currently has limited availability and application because PPS only provides acquisition services at the operational level and only automates acquisition transactions. This suggests that PPS has the opportunity grow its services to “a more strategic procurement system”, including tasks like supply chain consultancy, provision of its own electronic procurement system and provision of third-party procurement-related services. Korea system also has the capacity act as a dynamic procurement service offering entity, with the potential to provide procurement services across the procurement value chain, from planning, implementation and procurement operations. South Korea's success story is not over yet, as the government needs to continue advancing in technology and become more civil-centric. However, the work done so far provides benchmarking tool for countries that are in the process of digital transition or plan to follow the path of digital governance and e-procurement (World Bank report)

6.3 Policy Recommendations

For countries to have effective implementation of IFMIS, they must embrace IFMIS and seek every related bodies by further inducting them on its value. Consult further; and top leaders must be on the front line by being more enthusiastic and reliable. Skills development curriculum should be arranged more frequently for employees who are assigned IFMIS responsibilities at districts and the Ministry of the national treasury; including the training levy required. Technology frameworks required to deliver IFMIS to the suburbs must be made available for devolved activities at district headquarters. Korea is ready to share its best practices and skills through correspondent governments in the world, and has many ICT enabled organizations can be used as benchmarking institutions for developing countries.

ICT serves as crucial pillar in all countries whether developed or developing. By not giving food or money which serves as it's only temporary help. It's wise to train one how to fish [training], on ICT in every industry is a great tool to help these countries, "said Dr Kim, Vice President of the Korea ICT Promotion Agency " Most countries are wondering on ways to develop. What is the best advice or policy recommendation to many developing countries?" Kim: South Korea can, any country has the ability. "The political community should change their attitude in regard to IFMIS and offer good management; sufficient money on budget to be made available; and districts should incorporate lasting solution to IFMIS, as well as giving more focus to its plan considering the benefits are ready in hand.

6.4 Suggested Areas for Further study

Considering most many functions in Kenya were devolved and IFMIS is still a new phenomenon a lot of research work has to be embarked in the county government setup. Continuing the research therefore, should be carried out at the conclusion of IFMIS in the public sectors within the Kenyan county administrations. Political influence on the effective implementation of IFMIS in Kenyan county governments; and problems facing local governments in the implementation of IFMIS. some of the procurement information obtained through this review cannot be converted into performance improvement strategies, more studies are important in order for staff to adhere in a more comprehensive and consistent manner. Research can be conducted as in-house audits or through external help from PPOA to act as organizational observation events, and require more engagement (on interviewing, observation teams, seminars, fieldwork survey, etc.) of all relevant sectors in question, i.e. PEs, representatives of non-governmental organizations, training organizations or others involved. The findings of the study recommend more research to be conducted to handle the matter.

6.4.1 Competitive Procurement to be used as Default Style

The research requires gaps identification and motivations to achieve comparative advantage, aiming at the stages of each procurement, the supply chain personnel's, in public entity and the political stages .in regard to summary of this research, the

recommendations of the project should be developed and added on capacity's empowerment policy to increase the level of acceptance in this area.

6.4.2 Systemic Constraints to Market Access

The future research should consider all systemic problems especially involving and organizational procedures that are bound in public institutions to ensure suppliers can be reached out via single portal. The research should factor in the level of problems and the causality, identify way forward to pursue them. Move over opinions from various stakeholders and government customers who are the SMEs to come in board to help generate the real problems on the ground as well as helping in finding developing solutions. More focus also to be driven to women in government businesses as well as youth and person living with disabilities.

6.4.3 Contract Administration Practices

More research need to be done following the set legal guidance set by the public administration. The problem of paying suppliers when it's way too late accruing huge pending bills should be a factor to put in consideration as well as trying to find out what brings about those problems. More research on how to link the procurement plan, commitments done for payment can be linked with the allocated budget to avoid misappropriation and funds deficits. Formulate set of practices for contract administration. Training and capacity building to be linked in performance administration.

6.4.4 Capacity Levels within PPOA

Capacities that already in place within the PPOA are only considered upon in this review, in this context there should be less contradiction on the value for section in the state of public procurement in Kenya. On the other side transparent organization with well working systems, efficient and skilled personnel's is fundamental in the redeeming of public procurement as well as IFMIS as the system in place. Recommendation is that a good future and sustainable environment should be created consisting of full scale capacity PPO'S assessment.

6-5 Ethical Conditions

Information was obtained from articles, journals handbooks, manuals, internet materials organizational reports and previous researches through strict adherence to existing laws and legal research procures applied in Seoul National University. Then consolidated according to my contents understanding, based on facts of results found then handled with integrity and confidentiality.

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국문 초록

케냐와 다른 많은 사하라 사막 이남 아프리카 국가와 같은 개발 도상국은 전체 공공 재정 프로세스에 컴퓨터를 구현하고 사용하려고 노력함으로써 공공 재정 관리 시스템을 개혁하기 위해 오랫동안 노력해 왔습니다. 대부분의 관공서에서

관리해야하는 책임과 정보로 고객의 니즈를 충족해야하는 부담이 커지는 상황에 실시간으로 대응할 계획입니다. 조직 및 고객의 목표에 맞게 공공 재무 관리 정보 시스템을 업그레이드하기 전에 몇 가지 요소를 고려해야 합니다. IFMIS (Integrated Financial Management System) 시스템은 국가의 개발 도상국 정부가 재정을 더 잘 관리 할 수 있도록 지원할뿐만 아니라 투명성과 책임 성을 높여 정치적 불화를 줄이고 부패와 사기를 예방하는 데에도 기여합니다. 케냐 카운티 정부는 2013년에 취임 한 이후 IFMIS 를 시행하기 위해 공공 재정 관리법 (PFM) 2012에 의해 요구되었습니다. 이 기사는 케냐의 재무 관리 정보 시스템 (IFMIS) 개선에 있어 한국의 전자 조달 시스템 성공의 핵심 요소에 대한 이론적 검토를 제공합니다. 중앙 정부 수준에서 부처에 적용되고 케냐의 카운티 및 중앙 정부 수준에서도 복제 될 수 있는 요소 식별. 이 문서는 기존 IFMS 시스템에 포함되는 핵심 요소를 설명합니다. 제안 된 구조는 TAM (Technology Acceptance Model), NPM (Public Management Model), IDT (Information Discovery Theory) 및 WAT (Comprehensive Work around Theory)를 기반으로 합니다. 이 기사는 이러한 이론을 IFMS 공공 부문 내에서 현대 기술을 최대한 활용하는 것과 결합합니다. 주요 요인으로는 최고 관리, 기술 인프라 개선, 인적 자본 개발, 변경 관리, IFMIS 개선 전략, 팀 창의력 세미나 및 교육 등이 있습니다. 이러한 요소는 공급 업체 및 계약 업체에 대한 직접 지불을 통해 효율성, 투명성, 책임 및 혁신을 개선하고 재정적 손실을 줄이고 공급 업체 수익을 확대 할 것입니다. 거래의 구현, 보고 및 정확성에서 정부 내 단위로서 조달에서 높은 수준의 연관성을 발견 한 비교이 연구는 카운티 정부의 IFMIS 사용자, 다양한 정부 부처에 배정 된 중앙 정부 직원에 대해 다른 연구자들이 수행한 이전 연구에서 얻은 연구 결과를 대상으로 하며 IFMIS 를 사용하도록 입증되었습니다. 기술적 인 정 성적 방법을 사용하여 분석 한 결과, 조사 결과 대부분의 카운티 조달 부서는 하위 카운티에 기술 인프라 설치가 사용되지 않았기 때문에 2013년 IFMIS 출시 이후 일부 텔 테일 결과를 효과적으로 수집하지 못했습니다. 인적 자본 개발의 일부 측면은 공공 서비스위원회에 의해 고용 된 공무원의 훈련을 위한 연간 예산 책정 동안 예산 제약으로 인해 해결되지 않았습니다. 이미 담당 IFMIS 직원은 관리 변경을 꺼리 며 부패를 손상시키는 오래된 공공 계약을 계속 유지합니다. 고위 경영진은 여전히 낡은 사고 방식에 속하며, 새로운 시스템을 구현하거나 팀워크의 강점을 공식화하기 위해 젊은

임원에게 작업을 위임 할 수있을만큼 견고합니다. 이 연구는 IFMIS 의 시행이 국가 공무원과 카운티의 국고가 적절한 관리 정책과 전략을 통해 변경 사항을 적용 할 수 있도록하기 위해 국고와 카운티가 정기적 인 재교육 과정을 구성해야한다고 권장합니다. IFMIS 기술; IFMIS 개선을 위해 더 많은 자원을 할당 한 후 하위 카운티에서 IFMIS 를 즉시 구현하는 데 필요한 기술 인프라. 키워드 : 통합 재무 관리 정보 시스템 (IFMS), 개선, 공공 재정, 프레임 워크, 중요한 성공 요인.