KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY, KUMASI,

GHANA

ASSESSMENT OF THE GHANA INTEGRATED FINANCIAL MANAGEMENT

INFORMATION SYSTEM (GIFMIS) IN PUBLIC SECTOR PROCUREMENT IN GHANA

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of

MASTER OF SCIENCE IN PROCUREMENT MANAGEMENT

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DECLARATION

I hereby declare that this submission is my own work to the Master of Science in Procurement Management and that to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for the award of any other degree of the University except where due acknowledgement has been made in the text.

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ABSTRACT

Public procurement constituted 50 to 70% of the national budget (after personal emoluments), 14% of Gross Domestic Product (GDP), and 24% of total imports (World Bank CPAR 2003). Goods, works and services intended for public use should be procured based on national procurement rules and in the case of Ghana the Public Procurement Act, 2003 (Act 663). The rationale for Procurement rules is for governments to have the best value for money when procuring. Procurement is a common source of corruption and therefore procurement systems tend to include controls aimed to detect and deter corruption.

This dissertation assessed the Ghana Integrated Financial Management Information System (GIFMIS) in terms of number of transactions processed, user friendliness of the system, training programmes on the system, participants" satisfaction levels of the training programmes, performance of the advocates, responsiveness of the service desk, and problems encountered by users of the system. A questionnaire survey approach coupled with interviews was adopted for the study. Data from the survey were largely analyzed using descriptive statistics. From the study the level of usage of GIFMIS in Accra was ascertained and prevailing challenges associated with the usage were also found. Findings from the study point to a very significant rise in the number of Procure to Pay (P2P) transactions over a period of one and half years. The P2P system was user friendly although there was need for improvement. Ninety five (95) people, on average, were trained in every training session. Participants in the training programmes were satisfied but not with all the segments. The trainees were „ill-at-ease" in report generation and period end processes of the system. The advocates were doing most of the work in the MDAs. In most of the MDAs the personnel involved in P2P analysis did not practice data entry and report generation processes after the training sessions. Performance of the advocates was satisfactory. Responsiveness of the service desk was also satisfactory. Problems associated with the use of the system were also outlined. It was recommended among

others that more training be provided on period end processes and report generation, the personnel involved in P2P analysis in MDAs should gradually be weaned away from the advocates, and the space between the list of transactions and total amount on the cheque be reduced.

ACKNOWLEDGEMENT

DEDICATION

I dedicate this work to God Almighty in whom I have my being.

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND

All nations around the world seek better standards of living for their people by providing goods, works, and services in adequate quantities and at affordable prices. Nations mobilize funds from various sources in order to meet these requirements. It is however, becoming increasingly difficult to provide the better standard of living due to difficulties in mobilizing funds coupled with ever increasing demand for goods, works, and services.

One definition of procurement is that it is the process of acquiring goods, works and services resulting in the award of contracts under which payments are made in the implementation of projects. From this definition it is seen that payments which come from funds form an integral part of procurement. These funds may be public, corporate or personal in nature. Over the years, there have been problems in generating public funds in Ghana due to a myriad of reasons on one side of the funds and expenditure equation, and on the other side, there have been leakages through perceived corruption, wastage and mismanagement of public funds. These usually create national economic problems which are sometime referred to international financial institutions such the World Bank and the International Monitory Fund (IMF) for bail-out.

The funds whatever the type should be well managed so that the benefits derived would be maximized. This calls for financial management systems that promote efficiency, transparency and accountability, timely dissemination of information, efficiency and effectiveness of revenue collection, and maximize payment and commitment control et al. It is against this background that the Republic of Ghana introduced the Ghana Integrated Financial Management Information System (GIFMIS) as Component 4 of the electronicGhana projects.

Also when the implementation of electronic- procurement comes into being then the whole of the procurement cycle from planning, sourcing, contract administration, and contract closeout stages can be done electronically with its attendant advantages. It is important to mention here that Electronic-Government Projects have their challenges as compared with Paper-based Government Projects but if the disadvantages of e-government projects are well managed they become a better alternative to the paper-based government projects.

In professions across the public sector (whether medical, educational, legal, engineering or management) people are making choices about investments, about how to achieve efficiency, how to stay within budget and how to improve performance. Whether reluctantly or willingly, people are having to understand costs, budgets, financial statements about cash flows and expenditures, even when they are not in accountancy. Management accounts now commonly include a record of money that has been committed, rather than only of cash spent, allowing managers near the frontline to manage their spending with more confidence. In many countries budgets and accounts are no longer concerned just with the cash allocated and spent but also with the resources used in providing services. It is often not sufficient to have accounts that show that money has been spent as governments intended – politicians and the public want to know how well it has been spent, whether it has been used efficiently and whether it has achieved the purposes for which it was allocated. This widening of accountability, combined with the delegation of accountability lower down in the organisations, has placed a burden on accounting systems and on the managers and professionals who have to understand and operate them (Mear and Flynn 2014).

Computer systems make financial management easier but managers need to understand the concepts underlying the numbers and the consequences of the financial information that is

provided. Over the past two decades, Information Communication Technology (ICT) involving computers has become increasingly useful because of its value-addition.

It is my hope that the GIFMIS and any improvements to it or any other financial management system subsequently introduced by the Republic of Ghana will help reduce waste of any kind and improve Public Financial Management.

1.2 STATEMENT OF THE PROBLEM

Traditionally, public procurement financial management was mainly paper-based and not holistic in character. Transactions involving public funds and management information were kept by entities in hard copies essentially at department levels and there was no proper coordination between departments, entities and the central government as a whole. This gave rise to problems such as lack of accurate and current information on budgetary allocations, delays in payment processing and financial reporting, poor feedback mechanism for assessing budgetary performance, and lack of uniform Chart of Accounts (COA) which made the comparison of the performance of various budgets difficult. The Ghana Integrated Financial Management Information System (GIFMIS) was therefore launched in May 2009 to enhance public financial management through reliable financial reporting, informed decision making, and reliable planning for national growth.

1.3 AIM OF THE STUDY

The aim of this study is to assess the Ghana Integrated Financial Management Information System (GIFMIS) in Ghana.

1.4 OBJECTIVES OF THE STUDY

Specific objectives are:

- To find out usage of the GIFMIS system.
- To identify problems associated with the system.

1.5 JUSTIFICATION

One definition of procurement is that it is the process of acquiring goods, works and services resulting in the award of contracts under which payments are made in the implementation of projects. From this definition it is seen that payments which come from funds form an integral part of procurement. Public procurement accounts for 50 to 70% of the national budget (after personal emoluments), 14% of Gross Domestic Product (GDP), and 24% of total imports (World Bank CPAR 2003). This shows that a large proportion of Ghana"s national income is spent on public procurement and hence proper management of public funds is necessary for national growth and development. GIFMIS has therefore been launched to:

1. Promote efficiency, transparency and accountability in public financial management through rationalization and modernization of budgeting and public expenditure management of the Government of Ghana (GoG).

2. Promote the timely dissemination of information for financial management.

3. Rationalize the financial Administrative Decree and Regulations.

4. Improve the efficiency and effectiveness of revenue collection.

5.   Maximize payment and commitment control.

This study is therefore assessing how such a laudable national project has fared. The findings may be useful to the GIFMIS Project Secretariat which was set up by the Controller and Accountant General"s Department (CAGD), Public Entities, and Academicians.

CHAPTER TWO LITERATURE REVIEW

2.1 INTRODUCTION

The chapter reviews existing literature which is related to the topic. The review of related literature provides a link between current knowledge and the research problem. Literature review provides a study''s theoretical and methodological base to guide it to achieve its set objective (Bordens and Abbott 2011). Literature on three broad areas of the topic, namely Financial Management, Information Systems, and GIFMIS itself were reviewed in this study.

2.2 FINANCIAL MANAGEMENT

Financial management is the area of business management devoted to a well thought-out use of capital and a cautious selection of sources of capital in order to make a business realise its aims (Bradlery 2012). Approaches to financial management have developed over the years. In the early 1900s, prominence was on the legal aspects of coalitions, the creation of new firms, and the variety of securities firms could issue to raise capital. During the economic recessions of the 1930s, prominence shifted to bankruptcy and reorganisation, to corporate liquidity, and to the regulation of security markets. During the 1940s and early 1950s, finance continued to be taught as a descriptive subject, seen more from the view of an outsider rather than from that of a manager. In the late 1950s, attention moved to managerial decisions regarding the choice of assets and liabilities with the aim of maximizing the value of the firm. From the 1990s to the present date, emphasis on value maximization continued but two trends have become increasingly important, namely, the globalization of business and the increased use of information technology (Oduware and Deloitte 2011).

There are developments in the manner in which the public sector does its work. Administrative bottlenecks with strict chain of commands for public employees to do their work according to

a fixed set of rules are changing to new ways of working. There have been efforts for decentralisation and handing over of authority so that workers at relatively junior levels now have to take decisions with respect to the best information, including financial information, available to them (Mear and Flynn 2014).

Public Financial Management (PFM) forms part of the basis of all government activities. It includes revenue mobilisation, allocation of the funds to various activities, expenditure, and accounting for funds spent.

The budget

Government's projected income and expenditure plan is stated in its budget, usually prepared on yearly basis. Parliament enacts the budget into law and permits the executive to spend funds according to some laid down rules.

A budget which is effective may follow three related objectives, namely, fiscal discipline, proper allocation of resources, and efficient service delivery. A budget should be holistic and understood, clear to everyone and practical. To promote these objectives, a budget should contain the following constituents. Macroeconomic guidelines and forecast of revenue, a discussion of budget main items, planned expenditure and past outcomes, a medium-term view and details on budget financing, debt and the government's financial position (Simson, Sharma and Aziz 2011).

Programme-based budgeting

Programme-based budgeting is a way of coordinating and grouping a budget according to activities/ programmes instead of managerial and resource basis. Those in favour of programme budgeting argue that a programme approach properly brings attention on outcomes rather than inputs. Those who are not in favour say that it complicates the process and makes accountability less effective (Simson, Sharma and Aziz 2011).

Performance-based budgeting

In reaction to criticisms that public financial management is based on administrative rules and regulations which fall short of achieving desired results or outcomes, many executives have tried budgets that set performance benefits. Approaches range from fundamental efforts to give out government duties on contracts where performance indicators are used for evaluation. Performance budgeting is usually used together with a medium-term expenditure framework on a programme budget structure (Simson, Sharma and Aziz 2011).

The budget cycle

The various PFM processes evolve around the budget cycle. The cycle for a budget is annual and its goal is to make sure that public expenditure is well planned, executed and accounted for. It should be noted that revenue management relates closely to expenditure management, especially when determining the overall budget envelope and when managing in-year cash flow (Simson, Sharma and Aziz 2011).

Budget preparation

The budget cycle begins with the budgeting process, in which the government, with legislative oversight, plans for the use of the coming year‟s resources in accordance with policy priorities (Simson, Sharma and Aziz 2011).

Budget execution

If the budget is approved by parliament and the new fiscal year starts, consumer organizations and the Ministry of Finance start to implement it. They use the resource according to the purpose for which it was allocated. The Ministry of Finance manages the flow of funds and makes within year amendments to make sure that the budget and PFM rules are complied with (Simson, Sharma and Aziz 2011).

Accounting and reporting

Accounting is the recording, categorizing and summarizing financial transactions. This is to ensure compliance with budget rules and prove that public funds have been used for their intended purposes. How to categorize transactions is stated in a chart of accounts of a country. The chart of accounts is in line with the budget categorization system. The place where all transactions data are stored is called the general ledger. For the whole of the fiscal year, expenditures of each agency are recorded by the same agency. These accounts are put together by the Ministry of Finance. The Ministry of Finance issues a report, at the end of the fiscal year, on how the budget was ran (Simson, Sharma and Aziz 2011).

External oversight

The report issued by the Ministry of Finance is then reviewed externally. The Auditor General‟s Department, then audits the government's revenue and expenditures, and issues an independent report on the budget execution and effectiveness of the PFM. In many countries, this audit report is submitted to parliament for further review and follow-up (Simson, Sharma and Aziz 2011).

Public procurement

Procurement of goods, works and services should be based on a country''s procurement laws. In the case of Ghana, the Public Procurement Act, 2003 (Act 663) has been in use since it was enacted and it is currently being reviewed. The rationale for Procurement rules is for governments to have the best value for money when procuring. Procurement is a common source of corruption and therefore procurement systems tend to include controls aimed at detecting and deterring corruption.

Procurement is a process of acquiring goods, works and services resulting in the award of contracts under which payments are made in the implementation of projects. The procedures used may be simple or complex depending on the nature of the item to be procured. Centralised procurement whereby a Ministry, Department or Agency (MDA) procured for consumer units such as Metropolitan, Municipal and District Assemblies (MMDAs) has given way to the MMDAs performing the procurement activities in which the Public Procurement Authority plays a supervisory role. This has increased the need for skilled procurement personnel across government (Simson, Sharma and Aziz 2011).

Internal control

Internal control systems are established in the management of government agencies to make sure that the organization achieves its objectives, policies and procedures. These policies and procedures often include financial accounting and reporting, procurement and asset management. Large organizations would have an internal audit department which provides independent reviews of activities and reports to the head of the organization (Simson, Sharma and Aziz 2011).

Automation (financial management information systems)

In the past few years, governments have been trying to automate a variety of management processes, often beginning with accounting and reporting functions. Although automation can improve efficiency of a system, the process can be disturbing and difficult, because it usually requires major reform of existing technology and new human resource skills. Large-scale automated reform supporters believe that it simplifies procedures and reduces incidence of corruption, opponents argue based on the high cost of automation, a shift of control from other professionals to those in control of the new automation system, and the breakdown of automation systems. Many experts propose a gradual movement towards Financial Management Information System (FMIS) in order to alleviate the risk of failure (Simson, Sharma and Aziz 2011).

Challenges to Public Financial Management (PFM) reform

PFM reform attempts often encounter political and economic constraints. If the provisions and usage of existing goods, works, or services is reduced beneficiaries tend to resist such a reform. Another challenge to PFM reform is weak capacity among those responsible to bring about the reform and poor remuneration or incentive for public sector workers (Simson, Sharma and Aziz 2011).

The sequencing of PFM reform

The PFM literature pays great attention to the best way to plan PFM reforms. There have been two main approaches. These are the „basics first" approach (Schick 1998) and the „platform approach" (Brooke 2003).

The „basics first" approach states that a government should endeavour to ensure that three basics of budgetary control operate fully before working to reinforce areas „beyond the basics": (1) there should be proper control of inputs before seeking to control outputs; (2) accurate cash-

based accounts should be achieved before the introduction of accrual-based accounts; and (3) proper financial audits should be made before advancing to performance audits. Based on a similar idea, the „platform approach" argues that reforms be bundled together into groups of activities or measures (called platforms) that form a logical sequence over a specified timeframe (Brooke 2003).

These two approaches have generated discussions. Opponents have questioned Schick and Brooke"s prioritisation of reforms, and some have argued that advanced reforms can sometimes be undertaken successfully alongside basic reforms. In addition, it has been found that there may be many activities in the platform approach and set timeframe may not be realistic.

Prerequisites for PFM reform

In order to develop a PFM reform programme that responds to the political and institutional dynamics of a PFM system, it is important to understand a country"s institutions and incentives and to build domestic ownership for the reform process. Diagnostic tools can be used to assess the weaknesses in a PFM system, as we have seen, but it is also important to consider institutional factors such as human resource availability, skills and IT requirements and political drivers that will shape the reform process. Such factors will determine the incentives needed to ensure sustainability. Furthermore, the reform programme has to be understood and owned by the domestic technical and political leadership rather than by donors and international consultants. Strong domestic ownership is crucial for building reform consensus

at the political level and acceptance by the lower-level technocrats needed to run the system (Simson, Sharma and Aziz 2011).

2.3 INFORMATION SYSTEMS

Information system (IS) is the study of complementary networks of hardware and software (see information technology) that people and organizations use to collect, filter, process, create and distribute data (Leonard and Valacich 2008).

Information Systems embody a diversity of specialized subject areas such as: the analysis and design of systems, computer networking, information security, database management and decision support systems. Information Management treats the problems of collecting and analyzing information in a business environment. Information Systems link business and computer science using hypothetical conditions of information and calculation to study various business models in the field of computer science (Archibald et al. 1975). Any specific information system aims to support operations, management and decision making (SEI Report Glossary). In a wide view, information systems involve not only information and communication technology (ICT), but also people interaction with this technology in support of business processes (Kroenke 2008).

Alter (2006 and 2013) states that it is better to view an information system as a special type of work system. A work system is a system in which humans and/or machines perform work functions using resources to produce specific commodities for customers. An information system is a work system whose activities are devoted to processing (recognizing, transferring, keeping, recalling, work out and show) information (Alter 2006).

The history of information systems meets with the history of computer science that began long before the modern discipline of computer science came up in the twentieth century. In respect of the circulation of information, many existing information systems are continuously updated for improvement (Kelly 1999).

Silver et al. (1995) viewed information systems to include software, hardware, data, people, and procedures. There are various types of information systems, for example: transaction processing systems, decision support systems, knowledge management systems, learning management systems, database management systems, and office information systems as summarized in figure 2.1. Critical to most information systems are information technologies, which are normally designed to enable humans to perform tasks for which the human brain is not suitable, such as handling large amounts of information, performing complex computations, and controlling many processes at the same time.

Executives   ⟹   Executive Information Systems

Senior Managers   ⟹   Decision Support Systems

Middle Managers   ⟹   Management Information Systems

Workers   ⟹   Transaction Processing Systems
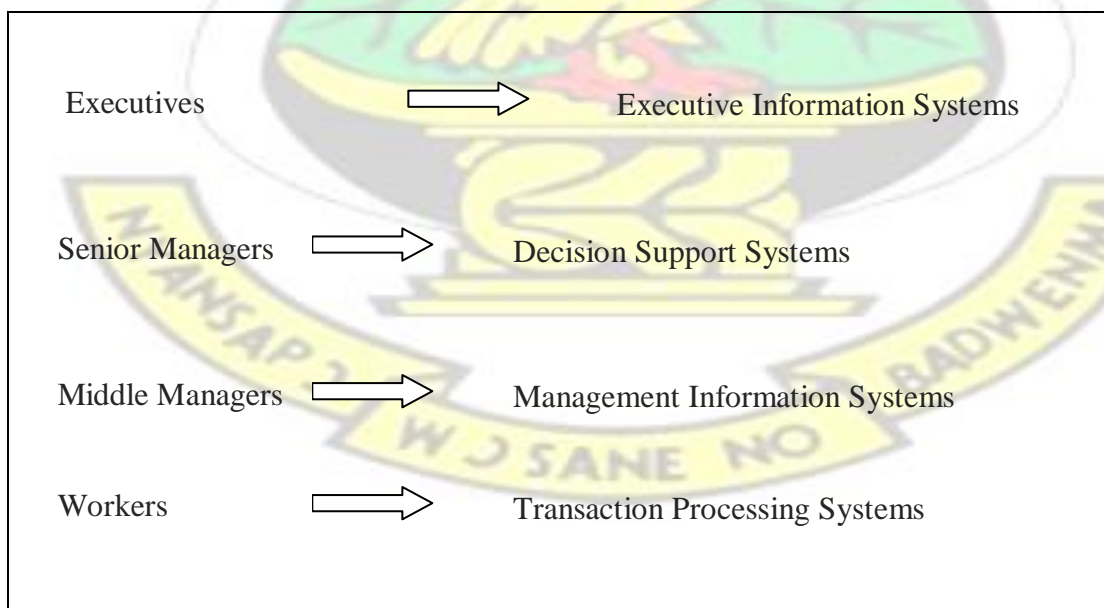
Figure 2.1: Types of Information Systems

A four level model of different types of Information Systems based on the different levels of hierarchy in an organization is shown in figure 2.1.

The "typical" view of Information systems found in the textbooks (Laudon 1988) in the 1980s was of systems that reflected the chain of command of the organization, usually transaction processing systems, followed by management information systems, decision support systems, and ending with executive information systems. Although the model remains useful, since it was first developed a number of new technologies have been made and new categories of information systems have come about, some of which no longer fit easily into the this model. Some examples of such systems are data warehouses, enterprise resource planning, enterprise systems, expert systems, search engines, geographic information system, global information system, and office automation.

A Computer-based Information System essentially uses computer technology to carry out some or all of its planned tasks. The basic components of computer based information system are as follows.

1) Hardware: these are the devices like the monitor, processor, printer and keyboard, all of which work together to accept, process, show data and information.

2) Software: are the programmes that allow the hardware to process the data.

3) Databases: are the associated files or tables containing related data.

4) Networks: are a connecting system that allows diverse computers to distribute resources.

5) Procedures: are the commands for combining the components above to process information and produce the preferred output.

The first four components (hardware, software, database and network) make up what is known as the information technology platform. Information technology workers could then use these components to create information systems that watch over safety measures, risk and the management of data. These actions are known as information technology services (Rainer 2012).

Certain information systems support parts of organizations, others support entire organizations, and still others, support groups of organizations. In finance and accounting, managers use IT systems to forecast revenues and business activity, to determine the best sources and uses of funds, and to perform audits to ensure that the organization is fundamentally sound and that all financial reports and documents are accurate.

2.4 THE GHANA INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS)

Background

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

Objectives

1.   Encourage competence, clearness and answerability in the management of public finance through good reasoning and transformation of budgeting and public expenditure management of the Government of Ghana (GoG).

2.   Encourage the appropriate distribution of information for management of finance.

3.   Appropriate the financial Administrative Decree and Regulations.

4.   Enhance the methods and processes of revenue collection.

5.   Optimize payment and commitment control.

Rationale (disadvantages of previous systems)

1.   Difficulty in obtaining correct and timely information on budget allocations, commitments and actual revenue and expenditures.

2.   Delays in Processing of Payment and Financial Reporting.

3.   Distorted information flow for assessing performance of budgets.

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

Benefits of GIFMIS

• Enhanced budgetary, management of finance and dissemination of information

• Give correct and up-to-date financial information to the Government of Ghana and through its functional units.

• MDAs and MMDAs reports are based on a uniform Chart of Accounts and databases.

• Improved accountability, monitoring, control and audit of Government finances.

• Coordinated budgetary control to ensure that Ministries, Department and Agencies (MDAs/MMDAs) spend within their budget allocation.

• Lessen labour-intensive processes, repetition of effort and mistakes.

• Link distribution with availability of revenues so as to improve efficiency in cash management and treasury management processes.

• Enhance relationship between organisations involved in financial management such as Bank of Ghana (BOG), Public Procurement Authority (PPA) and Ghana Revenue Authority (GRA), et al.

• Promote financial legislation and its enforcement.

• Better exchange of information among MDAs/MMDAs and the central government to enhance preparation of reports.

• Promote and strengthen internal control systems in public financial management for answerability.

- Give business processes, workflows and stages of approval documentation in order to achieve good compliance across all MDAs and MMDAs.

- Better preparation of budgets, execution, monitoring and evaluation systems.

- Ability to budget through the chart of accounts, track and monitor projects and grants by using the Project.

The Project Governance Structure and Steering Committee

A Public Financial Management (PFM) Steering Committee formed in year 2010 to provide strategic guidance of the Project is assisted by an Executive Committee to give policy direction to the whole project management. A Human Resource Management Information System (HRMIS) Steering Committee was also established in December 2012 to aid the implementation of HRMIS core in 2012.

In addition, there is an executive committee authorized by the Steering Committee to provide policy support and guidance during the implementation issues arising from GIFMIS.

GIFMIS Project Secretariat

A Project Secretariat has been set up within the Controller and Accountant General"s Department in order to facilitate the implementation of the GIFMIS.

There is a Project Director who heads the Project Secretariat and assisted by two (2) Deputy Project Directors and nine (9) Specialist teams.

There is also a back-office team in charge of procurements in addition to financial management of funds under the project.

An operational team for the project implementation is the GIFMIS Internal Support Team (GIST) comprising Functional Managers, Team of Trainers, Internal Oracle Experts, Advocates and the MDAs Project Implementation Coordinators who give timely implementation support to users at the MDAs and MMDAs.

Project Teams

The nine (9) expert teams involved in the implementation of the project are Human Resources Management Information System Team, Budget Team, Finance and Accounting team, Cash Management and Treasury Team, Payroll Team, Legal Team, Cultural Change and Process Management Team, Quality Assurance Team, and Monitoring and Evaluation Team.

All of the teams comprise of experts who have broad experience in the area of the subject. Individual"s consultants assist some of these teams, as well as, local and foreign consulting firms.

Description of the Software

The Ghana Integrated Financial Management Information System (GIFMIS) is based on Oracle E Business Suite R12.1.3 version with major financial modules as below.

• Purchasing - for Purchase Requisition, PO, SRA

• Accounts Payable - for logging Invoices/ PVs, creating accounting and tracking liabilities, including multi-year commitments.

• Cash Management- Managing Bank Account, Bank Transfer, Bank Reconciliation, Cash Pooling and cash forecasting, etc.

• General Ledger- Repository of all accounts

• Accounts Receivable- for tracking revenue

• Fixed Assets register-for tracking assets

Scope of GIFMIS

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

Status of Work done on GIFMIS Implementation

1. Procure to Pay (P2P) Rollout

As at April 30, all the 33 MDAs and the 10 Regional Treasuries were using P2P for the consolidated fund.

2. Network Connectivity to Outstanding Spending Units (SUs) in Accra:

There were 230 known SUs in Accra as at April 30 2014 out of which 189 had been connected (82%). The remainder left to be connected were 41 SUs (which used TPCs to process their transactions). Network connectivity had been provided to 72 headquarters SUs that were using the TPCs, since the last undertaking of October to November 2013.

3. Payroll upgrade and integration

This was achieved in January 2014 and After Production Support is also completed. April 2014 payroll run completed on the R12 instance.

4. Electronic Fund Transfer (EFT) and Society for Worldwide Interbank Financial Telecommunication (SWIFT) and Electronic Bank Reconciliation Swift.

SWIFT and EFT went live in all MDAs in October 2013 and in all the 10 Regional Treasuries in December 2013. EFT is operational at all MDAs and the Regional Treasuries but without automatic reconciliation.

5. Implement Business Continuity Plan (BCP) including Disaster Recovery (DR).

A Technical team has begun to implement the recommendations of the report of the work of BCP. A list of Infrastructural requirements has been prepared which is currently under review.

6. TRIPS and GCMS:

TRIPS: There were series of discussions between GIFMIS Technical Team and Commercial Banks and improvements were made. A test on a sample file has been made and the outcome has been sent to TRIPS Team. TRIPS has sent the file to GIFMIS via File transfer Protocol (FTP) server.

7. Ghana Customs Management System (GCMS):

Bank of Ghana (BoG) has tested their Automated Clearing House (ACH) transfer of collections of GCMS. Linkages have been achieved and the two systems are exchanging files.

8. Accounts Receivable

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

9. Bringing on board in GIFMIS other public funds

• Internally Generated Funds (IGF): Considerable progress has been made. Pilot MDAs – Ministry of Health (MoH) and Ministry of Education (MoE) - were put on the system (expost basis) in March 2014.

• Donor Funds: Ministry of Finance (MoF) and GIFMIS were chosen to pilot implementation of GIFMIS Project on ex-ante basis.

10. Fixed Assets on board GIFMIS

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

Programme Based Budget

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

• Promote stronger correlation between public spending and expected outcome.

• Promote better efficiency in the apportioning and use of resources.

• Concentrate on more budget information in a policy direction to enhance understanding and debate in parliament.

• Enhance correctness of budget information.

• Changes concentration of budget management from activities to outcomes.

Payroll Upgrade and Integration

Payroll Upgrade: Improvements were made and rolled-out in January 2014, After Production Support Services completed, and was used to work on April 2014 payroll.

Payroll Integration with GIFMIS: A test on acceptance of the system by users has been conducted, production begun from April 2014, and complete integrated system was to be rolled-out in June 2014. The stage which was to be performed hereafter was to conduct Stress Test using GES Payroll Data. However, substantial delay was anticipated, in view of about 18 runs required and about 2 weeks required for each run. In addition, there was a back-log of data to be run because GES had not been run for months and about 89% of GES data was resident on the Payroll.

Treasury Single Account-TSA

The implementation of TSA is in progress. Beginning from January 2014, the Bank of Ghana (BoG) started calculating interest charges as a TSA (giving recourse to positive balances in other accounts as against overdraft in T-Main Account), in accordance with the LFAA.

CHAPTER THREE

METHODOLOGY

The section focuses on the procedure used in obtaining relevant data for the achievement of the objectives of the study. It covers the study area, research design, population and sample size, sampling technique, sources of data and instruments, data analysis and presentation for the study.

3.1 Study Area

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

Controller and Accountant General's Department to facilitate implementation of the GIFMIS.

The Project Secretariat is headed by a Project Director and supported by two (2) Deputies and nine (9) Specialist teams.

In addition, there is a back-office team responsible for procurements under the project as well as financial management of project funds.

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

Project Teams

The nine (9) specialized teams which support the implementation of the project are Finance and Accounting team, Cash Management and Treasury Team, Payroll Team, Legal Team, Budget Team, Cultural Change and Process Management Team, Quality Assurance Team, Monitoring and Evaluation Team, and Human Resources Management Information System Team.

Each team consists of professionals who have extensive experience in the subject area. Some of these teams are supported by individual"s consultants, as well as, national and international consulting firms.

3.2 Research Design

There are basically two types of research approaches; the quantitative research and qualitative research. Quantitative research generates numerical data or information that can be converted into numbers. It focuses more in counting and classifying features and constructing statistical

models and figures to explain what is observed. The purpose is to quantify data and generalize results from a sample to the population of interest. It involves the use of structured techniques such as questionnaires or telephone interview. Qualitative research on the other hand generates non-numerical data. The primary aim is to gain an understanding of underlying reasons and motivations. It provides insight into the settings of a problem, generates ideas and helps to understand human behaviour and the reasons behind it. Unstructured or semi-structured techniques for instance in-depth interview or group discussions are used.

The study therefore adopts a research design with a combination of qualitative and quantitative research methods.

The need to maximize benefits and minimize the demerits of either of qualitative and quantitative data collection techniques necessitated the choice of a mixed-method of descriptive survey research design. Qualitative and quantitative techniques of data collection tend to maximally capture the opinions, feelings, experiences, and expectations of respondents about various aspects of the usage of GIFMIS in Accra.

While qualitative methods have been purposely developed and usually employed for theory verification or confirmation, quantitative methods facilitate theory generation or discovery (Guba and Lincoln 1994; Babbie 2001; Creswell 2003). Qualitative research design also easily accommodates small samples and facilitates information gathering from each respondent which could be quantified later.

3.3 Population and Sample Size

The target population for the study were members of MDAs in Accra of the Greater Accra Region of Ghana. There was a total number of thirty-seven (37) MDAs in Accra (as named in Appendix 2 of this report) out of which Twenty (20) were purposively selected for the study.

The selected sample formed 54% of the entire population which was representative of the unbiased population. Questionnaires (as detailed in Appendix 1) were prepared and administered to relevant departmental staff (i.e. Accounts, Debt Management, Procurement etc.) of the selected MDAs. Five (5) copies of the questionnaire were taken to each of the twenty (20) selected MDAs in Accra. In all, out of the 100 administered questionnaires and the interviews conducted, the researcher retrieved 96 from the respondents.

3.4 Sampling Technique

According to Saunders et al. (2007), sampling techniques provide a range of methods that enable a researcher to reduce the amount of data he needs to collect by considering only data from a subgroup rather than all possible cases or elements. Purposive sampling technique was used to seek views of the respondents on the usage of GIFMIS. Purposive sampling method was used because the criterion chosen allowed the study to focus on people who would most likely experience, know about, or have insights into usage of the GIFMIS. Kerlinger (1986) explains purposive sampling as a type of non-probability sampling, which is characterised by the use of judgment and a deliberate effort to obtain representative samples by including typical areas or groups in the sample. A purposive sample is one in which a researcher tries to create a representative sample without sampling at random. In other words, purposive sampling targets a particular group of people. The importance of purposive sampling lies in selecting information rich-cases, for in-depth analysis related to the central issues being studied.

3.5 Sources of Data and Instruments

Primary and secondary sources of data were used in the collection of data. Primary data was collected using interviews and questionnaires as the key instruments designed and administered to the respondents. The researcher interviewed the Deputy Project Director and the Monitoring

and Evaluation Manager of the GIFMIS Secretariat. The reason for the choice of personal interviews was because it was flexible and adaptable in controlling the response situation. Interviews can probe deeply into respondents" beliefs, attitudes and inner experiences by following up with questions to obtain more information and clarify vague statements.

Questionnaires were administered to the sampled members of the selected MDAs. According to Saunders et al. (2003), a questionnaire is one of the primary tools used to collect data and it is a devise used for acquiring response to a predesigned subject matter using a form which the respondent completes. The questionnaire was made up of both closed-ended questions which presented the respondents with a fixed set of options, and open-ended questions which encouraged them to share as much information as possible. Both the interviews and the questionnaires provided the researcher with data on the subject.

3.6 Data Analysis and Presentation

For the data collected to be useful and understood, there is the need for it to be analysed and interpreted. The researcher edited, tabulated and analyzed the data using Microsoft Word/ Excel software as the main instruments.

CHAPTER FOUR PRESENTATION OF RESULTS, ANALYSIS AND DISCUSSIONS
4.1 Introduction

This chapter analysed the responses given by the respondents through the interviews and questionnaires. The researcher employed tables, pie and bar charts in the analysis.

4.2 Background of respondents

This section discusses the background (profile) of the respondents as obtained from the survey of the selected MDAs in Accra. The variables discussed were the respondent''s place of work, department or section in the place of work, education, work experience, gender, and age.

4.2.1 Place of work of respondent

The respondents were asked to indicate the name of the MDA where they work. Out of the Twenty (20) MDAs sampled, Fourteen (14) of them were ministries, One (1) was a department and Five (5) were agencies. This is shown in table 4.1

Table 4.1 Place of work of respondent

Kind of MDA	Number surveyed	Percentage of sample size
Ministry	14	70
Department	1	5
Agency	5	25
Total	20	100

Source: Field data, August 2014

It is seen that Seventy percent (70%) of the MDAs surveyed were ministries, Five percent (5%) were departments and Twenty-five percent (25%) were agencies. This distribution was necessary to create a variation in the MDAs surveyed.

4.2.2 Department of work

This criterion was chosen to find out how the usage of Procure to Pay (P2P) cuts across various departments in the surveyed MDAs as to whether the usage is skewed to a few departments or spread among departments. The distribution of respondents according to their work departments is shown in table 4.2

Table 4.2 Department of respondent

Department	Number surveyed	Percentage of sample size
Accounts	54	56.25
Debt management	9	9.38
Procurement	22	22.92
Administration	5	5.21
Others	6	6.25
Total	96	100

 Source: Field data, August 2014

It is seen that more than half of the respondents worked in Accounts department of their organisation and almost a quarter of the respondents were from Procurement department. The rest of the respondents worked in Debt management, Other departments, and Administration in decreasing order respectively. A deliberate attempt was made to ensure that all the respondents knew something about GIFMIS before they were included in the survey (Purposive Sampling Technique).

4.2.3 Respondent''s level of education

The respondents were asked to indicate their highest level of education and the results are as shown in figure 4.1.
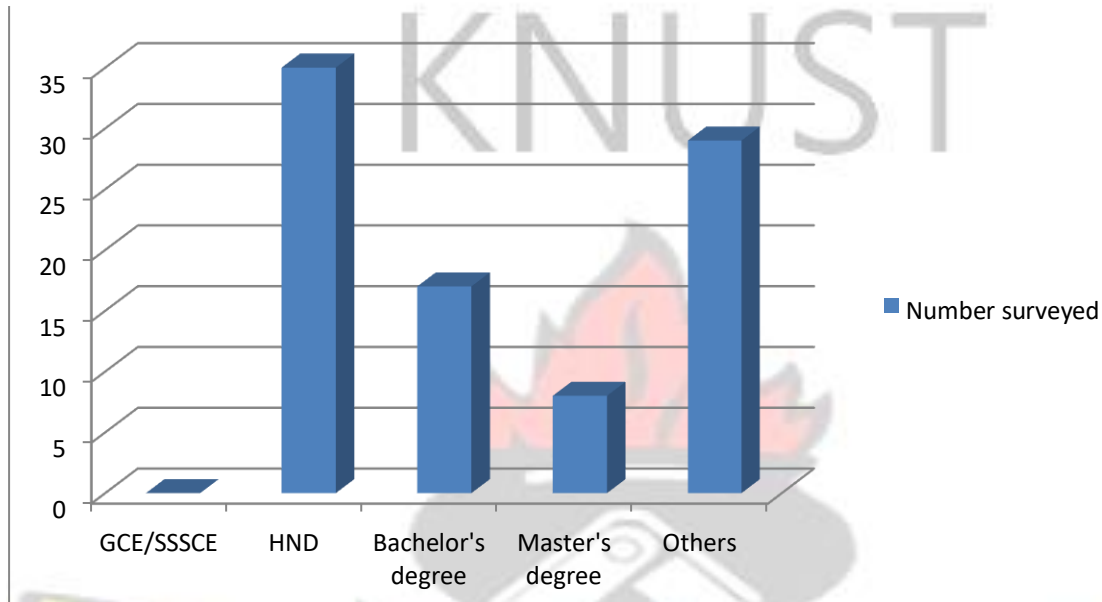
Figure 4.1: Respondent''s education

There was no respondent whose highest education was GCE/ SSSCE. Respondents with HND were the highest in 35 number (39.58%) of the total respondents of 96 number. Bachelor''s degree was 17 number (21.88%) and Master''s degree was 8 (8.33%). The "Others" included professional qualifications such as Chartered Accountant (CA), Association of Chartered Certified Accountants (ACCA) etc and they were 29 in number forming 30.21% of the total respondents. This implied that the respondents were well educated and therefore would understand what GIFMIS was meant to achieve.

4.2.4 Work experience

The respondents were asked how many years they had been working in their life in any career so as to have a general idea of how much experience they brought to bear on the results of the survey. The data collected is shown in table 4.3

Table 4.3 Respondent"s work experience

Work experience (years)	Number surveyed	Percentage of sample size
1 to 5	12	12.5
5 to 10	27	28.13
10 to 20	45	46.88
20 and above	12	12.5
Total	96	100

Source: Field data, August 2014

Twenty-eight percent (28.13%) of the respondents had worked between five (5) and ten (10) years with the bulk of Forty-seven percent (46.88%) having worked between ten (10) and twenty (20) years. The average (mean) work experience of a respondent was Thirteen (13.33) years which meant that the respondents had in-depth knowledge of work environment especially in Ghana.

4.2.5 Gender of the respondents
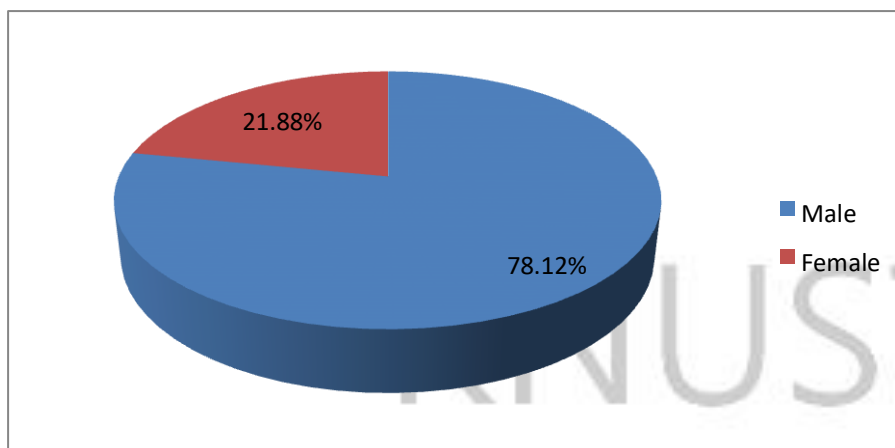
Figure 4.2: Gender of respondents

As indicated in Figure 4.2, 75 of the respondents forming 78.12% were males and 21.88% representing 21 of the respondents were females. This result was expected because traditionally, males dominate the work environment.

4.2.6 Respondent‟s age

Two (2) of the respondents did not indicate their age group in their responses. Table 4.4 depicts data obtained on age.

Table 4.4 Respondent‟s age

Age (years)	Number surveyed	Percentage of sample size
18 to 25	4	4.17
25 to 35	33	34.38
35 to 45	35	36.46
45 and above	22	22.92
Total	94	97.92

Source: Field data, August 2014

The researcher outlined the age distribution of the respondents. There were 4 respondents within the ages of 8 and 25 years representing 4.17%. 33 of the respondents which formed 34.38% were in the range of 25 and 35 years. 35 of the respondents representing 36.46% fell within 35 and 45 years of age. The last group were 22 respondents and constituted 22.92%. They were those who were 45 years old and above. The variations in the characteristics of the respondents would help obtain views from different perspectives.

4.3 Usage of GIFMIS (P2P)

The respondents were asked about various issues in relation to the use of GIFMIS which included the number of transactions processed, perception of „user friendliness" of the system, efficacy of the training programmes conducted, performance of the advocates, and responsiveness of the Service Desk. In addition, data was collected on problems faced in Procure to Pay (P2P) Usage and suggestions for improving the system including Capacity Building/ Training aspects were also elaborated.

4.3.1 Number of transactions processed

Data was collected about the number of transactions processed in year 2012 when usage of GIFMIS was not wide and the number of transactions processed in years 2013 and part of 2014 after more usage of GIFMIS was achieved. The results were as summarized in table 4.5

Table 4.5 Total number of P2P transactions

Transactions processed	Total number of transactions		
	As of Dec 31, 2012	As of Dec 31, 2013	As of Jun 30, 2014
1. Cash	892	3,968	12,022
2. Payables	9,031	40,155	69,377
3. Purchases	8,977	39,917	97,501

Total	18,900	84,040	178,900
% Change over Dec 31, 2012			847% increase over Dec 31, 2012 (and 113% over Dec 31, 2013)

Source: Field data, August 2014

It is seen that the total number of P2P transactions processed as of June 30, 2014 was 178,900, which was 847% over the baseline figure (December 31, 2012) of 18,900. The percentage increase in June 30, 2014 over December 31, 2013 figure of 84,040 transactions was 113%. The total number of P2P transactions as of December 31, 2012 was only 18,900. We can see a very significant rise in the number of P2P transactions over the period of one and half years.

4.3.2 User friendliness of the Procure to Pay (P2P) system

Out of the Ninety-six (96) people surveyed, on an overall basis, 54 number (56.25%) of them responded that the GIFMIS financial system was „user friendly", 41 number (42.71%) said „somewhat user friendly, and 1 number (1.04%) said „not user friendly". This is illustrated in figure 4.3.
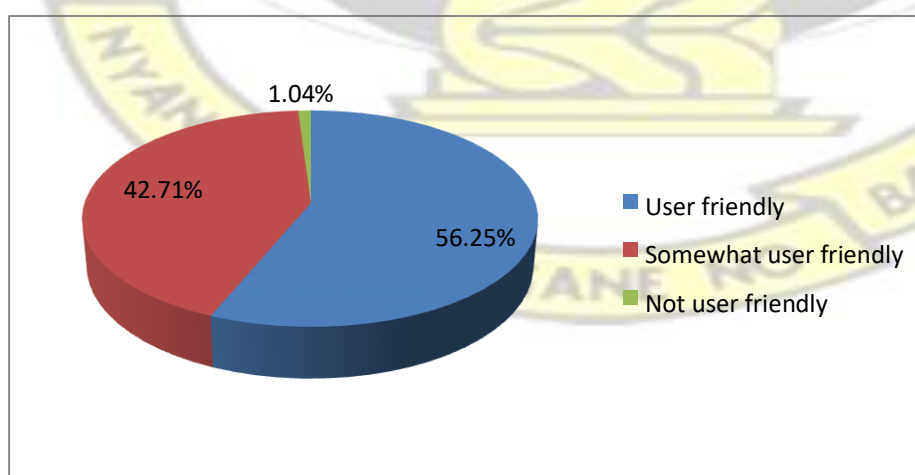
Figure 4.3: User friendliness

4.3.3 Training programmes in P2P related segments

This part of the questionnaire was answered by the GIFMIS secretariat only since they organised the training programmes in collaboration with other experts and/or organisations and therefore had the data. The data obtained is furnished and analysed in table 4.6

Table 4.6: Training programmes

Training Programmes	No. of Training Programmes (f)	Number of Personnel Trained (x)	fx
1. Train staff in requisition	3	125	375
2. Train staff in preparation of purchase order	3	116	348
3. Train staff in inspection and receipting of goods	3	65	195

4. Train staff in preparation of invoices	3	129	387
5. Train staff in making payments	3	76	228
6. Train staff in the approval of documents (requisition, purchase order, invoices etc)	3	115	345
7. Train staff in the generation of reports	3	82	246
8. Train staff in period end processes	3	72	216
9. Train staff in EFT/Systems cheque	1	27	27
Total (Σ)	25	807	2,367

Source: The GIFMIS Secretariat

A total of 25 number of training programmes were conducted on different segments of P2P and there were 807 participants from all MDAs in Accra. An average was calculated using the formula $\Sigma fx/\Sigma f$ and this gave an average of 95 participants per every training programme.

4.3.4 Satisfaction level of the training programmes in P2P related segments

It was not all the 96 respondents who had been trained in all the 9 P2P related segments listed in table 4.6. Some of the respondents had been trained in all the segments, some respondents trained in some of the segments, and some not trained in any of the segments. Where a respondent had not been trained or where he failed to respond it was counted as neutral. The data obtained is as in table 4.7.

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Table 4.7: Satisfaction level of the training programmes

Training Programme	Very Satisfied	Satisfied	Somewhat Satisfied	Neutral	Not Satisfied	Total Respondents
1. Train staff in requisition	10	76	6	3	1	96
2. Train staff in preparation of purchase order	11	75	7	3	0	96

3. Train staff in inspection and receipting of goods	13	64	14	3	2	96
4. Train staff in preparation of invoices	10	65	17	3	1	96
5. Train staff in making payments	13	71	9	3	0	96
6. Train staff in the approval of documents	16	67	6	7	0	96
7. Train staff in the generation of reports	13	32	39	7	5	96
8. Train staff in period end processes	13	33	35	9	6	96
9. Train staff in EFT/Systems cheque	31	52	4	9	0	96
Total	130	535	137	47	15	864
%	15	62	16	5	2	100

Source: Field data, August 2014

Regarding the satisfaction level towards different segments of the training programmes, on an overall basis, 15% of the respondents were very satisfied, 62% were satisfied, 16% were somewhat satisfied, 5% were neutral, and 2% were not satisfied. The level of „somewhat satisfied" and „not satisfied" responses were higher for trainings in generation of reports (41% somewhat satisfied and 5% not satisfied) and period end processes (36% somewhat satisfied and 6% not satisfied).

Regarding EFT/Systems Cheque, it was rolled-out to all MDAs in Accra in November 2013

(GIFMIS Secretariat) which was later than when all the other segments were rolled-out to all MDAs in Accra. 32% of the respondents were very satisfied with the EFT/Systems Cheque training, 54% were satisfied, and 4% were somewhat satisfied.

4.3.5 Performance of the advocates

The advocates were staff at the MDAs who championed the activities of the GIFMIS project. They were contact persons who assisted end-users at the MDAs. The results are as presented in table 4.8.

Table 4.8: Performance of the advocates

Advocate"s Function	Very Satisfied	Satisfied	Somewhat Satisfied	Neutral	Not Satisfied	Total Respondents
1. Availability of advocates when needed	9	75	5	3	4	96

% saying	9	78	5	3	4	100
2. Ability to resolve issues	6	76	5	3	6	96
% saying	6	79	5	3	6	100

Regarding the response on availability of advocates when needed, on an overall basis, 9% of the respondents were very satisfied, 78% were satisfied, 5% were somewhat satisfied, 3% were neutral, and 4% were not satisfied on availability of advocates. Furthermore, 6% of the respondents were very satisfied with the advocates" ability to resolve issues, 79% were satisfied, 5% were somewhat satisfied, 3% were neutral, and 6% were not satisfied with the advocates" ability to resolve issues. A respondent who had not encountered the advocates or where he failed to respond it was counted as neutral.

4.3.6 Responsiveness of the service desk

The Service Desk was a group of three (3) staff at the GIFMIS Secretariat who received complaints from end-user of the system via e-mail, telephone, letter, walk-in etc for resolution by the GIFMIS Technical Team. The service desk was formerly called Help Desk. Responses obtained from the survey were presented in table 4.9.

Table 4.9: Responsiveness of the service desk

Service Desk Feature	Very Satisfied	Satisfied	Somewhat Satisfied	Neutral	Not Satisfied	Total Respondents
1. Timeliness of the feedback	9	70	6	5	6	96
% saying	9	73	6	5	6	100
2. Ability to resolve issues	26	55	12	3	0	96
% saying	27	57	13	3	0	100

On an overall basis, 9% of the respondents were very satisfied with the timeliness of the feedback from the service desk, 73% were satisfied, 6% were somewhat satisfied, 5% were neutral, and 6% were not satisfied with the timeliness of the feedback. Moreover, 27% were very satisfied with the ability of the service desk to resolve issues, 57% were satisfied, 13% were somewhat satisfied, and 3% were neutral with the ability of the service desk to resolve issues. A respondent who had not dealt with the service desk before or where he failed to respond was counted as neutral.

4.3.7 Key problems faced by the respondents

The respondents stated several problems, major and trivial, real and perceived, since there was an open-ended question to them. The data obtained were categorized and counted. The following problems were found to be real and major among the respondents.

• Need more training in report generation and period end processes.

• Breakdown in connectivity and network stability.

• Transactions processed at Debt Management Division (DMD) are sometimes not found in the notifications at Controller and Accountant General"s Department (CAGD).

• Credit payments at DMD do not have reference lines in the system for easy accessibility.

• Problem with swiping off funds for transactions processed through requisition for approval and those processed directly for approval on the same budget line.

• More work is being carried-out in systems improvement, after the introduction of the system. This reinforces the need for repeated trainings.

• Documents forwarded for approval cannot sometimes be found in the notification in-box.

• An approving person sometimes does not have access to source documents.

• An approving person sometimes does not have a signal/ notification when a transaction is in his/ her notification in-box.

CHAPTER FIVE SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS 5.1 Summary of Findings

At the end of the data analysis, discussion and representation of results and in line with the problem statement and objectives of the study, the following findings were observed.

5.1.1 To find out usage of the system

Usage of the GIFMIS was found out by Number of P2P transactions, User friendliness of the P2P system, Training programmes in P2P related segments, Satisfaction level of the training programmes in P2P related segments, Performance of the advocates, and Responsiveness of

the service desk. We saw a very significant rise in the number of P2P transactions over a period of one and half years. We also saw that the Procure to Pay (P2P) system was user friendly albeit there was need for improvement. 95 people, on average, were trained in every training session. Participants in the training programmes were satisfied but not with all the segments. The trainees were „ill-at-ease" in report generation and period end processes of the system. The advocates were doing most of the work in the MDAs. In most of the MDAs the personnel involved in P2P analysis do not practice data entry and report generation processes after the training sessions. Performance of the advocates was satisfactory. Responsiveness of the service desk was also satisfactory.

5.1.2 To identify problems associated with the system

The following were the key problems associated with the system.

• Need more training in report generation and period end processes.

• Breakdown in connectivity and network stability.

• Transactions processed at Debt Management Division (DMD) are sometimes not found in the notifications at Controller and Accountant General"s Department (CAGD).

• Credit payments at DMD do not have reference lines in the system for easy accessibility.

• Problem with swiping off funds for transactions processed through requisition for approval and those processed directly for approval on the same budget line.

• More work is being carried-out in systems improvement, after the introduction of the system. This reinforces the need for repeated trainings.

• Documents forwarded for approval cannot sometimes be found in the notification in-box.

• An approving person sometimes does not have access to source documents.

• An approving person sometimes does not have a signal/ notification when a transaction is in his/ her notification in-box.

5.2 Conclusions

Procurement is intertwined with financial management and the proper management of one promotes the other. GIFMIS has been one of the successful Ghana National Projects and every effort should be made to augment it. As usage is rolled-out throughout Ghana, more work has to be made to improve the system in order to achieve the objectives of GIFMIS.

5.3 Recommendations

The main findings of the study demonstrate that more work has to be done to enhance the usage of the GIFMIS by resolving the problems associated with the system. Based on the findings of the study, the following recommendations are made.

• More trainings are needed on period end processes and report generation.

• At present, in an overwhelming majority of MDAs, most of the P2P analysis is done by the Advocates. This is due to the fact that the personnel involved in P2P analysis do not practice data entry and report generation processes, after the training sessions. The personnel involved in P2P analysis in MDAs should be gradually weaned away from the Advocates.

• Trainings and System set-up should be completed for MDAs which are encountering problems with the P2P system.

• The space in between the list of transactions and the total amount on the Cheque should be reduced.

• Trainees need to practise more. Once the trainings are completed, the participants do not practise. Hence, even for the slightest problems, Advocates are called for help. Nevertheless, Refresher Trainings should be organized.

• Debt Management Division (DMD) to be trained on querying for transactions, that is, payments made by CAGD on the system.

• Staff at DMD to be taken through period end processes, report generation and reallocation of funds.

• There should be dedicated staff responsible for the preparation of warrants for DMD.

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APPENDIX 1

KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY

DEPARTMENT OF BUILDING TECHNOLOGY

MSc. PROCUREMENT MANAGEMENT

Confidential survey questionnaire

Topic: ASSESSMENT OF THE GHANA INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS) IN PUBLIC SECTOR PROCUREMENT IN ACCRA.

Introduction:

I am a post-graduate student at the Kwame Nkrumah University of Science and Technology studying for a Master of Science Degree in Procurement Management. As part of successful

completion of this programme I am conducting a research into how GIFMIS has fared since its introduction in public sector financial management in Ghana.

Your response to this research will be confidential and will be used exclusively for academic purposes. The questionnaire is divided into two (2) main parts.

Thank you in anticipation of your cooperation.

Please return or direct any enquiries to:

Stephen Awuku Asah

P.O.Box GP 17282 Accra

Tel: 027 954 9517

E-mail: asahawuku2000@yahoo.com

PART 1 – RESPONDENT PROFILE

1.1   What is the name of your MDA: …………………………………………………

Please tick answers where applicable for the following questions:

1.2   In which department of your organization do you work?

      A. Accounts   [   ]

      B. Debt Management   [   ]

      C. Procurement   [   ]

      D. Administration   [   ]

      E. Others (Specify)   [   ] ………………………………………………

1.3   What is your highest level of education?

      A. GCE A"Level / SSSCE or equivalent   [   ]

      B. Higher National Diploma (HND)   [   ]

      C. Bachelor Degree   [   ]

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D. Master Degree   [   ]

E. Others (Specify)   [   ] …………………………

1.4   How many years have you been working?

A. 1 – 5years   [   ]

B. 5– 10years   [   ]

C. 10 – 20years   [   ]

D. 20years and above   [   ]

1.5   What is your gender?

A. Male   [   ]

B. Female   [   ]

1.6   What is your age group?

A. 18 to 25 years   [   ]

B. 25 to 35 years   [   ]

C. 35 to 45 years   [   ]

D. 45 years and above   [   ]   PART   2
        –   THE   GHANA   INTEGRATED   FINANCIAL MANAGEMENT

INFORMATION SYSTEM (GIFMIS)

2.1 Number of Transactions processed in Year 2012, 2013 AND 2014 (AS OF JUNE 30)

Transactions Processed	Number of Transactions Processed				
	Qrt 1	Qrt 2	Qr 3	Qr 4	Total

1. Cash, Year 2012					
2. Payables, Year 2012					
3. Purchases, Year 2012					
1. Cash, Year 2013					
2. Payables, Year 2013					
3. Purchases, Year 2013					
1. Cash, Year 2014					
2. Payables, Year 2014					
3. Purchases, Year 2014					

2.2 User Friendliness of the P2P System - (Sampling of Staff of MDAs using P2P)

Data	How 'User Friendly' is the P2P System?			
	User Friendly	**Somewhat User Friendly**	**Not User Friendly**	**Total Respondents**
a. Number saying:				
b. % saying:				**100%**

NB. Procure to Pay (P2P) are the processes used for GIFMIS

2.3 Training on the following P2P related Segments – MDA Level Data

Training Programmes	No. of Training Programmes	Number of Personnel Trained
1. Train staff in requisition		

2. Train staff in preparation of purchase order	54	
3. Train staff in inspection and receipting of goods		
4. Train staff in preparation of invoices		
5. Train staff in making payments		
6. Train staff in the approval of documents(requisition, purchase order, invoices etc)		
7. Train staff in the generation of reports		
8. Train staff in period end processes		
9. Train staff in EFT/Systems cheque		

2.4 Satisfaction Level of the P2P Training Programmes

Training Programmes	Very Satisfied	Satisfied	Somewhat Satisfied	Neutral	Not Satisfied	Total Respondents
1. Train staff in requisition						
2. Train staff in preparation of purchase order						
3. Train staff in inspection and receipting of goods						
4. Train staff in preparation of invoices						
5. Train staff in making payments						
6. Train staff in the approval of documents(requisition, purchase order, invoices etc)						
7. Train staff in the generation of reports						
8. Train staff in period end processes						
9. Train staff in EFT/Systems cheque						

2.5 Performance of the Advocates

Advocate's Function	Very Satisfied	Satisfied	Somewhat Satisfied	Neutral	Not Satisfied	Total Respondents
1. Availability of advocates when needed						
2. Ability to resolve issues						

NB. Advocates are trained staff at the MDAs

2.6 Responsiveness of the Service Desk

Service Desk Feature	Very Satisfied	Satisfied	Somewhat Satisfied	Neutral	Not Satisfied	Total Respondents
1. Timeliness of the Feedback						
2. Ability to resolve issues						

NB. Service Desk receives complaints for resolution

2.7 Briefly state the problems faced by you vis-à-vis P2P?

2.8 Give your suggestions for improving the system including Capacity Building/Training
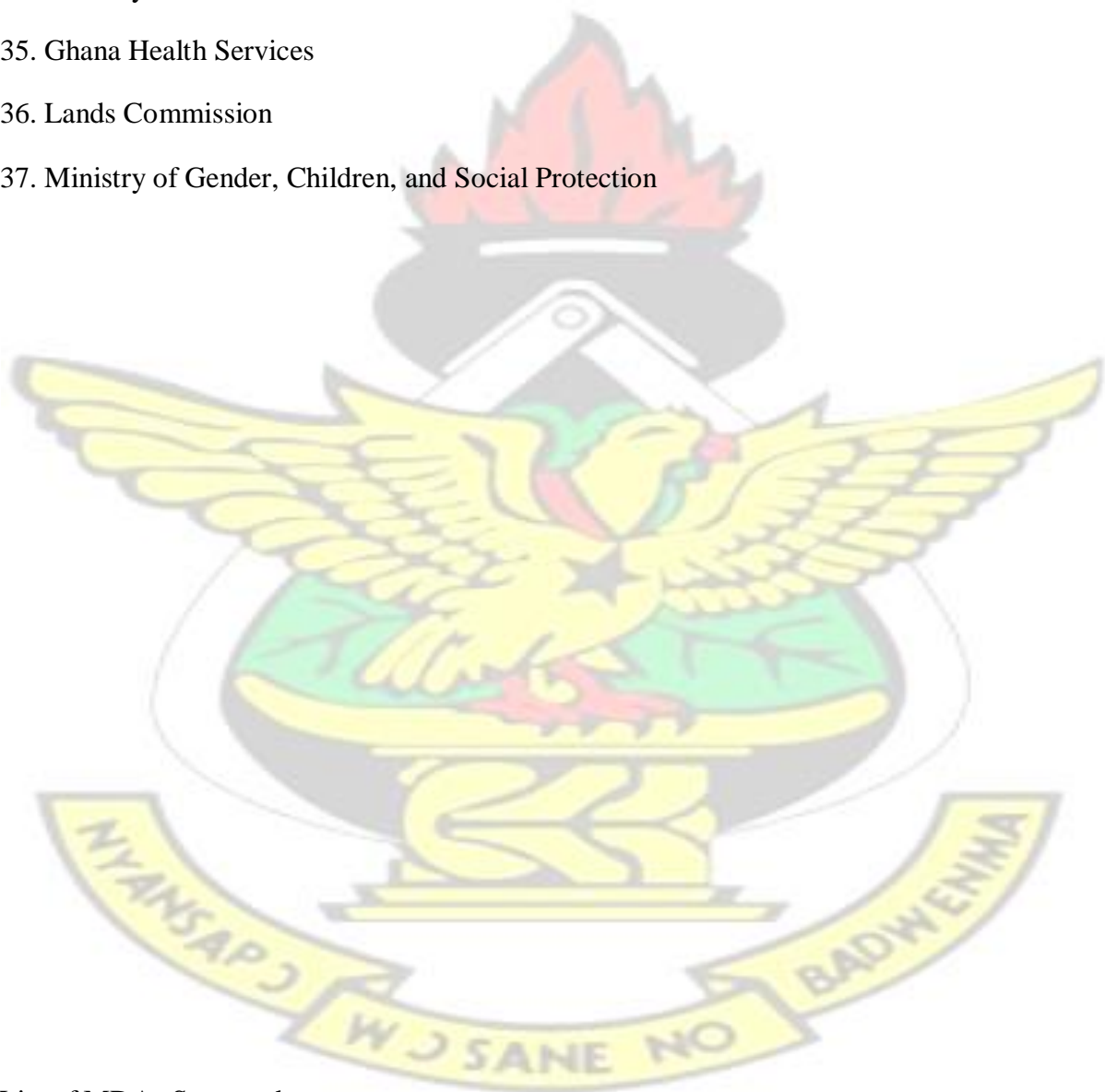
aspects

APPENDIX 2 List of MDAs in Accra and List of
MDAs Surveyed

List of MDAs in Accra

1. Ministry of Finance and Economic Planning

2. Controller and Accountant General"s Department

3. Ghana Statistical Service

4. Human Resource Development Management

5. Ministry of Energy

6. Ministry of Fisheries

7. Ministry of Foreign Affairs

8. Ministry of Education

9. Ministry of Communication

10 Ministry of Food and Agriculture

11. Ministry of Information and Media Relations

12. Ministry of Interior

13. Ministry of Defence

14. Ministry of Chieftaincy and Traditional Affairs

15. Ministry of Roads and Highways

16. Information Services Department

17. Ghana National Service Scheme

18. WAEC National

19. Ghana Education Service

20. Ghana National Commission for UNESCO

21. Legal Aid Scheme

22. Law Reform Commission

23. National Commission for Civic Education

24. Ministry of Justice and Attorney General"s Department
25. Copy Rights Department under Attorney General"s Office

26. Council for Law Reporting under Attorney General"s Office

27. Attorney General"s Office

28. Department of Community Development

29. Ministry of Local Government and Rural Development

30. Ministry of Youth and Sports

31. Ministry of Trade and Industry

32. Ministry of Water Resources, Works, and Housing

33. Judicial Services

34. Ministry of Health

35. Ghana Health Services

36. Lands Commission

37. Ministry of Gender, Children, and Social Protection

List of MDAs Surveyed

1. Ministry of Finance and Economic Planning

2. Controller and Accountant General"s Department

3. Ghana Statistical Service

4. Ministry of Energy

5. Ministry of Education

6. Ministry of Communication

7. Ministry of Food and Agriculture

8. Ministry of Information and Media Relations

9. Ministry of Interior

10. Ministry of Defence

11. Ministry of Chieftaincy and Traditional Affairs

12. Ministry of Roads and Highways

13. Ghana Education Service

14. National Commission for Civic Education

15. Ministry of Local Government and Rural Development

16. Ministry of Trade and Industry

17. Ministry of Water Resources, Works, and Housing

18. Ministry of Health

19. Ghana Health Services

20. Lands Commission