



INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (IFMIS) PRACTICES AND FINANCIAL PRUDENCE OF KISII COUNTY GOVERNMENT, KENYA

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INTRODUCTION

This study examined the influence of IFMIS practices on the efficiency of financial management in Kisii County Government. The study was supported by the Technology Acceptance Model (TAM), which was developed by Fred Davis in 1986, and the institutional theory fronted by Meyer and Rowan (1977). The inquiry used a descriptive survey research design to collect data from financial management staff, including accountants, financial analysts, auditors, and budget officers. The population of the study was all 86 financial management staff at Kisii County Government. A stratified random sampling technique was used to select a sample of 75 respondents. Data was collected using a structured questionnaire for accountants, financial analysts, and budget officers, and an interview schedule for auditors. Data was analyzed using descriptive and inferential statistics. Descriptive statistics such as frequencies, percentages and means was used to summarize the data collected, while inferential statistics such as Pearson correlations and regression analysis was used to establish the associations between the study variables. The study established that IFMIS aided cash management, procurement management, revenue management and budget preparation had significant positive influence on financial prudence of County government of Kisii. This implied that increase in utilization of IFMIS would enhance performance of the County government of Kisii. The study concluded that that utilization of IFMIS has significant influence on financial prudence of county governments in Kenya. The study therefore recommended that there is need of linking of electronic budgeting with other units' modules so as to improve monitoring and evaluation on budget spending. This would also improve effective budgeting controls within county government. Further, the study recommended that county governments in Kenya need to link Automated Cash Management to IFMIS modules used in other units for effective financial control. This would enhance the payment processes in the country and therefore reduce misuse of public funds.

Key Words: IFMIS, Budget, Procurement Management, Cash Management, Revenue Management

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INTRODUCTION

Integrated Financial Management Information System (IFMIS) is an Oracle based Enterprise Resource Planning (ERP) being used at both the National and County levels of government. It is aimed at enhancing accountability and transparency. The implementation of the IFMIS aligns with principles of financial prudence in government (Una & Pimento, 2020). This computer-based system integrates various financial management activities, such as budget preparation, expenditure tracking, and revenue collection, into a single platform, enhancing efficiency and accountability in public financial management (PFM) processes. Introduced in the 1990s, IFMIS enhances transparency by providing real-time access to financial data, enabling stakeholders to monitor government spending and financial activities closely. The system aims to improve accuracy, efficiency, and transparency by automating the collection, processing, and reporting of financial information. By centralizing financial data and streamlining processes, IFMIS supports prudent financial management practices, ensuring that resources are allocated effectively, expenditures are tracked accurately, and revenue collection is optimized, ultimately contributing to fiscal responsibility and transparency in government operations (African Development Bank, 2019).

From a global perspective, the integration of IFMIS plays a crucial role in promoting financial prudence among governments and organizations worldwide. By centralizing financial data and processes, IFMIS facilitates transparency, accountability, and efficiency in financial management. It enables better decision-making by providing real-time insights into budgetary allocations, expenditures, and revenue streams (Muwema & Phiri, 2020). Research also shows that IFMIS has reduced the risk of corruption and improved the accuracy of financial reporting (Owolabi and Adesina, 2019), and its adoption in low- and middle-income countries has increased the efficiency of public procurement processes as well as reduced the time

required to complete procurement procedures. IFMIS has improved the accuracy of financial reporting, reducing the risk of errors and fraud in the financial management process (International Monetary Fund, 2020). The implementation of IFMIS in African countries has improved the efficiency of PFM processes, particularly the area of revenue collection, has increased the speed of revenue collection and improved the accuracy of revenue data (African Development Bank, 2022).

In 2018, a study in the public sector in Canada found out that the adoption of IFMIS has increased significantly in the past few years, with many public sector organizations using the system to improve their financial prudence. In this country's public sector, IFMIS has led to improved efficiency, better decision-making, and increased transparency in financial reporting (Leroy & Van Rensburg, 2018). The major challenges faced by organizations include lack of technical expertise, lack of political support and resistance to change. Despite these challenges, the use of IFMIS has had a positive influence on financial management in the public sector in Canada (Brown & Lee, 2022). One example of IFMIS being used in the UK public sector is the use of the Northgate Public Services (NPS) IFMIS. NPS IFMIS provides a centralized financial management solution for local authorities in the UK. It has helped to improve the efficiency and accuracy of financial management, enabling local authorities to focus on delivering high-quality services to their residents (Northgate Public Services, 2021). Another example is the use of the Oracle Financial Management System in the Ministry of Defense (MOD). The Oracle system was implemented to provide a centralized financial management solution for MOD, enabling it to manage its finances more effectively. The system has helped MOD to automate its financial transactions, reduce errors and duplication, and provide timely financial information to support decision-making. Oracle. (2021).

The use of Integrated Financial Management Information Systems (IFMIS) has been adopted in

many countries including Ghana, Nigeria, Tanzania and Uganda, to improve financial management and accountability in the public sector. However, the implementation and effective use of these systems face several challenges in these countries. Some of the challenges include: Lack of Technical Skills and Awareness (Magezi, 2018), Inadequate Infrastructure (Uganda Ministry of Finance, 2016), and Resistance to Change (Ezeh & Onyishi, 2017). One of the main challenges faced by public sector financial management in these countries is inefficiency and ineffective utilization of resources. This is due to a number of factors, including poor budget planning and management, weak revenue collection, and mismanagement of funds (Etuk, 2019). In Ghana, for example, it has been reported that only a small portion of the national budget is used for development projects, with the majority of funds being used to cover the costs of recurrent expenses such as salaries and pensions (Adjei, 2017).

A study conducted by Ng'ethe et al. (2020) found that an integrated FMIS in Kenyan counties increased the accuracy of financial reports, reduced the time and resources required for financial reporting, and improved the overall transparency of financial management practices. Similarly, Korir (2018) explains that the use of IFMIS can help increase transparency and accountability in public financial management, as all transactions are recorded and can be easily traced. IFMIS can help ensure that public sector organizations comply with financial regulations and standards, reducing the risk of fraud and corruption. Ogolla et al. (2020) observed that IFMIS can help streamline the financial management process and reduce manual processes, leading to greater efficiency and cost savings. It is also associated with access to up-to-date financial information, public sector organizations can make better decisions and allocate resources more effectively. The researcher however, noted that the implementation of IFMIS can be expensive, especially in resource-constrained environments. Implementing IFMIS

requires technical expertise and trained personnel, which may be lacking in some African countries. The continuous maintenance and upgrades required for IFMIS can be costly and time-consuming.

In recent years, the use of Integrated Financial Management Information Systems has been on the rise in Kisii County. Despite this, there is limited research on the influence of IFMIS on the financial management of the county. This study aims to investigate the influence of Integrated Financial Management Information Systems on financial management in Kisii County. A study by Oluoch and Oindo (2018) found that IFMIS has significantly improved the efficiency and accountability of financial management practices in Kisii County. The study found that the implementation of Integrated Financial Management Information Systems has streamlined financial processes, reduced manual errors and improved the accuracy of financial reports, and that the system has enhanced the transparency of financial transactions, reduced corruption and improved the overall accountability of the financial management system.

A study by the Ministry of Devolution and Planning (2016) has revealed that the implementation of IFMIS has improved the financial management of Kisii County in some ways. However, there are still challenges that need to be addressed, such as the lack of integration with other financial management systems, lack of training for staff, and lack of necessary infrastructure and technology. In order to fully realize the benefits of IFMIS, the county needs to invest in the necessary infrastructure, technology, and staff training.

Statement of the Problem

Integrated Financial Management Information Systems (IFMIS) are critical tools for effective and financial prudence in the public sector. Despite efforts by the Kenyan government to implement IFMIS in county governments, there have been persistent challenges in the implementation and utilization of the system. A study conducted in 2018 by the Public Financial Management Reform Secretariat (PFMS) indicated that only 25% of the

county governments were fully utilizing the IFMIS, while the majority (75%) were struggling with various challenges such as inadequate capacity, limited access to the system, and technical difficulties (Mwangi, 2018). According to a report from the Kisii County Public Accounts Committee (2021), there have been numerous instances of misappropriation of funds, particularly in the procurement process. This has led to a lack of accountability and has negatively influenced the delivery of public services. Another financial management challenge facing Kisii County is the lack of proper budgeting and planning. A study by the Kisii County Financial Management Review Board (2022) revealed that the county lacks a comprehensive budgeting process, which has resulted in the inefficient use of funds and the failure to meet development goals. According to a report by the Auditor General (2021), the Kisii County has inadequate financial control systems, which have resulted in the mismanagement of public funds and the abuse of resources. Despite the implementation of IFMIS, these challenges persist, raising doubts about its effectiveness in enhancing the financial management practices of Kisii County Government. Therefore, the study aimed to explore the influence of IFMIS practices on promoting financial prudence within Kisii County Government.

Objectives

To examine the influence of integrated financial management information system (IFMIS) practices on financial prudence of Kisii County Government. The study was guided by the following specific objectives;

- To examine the influence of IFMIS aided budget Preparation on financial prudence of Kisii County Government
- To determine the influence of IFMIS aided procurement management on financial prudence of Kisii County Government
- To examine the influence of IFMIS aided cash management on financial prudence of Kisii County Government

- To determine the influence of IFMIS aided Revenue Management on financial prudence of Kisii County Government.

The following are the research hypothesis of the study.

- H_{01} IFMIS aided budget Preparation does not have a statistically significant influence on financial prudence of Kisii County Government
- H_{02} IFMIS aided procurement management does not have a statistically significant influence on financial prudence of Kisii County Government
- H_{03} IFMIS aided cash management does not have a statistically significant influence on financial prudence of Kisii County Government
- H_{04} IFMIS aided Revenue Management does not have a statistically significant influence on financial prudence of Kisii County Government

LITERATURE REVIEW

Theoretical review

Technology Acceptance Model (TAM)

The theory that supports this study is the Technology Acceptance Model (TAM), which was developed by Fred Davis in 1986. According to TAM, the perceived usefulness and ease of use of a technology are the two key factors that determine user acceptance and adoption of the technology (Davis, 1986). Proponents of the TAM theory argue that it provides a comprehensive framework for understanding the factors that influence user acceptance and adoption of new technologies, which can be useful in guiding the design and implementation of technology-based interventions (Venkatesh & Davis, 2000).

However, one weakness of the TAM theory is that it focuses primarily on individual-level factors and does not take into account broader social, organizational, and contextual factors that may influence technology adoption and use (Orlikowski, 2000). Another weakness is that it does not account

for the potential negative consequences of technology use, such as increased workload or decreased job satisfaction (Venkatesh & Davis, 2000).

Despite these weaknesses, the TAM theory has several strengths. It is based on empirical research and has been widely tested and validated across a range of technology adoption contexts (Venkatesh & Davis, 2000). It provides a simple and intuitive framework that can be easily applied to different technologies and contexts. The relevance of the TAM theory to this study is that it can help to explain the factors that influence the acceptance and adoption of IFMIS practices by financial management practitioners in Kisii County Government. By examining the perceived usefulness and ease of use of IFMIS-aided budget preparation, procurement management, cash management, and revenue management, the study can provide insights into the factors that may be driving or inhibiting the adoption of IFMIS practices and their influence on the efficiency of financial management.

Institutional Theory

Institutional theory can be applied to this study as it focuses on how formal rules, regulations, and practices shape organizations and their behavior (Scott, 2014). IFMIS is a formal system that can have a significant influence on the financial management of organizations. The study aims to examine the influence of IFMIS practices on the efficiency of financial management of Kisii County Government. The specific objectives of the study relate to various aspects of financial management, including budget preparation, procurement management, cash management, and revenue management, which can all be influenced by institutional forces.

The proponents of institutional theory include Meyer and Rowan (1977), who argued that organizations conform to institutional norms and practices to gain legitimacy in their environment. DiMaggio and Powell (1983) further emphasized that organizations conform to institutional rules and

practices to ensure survival and avoid penalties. The strengths of institutional theory include its ability to explain how organizations respond to external pressures and adapt to their environment (Scott, 2014).

However, a weakness of institutional theory is that it may overlook the agency of individuals and groups within organizations and assume that they are passive recipients of institutional pressures (Scott, 2014). Additionally, institutional theory does not fully account for the influence of power dynamics and conflicts within organizations and between organizations and their environment. In conclusion, institutional theory is relevant to this study as it provides a framework for understanding how IFMIS practices can shape the financial management of Kisii County Government. The study aims to examine how IFMIS practices influence various aspects of financial management, including budget preparation, procurement management, cash management, and revenue management. Institutional theory emphasizes the role of formal rules and practices in shaping organizational behavior and performance, which can help explain the influence of IFMIS practices on the efficiency of financial management.

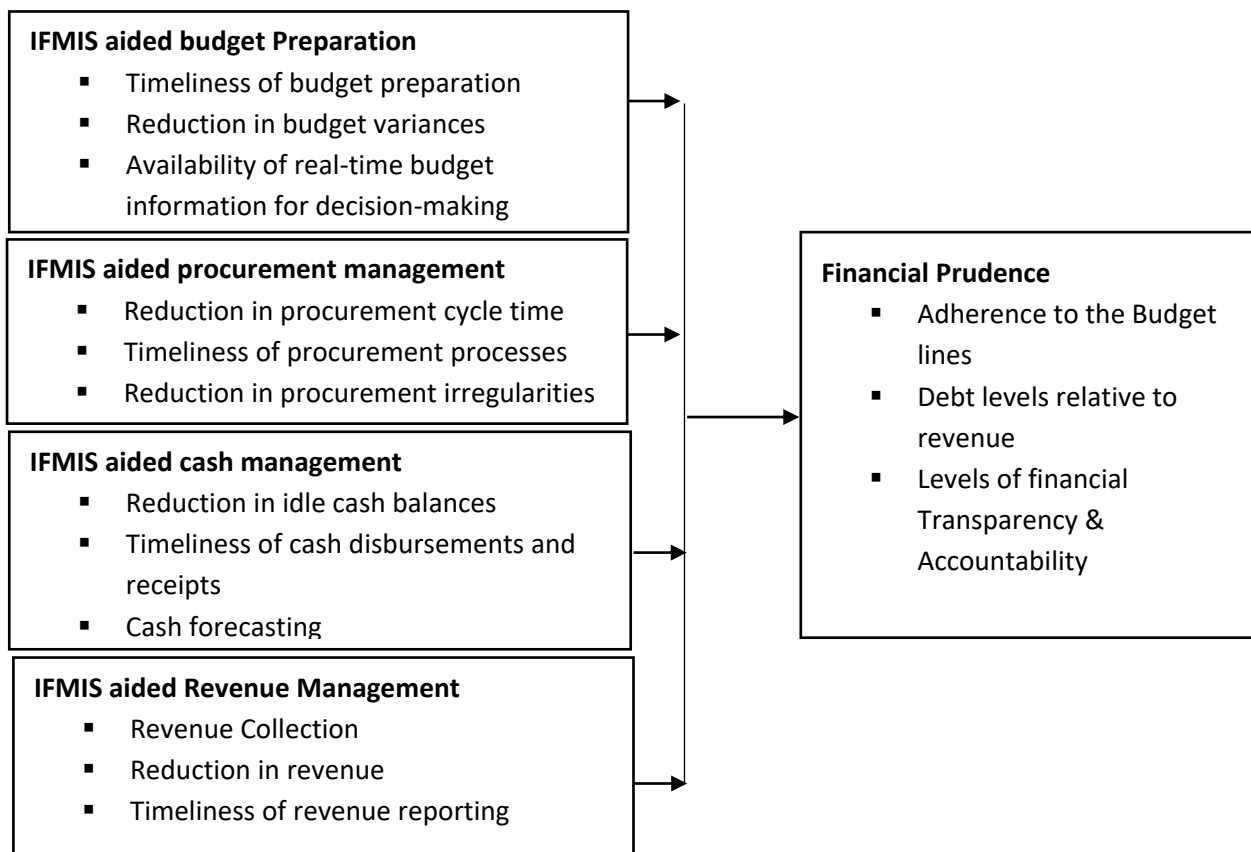
Justification for using both The Technology Acceptance Model (TAM) and Institutional Theory

The Technology Acceptance Model (TAM) and Institutional Theory both provide valuable insights into the adoption and implementation of information systems, such as IFMIS practices. However, they focus on different aspects of the adoption process and the organizational context in which it occurs. TAM primarily focuses on individual-level factors that influence the adoption and usage of technology, such as perceived usefulness and ease of use. It is a useful framework for understanding the motivations and behaviors of end-users and can provide insights into how to design IFMIS practices that are more user-friendly and effective.

On the other hand, Institutional Theory focuses on the wider organizational and social context in which technology adoption occurs. It emphasizes the importance of external factors such as norms, values, and institutional pressures that shape organizational behavior and decision-making. It is useful for understanding how IFMIS practices fit into the broader organizational and institutional context, and how they can be aligned with organizational goals and values. Using both TAM and Institutional Theory in a study on the influence of IFMIS practices in Kisii County Government would provide a more comprehensive and nuanced understanding of the adoption process and its outcomes.

TAM would help to identify individual-level factors that affect the adoption and usage of IFMIS practices, while Institutional Theory would help to identify the wider organizational and institutional factors that affect the adoption and alignment of IFMIS practices with organizational goals and values. By using both theories, the researcher can examine how individual-level factors and institutional pressures interact to influence the adoption and outcomes of IFMIS practices. This would provide a more holistic understanding of the complexities of technology adoption in organizational settings, and help to identify strategies for improving the efficiency of financial management in Kisii County Government.

Conceptual Framework



Independent variables

Dependent variable

Figure 1: Conceptual Framework

Empirical Review of literature

In the United States, a study by Yeo and Zhang (2020) on the influence of IFMIS on budget

preparation found that the system had significantly reduced the time and cost of budget preparation, resulting in greater efficiency. The indicators

explored included reduced time and cost of budget preparation, improved accuracy of budget estimates, reducing the need for budget amendments. In Nigeria, a study by Ogunyomi and Akanbi (2022) and Ondari et al. (2021) in Kenya, on the influence of IFMIS on budget preparation found that the system had significantly improved the accuracy and timeliness of budget preparation. IFMIS significantly improved the accuracy and timeliness of budget preparation, reduced budget variances, improved transparency by providing real-time budget information for decision-making the study also noted that IFMIS had reduced budget variances and improved transparency by providing real-time budget information for decision-making.

Despite the positive findings on the influence of IFMIS on financial management in the public sector, there are still gaps in the implementation of the system. A study by Nyakerario and Kimani (2021) on the influence of IFMIS in Kisii County Government in Kenya found that there were still challenges in the adoption and implementation of the system. The study noted that some employees lacked the necessary skills to effectively use the system, and there were inadequate resources to support the implementation process. Furthermore, the study found that there was a lack of proper monitoring and evaluation of the system, which hindered its effectiveness.

In Pakistan, a study conducted by Ali and Siddique (2021) evaluated the influence of IFMIS on public procurement in Punjab. The study used a quantitative research method that involved surveying procurement officials in the public sector in Punjab. The survey questions were designed to evaluate the influence of IFMIS on transparency, corruption, and efficiency in public procurement. The indicators of for IFMIS aided procurement management included reduction in procurement cycle time, improvement in procurement efficiency, and improvement in transparency and accountability. The study found that IFMIS improved transparency, reduced corruption, and enhanced the efficiency of the procurement process.

A study conducted by Akintoye and Ajayi (2019) investigated the influence of IFMIS on procurement performance in Nigeria. The study found that IFMIS aided procurement management improved procurement performance by reducing procurement cycle time, minimizing procurement risks, and increasing procurement transparency. In Nigeria, another study conducted by Onakoya et al. (2021) evaluated the influence of IFMIS on public procurement in Lagos. The study used a quantitative research method that involved surveying procurement officials in the public sector in Lagos. The survey questions were designed to evaluate the influence of IFMIS on transparency, corruption, and efficiency in public procurement. The indicators of IFMIS aided procurement management included improvement in procurement efficiency, reduction in procurement costs, and increase in transparency and accountability. The study found that IFMIS improved procurement processes, reduced corruption, and increased transparency and accountability.

In the USA, a study by the National Association of State Budget Officers (NASBO) study used a survey of state budget officers to gather data on the influence of IFMIS on financial prudence. The survey was sent to all 50 states and the District of Columbia, and 34 states responded. The study found that the implementation of IFMIS has improved the accuracy and timeliness of financial reporting, enhanced budget tracking, and increased the efficiency of financial prudence.

In Kenya, a study by Kiprono et al. (2018) used a survey of 134 public sector organizations to gather data on the influence of IFMIS on financial prudence. The survey included questions on transparency, accountability, efficiency, and budget planning and execution. The study found that the implementation of IFMIS has improved financial prudence, enhanced transparency and accountability, and increased the efficiency of budget planning and execution in the public sector.

A study by Uddin et al. (2022) looked at integrated financial management information system and public financial management in Bangladesh. The study used a mixed-methods approach, consisting of a survey questionnaire and semi-structured interviews. The questionnaire was distributed to 300 officials from the Bangladeshi public sector who were involved in financial management, and the data was analyzed using descriptive statistics and inferential statistics. The interviews were conducted with 10 senior officials who were responsible for the implementation of the IFMIS. The indicators of IFMIS that were studied included improved budgetary control, and improved financial reporting. The study found that the use of IFMIS led to improved budgetary control and financial reporting. The study highlighted the benefits of IFMIS in improving financial management in the public sector.

A study by Mwenda et al. (2021) looked at the role of integrated financial management information system on revenue management in the county governments of Kenya. The study employed a qualitative research design, using semi-structured interviews to collect data from 12 revenue officials from two counties in Kenya that had implemented an IFMIS. The data was analyzed using thematic analysis. The indicators for the IFMIS aided revenue management that were studied comprised of improved tracking and monitoring of revenue streams, more accurate revenue forecasting, and enhanced efficiency of revenue collection. The study found that the implementation of an IFMIS led to improved revenue management by providing better tracking and monitoring of revenue streams, enabling more accurate revenue forecasting, and enhancing the overall efficiency of revenue collection.

METHODOLOGY

The research design for the study adopted the Sequential Explanatory Design, as suggested by Creswell (2014). The population of the study comprises of all the staff involved in financial management at Kisii County Government.

According to Kisii County Government (2022), there were 86 financial management staff (31 accountants, 18 financial analysts, 11 auditors, and 26 budget officers) at the Kisii County Government and formed the target population. The sampling frame for the study was obtained from the County Treasury and comprised of a list of all the staff involved in financial management. The study adopted a census approach, meaning it includes the entire population of interest, in this case, all Accountants, Financial Analysts, Auditors, and Budget Officers within the specified categories. This decision is justified by the relatively small and manageable population size, consisting of 86 individuals distributed across the different population categories. The research instruments for this study were a structured questionnaire for accountants, financial analysts, and budget officers, and an interview schedule for auditors. Prior to data collection a letter of introduction was obtained from the university, through which a research permit was obtained from National Commission for Science, Technology and Innovation (NACOSTI). The permit was shown to the respondents to allow them freely participate in the study. The questionnaires were administered to the respondents by the researcher and trained research assistants. The reliability of the research instruments was determined using Cronbach's alpha coefficient. To ensure the validity of a questionnaire in the field of financial management, construct and content validity are commonly used methods. Data was analyzed using descriptive and inferential statistics.

FINDINGS AND DISCUSSIONS

Descriptive statistics

Descriptive analysis for this section used percentages, frequencies, means and standard deviation to show the response from the respondents as shown in the tables below for each variable. The respondents were required to state their level of agreement on various statements on each variable. The level of agreement ranged from

1-strongly disagree, 2-disagree, 3-fairly agreed, 4-agree and 5- strongly agree. The results are as follows.

IFMIS aided budget Preparation and Financial prudence

The sampled respondents were provided with 6 statements related to Budget Preparation. The pertinent results are as shown in Table 1:

Table 1: Budget Preparation

Statements	1	2	3	4	5	Mean
The IFMIS has reduced the time required for budget preparation.	1 (1.5)	13 (19.1)	10 (14.7)	27 (39.7)	17 (25)	3.68
The budget is now prepared in a timely manner due to the IFMIS.	3 (4.4)	4 (5.9)	19 (27.9)	29 (42.6)	13 (19.1)	3.66
The IFMIS has helped reduce budget variances.	2 (2.9)	22 (32.4)	16 (23.5)	16 (23.5)	12 (17.6)	3.21
The budget variances have been greatly reduced due to the IFMIS.	0 (0)	0 (0)	31 (45.6)	27 (39.7)	10 (14.7)	3.69
The IFMIS provides real-time budget information, which aids decision-making.	3 (4.4)	9 (13.2)	12 (17.6)	31 (45.6)	13 (19.1)	3.62
The availability of real-time budget information has improved decision-making.	0 (0)	3 (4.4)	18 (26.5)	24 (35.3)	23 (33.8)	3.99

The results in Table 1: 39.7% of the respondents agreed that the IFMIS has reduced the time required for budget preparation while 25.0% strongly agreed on the same. Similarly, 42.6% and 19.1% of the respondents agreed and strongly agreed that the budget is now prepared in a timely manner due to the IFMIS. The results also revealed that 23.5% of the respondents agreed that the IFMIS has helped reduce budget variances while 17.6% strongly agreed on the same. The results further revealed that 39.7% and 14.7% of the respondents agreed and strongly agreed that the budget variances have been greatly reduced due to

the IFMIS. Slight majority of the respondents agreed that the IFMIS provides real-time budget information, which aids decision-making as shown by 45.6% while 19.1% strongly agreed on the same. Similarly, 35.3% and 33.8% of the respondents agreed and strongly agreed that the availability of real-time budget information has improved decision-making.

IFMIS aided Procurement management

The sampled respondents were provided with 6 statements related to Procurement management. The relevant results are as shown in Table 2:

Table 2: IFMIS aided Procurement management

Statements	1	2	3	4	5	Mean
The IFMIS has helped reduce the time required for procurement processes.	4 (5.9)	8 (11.8)	21 (30.9)	31 (45.6)	4 (5.9)	3.34
Procurement cycle time has been greatly reduced due to the IFMIS.	1 (1.5)	6 (8.8)	23 (33.8)	16 (23.5)	22 (32.4)	3.76
The IFMIS has enabled procurement processes to be carried out in a timely manner.	0 (0)	9 (13.2)	21 (30.9)	23 (33.8)	15 (22.1)	3.65
Procurement processes are completed in a shorter time due to the IFMIS.	0 (0)	20 (29.4)	20 (29.4)	24 (35.3)	4 (5.9)	3.18
Procurement irregularities have been reduced due to the IFMIS.	1 (1.5)	13 (19.1)	22 (32.4)	28 (41.2)	4 (5.9)	3.31
The IFMIS has helped prevent procurement irregularities.	0 (0)	6 (8.8)	15 (22.1)	30 (44.1)	17 (25)	3.85

From Table 2: the results revealed that 45.6% of the sampled respondents agreed that the IFMIS has helped reduce the time required for procurement processes although 30.9% were undecided. On the other hand, 32.4% of the sampled respondents agreed that procurement cycle time has been greatly reduced due to the IFMIS while on the other hand 33.38% were undecided. The study also established that 33.8% of the sampled respondents agreed that the IFMIS has enabled procurement processes to be carried out in a timely manner and further 22.1% strongly agreed.

The results further revealed that 29.4% and 35.3% of the respondents were undecided and agreed respectively that procurement processes are

completed in a shorter time due to the IFMIS. In addition, 41.2% and 5.9% of the sampled respondents agreed and strongly agreed that procurement irregularities have been reduced due to the IFMIS. The study further established that 44.1% of the sampled respondents agreed that The IFMIS has helped prevent procurement irregularities while 25.0% of them strongly agreed.

IFMIS aided cash management and Financial Prudence

The sampled respondents were provided with 6 statements related to IFMIS aided cash management. Percentages are in parenthesis (.). The results are as presented in Table 3:

Table 3: IFMIS aided cash management

Statements	1	2	3	4	5	Mean
The IFMIS has helped reduce idle cash balances.	0 (0)	2 (2.9)	16 (23.5)	34 (50)	16 (23.5)	3.91
Idle cash balances have been greatly reduced due to the IFMIS.	2 (2.9)	2 (2.9)	11 (16.2)	37 (54.4)	16 (23.5)	3.93
The IFMIS has enabled timely disbursements and receipts of cash.	0 (0)	4 (5.9)	24 (35.3)	20 (29.4)	20 (29.4)	3.82
Cash disbursements and receipts are now carried out in a timely manner due to the IFMIS.	0 (0)	6 (8.8)	20 (29.4)	30 (44.1)	12 (17.6)	3.71
The IFMIS has improved cash forecasting for better financial planning.	0 (0)	1 (2.9)	21 (30.9)	35 (51.5)	10 (14.7)	3.78
Cash forecasting has become more accurate and reliable due to the IFMIS.	2 (2.9)	4 (5.9)	31 (45.6)	21 (30.9)	10 (14.7)	3.49

From Table 3: half of the respondents agreed that the IFMIS has helped reduce idle cash balances while 23.5% strongly agreed. Similarly, 54.4% of the respondents agreed that idle cash balances have been greatly reduced due to the IFMIS. The results also revealed that 29.4% and 29.4% of the respondents agreed and strongly agreed respectively that the IFMIS has enabled timely disbursements and receipts of cash. Slight majority of the respondents (44.1%) agreed that the cash disbursements and receipts are now carried out in a timely manner due to the IFMIS. Majority of the respondents confirmed that the IFMIS has improved

cash forecasting for better financial planning as shown by 51.5% and 14.7% who agreed and strongly agreed respectively. The results further revealed that 30.9% and 14.7% of the sampled respondents agreed and strongly agreed that the Cash forecasting has become more accurate and reliable due to the IFMIS.

IFMIS aided Revenue Management

The sampled respondents were provided with 6 statements related to IFMIS aided Revenue Management. The relevant results are as shown in Table 4:

Table 4: IFMIS aided Revenue Management

Statements	1	2	3	4	5	Mean
The IFMIS has led to an increase in revenue collections.	0 (0)	4 (5.9)	9 (13.2)	41 (60.3)	14 (20.6)	3.96
Revenue collections have improved significantly due to the IFMIS.	0 (0)	4 (5.9)	28 (41.2)	25 (36.8)	11 (16.2)	3.63
Revenue leakages have been reduced due to the IFMIS.	0 (0)	2 (2.9)	22 (32.4)	33 (48.5)	11 (16.2)	3.78
The IFMIS has helped prevent revenue leakages in revenue management.	0 (0)	10 (14.7)	8 (11.8)	40 (58.8)	10 (14.7)	3.74
Revenue reporting has become more timely due to the IFMIS.	0 (0)	6 (8.8)	22 (32.4)	28 (41.2)	12 (17.6)	3.68
The IFMIS has enabled timely reporting of revenue information.	0 (0)	6 (8.8)	16 (23.5)	36 (52.9)	10 (14.7)	3.74

From Table 4: majority of the sampled respondents (60.3%) agreed that the IFMIS has led to an increase in revenue collections. The results further revealed that 36.8% of the respondents agreed that revenue collections have improved significantly due to the IFMIS although 41.2% were undecided. In regard to revenue leakages have been reduced due to the IFMIS, 48.5% agreed that revenue leakages have been reduced due to the IFMIS. The results also revealed that 58.8% and 14.7% of the sampled respondents agreed and strongly agreed respectively that the IFMIS has helped prevent revenue leakages in revenue management. The

results also indicated that 41.2% of the sampled respondents agreed that revenue reporting has become more timely due to the IFMIS although 32.4% were undecided. Majority of the respondents (52.9%) agreed that the IFMIS has enabled timely reporting of revenue information and further 14.7% strongly agreed on the same.

Financial prudence

The sampled respondents were provided with 8 statements related to financial prudence of county government. The relevant results are as shown in Table 5:

Table 5: Financial prudence

Statements	1	2	3	4	5	Mean
The IFMIS has improved the efficiency of financial management tasks.	6 (8.8)	6 (8.8)	21 (30.9)	23 (33.8)	12 (17.6)	3.43
Tasks are completed in a shorter time due to the IFMIS.	7 (10.3)	21 (30.9)	22 (32.4)	14 (20.6)	4 (5.9)	2.81
The IFMIS has improved resource utilization in financial management.	4 (5.9)	13 (19.1)	17 (25)	30 (44.1)	4 (5.9)	3.25
The IFMIS has enabled better utilization of available resources.	1 (1.5)	11 (16.2)	13 (19.1)	33 (48.5)	10 (14.7)	3.59
Financial reports are readily available due to the IFMIS.	1 (1.5)	13 (19.1)	14 (20.6)	28 (41.2)	12 (17.6)	3.54
The IFMIS has improved the accessibility of financial reports.	3 (4.4)	14 (20.6)	25 (36.8)	22 (32.4)	4 (5.9)	3.15
The IFMIS has improved compliance with financial regulations.	3 (4.4)	9 (13.2)	21 (30.9)	21 (30.9)	14 (20.6)	3.50
Compliance with financial regulations has been easier due to the IFMIS.	0 (0)	2 (2.9)	10 (14.7)	40 (58.8)	16 (23.5)	4.03

From Table 5: 33.8% of the respondents agreed that the IFMIS has improved the absorption rate in the county by ensuring compliance with the budget thus enhancing financial prudence while 17.6% strongly agreed with a mean of 3.43 and standard deviation of 1.15. The results also revealed that 20.6% and 5.9% of the respondents agreed and strongly agreed respectively that IFMIS has enhanced the attainment of own source revenue targets in the county. Slight majority of the respondents agreed that IFMIS modules have promoted transparency, accountability and efficiency of county government collections hence improved revenue collection as shown by 44.1%. Similarly, 48.5% of the respondents agreed that IFMIS modules have improved on the financial management of allocations and public expenditure management in the County.

The results also revealed that 41.2% of the respondents agreed that IFMIS has enhanced financial prudence in the County through efficient allocation of funds for development expenditure. Only 5.9% of the respondents agreed and further 32.4% strongly agreed that the system has assisted

in allocating the adequate resources on the county government projects without biased opinions. The results further revealed that 30.9% of the respondents agreed that linked IFMIS modules have reduced misappropriation of public funds in the County through un-approved expenditures. Lastly, majority of the respondents (58.8%) agreed that generally, there is improved efficiency and effectiveness at the county since IFMIS was introduced.

Inferential Analyses

Inferential analyses comprised on Pearson correlation, simple linear regression and multiple linear regressions. The analysis was carried out at 95.0% confidence level.

Pearson Correlation Results

The correlation coefficient (r) results are presented as shown in Table 6: using Pearson correlation analysis, which computes the direction (Positive/negative) and the strength (Ranges from - 1 to +1) of the relationship between two continues or ratio/scale variables.

Table 6: Multiple Correlation Matrix

		CM	FRS	ICS	BS
CM: IFMIS aided cash management	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	68			
FRS: IFMIS budget preparation	Pearson Correlation	.553**	1		
	Sig. (2-tailed)	.000			
	N	68	68		
ICS: Procurement management	Pearson Correlation	.539**	.486**	1	
	Sig. (2-tailed)	.000	.000		
	N	68	68	68	
BS: IFMIS aided Revenue Management	Pearson Correlation	.398**	.468**	.615**	1
	Sig. (2-tailed)	.001	.000	.000	
	N	68	68	68	68
Financial prudence	Pearson Correlation	.651**	.604**	.656**	.594**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	68	68	68	68

** . Correlation is significant at the 0.01 level (2-tailed).

Similarly, the correlation coefficient for Budget Preparation was 0.604, P=0.000, suggesting that there is significant positive relationship between

budget Preparation and financial prudence of Kisii County Government in Kenya. Increase in Budget Preparation would result to increase in financial

prudence. These findings concurred with Rangira and Mulyungi (2017) who indicated that using IFMIS budget preparation has significant financial prudence government institutions in Rwanda. Lamba (2018) also revealed that a well working IFMIS platform has the ability to monitor transactions on real time basis, a fact that influence government financial prudence.

Similarly, a correlation coefficient of 0.656** implied that there is significant positive relationship between Procurement management and financial prudence. These results are in agreement with Wangari and Jagongo (2015) who found that procurement management mechanism facilitated by IFMIS affects financial prudence of SACCOs in Nyeri to a great extent.

From the correlation Table 6, IFMIS aided cash management is positively correlated to financial prudence the coefficient is 0.651 (p value < 0.01) this is significant at 99% confidence level. Thus, increase in IFMIS aided cash management would make financial prudence to increase in same direction. These finding are in agreement with Bonface (2016) who revealed that IFMIS aided cash

management contributed to organizational financial prudence by 79%.

Lastly, there is significant positive relationship between IFMIS aided Revenue Management and financial prudence of Kisii County Government as indicated by .594**, p=0.000. This implies that increase in IFMIS aided Revenue Management would result to increase in financial prudence. Micheni (2017) found that IFMIS budget implementation affected financial prudence of county governments.

Multiple Regression Analysis

Objective of this study sought objective of the study was to determine the influence of integrated financial management information system on financial prudence of Kisii County Government. This was achieved by carrying out standard multiple regression. The study was interested in knowing the effect of each of the IFMIS constructs on financial prudence when all these constructs were entered as a block on the model. The results of multiple linear regression analysis were presented in Table 7:

Table 7: Model Summary

Model	R	R Square	Adj R Square	Std. Error of the Estimate	R Sq Change	F Change	Df	Sig. F Change
1	.790 ^a	.624	.600	.469689	.624	26.146	4,63	.000
a. Predictors: (Constant), Revenue Management, Cash Management, Budget Preparation, Procurement management								
ANOVA ^a								
	Model	Sum of Squares	df	Mean Square	F			Sig.
	Regression	23.072	4	5.768	26.146			.000 ^b
1	Residual	13.898	63	.221				
	Total	36.971	67					
a. Dependent Variable: Financial prudence								
b. Predictors: (Constant), Revenue Management, Cash Management, Budget Preparation, Procurement management								

The results from the model summary in Table 7: give us information on the overall summary of the model. Looking at the R square column, we can deduce that IFMIS accounted for 62.4% significant variance in financial prudence (R square =.624, P=0.000) implying that 37.6% of the variance in

financial prudence of Kisii County Government is accounted for by other variables not captured in this model. In order to assess the significance of the model, simply whether the study model is a better significant predictor of the financial prudence rather than using mean score which is considered as

a guess, the study resorted to F Ratio. From the findings, the F value is more than one, as indicated by a value of 47.332, which means that enhancement as a result of model fitting is much larger than the model errors/inaccuracies that were not used in the model ($F(4,67) = 26.146, P=0.000$).

This implies that the final study model has significant improvement in its prediction ability of financial prudence of Kisii County Government.

The presented in Table 8: shows unstandardized coefficients, standardized coefficients, t statistic and significant values.

Table 8: Coefficients on effect of IFMIS Constructs on Financial prudence

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-.791	.425		-1.862	.067
Budget Preparation	.251	.121	.206	2.082	.041
1 Procurement management	.307	.131	.254	2.347	.022
Cash Management	.404	.129	.314	3.145	.003
Revenue Management	.202	.094	.217	2.148	.036

a. Dependent Variable: Financial prudence

A regression of the four predictor variables against financial prudence established the multiple linear regression model as below as indicated in Table 8:

$$Y = -0.791 + 0.251 X_1 + 0.307 X_2 + 0.404 X_3 + 0.202 X_4$$

Where Y is the dependent variable (Financial prudence),

X₁ is IFMIS aided budget preparation

X₂ is IFMIS aided procurement management

X₃ is IFMIS aided cash management

X₄ is IFMIS aided Revenue Management

From the findings presented in Table 8, we look at the model results and scan down through the unstandardized coefficients B column. All IFMIS constructs had significant effect on the financial prudence. If IFMIS are held at zero or it is absent, the financial prudence of Kisii County Government would be -0.791, $p=0.067$. Though be negative but insignificant.

The coefficient of budget preparation was 0.251, which was significant ($p=.041$) and also positive. When the variance explained by all other variables (IFMIS aided cash management, Procurement management and IFMIS aided Revenue Management) in the model is controlled, a unit change in Budget Preparation would result to

change in financial prudence by 0.251 in the same direction. These findings compare favorably with Mburu and Ngahu (2016) who study established that IFMIS aided budget Preparation had a strong positive significant relationship with financial management in the county government of Nakuru. Chado (2015) also affirmed that budget Preparations positively and significantly influenced the financial management in the public sector The findings are in agreement with Isidore (2012) who indicated that financial managers use IFMIS tools in generating financial planning information which contributes to efficiency of their financial decision making and that managers were making capital budgeting decisions based on information generated from IFMIS. Similar results were obtained by Njonde and Kimanzi (2014) examined the effect of integrated financial management information system on performance of public sector in Nairobi county government. The study found that IFMIS has been effective in financial reporting, budgeting and internal controls as well as implementation of government projects. Lastly, Chado (2014) established that the coefficient for financial reporting was 0.763, meaning that financial reporting positively and significantly influenced the financial management in the public sector.

Another variable that also had a unique significant contribution to the model was the value for Procurement management ($B=.307$, $p=.022$). When other variables in the model are controlled (Budget Preparation, IFMIS aided cash management and IFMIS aided Revenue Management), a unit change in Procurement management would result to significant change in financial prudence by 0.307 in the same direction. The results are supported by Oyinlola, Folaji, and Oladosu (2017) who established that there was a relationship between IFMIS in public finance and Procurement management as 72.4% of the effectiveness of IFMIS was accounted for by the study independent variables. The findings agreed with Kiilu and Ngugi (2014) found that procurement reforms had the greatest effect on the effective public fund management. Similar results were obtained by Lundu & Shale (2015) as the implementation of IFMIS affects Supply chain management (SCM) effectiveness, cost savings, SCM efficiency, SCM functionality and increased quality in NCCG. Simson et al (2011) also pointed out that procurement is a common source of corruption and therefore procurement systems tend to include controls aimed to detect and deter corruption via IFMIS.

It was revealed that IFMIS aided cash management had unique significant contribution to the model with $B=.404$, $p=.003$ suggesting that controlling of other variables (Budget Preparation, Procurement management and IFMIS aided Revenue Management) in the model, a unit change in IFMIS aided cash management would result to significant change in financial prudence by 0.404 in the same direction. The results are supported by the work of Harelimana (2017) who found that correlation between the adoption of IFMIS aided cash management module and financial prudence of MINECOFIN was .976 means the perfect correlation. Similar results were obtained by Omondi and Dimba (2016) sought to establish the role of integrated financial management information system on organizational financial prudence in west Pokot County. The results revealed that IFMIS system

helped organizational financial prudence to effective and efficiency through the following; Cash management contributed to organizational financial prudence by 79%.

Lastly, IFMIS aided Revenue Management had also unique significant contribution to the model with $B=0.202$, $p=.036$ implying that when other variables in the model are controlled (Budget Preparation, Procurement management and IFMIS aided cash management), a unit change in IFMIS aided Revenue Management would result to significant change in financial prudence by 0.202 in the same direction. The results are supported by Ndzovu and Ng'ang'a (2019) assessed the effect of Integrated Financial Management Information System on financial performance in Kwale County Government. The results revealed that revenue to cash had a positive and significant influence on financial performance of the county. Omar (2017) revealed that IFMIS revenue system has a positive and significant effect on financial performance of Garissa County. An increase in the expenditure towards improvement of the IFMIS system led to an improvement in financial performance of the County in terms of the total revenue collected by the county. Kiriimi (2015) concludes that online payment process of automation of revenue collection processes influenced performance in Meru County office to a great extent. The study further concludes that online response process of automation of revenue collection processes influence performance in Meru County office to a great extent.

Hypothesis testing

First, **study hypothesis one (H_{01})** stated that IFMIS aided budget Preparation does not have a statistically significant influence on financial prudence of Kisii County Government. Multiple regression results indicate that IFMIS aided budget Preparation has significant influence on financial prudence of Kisii County Government ($\beta = 0.251$ (0.121) at $p<0.05$). **Hypothesis one is therefore rejected.** The results indicate that a single improvement in IFMIS aided budget Preparation

will lead to 0.251unit improvement in financial prudence of Kisii County Government.

Secondly, **study hypothesis three (H₀₂)** stated IFMIS aided procurement management does not have a statistically significant influence on financial prudence of Kisii County Government. Multiple regression results indicate that Procurement management has significant influence on financial prudence of Kisii County Government ($\beta = 0.307$ (0.131) at $p < 0.05$). **Hypothesis two is therefore rejected.** The results indicate that a single improvement in Procurement management will lead to 0.307unit improvement in financial prudence of Kisii County Government.

Thirdly, study hypothesis one (H₀₃) stated that IFMIS aided cash management does not have a statistically significant influence on financial prudence of Kisii County Government. Multiple regression results indicate that IFMIS aided cash management has significant influence on financial prudence of Kisii County Government ($\beta = 0.404$ (0.129) at $p < 0.01$). **Hypothesis three is therefore rejected.** The results indicate that a single improvement in IFMIS aided cash management will lead to 0.404-unit improvement in financial prudence of Kisii County Government.

Fourthly, **study hypothesis four (H₀₄)** stated that IFMIS aided Revenue Management does not have a statistically significant influence on financial prudence of Kisii County Government. Multiple regression results indicate that IFMIS aided Revenue Management has significant influence on financial prudence of Kisii County Government ($\beta = 0.202$ (0.094) at $p < 0.05$). **Hypothesis four is therefore rejected.** The results indicate that a single improvement in IFMIS aided Revenue Management will lead to 0.202-unit improvement in financial prudence of Kisii County Government.

SUMMARY

The first objective of the study was to investigate the influence of budget Preparation in Integrated Financial Management Information System on financial prudence of Kisii County Government. The

analysis of descriptive statistics indicated a consensus among the respondents regarding the positive impact of the Integrated Financial Management Information System (IFMIS). Specifically, respondents expressed agreement that the implementation of IFMIS has resulted in a reduction in the time needed for budget preparation. Furthermore, there was a shared perception that the introduction of IFMIS has streamlined the budget preparation process, ensuring timely completion. Additionally, respondents acknowledged that the accessibility of real-time budget information facilitated by IFMIS has notably enhanced decision-making processes within the organization.

Pearson Correlation results a moderate relationship between budget Preparation and financial prudence of Kisii County Government in Kenya. Linear regression analysis indicated that Budget Preparation significantly accounts for variance in financial prudence of Kisii County Government. Multiple regression analysis revealed that when other variables are controlled in the model, a unit change in Budget Preparation would results to a significant change in financial prudence in the same direction. Thus, Budget Preparation is useful predictor of financial prudence of Kisii County Government Therefore, the one null hypothesis was rejected.

The second objective of the study was to establish the influence of IFMIS procurement management in Integrated Financial Management Information System on financial prudence of Kisii County Government. The analysis of descriptive statistics unveiled significant improvements attributed to the Integrated Financial Management Information System (IFMIS) in the procurement domain. Specifically, it was observed that the procurement cycle time has substantially decreased following the implementation of IFMIS. Respondents noted that IFMIS facilitated the timely execution of procurement processes, leading to more efficient operations in this domain. Moreover, respondents highlighted the role of IFMIS in preventing

procurement irregularities, indicating a positive impact on governance and compliance within the procurement framework.

Pearson Correlation results revealed a moderate relationship between Procurement management and financial prudence of Kisii County Government in Kenya. Linear regression analysis revealed that Procurement management significantly accounts for variance in financial prudence of Kisii County Government. Multiple regression analysis revealed that when other variables are controlled in the model, a unit change in Procurement management would result to a significant change in financial prudence by in the same direction. Hence, Procurement management is a significant predictor of financial prudence of Kisii County Government. Therefore, the second null hypothesis was rejected.

The third objective of the study was to determine the influence of cash management in Integrated Financial Management Information System on financial prudence of Kisii County Government. The analysis of descriptive statistics illuminated notable advancements facilitated by the Integrated Financial Management Information System (IFMIS) in managing cash balances. Specifically, it was evident that IFMIS played a pivotal role in significantly reducing idle cash balances. Respondents attested to the effectiveness of IFMIS in ensuring timely disbursements and receipts of cash, thereby enhancing liquidity management. Moreover, respondents highlighted the timeliness achieved in cash transactions, underscoring the instrumental role of IFMIS in streamlining cash-related processes.

Pearson Correlation results show a moderate relationship between IFMIS aided cash management and financial prudence of Kisii County Government in Kenya. Linear regression analysis indicated that IFMIS aided cash management significantly accounts for variance in financial prudence of Kisii County Government. Multiple regression analysis revealed that when other variables are controlled in the model, a unit change

in IFMIS aided cash management would result to a significant change in financial prudence in the same direction. Hence, IFMIS aided cash management is useful predictor of financial prudence of Kisii County Government. Therefore, the third null hypothesis was rejected.

The fourth objective of the study was to establish the influence of Revenue Management in Integrated Financial Management Information System on financial prudence of Kisii County Government. The analysis of descriptive statistics illuminated substantial improvements attributed to the Integrated Financial Management Information System (IFMIS) in revenue management. It was evident from the data that IFMIS implementation resulted in a notable increase in revenue collections. Respondents affirmed the significant enhancement in revenue management, highlighting the role of IFMIS in reducing revenue leakages and preventing financial losses.

Linear regression analysis indicated that IFMIS aided Revenue Management significantly accounts for variance in financial prudence of Kisii County Government. Multiple regression analysis revealed that when other variables are controlled in the model, a unit change in IFMIS aided Revenue Management would result to a significant change in financial prudence in the same direction. Thus, IFMIS budgeting is a significant predictor of financial prudence of Kisii County Government. Therefore, the fourth null hypothesis was rejected.

CONCLUSION

Based on the empirical evidence, a number of logical conclusions can be made as follows and presented in terms of study objectives.

The study concluded that Budget Preparation has significant influence on financial prudence of Kisii County Government. Therefore, IFMIS aided budget Preparation is a useful predictor of financial prudence of Kisii County Government. The implementation of IFMIS has significantly reduced the time required for budget preparation, streamlined processes, and notably improved

decision-making with real-time budget information accessibility.

From the linear and multiple regression results, the study concluded that Procurement management has significant effect on financial prudence of Kisii County Government. An increase in Procurement management would result to significant increase in financial prudence of Kisii County Government. Therefore, Procurement management is a significant predictor of financial prudence of Kisii County Government.

The study concluded that IFMIS aided cash management has significant influence on financial prudence of Kisii County Government. An increase in IFMIS aided cash management would result to significant increase in financial prudence of Kisii County Government. The study underscored the transformative effects of IFMIS on cash management practices, including the reduction of idle cash balances, improved timeliness in cash transactions, and enhanced cash forecasting capabilities for more effective financial planning.

The study concluded that IFMIS aided Revenue Management has significant effect on financial prudence of Kisii County Government. Hence, IFMIS aided Revenue Management is a significant predictor of financial prudence of Kisii County Government. The study underscored the transformative effects of IFMIS on revenue management practices, including increased revenue collections, reduced revenue leakages, and improved timeliness in revenue reporting, thereby enhancing financial transparency and accountability within organizations.

RECOMMENDATION

The following recommendations have been made based on the study conclusions as shown below.

The study recommended continuous utilization and optimization of IFMIS for budget preparation to sustain its positive influence on financial prudence. The study advocates for regular training and

capacity building of personnel to maximize the benefits of IFMIS in streamlining budget processes.

The study advocates for the enhancement of procurement management practices to further improve financial prudence. The study recommended the adoption of best practices and technology solutions, such as IFMIS, to enhance transparency and efficiency in procurement processes.

There is need to encourage the ongoing utilization of IFMIS for cash management to sustain its positive impact on financial prudence. The recommended continuous monitoring and evaluation of cash management practices to identify areas for improvement and ensure adherence to established financial policies.

The study advocate for the continued utilization and optimization of IFMIS for revenue management to maintain its positive effect on financial prudence. Recommend regular audits and reviews of revenue management processes to identify and address potential areas of improvement and enhance financial transparency and accountability.

Suggestion for Further Studies

The current study focused on the influence of integrated financial management information system on financial prudence of Kisii County Government. The study examined IFMIS aided cash management, IFMIS aided budget Preparation, IFMIS aided Procurement management and IFMIS aided Revenue Management. Further studies should focus on other IFMIS such as IFMIS aided financial reporting system on financial prudence of county government.

Other factors such as government policy and organizational resources may have mediated, moderating or intervening effect on the relationship between IFMIS and financial prudence, therefore, further studies should focus on these factors to examine how they influence the relationship between IFMIS and county government financial prudence.

The study focused on the county government of Kisii, further studies should be conducted in a wider scope, focusing on Nyanza region, or at least more than a third of county governments in Kenya.

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