

Internal Control Conditions and their Influence on the Implementation of IFMIS: Evidence from Baringo, Turkana, Makueni, Nairobi and Mombasa Counties in Kenya

 Wakhaya Musumba Charles

Department of Business Administration, School of Business and Economics, Maseno University, P.O. BOX, Private Bag, Maseno, Kisumu, Kenya

Abstract

Kenya adopted the Integrated Financial Management Information System (IFMIS) to strengthen transparency, accountability and efficiency in public financial management at national and county levels. Despite full rollout, county governments continue to record audit queries, pending bills, weak compliance and system circumvention, pointing to weaknesses in internal control conditions. The problem persists partly due to limited county-owned control policies, weak enforcement of procedures, minimal system audits and underuse of IFMIS reports. This study sought to examine the influence of internal control conditions specifically policies, procedures, audits, and reporting on the implementation of IFMIS in Baringo, Turkana, Makueni, Nairobi, and Mombasa counties. The study was grounded in the COSO Internal Control Framework, which provides a structured approach to assessing control environments, risk activities, and monitoring mechanisms in public institutions. The study adopted a constructivist research philosophy, a qualitative approach, and a multiple case study design. The target population comprised senior county officials responsible for IFMIS functions in budgeting, procurement, payments, and payroll. A total of twenty directors formed the study sample, selected through purposive sampling due to their direct involvement in IFMIS operations. Data were collected using key informant interview guides and non-participant observation schedules. Data analysis followed a thematic analysis approach, supported by ATLAS.ti software, to convert raw narratives into meaningful codes and sub-themes. The findings show that all five counties lacked county-specific IFMIS policies and comprehensive internal control frameworks. Reliance on national treasury circulars and system prompts resulted in role ambiguity, inconsistent procedures, and weak accountability. IFMIS audits focused mainly on financial outputs, with limited use of system audit functions. IFMIS-generated reports were rarely produced or shared, weakening feedback, learning, and corrective action. Counties with relatively stronger

internal coordination demonstrated better compliance and system use. The study concludes that IFMIS effectiveness is not a technical failure but an organizational one, deeply contingent upon localized administrative controls. It recommends that County Assemblies enact county-specific IFMIS regulations, institutionalize technical system audits, and establish formal reporting structures to enhance feedback and stakeholder trust.

Keywords: IFMIS, internal control conditions, public financial management, Kenyan county governments, accountability

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Correspondence: emsigot@gmail.com

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Introduction

Public financial management reforms across the globe increasingly rely on automated systems to improve accountability, transparency, and fiscal discipline in the use of public resources. One of the most widely adopted reforms is the Integrated Financial Management Information System (IFMIS), which consolidates budgeting, accounting, cash management, procurement, payroll, and financial reporting into a single electronic platform. IFMIS enables real-time processing of transactions, standardized financial reporting, and centralized oversight while supporting decentralized operations within defined approval and authorization structures (World Bank, 2022; Chalu, 2019; Mwabili & Kyalo, 2022). These features position IFMIS as a core instrument for strengthening public

financial management, particularly in developing and transitional economies.

Global experience demonstrates that the performance of IFMIS depends largely on the strength of internal control conditions rather than on system availability alone. Evidence from Latin America and Asia shows that countries with clear legal frameworks, effective authorization structures, strong audit mechanisms, and consistent compliance practices record better outcomes in budget execution and expenditure control (Uña & Pimenta, 2022). Conversely, weak or overly centralized control environments have led to payment delays, procurement bottlenecks, and weak budget credibility, even in jurisdictions with advanced IFMIS platforms (Selimoglu et al., 2022). These experiences highlight

that internal controls shape how financial systems operate in practice.

In Sub-Saharan Africa, IFMIS reforms have expanded rapidly, often with support from development partners seeking to improve transparency and accountability in public finance. However, studies from countries such as Ghana, South Africa, and Tanzania reveal that internal control weaknesses continue to constrain system performance. Limited enforcement of procedures, reliance on manual workarounds, inadequate audit oversight, and weak monitoring functions undermine the intended benefits of automation (Tetteh et al., 2021; Pasape, 2022). Public Expenditure and Financial Accountability assessments across the region consistently associate budget deviations, expenditure arrears, and weak reporting with gaps in internal control systems rather than with technical system failures.

The adoption of the Integrated Financial Management Information System (IFMIS) in Kenya serves as the centerpiece of a broader public finance reform agenda designed to enhance efficiency, compliance, and transparency in the management of public funds. While initial implementation commenced in the early 2000s, the system's scope expanded significantly following the 2010 Constitution, which introduced a devolved governance structure. By 2013, IFMIS was officially rolled out to all national government ministries and the forty-seven newly established county governments to support financial operations under the stringent requirements of the Public Finance Management Act (Mwabili & Kyalo, 2022). However, despite this full-scale rollout and substantial national investment in technological infrastructure, subsequent audit and oversight reports continue to document persistent and systemic

weaknesses in county-level financial management.

Oversight institutions consistently identify internal control conditions as a central constraint to effective IFMIS implementation in Kenyan counties. Reports from the Office of the Controller of Budget point to recurring budget deviations, low absorption of development expenditure, rising pending bills, procurement conducted outside the IFMIS supplier portal, and payroll payments processed outside approved systems (OCOB, 2023). These outcomes reflect weaknesses in authorization procedures, segregation of duties, system access controls, and monitoring mechanisms that IFMIS is designed to enforce. The persistence of manual processes alongside an automated system signals breakdowns in the control environment rather than technological absence.

The counties of Baringo, Turkana, Makueni, Nairobi, and Mombasa offer a unique and compelling comparative context for this study due to their diverse geographical, economic, and administrative profiles. Data from the International Budget Partnership (IBP, 2022) indicates that Nairobi, Turkana, and Baringo have consistently struggled with budget credibility, frequently recording expenditure deviations exceeding 15% of their approved budgets. Evidence from the Office of the Controller of Budget further underscores critical failures in payroll and procurement integrity within these specific jurisdictions. Nairobi and Makueni, for example, have been flagged for processing significant portions of personnel emoluments outside the Integrated Personnel and Payroll Database (IPPD), a practice that circumvents unified personal numbers and heightens the risk of "ghost worker" fraud. Similarly, the fact that Nairobi and Mombasa alone accounted for over 60%

of all pending bills across the 47 counties in the 2022-2023 financial year highlights a severe failure in the IFMIS payment function (OCOB, 2023). These irregularities suggest that the system is frequently bypassed or manipulated via "offline" transactions because the internal controls intended to safeguard system integrity are either poorly designed or intentionally overridden by management.

Internal control conditions represent the essential policies, procedures, and ethical practices that govern financial operations within public institutions. Within an IFMIS environment, these conditions must manifest as robust access restrictions, rigorous transaction authorization, comprehensive audit trails, and proactive risk assessment processes. Strong internal controls are vital for reducing institutional exposure to unauthorized data manipulation and the misallocation of public funds. Empirical research supports the notion that public entities with well-defined internal control frameworks produce more reliable financial data and maintain superior budget discipline compared to those with weak oversight mechanisms (Makhaya & Musiega, 2020).

Despite these insights, existing studies in Kenya largely emphasize technical adoption or system functionality, with limited focus on how internal control conditions shape IFMIS outcomes at the county level. Oversight reports highlight recurring non-compliance with financial regulations, weak enforcement of procedures, and continued bypassing of system controls through offline transactions and manual payrolls, particularly in Baringo, Turkana, Makueni, Nairobi, and Mombasa (OCOB, 2023). These patterns point to gaps in the interaction between automated systems and organizational control environments. Against this background, this study examines internal control conditions and

their influence on the implementation of IFMIS in Baringo, Turkana, Makueni, Nairobi, and Mombasa counties. Hence, the study provides empirical insight into how internal control environments shape IFMIS use and financial management outcomes within Kenya's devolved governance framework.

Theoretical Review

The COSO Framework serves as the primary theoretical model for this study, providing a scientific and standardized approach to analyzing the organizational conditions necessary for effective financial governance. Developed by the Committee of Sponsoring Organizations of the Treadway Commission, the framework is recognized globally as the definitive tool for internal auditing and financial risk management (Saleem et al., 2019). It focuses on three core objectives: operational effectiveness and efficiency, the reliability of financial reporting, and strict compliance with applicable laws and regulations. These objectives align directly with the goals of implementing IFMIS within Kenya's devolved units, where the system is intended to automate compliance and standardize reporting.

The framework consists of five integrated components that act as the structural pillars for the study's analysis. The first component, the control environment, encompasses organizational structure, ethical values, and staff commitment, which determine the "tone at the top" for IFMIS usage. This is followed by risk assessment, which involves identifying and mitigating threats to financial integrity, and control activities, which include the specific policies and procedures governing system access and security. The final two components, information and communication and monitoring—address the actual implementation of technology and the

subsequent evaluation of performance through reports and audits.

In the Kenyan county governments, the COSO framework has been successfully applied in prior research, such as the study by Lagat, Okelo, and Terer (2016) in Baringo County. For this research, the framework provides an overriding guide to examine how internal controls, organizational structures, and employee commitment work within the information and communication environment to achieve successful IFMIS implementation.

Empirical Review

Internal Controls and IFMIS Implementation

Existing studies have reviewed Internal controls from different angles. There are studies that look at policies by government entities; their availability, absence and the role on IFMIS implementation. The debate on inbuilt versus human based system of internal controls is a common one in research studies on IFMIS implementation. The question addressed is whether inbuilt internal controls such as fraud detection systems work better compared to depending on the IFMIS user to decide to follow the established policies and procedures. Izang et al. (2022) focused on the implementation of fraud detection mechanisms. The study done in Nigeria's IFMIS system. By focusing found fraud detection technologies having a multiplier effect on the timeliness, accuracy and transparency of the IFMIS services. The findings of the study supported the inbuilt system against the human system. In a similar manner, Mputu and Monique (2022) conducted a study on fraud detection systems in Congo's IFMIS adoption. They found the inbuilt systems to work better compared to developing

policies and procedures for staff. As their study found, the inbuilt fraud detection system was able to prevent expenditures above ceilings besides limiting use of funds that were not budgeted for. The above studies were conducted in Nigeria and Congo. The contextualization to Kenya and the five counties was necessary to understand the role of internal controls in creating timeliness, accuracy and efficiency which are the challenges evidenced. The IFMIS technology in use in Counties in Kenya depends on inbuilt controls. It was therefore imperative to analyze the implementation in Kenya against Nigeria and Congo.

The study by Muita and Karanja (2018) was done on state departments in Kenya to evaluate the self-regulatory mechanisms in IFMIS in the budget preparation and implementation. The study used structured questionnaire while data was analyzed through thematic analysis. Findings revealed that IFMIS was a tool that created a self-regulatory framework enabling close examination of expenditures, accountability, efficiency, timely budgeting and implementation processes. Although examining the Kenyan context, this study was on central government thereby creating a gap in knowledge on the role of self-regulatory mechanism in IFMIS implementation at the county level. It was therefore necessary to apply in the five counties where challenges were evidenced.

Other studies have proposed the human based internal controls including laws, policies, procedures and other controls like audits and reports. Policies play a big role in the control environment. The study by Pesape (2022) sought to examine the IFMIS policy situation in Tanzania and how this supported IFMIS implementation in the country. The focus of the study was on local authorities, which are the decentralized units in the country. The results of their study

revealed that local authorities had no substantive financial policies to operationalize IFMIS. This resulted in weak monitoring systems on IFMIS. This was connected to poor budget control, limited monitoring of payments and procurement challenges. The focus on local authorities in Tanzania, though mirrors the case in Kenya, presented different realities as relates to policy and legal frameworks. There was need to review the IFMIS policy situation in the Kenyan counties and relate with the findings of Pesape (2022) on procurement, budget and payments. Further, the debate on inbuilt against physical policy and procedure necessitated a study to solve the dilemma by using research as a logical basis.

Focus on human based internal controls is continued in Chalu (2019) in another study on IFMIS implementation in Tanzania. Their study focused on System audits system audits in local governments in Tanzania. From empirically examining the work of the audit committees, Chalu (2019) was able to conclude that IFMIS audits are central tools to assure stakeholders like the Auditor General of prudent use of budget and resources allocated. The view of such audits is what is defined as 'audit trails'. This study therefore goes back to the technology-human debate by contending that users of a system are likely to leave some evidence that can be used to make corrective actions.

A hybrid system based on inbuilt software and linked approvals from central points was charted in a study by Muhammed (2014). This study done in Ethiopia and Tanzania. The focus for on the operational efficiency created by the hybrid system. The study found that whereas the centralized approval system delayed operations, it assured of elimination of the financial management risks. Further, the centralized software enabled greater transparency. The study

thus concludes that a hybrid between inbuilt and human based internal controls was necessary in IFMIS implementation. The use of centralized payments and expanded procurement technologies mirrors the reforms already instituted in the five selected Kenyan counties. The suggestion of combining manual and technology based internal controls called for further review into these contexts to find their applicability and reality in enhancing IFMIS implementation since studies with this focus are few.

Research in the Kenyan context has attempted to review this hybrid implementation of internal controls. Testing this in the context of selected county governments in Western Kenya, Majani, Mackton and Atieno (2022) revealed that the combination of policies, procedures and inbuilt system audits, can work to enhance reduction of budget variance in county governments. Using the opinions of senior government officers from the counties including directors and County Executive Committee members, the study concluded that procedures that ensure vote heads are not exceeded are important to deter over-spending. In the same manner, the study revealed that counties lack real time systems to monitor the use of budgets by departments. This, the study concluded, this led to cases overuse of recurrent as opposed to development budget. The selected counties were not covered in this study by Majani et al. (2022). It was therefore important to understand whether the five selected counties have procedures that ensure vote-heads on specific budgets are not exceeded. Further, a study was necessary to expand the discussion beyond the budgeting outcome only to include the procurement, payment and payroll dimensions of IFMIS implementation.

COSO and PEFA standards present important areas of focus in examining an

organization's implementation of internal controls. Studies that adopted the frameworks provide a foundation for not just the variables but also the methodology. Lagat, Okelo and Terer (2016) adopted a descriptive approach using the 'Committee of Sponsoring Organizations of the Tread Way Commission (COSO) framework which analyzes the control environment. The study was done in Baringo County Government, Kenya and revealed the significance of procedures in access to IFMIS portal, payment approval and sensitive procurement data. The study revealed that IFMIS authorizations and restrictive mechanisms are weak in Baringo county, a situation that leads to problems in reporting financial imprudence such as procurement and payment collusions. Although pointing to role of procedures, this study is quantitative and therefore does not capture the contextual use of the procedures in counties. The idea of weak and restrictive IFMIS system could only be well expounded through a qualitative study that allows for in-depth interviews and discussions. The research undertaken in the five counties therefore used a qualitative approach to review the prepositions in COSO as advanced by Lagat et. al. (2016).

Case studies provide an avenue of reviewing IFMIS implementation as guided by the use of internal controls. Studies based on this methodology tend to examine the contextualized policies and regulations. This was the case in Lukamika and Shale (2015) in their study on Nairobi' city county's procurement processes. The study was undertaken through a questionnaire on procurement, ICT and Finance staff. The study did not find any County IFMIS policy in use in the county. Instead, a general national policy was identified. The study reported confusion in County procurement process due to

lack of specific policy. The findings in this study are important in analyzing IFMIS implementation. The study was done in one county therefore lacking the necessary comparative data to confirm the findings. This called for a study using multiple case studies that allowed for triangulation of results. Further, a confirmatory study was necessary to confirm the county IFMIS policy situation in not only Nairobi county but other counties facing implementation challenges such as Mombasa, Makueni, Turkana and Baringo.

The efficiency of national policies and procedures in use at county level is an important factor of focus in the study undertaken. It was therefore important to examine research studies that reviewed the application of internal controls from the national level. This was the case in Njau and Kinoti (2020) who focused on the controls arising from the National Treasury. The study used a questionnaire on 140 staff from the national treasury's three core departments of ICT, Finance and accounting. Among the findings of the study was that national treasury controls had 0.80 contribution to betterment of procurement and budgets. This finding contradicts several other studies that identify the low to no role played by controls from national government in counties' IFMIS implementation. A study was necessary to confirm the findings and identify the side of the debate that is backed by the most recent data.

Methodology

Research Philosophy and Approach

The study was grounded in the constructivist worldview, which posits that reality is a subjective phenomenon constructed through individual and collective experiences. This philosophy allowed the researcher to capture the

nuanced perceptions of key informants regarding the internal control conditions within county governments (Van der Walt, 2020). Consequently, a qualitative approach was adopted to obtain in-depth, rich data including direct quotations and experiential observations that captured the actual institutional challenges facing IFMIS implementation. This approach ensured that the findings were contextually grounded and provided practical insights into the five counties (Maxwell, 2021).

Research Design and Study Area

A multiple case study design was employed to facilitate a detailed analysis of IFMIS within its natural administrative setting. Unlike a single case study, this design allowed for triangulation by identifying common patterns across diverse environments (Goodrick, 2020). The study was cross-sectional, examining the conditions in Baringo, Turkana, Makueni, Nairobi and Mombasa counties. These sites were selected to provide a diverse cross-section of Kenya's devolved landscape, ranging from the high-volume urban procurement environment of Nairobi to the unique technical and geographical challenges of Turkana.

Target Population and Sampling

The target population comprised the senior technical officers responsible for the internal control environment: the Directors of IFMIS Payment, Procurement, Budgeting, and Payroll. A total of 20 directors (four per county) were targeted based on their institutional memory and technical expertise. The study used purposive sampling to select key informants with specialized knowledge of system-based and human-led controls. The selection of the five counties was justified by their high budget variations and manual process usage as identified in recent oversight reports (OCOB, 2023).

Data Collection Instruments and Procedures

Primary data was collected using a Key Informant Interview Guide (KIIG) and structured observations. The KIIG featured open-ended questions designed to explore internal control policies and their influence on IFMIS functionality. Interviews were conducted in the participants' offices, lasted approximately 40 minutes, and were recorded with consent. Concurrently, observations were conducted to document the physical workflow and the presence of manual workarounds. This dual-method approach ensured that the data captured via quotations and field notes was authentic and grounded in daily county operations.

Data Analysis and Presentation

Data analysis followed a thematic analysis approach, converting raw data into meaningful codes and themes. Utilizing the six-step framework by Clarke and Braun (2021), the researcher moved from deductive coding (aligned with control variables) to inductive coding (capturing emerging field insights). The analysis was supported by ATLAS.ti software, which consolidated transcripts, notes, and photos into a unified platform. To ensure validity, "member-checking" was used to confirm sub-themes with participants. Findings were presented through visual diagrams mapping the link between controls and IFMIS outcomes, supported by direct quotations to provide an undiluted view of the findings.

Results and Discussion

Research Question Part 1: What are the internal controls conditions in the five selected county governments?

The Table 1 below was used to display the observations made in each of the five counties as relates to internal

controls conditions. From each county, observations revealed the use of policies, procedures, audits and reports. The table shows a summary of observation in each county based on different observation notes sometime made on different days. The researcher used color coding to

initiate the process of identifying the initial codes right from the data being collected in the field. The green color indicated high value codes that explain the condition while yellow color shows the supporting information.

Table 1: Summary codes of internal controls conditions in the five counties

Case	Descriptive Results of observations	Codes	Condition
1	Observations in the County 1 setting involved looking at the wall displays and the office tables to find any document that referred to guidance of IFMIS. There were no County legislations that directly target the users, and settings of IFMIS use. Only general laws on finance were observed. The office environments in all the offices visited did not have IFMIS procedures displayed. Further, no results or procedures of IFMIS audits and reports was observed in County 1	-No County legislation -No results or procedures of IFMIS audits	Lack of IFMIS internal controls
2	In Case 2, the researcher physically inspected the documents to see any that related to IFMIS implementation in the counties. From the documents reviewed, there was no legislations or policies that directly identified how IFMIS is to be administered. Majority of the documents acknowledged the use of IFMIS without inputting any procedure to the usage. There were therefore no procedural documents or policy guidelines even at departmental level on the usage of IFMIS. System audit documents only existed as plans. There were plans to undertake annual audits but there were no documents indicating if these system audits were done on IFMIS platform in the county. There were also no results or outcomes of audits. From observations, policy implementation was not an active consideration in the work settings. Officers observed simply undertook their duties as they knew it.	-No legislations or policies -No procedural documents -No results of audits	Lack of internal controls
3	Observations on case 3 environments revealed the use of internal controls to be	-There were	Presence of

	<p>moderate. As observed, there were departmental guidelines on the use of procurement services on the online platform. The policy provided guidance on the roles and responsibilities of the county staff in enhancing the efficiency of procurement. Staff in the unit followed this policy guidance. There were no county laws on the same and thus the departmental policy served as the guiding law. There also existed some system audits. The audits however concerned details of users and their work without documenting the area of weakness and strengths.</p>	<p>departmental guidelines -No county law -Some system audits existed (did not identify weakness)</p>	<p>departmental controls</p>
Case 4	<p>Observations in County 4 settings revealed there was no county law relating to IFMIS use except the contents of budget documents. Observations in the county revealed cases of procedural guidelines especially drawn from PFM Act. Also seen manuals from National treasury. There were timelines out on the walls indicating the supplier application deadlines and requirements to participate in the financial years' procurement process. The list of successful suppliers was also displayed which identified those allowed to do business with the county in the year. On budgeting the budgeting times were displayed using online and physical means. The budget office had the timeless displayed on the walls while the same way the case or several offices. Payroll operated with the human resource manuals. There were also previous audit reports that related to financial and not IFMIS system based data. that controlled the use of payroll. Further, there was a policy on the requirements for payments with insistence on evidence nothing soft and hard copies</p>	<p>-No county law -National treasury guidelines in use -Audits done on financials/not IFMIS based</p>	<p>-Lack of county internal controls -Use of national risk controls</p>
Case 5	<p>In County 5, there was no particular law expressly mentioned IFMIS. A review of the bills and acts from county assembly found none was on IFMIS.</p>	<p>-No particular</p>	<p>-Lack of internal</p>

However, the ICT department in the county had developed an operational manual for feeding IFMIS relevant data. System audits were inaccessible though available. Observations revealed coordinated approach and use of common platforms to feed data that was necessary for IFMIS reports

law controls
-Audits were inaccessible

As the Table 1 above indicates, there were no internal controls found to be in use in the five counties. The observations in the counties did not find any legislation or policy on IFMIS usage in the county. The ATLAS.ti window below also shows the conditions as enumerated from the responses to the interview questions. As can be observed from the results displayed;

1. There was no county legislation in place
2. National IFMIS policies were in use

The findings on internal controls conditions were compared to findings in other studies. The lack of regulations that directly guide IFMIS is a finding that is consistent with what Pesape (2022) found in Tanzania's local authorities, identifying that they had no substantive financial policies to operationalize IFMIS. The finding therefore connects the Kenyan situation with the Tanzania one. Another point that emerged as the "condition" was that 'national policies' were the ones in use. The Public Finance Management Act (PFM Act) found reference in most of the interviewees. Observations in the work settings identified several copies of PFM Act in most of the offices.

Research Question Part 2: What role does this (internal controls conditions) play in IFMIS implementation.

The study examined the role of internal controls conditions through focus on emergent sub-themes. The focus on each theme (policies, procedures, audits

and reporting). These themes and sub-themes are presented below;

Theme 1: Role of policies

The codes provide a summary of various statements of the interviewees on the IFMIS policy situation in the counties and the role that these plays. The summarized findings were that;

- a. With no county IFMIS policies, the levels of accountability and transparency were low.
- b. Role confusion/uncertainty remain due to lack of IFMIS policies.

As the respondents held, the PFM Act did not provide the required guidance and there were "gray areas" in the IFMIS procurement, payment and payroll, that a county IFMIS-specific policy was required to guide. The respondents thus identified role confusion and lack of process clarity as the outcomes of the conditions they worked in. This pairs with the conceptualization of IFMIS policies as risk mitigation mechanism that Izang et al (2022) talked about in their study. It also confirms what Mputu and Monique (2022) considers as necessary conditions towards creating timeliness and accuracy of IFMIS service. Based on the data collected, the roles of IFMIS policies were identified as;

1. Creating clarity
2. Accountability and transparency

Sub-theme 1: Creating clarity

From the study, IFMIS users identified lacking a connection with what

they were to achieve. They lacked the grounding. They therefore called for County IFMIS policies to make clear on what they were to do. An account of this is in the quotations drawn from RES 4, RES 11 and RES 17 who say;

Am one of those who believe procurement through IFMIS is still problematic. Yes, clear legislations can help (RES 4)

I know the grey areas don't help in this. With a law we would manage budgetary controls with greater effectiveness (RES 11)

"If we don't have these laws, and that is what it is, then how do we plan to work with our contractors? We will not be sure of when, how, what to do with our budgeting or even the requirements for IFMIS. This is not just our problem but our suppliers face this difficulty more. (RES-17)

The study captured sentiments indicative of confusion and lack of clarity in IFMIS implementation. Responses indicative of confusion include *"it is not clear who works where"*. The key word in this is clarity. Other responses were more direct, holding that *"clear legislations can help"*. From what RES 17 presents, there is no County IFMIS policy or law, a situation which creates uncertainty or lack of clarity on how to engage suppliers in the procurement process. The lack of policy is also cited to limit the awareness of the users on the timelines to do the various activities, from the county standpoint. This is indeed the reality in the county governments. Without a legal framework, counties cannot understand how to deal with their clients including the suppliers. They depend on the national government to manage the supplier portal.

This sub-theme is supported by findings from previous studies. In a study

on use of IFMIS in government institutions, Masaku (2018) identified that *"it is important to have clear legal guidance on the roles and responsibilities" of each user to avoid creating confusion (pg.1554)*. The view of Masaku (2018) is that lack of policies is a recipe for role confusion. This is what the study found. The conclusion here is; *'role confusion and uncertainty remain due to lack of IFMIS policies in the counties.*

The study notes the existence of the PFM Act and questioned on its role in solving the existing challenges. It was identified that this policy did not bring any clarity of roles. Respondents revealed that the National policies lacked clarity on IFMIS in general and its application in counties. According to them, such national policies did not define *"who works where"* therefore creating gaps in implementation of IFMIS budgeting, procurement, payroll and payments as the persons undertaking each of these roles are not explicitly mentioned in the PFM Act. The conclusion drawn from this was that the counties studied did not have a policy guideline in implimenting IFMIS with the condition causing role confusion among users.

Sub-Theme 2: Accountability and Transparency

Negative analysis also revealed another role of county IFMIS policies; that of creating accountability and transparency mechanism. This was well captured in thee statement; Besides creating clarity, *"with no county policies, the levels of accountability and transparency are low"*. Analysis of the responses indeed confirms that the levels of accountabikry were low and that this is a result of lack of IFMIS policies. This indeed arises from the statement by RES 3 who said;

These policies should align state laws that run county, help

accountability-transparency and how the public and government can access information fed in-documentation and stream of funds in the system...now it is not clear who works where and how accountable they are to be (RES 3)

The key words that arise from what RES 3 said is the ability for policies to align operations with other existing laws. This makes it possible for operations to be accountable to a vast majority of stakeholders who are guided by the existing laws. From the analysis, accountability and transparency are well enumerated by statements like “the public and government can access information”. This shows the desire to have a mechanism for verifying what is done on the IFMIS platform. What was observed as a pattern in the responses and observations is that information access was a challenge in the counties with this connected to the lack of county IFMIS policies. The lack of policies was thus a weakness in having a transparent and accountable system since it “is not clear who works where and how accountable they are to be”

This finding fills a gap in existing literature. Previous studies also reviewed transparency and accountability. None of these studies looked into the role of county policies. Compared however, this study merges with the transparency and accountability results reached in the study by Izang et al. (2022) and Masaku (2018). Both studies identify the central role of policies in making transparency and accountability a legal requirement for users to adhere to. Further, Mputu and Monique (2022) found that having a law to follow increases the number of persons in the reporting line and hence serves as a deterrence to any malpractice related to use of IFMIS.

From the analysis of the role of policies, new knowledge emerged. The new knowledge generated is that the IFMIS policies must be internally generated for them to be effective. They must be generated by and for the user government. Another form of new knowledge that emerged is that organizational factors are the foundation for any technology adoption pursued. It was clear that IFMIS implementation could not succeed without the guiding County IFMIS policies.

This study therefore presents an argument for human controls as opposed to technology or inbuilt controls. The thinking among researchers and practitioners that technology can replace organizational arrangements is refuted in this study. Kinoti (2020) and Muita and Karanja (2018) cite the features of the IFMIS system as creating an open and accountable platform. The genesis of this among researchers is the view that with IFMIS, processes and procedure will occur according to the inbuilt requirements and be open to a large number of stakeholders who will vet how the processes occur. Although agreeing with the need for accountability and transparency, the study identifies that this cannot be achieved by focusing on the technology alone. There is need to focus on the policies as avenues to increase accountability and transparency.

Theme 2: Role of IFMIS procedures

The theme “procedures” was conceptualized as an important internal control. Procedures are a set of required actions performed by all who are responsible for certain actions. The theme was analyzed in order to answer the question; “are there County IFMIS procedures in use? Observations indicated that the working environment had detailed procedures to guide IFMIS usage. They were national treasury

circulars and departmental guidelines. The display below captures the condition on IFMIS procedures in the five counties.

The findings revealed that the procurement process (procure to pay) arises from the “national government”. These are instructions given by the national IFMIS department. It was therefore concluded that national government procedures were in use in the selected counties. County level procedures were however missing.

Besides understanding the situation of application of IFMIS procedures, the study looked into the role of IFMIS procedures in IFMIS implementation at the county level. First, the study reviewed the roles as stated in previous studies. Majani, Mackton and Atieno (2022) identified the role of controlling variance in IFMIS use. As they found, the use of procedures ensured reduction of budget variance as officers were guided to follow the right path. Lagat, Okelo and Terer (2016) identified the role of procedures to be for purposes of creating uniformity. Analysis of data in the study done in the five counties sought to compare and contrast these roles with the findings. The sub-themes thus roles found in this study differed from what the previous research identified. This study found IFMIS procedures to provide inbuilt regulation, best practice and reduction of conflicts. These sub-themes are;

1. Providing regulation
2. Enhancing best practice
3. Reduce conflicts

Sub-theme 1: Providing in-built regulation

The role of inbuilt procedures as providing regulation came out in what RES 11 said.

“We were to create these procedures to help system run well without conflicting. They help us to guide/frame IFMIS that will not run parallel” (RES 11).

The regulatory role of procedures is captured in the statement; “they help us to guide/frame IFMIS that will not run parallel.” This means having procedures that guide users was necessary to ensure things were done in the expected manner and that there was no “conflicting” or going “parallel”. In this sense, the respondents referred to the various IFMIS functions including budget management, payment management and payroll management. By having an inbuilt regulatory system, all these functions occurred without interfering with each other. The above confirms what Izang et al. (2022) found. The major finding of their study was that IFMIS itself is a government policy seeking to enhance the management and control of resources, especially by national treasuries. Thus IFMIS was a regulation mechanism by national government.

Respondents recognized the temptation on IFMIS users to misuse the system. They thus identified that not having procedures was a recipe for “unregulated actions”. This is what RES 8 says;

“We are guided by what we have been doing; we know what to do. Yes, on procedures, we can say we are self-taught which is not good for some who are unregulated in actions.” (RES 8)

RES 8 in the above statement distances from the use of in-built IFMIS procedures and identifies the focus on “what we have been doing”. It means the procedures inbuilt are inadequate, forcing staff to depend on their ingenuity. This stance is supported by Mputu and Monique (2022) whose view is that policies and procedures work best if they guide the activities of the user rather than being built into the technologies. From their study, the use of procedures on expenditure ceilings and financial

reporting enhanced greater compliance in Congo (Mputu & Monique, 2022). This study identifies the limited impact of procedures arising from external sources and the need for county specific ones. The study therefore adds to the technology-versus system debate. From the results, human systems are identified as working better to regulate actions compared to inbuilt systems.

Sub-theme 2: Best practice

Another sub-theme that emerged from the data on internal procedures is enforcing best practice. Best practice in the financial management field ensures that the right things are done at the right time and thus there is no loss of funds. In the county government system, best practice is espoused in following the laid down procedures. This is key because counties are made up of different departments that must coordinate and collaborate. The study revealed that procedures were necessary for departmental collaboration.

From the study, the use of IFMIS in the counties was found to have the intention of creating best practice. RES 3 says,

“these procedures guide different departments. They map different levels and bring them together influencing what happens”.

From this statement, the procedures are identified as important in ensuring departments work. They are mapped in terms of how they work on the required budget formats, procurement rules, payment requirements and payroll ceilings. In terms of the kind of procedures in use, observations revealed the national IFMIS directorate to play an active role in ensuring best practice. This was through issuing of circulars and banners that were found displayed in strategic places meant to ensure the users followed the laid down practices in their procurement

management, budget management and payment management processes. The banner displayed below is one of such meant to ensure best practice based on following common practice.

A major finding in Pesape (2022) was that the decentralized units exhibit low budget conformity despite the existence of the national procedures to guide users. This view would suggest that national procedures are unable to achieve best practice hence evidence of unethical conduct resulting in wastage of resources through poor budget management, procurement and payments. As data from this study revealed, existing national procedures did not achieve the desired objectives. The conclusion is that only county-specific procedures are able to influence best practice and control wastage of resources through budgeting, procurement, payroll and payments.

Sub-theme 3: Reduce conflicts

Another sub-theme that emerged from the role of procedures on IFMIS implementation is reducing conflicts. As already stated, IFMIS operations are guided by inbuilt procedures that ensure function do not overlap. Respondents identified conflicts related to departmental use of IFMIS. They identified the need for procedures to reduce these conflicts. This is captured in what RES 11 had to say; *“procedures to help system run well without conflicting”*. The issue of intra and interdepartmental conflicts is presented in studies (Izang et al., 2022). No study however related the conflicts to lack of procedures. This study therefore presents new knowledge on the role of county level procedures.

Theme 3: Role of IFMIS audits

The role of IFMIS audits was another theme that was pursued in the study. The study sought to understand, *“IFMIS audit conditions in the counties”*.

Audits in the study were conceptualized as “technology audit” rather than “financial audit”. Indeed, this difference was found to bring confusion in the practice of IFMIS audits in the counties. There was limited understanding of IFMIS audit by the county IFMIS users. This led to the reference to financial audits as system audits. In this case, system audits were not done. As the study concluded, “audit is done on financial not on the technology (IFMIS system)”. The ATLAS.ti output below displays this result. The summaries indicate lack of awareness of system audits. The interviewees also confirmed this stance. This is what RES 6 says;

There is an audit module in the system. How we use it? For the external one, I cannot speak for that. Because it is done by AG. I can only comment on the auditing in accounting or financials part, not the system part (RES 6)

From what RES 6 says, it was summed that IFMIS audit component exists but is not utilized by users in the counties. Respondents gave a reason for this. According to the respondents, the system was inflexible to county users. This result thus connects to what Majani, Mackton and Atieno (2022) found in their study. They too identified the technology to be rigid and lacking user friendly features. In their view, frequently undertaking system audits was central to the proper functioning thus implementation. This study identified two roles connected to system audits; error reduction, and compliance. These roles (sub-themes) are;

1. Error reduction
2. Enhance compliance

Sub-theme 1: Error reduction

Error reduction is a sub-theme that emerged in relation to the use of IFMIS audits. Users were of the view that IFMIS audit was central to eliminating

errors. As the respondents held, the inbuilt audits were responsible for controlling the human actions; allowing those that are correct and declining the ones with error. The importance of this is captured in what RES 15 states;

Where systems are not audited, error remain. When it is about money, these errors are costly (RES 15)

The costly nature of IFMIS error is well known in Kenya. In Kenya, the term “computer error” is often used to cite an occurrence where the realities of losing millions of shillings were observed from a simple error of adding a zero. This means, a mistake in the use of IFMIS technologies can be costly. Auditing the system makes it able to reduce the chance for occurrence and reoccurrence of such costly errors.

Sub-theme 2: Compliance

Another sub-theme that emerged in relation to system audit is its role of influencing compliance. The respondents cited examples where the payments including impress payments would be declined by the system if the impress holder had not surrendered an earlier impress. They also gave examples of the system “declining” budgets that were not consistent with the established standards. Their view was that the IFMIS in-built audit module was responsible for ensuring compliance to the requirements in terms of budgeting, procurement, payroll and payment. Despite this, the responses indicated that the role of inbuilt audit module was not utmost. This is captured in the response by RES 1;

About inbuilt system audits yes..we are at 60% on compliance and regulations since much of the inbuilt audits is regulated by the users...the system remains as it is (RES 1).

This response identifies 60% compliance. The low compliance is what several studies done in Kenya pointed out (Njau & Kinoti, 2020; Majani, Mackton & Atieno, 2022). This study also revealed the reason for this limited IFMIS system audits. Analyzing the results further pointed out a challenge on the willingness and awareness of the internal stakeholders on the production of IFMIS audits. With low awareness and willingness, the use of external audits would suffice. Indeed, this was the case as counties depended on the reports produced by the national government.

Theme 4: Role of IFMIS reports

In this section, this study was guided by an exploratory question; How are IFMIS reports used in the counties and what association does this have with IFMIS implementation?" The output above presents quotations that respond to this question. One such response states; "If I talk about what we miss, we don't share reports enough. There are no IFMIS reports". From this response, it is clear that IFMIS based reports are not produced in the counties. This is in synch with existing literature. In most of the studies, the focus is on the financial reports with IFMIS (technology) reports rarely focused on (Chalu, 2019). The explanation to this is presented in another quotation; "there is no structure for sharing reports". This is indeed a major finding in the study. Whereas there exists a framework for sharing reports at the national level, such framework is not existent at the county level.

The second part of the question was; "what role does the condition play on IFMIS implementation". Focusing on the second aspect of the research question, RES 15 talks about "repeated mistakes because these reports are not shared". The IFMIS system is designed to produce

reports on the transactions that go through it. County staff in the selected counties were not able to produce these reports. This was connected to the rights of use as it was connected to the awareness and willingness of the users. In relation to the role that IFMIS reports play, the study identified two sub-themes;

Sub-theme 1: Enhancing stakeholder trust

Stakeholder trust on the system implemented in an organization is important. It defines the willingness of such stakeholders to engage more in the processes that the system supports. The budgeting, procurement, payroll and payment processes depend on various stakeholders within the counties and outside. The view of Chalu (2019) is that IFMIS reports maximizes the trust because of the defined framework of usage. The reports provide clarity of actions. According to Chalu (2019), undertaking IFMIS reports assures donors and funding agencies who commit their resources that things are working well. This study concurs that IFMIS reports bring a level of trust from external stakeholders. The study however identifies that the level of trust was low. This was an outcome of the lack of IFMIS reports in these counties.

Sub-theme 2: Feedback

Another sub-theme that arose from the study on the theme was feedback. This sub-theme was related to the role that reports play in IFMIS implementation. This sub-theme was emphasized by RES 15 who held;

There is a challenge of low compliance and repeated mistakes because these reports are not shared with actual payroll users who need guidance (RES-15)

This study found what Chalu (2019) stated that where reports are not

shared, there is limited compliance in the budgeting, procurement, payroll and payment processes because of the gap in getting feedback. RES 15 identifies that these "repeated mistakes" arise from the lack of feedback that would provide recommendations in the reports. In agreeing with Chalu (2019), this study states that the lack of IFMIS reports denies the system users the chance to get the feedback for their corrective action.

Conclusion

The study concludes that internal control conditions within the selected county governments are significantly weak and largely decentralized from the specific needs of devolved governance. A critical finding is the total absence of county-specific IFMIS legislations and policies; instead, counties rely on generalized national frameworks like the PFM Act, which fail to address gray areas in procurement, payroll, and payment functions. This lack of localized policy has resulted in pervasive role confusion, uncertainty among users, and a fundamental breakdown in accountability and transparency. Though national treasury procedures and circulars are physically present, they are often perceived as external impositions, leading to a self-taught culture where staff depend on personal ingenuity rather than standardized best practices.

Furthermore, the study reveals a significant gap in oversight mechanisms, as system audits are frequently confused with financial audits. Because the IFMIS audit module is underutilized and perceived as inflexible, counties are unable to effectively reduce costly human errors or enforce systemic compliance. Similarly, the absence of a structured framework for generating and sharing IFMIS-based reports denies users the

feedback necessary for corrective action, thereby eroding stakeholder trust.

Recommendations

1. *Development of County-Specific IFMIS Policies and Legislations*

The County Assemblies of Baringo, Turkana, Makueni, Nairobi, and Mombasa should urgently enact localized IFMIS regulations. These policies must move beyond the general PFM Act to explicitly define roles, responsibilities, and timelines for system users. Through creating a clear legal mandate at the county level, the governments will eliminate role confusion, align departmental operations, and provide a legal basis for holding officers accountable for system-based transactions.

2. *Institutionalization of System-Based Audits*

Internal Audit Departments within the counties should shift their focus from purely financial auditing to technical system audits. The counties should invest in training for internal auditors to specifically utilize the IFMIS audit module. Regular system audits will ensure that errors are detected in real-time and that the system acts as a genuine deterrent to malpractice rather than a passive recording tool.

3. *Automation of Reporting and Feedback Loops*

County treasuries should establish a formal structure for the generation and internal distribution of monthly IFMIS reports. These reports should not only focus on financial balances but also on system usage, transaction logs, and error rates. Sharing these reports with departmental heads will provide the necessary feedback to minimize repeated mistakes in the payroll and procurement modules, thereby enhancing overall

compliance and rebuilding stakeholder trust.

4. Domesticating Procedural Manuals

Rather than relying solely on National Treasury circulars, county finance departments should develop "In-house Procedural Manuals" that translate national requirements into local workflows. These manuals should be displayed in all relevant offices to ensure uniformity of practice and to institutionalize best practices in budget management and supplier engagement, reducing the reliance on "self-taught" or unregulated actions.

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