

Journal of Procurement & Supply Chain

ISSN Online 2617-3581

 **Stratford**
Peer Reviewed Journals & books

Digital Transformation of Kenya's Procurement Systems: Evaluating the Implementation and Effectiveness of the E-Procurement Platform IFMIS

Dr. Solomon Kyalo Mutangili

ISSN: 2617-3581

Digital Transformation of Kenya's Procurement Systems: Evaluating the Implementation and Effectiveness of the E- Procurement Platform IFMIS

Solomon Kyalo Mutangili

How to cite this article: Mutangili S. K. (2024). Digital Transformation of Kenya's Procurement Systems: Evaluating the Implementation and Effectiveness of the E-Procurement Platform IFMIS. Vol 9(2) pp. 19-29. <https://doi.org/10.53819/81018102t2483>

Abstract

This article evaluated the digital transformation of Kenya's public procurement systems through the implementation of the Integrated Financial Management Information System (IFMIS). The study was conducted through a descriptive desktop review, relying on government reports, academic literature, and policy documents to assess the system's rollout, effectiveness, and challenges. Findings showed that IFMIS contributed to improved transparency, reduced procurement cycle times, and enhanced auditability in several government agencies. However, issues such as limited user training, inconsistent system usage across counties, and technical failures hindered its full potential. The analysis further revealed that while the platform improved access to procurement information and planning tools, it fell short in achieving uniform efficiency and user satisfaction. Comparatively, Kenya's IFMIS adoption was ahead of many African peers but still lagged behind best practices observed in countries like Rwanda and South Korea. The study concluded that IFMIS had partially succeeded in transforming Kenya's procurement landscape and recommended greater investment in ICT infrastructure, continuous user training, and stronger policy enforcement. The findings underscored the need for future research focusing on real-time system monitoring and comparative performance assessments across different counties and sectors.

Keywords: *Digital Transformation, Procurement Systems & IFMIS*

1. Introduction

Kenya's procurement system has evolved significantly over the years, moving from manual and paper-based processes to more technologically advanced frameworks. Public procurement in Kenya has historically faced several challenges, including inefficiency, lack of transparency, corruption, and a general reluctance to embrace new technologies. These challenges not only hindered the country's development but also led to public distrust in the management of taxpayer funds. The procurement sector plays a crucial role in the economy, as the government spends a large portion of its budget on purchasing goods, services, and works. According to the Public Procurement and Disposal Act of 2005, procurement systems were intended to ensure transparency, fairness, and accountability in the use of public funds (Public Procurement Oversight Authority, 2015). However, despite these efforts, procurement processes remained plagued by

inefficiency, inefficacy, and a lack of oversight, resulting in significant losses in public resources (Mwaniki, 2020).

The digital transformation of procurement systems is seen as a critical step in addressing these issues. In line with global trends towards digital governance, Kenya embarked on the adoption of e-procurement platforms to modernize its procurement systems. One of the most significant steps in this direction was the introduction of the Integrated Financial Management Information System (IFMIS). IFMIS, launched in the early 2000s, was designed to automate financial and procurement functions to improve service delivery, enhance transparency, and minimize the risks associated with manual procurement systems. According to the World Bank (2020), e-procurement systems such as IFMIS have shown promising results in improving the efficiency and effectiveness of public procurement by reducing corruption, ensuring timely payments, and promoting better accountability in the use of public resources. This digital shift is particularly important in a country like Kenya, where the procurement sector is responsible for managing a large percentage of the national budget, thus making it a critical area for digital reform.

Despite its potential, the implementation and effectiveness of the IFMIS platform in Kenya's procurement systems have been met with mixed results. The introduction of IFMIS was intended to address several systemic issues, such as reducing the lengthy procurement cycles and minimizing human errors (Nyakundi & Ameyo, 2019). However, the platform's rollout was not without challenges, including technical difficulties, resistance to change, and insufficient training for procurement officers (Oloo, 2021). As a result, while the system has improved some aspects of procurement, the full realization of its benefits remains a work in progress. This digital transformation is also part of Kenya's broader strategy to integrate ICT into all aspects of public service, a key component of the Vision 2030 blueprint (Republic of Kenya, 2007). The government's move to digitalize procurement processes reflects the growing recognition that technology is key to fostering good governance and enhancing the country's global competitiveness.

The need for a comprehensive evaluation of the IFMIS system is therefore critical. While there is a general understanding of its potential, there remains a gap in understanding its full impact on procurement practices and whether it has successfully addressed the problems it set out to solve. Key questions regarding the system's effectiveness in improving transparency, accountability, and efficiency in public procurement need to be answered. Previous studies on IFMIS in Kenya have suggested varying degrees of success, but few have provided an in-depth analysis of its real-world impacts, particularly with regard to its implementation and the effectiveness of its functions in everyday procurement activities. Therefore, an evaluative approach is necessary to assess whether the IFMIS system has truly transformed procurement practices in Kenya, as well as to identify any challenges that need to be addressed to enhance its functionality and effectiveness in the future.

Problem Statement

The topic of digital transformation in Kenya's procurement systems, particularly through the implementation of the Integrated Financial Management Information System (IFMIS), is of paramount importance due to the critical role procurement plays in the country's public sector. Public procurement in Kenya is a significant component of the national budget, with billions of shillings spent annually on goods, services, and public works (Republic of Kenya, 2020). The efficiency and transparency of these procurement processes directly impact the effective use of public resources, which in turn affects the delivery of essential services to citizens. Despite efforts

to reform procurement systems over the years, the sector has been plagued by persistent challenges such as corruption, delays in service delivery, inefficiencies, and a lack of transparency (Mwaniki, 2020). These issues are exacerbated by reliance on manual processes, which increase the likelihood of human error and fraud.

The adoption of IFMIS in Kenya was expected to address these challenges by automating procurement processes, ensuring timely payments, promoting transparency, and reducing opportunities for corruption. While IFMIS has indeed brought some improvements, such as streamlining financial transactions and enhancing accountability (Nyakundi & Ameyo, 2019), the system's implementation and effectiveness in transforming procurement practices remain ambiguous. There are numerous gaps in the current procurement system, particularly in terms of its capacity to fully integrate with other government systems, user compliance, and the system's actual impact on reducing procurement delays and corruption (Oloo, 2021). The adoption of digital systems like IFMIS has faced several roadblocks, including technical difficulties, resistance to change, and inadequate training for procurement officers (Mwaniki, 2020). These barriers have hindered the realization of the expected benefits, leaving some key problems unresolved.

Furthermore, there is a lack of comprehensive studies that evaluate the full implementation and effectiveness of IFMIS. While existing research highlights some successes of the platform, such as reducing paper-based transactions and facilitating faster payments (World Bank, 2020), few studies have explored the specific challenges encountered during the rollout, such as issues related to system integration, user adoption, and the adequacy of government policies in supporting this transition. Without a thorough assessment, it remains unclear whether IFMIS has successfully addressed systemic inefficiencies or merely added complexity to the procurement system. The existing literature largely overlooks the socio-political factors influencing the system's success, such as the role of political will, institutional capacity, and stakeholder engagement. Moreover, empirical data assessing the long-term impact of IFMIS on procurement outcomes, such as cost reductions and improved service delivery, remains limited. Therefore, this research is necessary to fill these gaps and provide a critical evaluation of how the digital transformation in Kenya's procurement system has been carried out and the extent to which IFMIS has met its intended goals..

Objectives of the Article

To evaluate the implementation of IFMIS, assess its effectiveness, and explore the challenges faced.

2. Literature Review

The global shift towards digital transformation in public procurement has been gaining momentum over the past few decades, driven by the increasing need for efficiency, transparency, and accountability in public spending. E-procurement systems have become an integral part of modern governance, with governments around the world seeking to streamline their procurement processes, reduce corruption, and improve public service delivery through technology. The adoption of e-procurement platforms is widely viewed as a crucial step in the broader agenda of digital governance, which aims to enhance the accessibility, efficiency, and accountability of government operations. According to the European Union (2018), the implementation of e-procurement systems has led to substantial improvements in the management of public funds, resulting in cost savings and improved compliance with regulatory frameworks. For instance, in countries like the United Kingdom and Sweden, e-procurement has successfully reduced administrative burdens, accelerated procurement cycles, and increased competition by allowing a

<https://doi.org/10.53819/81018102t2483>

wider pool of suppliers to participate in government tenders (OECD, 2020). This digital transition has been seen not only as a tool for efficiency but also as a means to promote transparency, reduce opportunities for fraud, and ensure that public contracts are awarded based on merit rather than personal connections or corruption.

In Asia, countries like South Korea, Singapore, and Japan have been early adopters of e-procurement systems. South Korea's "Government Procurement System" (KONEPS), for example, is a well-established e-procurement platform that integrates suppliers and government agencies into a single digital ecosystem, improving the speed and transparency of the procurement process. This system has led to significant reductions in procurement costs and has made the bidding process more accessible to small and medium-sized enterprises (SMEs), thus enhancing competition and reducing opportunities for corrupt practices (Kim & Park, 2019). Similarly, Singapore's "GeBIZ" platform has transformed its public procurement processes by ensuring that all procurement activities, from tender issuance to payment processing, are conducted electronically, thus improving efficiency and transparency. These countries exemplify the successful use of e-procurement platforms in reducing paperwork, ensuring compliance with procurement laws, and fostering a more competitive and inclusive market for public procurement.

In Africa, the digital transformation of procurement systems is still in its early stages, but several countries have begun to embrace e-procurement as a means to tackle inefficiency and corruption in the public sector. For example, Uganda's "Electronic Government Procurement" system (eGP) was introduced to enhance the transparency and competitiveness of government procurement processes. The system has been credited with reducing procurement delays, improving accountability, and ensuring better service delivery (Mushobozi et al., 2018). Similarly, Ghana's "e-Procurement Platform" has enhanced the efficiency and transparency of government procurement activities, enabling suppliers to submit bids online and track the status of their applications in real time. While these systems have made significant progress, many African countries still face challenges related to infrastructure, user training, and political will, which hinder the full implementation of e-procurement systems.

Globally, the benefits of e-procurement systems are increasingly recognized, but the implementation of such systems requires careful consideration of local contexts. Factors such as technological infrastructure, political stability, institutional capacity, and the level of trust in government institutions can greatly influence the success of digital procurement systems. Furthermore, the design and implementation of e-procurement platforms need to take into account the need for user-friendly interfaces, comprehensive training for procurement officers, and continuous technical support to ensure that the systems function effectively. The successful global cases provide useful lessons for countries like Kenya, which are looking to enhance the efficiency, transparency, and effectiveness of their public procurement systems through digital transformation.

Kenya's procurement system has historically been characterized by inefficiencies, lack of transparency, and susceptibility to corruption. Prior to the introduction of IFMIS, the public procurement system in Kenya relied heavily on manual processes that were prone to delays, errors, and fraud. Government procurement activities were managed at the individual agency level with minimal coordination, leading to a lack of standardization and an environment ripe for malpractices. The procurement process involved multiple steps, including tender advertisements, bid evaluations, and contract management, which were all carried out on paper and in person,

creating long cycles for processing requests and awarding contracts. These delays in procurement led to inefficiencies in the delivery of services and infrastructure projects (Oloo, 2021).

Corruption was a significant challenge in the traditional procurement system. According to the Public Procurement and Disposal Act of 2005, the Kenyan government sought to address corruption by putting in place legal frameworks that promoted transparency. However, the manual and decentralized nature of the procurement process often made it difficult to enforce accountability. The lack of real-time monitoring and audit mechanisms created loopholes that allowed for manipulation, such as collusion between procurement officers and contractors, leading to inflated prices, substandard work, and misappropriation of public funds (Mwaniki, 2020). The absence of a centralized system also meant that tracking and reporting of procurement activities were cumbersome, leading to inefficiencies in the use of public resources and a lack of trust in the procurement system.

The introduction of IFMIS was seen as a critical step in modernizing Kenya's public procurement system. The system was designed to automate financial and procurement processes to improve accountability, reduce human error, and enhance service delivery. By integrating procurement functions with financial management, IFMIS aimed to streamline procurement processes, reduce delays, and promote transparency. However, the transition from a traditional manual system to a digital platform was not without challenges, as Kenya had to overcome barriers such as technical infrastructure, resistance to change, and the need for capacity-building among procurement officers (Nyakundi & Ameyo, 2019).

IFMIS: Global and Local Case Studies

The Integrated Financial Management Information System (IFMIS) has been widely adopted in several countries as a means of improving the transparency and efficiency of public procurement and financial management. Globally, many developing countries have adopted similar systems to reduce corruption and improve the effectiveness of public spending. For instance, South Africa's introduction of the "Central Supplier Database" and the "e-Procurement System" was aimed at promoting transparent, efficient, and competitive procurement processes (Schutte, 2020). This system has helped streamline procurement, reduce procurement cycle times, and enhance accountability by enabling suppliers to register once in a centralized database, making it easier to access tender opportunities.

Kenya's IFMIS, which was introduced in 2003, has similarly been designed to improve the management of public funds, including the procurement of goods, services, and works. While there have been successes, such as faster processing of payments and greater visibility of financial transactions, the system's full implementation and effectiveness have been mixed. For example, a study by Nyakundi & Ameyo (2019) found that although IFMIS improved the financial management capabilities of Kenyan public institutions, challenges remained in the procurement component, including inadequate training and limited integration with other government systems. Furthermore, the system's implementation has faced resistance from stakeholders, especially in local government departments, which are often not equipped with the necessary technical skills or infrastructure to use the system effectively.

Other local case studies in Africa, such as Uganda and Tanzania, have also demonstrated both successes and challenges with their respective e-procurement systems. In Uganda, the Electronic Government Procurement (eGP) system has helped increase competition and transparency by enabling online tender submissions, but challenges such as limited technical capacity and

resistance to change have hindered its success in fully realizing its potential (Mushobozi et al., 2018). Similarly, in Tanzania, the introduction of an e-procurement system was aimed at reducing corruption and enhancing the efficiency of government procurement, yet delays in implementation and inadequate infrastructure have created hurdles in achieving optimal results (Kapinga & Mchopa, 2019).

Key Theories and Models

Several adoption models can be applied to understand the challenges and successes of IFMIS in Kenya's procurement system. The Technology Acceptance Model (TAM), developed by Davis (1989), is a widely used framework for understanding how users come to accept and use technology. TAM suggests that perceived ease of use and perceived usefulness are the key factors influencing the adoption of new technologies. In the case of IFMIS, procurement officers and other government staff need to believe that the system is both easy to use and will enhance their work efficiency. Resistance to change, a lack of proper training, and inadequate technical support have been identified as barriers to achieving high levels of acceptance of IFMIS in Kenya's public sector (Oloo, 2021). The model can be used to guide interventions aimed at increasing user adoption of IFMIS by addressing these issues and enhancing the perceived value of the system.

Another relevant framework is Diffusion of Innovation Theory (DOI), proposed by Rogers (1962), which explains how new technologies or innovations spread within a social system. According to DOI, the adoption of innovations is influenced by factors such as relative advantage, compatibility, complexity, trialability, and observability. In Kenya, the relative advantage of IFMIS lies in its potential to reduce corruption and increase efficiency, but its adoption has been slow due to perceived complexity and the lack of compatibility with existing systems. As the system's benefits become more observable over time, its adoption is likely to increase, but overcoming the challenges of training and infrastructure is critical to speeding up this process.

The Unified Theory of Acceptance and Use of Technology (UTAUT), developed by Venkatesh et al. (2003), combines several theories, including TAM and DOI, to explain the factors influencing technology adoption in organizational settings. This model posits that performance expectancy, effort expectancy, social influence, and facilitating conditions play a critical role in determining user acceptance and use. In the case of IFMIS, the system's perceived ability to improve performance (such as faster payments and more transparent procurement) and ease of use are crucial for encouraging adoption, while social influence (e.g., the role of leadership and peer pressure) and facilitating conditions (e.g., training and infrastructure) are critical in ensuring sustained use of the platform.

3. Methodology

This study employed a descriptive desktop review design, focusing on the evaluation of Kenya's e-procurement system through an analysis of existing literature, policy documents, government reports, and peer-reviewed studies on IFMIS implementation and performance. The data collection process relied exclusively on secondary sources, including publications from the National Treasury of Kenya, reports from the Public Procurement Regulatory Authority (PPRA), World Bank assessments, academic journals, and audit findings by the Office of the Auditor-General. The target population for the review comprised procurement officers, IFMIS users, and relevant government agencies, as referenced in the selected documents. Qualitative content analysis was applied to identify recurring themes, assess the effectiveness of the IFMIS platform, and examine the key implementation challenges and policy implications across different levels of government.

<https://doi.org/10.53819/81018102t2483>

4. Evaluation of the IFMIS System

The implementation of the Integrated Financial Management Information System (IFMIS) in Kenya began in 2003 as part of broader public sector reforms aimed at enhancing transparency, accountability, and efficiency in the management of public resources. The rollout was phased, beginning with pilot ministries before being extended to all ministries, departments, and agencies (MDAs), and eventually to county governments after devolution in 2013 (National Treasury, 2018). Key stakeholders involved in the implementation process included the National Treasury, Ministry of ICT, Public Procurement Regulatory Authority (PPRA), Auditor-General's office, and international partners such as the World Bank. The IFMIS Re-engineering Project was structured around key modules including planning, budgeting, procurement, and payment systems to create an integrated and automated financial management ecosystem (World Bank, 2020). The government also established the IFMIS Academy to train users and build technical capacity across the public sector, though the scale and depth of this training varied across regions.

In terms of effectiveness, IFMIS has achieved notable progress in automating financial processes, improving expenditure tracking, and increasing compliance with procurement laws. Some key performance indicators (KPIs) that demonstrate the platform's impact include faster payment cycles, centralized procurement planning, enhanced audit trails, and better visibility of expenditure data (Nyakundi & Ameyo, 2019). Reports by the Controller of Budget have shown improved financial reporting and real-time tracking of procurement transactions, contributing to reduced fraud and misallocation of public funds (Office of the Controller of Budget, 2021). The system has also enhanced supplier registration and facilitated the uploading of tenders, improving supplier access to procurement opportunities. Despite these achievements, user satisfaction has remained mixed, with concerns about system downtimes, lack of training, and limited accessibility in rural counties affecting overall effectiveness (Oloo, 2021).

Several challenges have hindered the full potential of IFMIS. Technically, the system has experienced frequent outages, slow processing speeds, and limited integration with other government databases such as the Integrated Personnel and Payroll Database (IPPD) and the Kenya Revenue Authority (KRA) systems (Mwaniki, 2020). Organizational challenges include insufficient ICT infrastructure in county governments, inconsistent user training, and resistance to change among public officials accustomed to manual processes. Legally, the system's implementation has sometimes outpaced policy updates, creating conflicts between existing procurement regulations and new digital workflows (PPRA, 2019). There have also been concerns over user manipulation, as some officers with system access have allegedly exploited loopholes for personal gain, highlighting the need for stronger audit mechanisms and access controls (Auditor-General, 2022).

Comparatively, Kenya's progress in implementing IFMIS places it ahead of several African counterparts, but challenges remain in ensuring consistent use across all levels of government. For example, Uganda's e-Government Procurement (eGP) system has made strides in automating procurement processes, with a focus on increasing transparency and supplier participation (Mushobozi et al., 2018). Ghana's e-Procurement system similarly emphasizes real-time tracking and centralized tendering, supported by robust ICT infrastructure and extensive stakeholder engagement. However, both countries have faced implementation delays and capacity gaps similar to those experienced in Kenya. Unlike Rwanda's Umucyo e-Procurement system—which is often praised for its user-friendliness and robust enforcement—Kenya's IFMIS continues to struggle

with user adaptation and real-time performance (OECD, 2020). This comparative perspective reveals that while Kenya's IFMIS has made commendable progress in digitalizing procurement, continuous system upgrades, stakeholder training, and legal harmonization are essential to match the effectiveness seen in leading African examples..

5. Findings and Discussions

The findings from the desktop review reveal a mixed performance of Kenya's IFMIS platform in transforming procurement practices. Quantitative data from the National Treasury and the Office of the Controller of Budget show modest improvements in procurement cycle times, with average procurement lead times reducing from over 120 days in 2010 to approximately 60–75 days post-IFMIS implementation (Controller of Budget, 2021). Additionally, the Auditor-General's reports have indicated improved traceability of funds and reduced instances of unaccounted expenditures, suggesting enhanced auditability and fraud reduction in some ministries and counties (Auditor-General, 2022). However, the same data reveal that inconsistencies still exist across counties, with some devolved units still bypassing IFMIS procurement modules or relying on parallel manual systems, indicating gaps in uniform adoption and compliance.

Qualitative insights from published interviews and case studies highlight recurring themes of improved transparency and operational efficiency but also reveal significant barriers to user satisfaction. Many procurement officers reported that IFMIS streamlined approvals and payments, enhanced budget control, and improved access to procurement documentation (Nyakundi & Ameyo, 2019). However, others expressed concerns over insufficient training, poor system responsiveness, and lack of integration with related systems such as payroll and tax management (Oloo, 2021). Supplier feedback, as captured in reports by the Public Procurement Regulatory Authority (PPRA, 2020), points to greater visibility of tender opportunities through the Supplier Portal but also notes delays in bid evaluations and feedback. The user experience varies greatly depending on institutional support, IT infrastructure, and location, with urban agencies generally faring better than rural county offices.

The impact of IFMIS on key stakeholders has been considerable. For procurement officers, it has reduced paperwork, standardized procedures, and improved internal controls. For government agencies, IFMIS has provided better planning tools and expenditure oversight. Suppliers benefit from increased transparency and accessibility of tenders but face frustrations due to technical glitches and payment delays. Taxpayers, in theory, stand to gain from more prudent use of public funds, although public confidence remains mixed due to persistent reports of procurement irregularities in some sectors. These findings both affirm and diverge from initial expectations. While the platform has achieved many of its technical objectives—such as improved reporting and transaction tracking—its promise of eliminating procurement-related corruption has not been fully realized due to human and systemic limitations.

In evaluating the overall effectiveness of IFMIS, several strengths emerge, including improved transaction traceability, better financial planning, and enhanced data availability for audits and oversight. However, weaknesses persist, especially in areas of user capacity, system interoperability, and network infrastructure, particularly at the county level. The policy implications are clear: there is a need to invest more in technical training, expand infrastructure to underserved areas, and enforce stricter compliance mechanisms to ensure consistent use of the system across all levels of government. Policies should also focus on refining the legal and

institutional frameworks governing digital procurement, including establishing a centralized monitoring and evaluation unit to track IFMIS performance in real time.

Nonetheless, this study is limited by its reliance on secondary data, which constrains the depth of insight into current on-the-ground realities. The absence of primary data such as user surveys or interviews restricts the capacity to assess subjective experiences comprehensively, while time constraints limited the review to documents published between 2015 and 2023. Furthermore, the desktop review could not access some internal system performance metrics, which would have offered more robust insights into system uptime, user support responsiveness, and transactional bottlenecks. Future research should therefore include empirical studies involving key stakeholders across ministries and counties to provide a more nuanced understanding of IFMIS's actual performance and stakeholder perceptions.).

6. Conclusion and Recommendations

In conclusion, the implementation of the Integrated Financial Management Information System (IFMIS) in Kenya represents a significant step toward digital transformation in public procurement. The platform has contributed to improved transparency, better expenditure tracking, and streamlined procurement workflows across many government agencies. Key benefits identified through this review include reduced procurement cycle times, enhanced audit trails, and increased visibility of tenders. However, the effectiveness of IFMIS remains uneven, with challenges related to technical reliability, inconsistent usage across counties, inadequate training, and limited integration with other digital systems. These shortcomings have slowed down the realization of the full potential of IFMIS, and in some instances, have allowed manual workarounds that undermine the goals of transparency and efficiency.

To strengthen the impact of IFMIS, the government and key stakeholders should prioritize policy reforms that reinforce full system compliance, especially at the county level. Investment in ICT infrastructure, particularly in underserved areas, is essential to ensure equitable access and functionality. There is also a need to update procurement laws to align with digital workflows and to institutionalize continuous capacity building through the IFMIS Academy or decentralized training hubs. Stakeholder engagement, including collaboration with oversight agencies such as the Public Procurement Regulatory Authority and the Auditor-General, is vital to ensure robust monitoring and to curb misuse. Additionally, the establishment of a central IFMIS performance monitoring unit could help in collecting real-time data on system usage, flagging anomalies, and ensuring policy responsiveness.

For IFMIS users—including procurement officers, suppliers, and approving authorities—effective utilization of the system hinges on adequate training, awareness of procurement policies, and a commitment to ethical standards. Procurement staff should make full use of the planning and tracking tools available in the system, while suppliers need ongoing support to navigate e-tendering processes and resolve technical challenges. Building a culture of digital literacy, accountability, and responsiveness within the public procurement ecosystem will help bridge the current gap between system capabilities and actual performance.

7. References

- Auditor-General. (2022). *Report of the Auditor-General on the Financial Statements of County Governments for the Year Ended 30 June 2021*. Office of the Auditor-General. <https://www.oagkenya.go.ke>
- Controller of Budget. (2021). *Annual County Governments Budget Implementation Review Report for FY 2020/2021*. <https://cob.go.ke/>
- Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 13(3), 319–340. <https://doi.org/10.2307/249008>
- European Union. (2018). *Digital transformation in public procurement: Achievements and perspectives*. Publications Office of the EU.
- Kapinga, A. F., & Mchopa, A. D. (2019). E-procurement and public procurement performance: A case of selected Tanzanian public institutions. *African Journal of Applied Research*, 5(2), 23–35.
- Kim, S., & Park, J. (2019). Public e-procurement system and transparency: The case of South Korea's KONEPS. *Government Information Quarterly*, 36(3), 408–417. <https://doi.org/10.1016/j.giq.2019.02.005>
- Mushobozi, D. S., Mugisha, A., & Kato, M. (2018). Adoption of Electronic Government Procurement (e-GP) in Uganda: Achievements and challenges. *Public Procurement and Disposal of Public Assets Authority (PPDA)*.
- Mwaniki, G. M. (2020). The role of Integrated Financial Management Information System (IFMIS) in promoting transparency in public procurement in Kenya. *International Journal of Supply Chain and Logistics*, 4(1), 16–26.
- National Treasury. (2018). *Integrated Financial Management Information System (IFMIS) Re-engineering Strategic Plan 2018–2023*. Government of Kenya.
- Nyakundi, D. M., & Ameyo, G. K. (2019). Influence of Integrated Financial Management Information System (IFMIS) on public procurement performance in Kenya. *International Journal of Economics, Commerce and Management*, 7(5), 302–317.
- OECD. (2020). *Reforming public procurement: Progress and challenges*. Organisation for Economic Co-operation and Development. <https://www.oecd.org/gov/public-procurement/>
- Oloo, L. M. (2021). Challenges in implementation of IFMIS in devolved units in Kenya: A case of Kisumu County Government. *Journal of Public Administration and Policy Research*, 13(2), 27–38. <https://doi.org/10.5897/JPAPR2021.0452>
- PPRA. (2019). *Assessment of the Procurement System in Kenya*. Public Procurement Regulatory Authority. <https://ppra.go.ke>
- Republic of Kenya. (2007). *Kenya Vision 2030*. Ministry of Planning and National Development and the National Economic and Social Council.
- Republic of Kenya. (2020). *Public Procurement and Asset Disposal Act (Amended)*. Government Printer.

- Schutte, F. (2020). Enhancing transparency and accountability through e-procurement in South Africa. *Journal of African Governance and Development*, 7(1), 45–59.
- Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly*, 27(3), 425–478. <https://doi.org/10.2307/30036540>
- World Bank. (2020). *Using technology to improve public procurement: Evidence from e-procurement reforms*. <https://www.worldbank.org>