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Evaluating the usage of Integrated Financial Management Information Systems (IFMIS) in enhancing Public Financial Management in Zambia

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Abstract:

Through reforms to its public Financial Management (PFM) system Zambia has made strides to promote transparency, accountability, and efficiency in the use of public resources. An example of this is the Integrated Financial Management Information System (IFMIS) project, a digital platform set up to enhance financial transactions as well as transaction recording, reporting, and expenditure controls, in government ministries. IFMIS is a tool for strengthening fiscal discipline by minimizing financial malpractices, alleviating corruption, and ensuring timely budgetary implementation. Nevertheless, empirical evidence as to whether it is effective and usable is still mixed with no clear indication of its efficacy and usability, especially in Zambia. This study was thus propelled by the desire to critically examine the usability of IFMIS and the effects thereof on financial management in Zambian government ministries. IFMIS has been found to have enhanced accuracy in financial reporting and adherence to the budgetary processes, hence reducing unauthorized expenditures and delays in fund disbursement. The study also found some challenges that negatively affect its optimal functioning, such as regular system downtimes, a lack of technical support, and resistance to full adoption by end-users due to weak training and capacity-building efforts. Moreover, although IFMIS has led to improved fiscal transparency and accountability, challenges regarding real-time tracking of expenditure still face because of the infrastructural constraints and lack of harmonization of data entry across ministries. It is concluded from the study that IFMIS has proven to be transformative in the PFM landscape in Zambia, but its potential is still not fully realized. The report suggests the government make investments in system upgrades, ongoing capacity-building programs, and institutional frameworks that are more robust to respond to demand and weaknesses in implementation. Solving these problems is key to enabling IFMIS to become a useful tool for sustainable public finance reforms and to improve the efficiency of resources allocation within the government ministries.

Keywords: Integrated Financial Management Information Systems (IFMIS), Public Financial Management (PFM), User proficiency, Timeliness and Accuracy

1. Introduction

Sound Public Financial Management (PFM) is key to fostering accountability, transparency, and efficient use of public funds (Allen et al., 2013). Governments worldwide utilize PFM systems to manage budgeting, accounting, financial reporting, and auditing, all of which are critical in achieving fiscal discipline and good economic governance. As financial management environments become more complex, most governments around the world, including Zambia, have introduced Integrated Financial Management Information Systems (IFMIS). This IT-based accounting system manages budgeting, procurement, expenditure, payment processing, and reporting across all ministries and other government spending agencies. It automates finance operations, enhances budgetary control, and reinforces governance.

However, for as much as IFMIS is useful by design, its adoption in Zambia is threatened by formidable challenges. Literature shows that user competency is a significant consideration in the efficient operation of IFMIS because competent personnel are capable of optimizing the utilization of the system for the optimal financial management outcomes (Shekhany & Farhan, 2023). Moreover, the level of system adoption directly affects its success in enhancing financial accountability and procurement transparency (Ma'arif & Satar, 2021).

Because PFM reform is central to Zambia's fiscal sustainability ambitions, the study was necessary to establish the effect the implementation of IFMIS has had on timeliness and financial reporting accuracy within government institutions. By addressing these challenges, the study informs ongoing discussion on public sector financial reforms and provides empirical findings that policymakers, government institutions, and financial management practitioners can use to improve IFMIS implementation. Finally, enhancing IFMIS usability will underpin Zambia's overall fiscal discipline goals and make public resource allocation more effective.

1.1 Background of the study

The idea for Integrated Financial Management Information Systems (IFMIS) in Zambia started as part of the government's push to reform public services. This began with the Public Service Reform Programme (PSRP) in 1993, which aimed to improve how public services were delivered. By 1999, though, people were starting to worry about whether the PSRP was really making a difference. It became clear that the program wasn't doing enough to improve public service delivery.

So, IFMIS was introduced as a way to tackle issues like public financial mismanagement that the public sector was dealing with (GRZ, 2008). With IFMIS, the hope was that the

government could do a better job of managing and monitoring spending and revenues across departments. It was also designed to improve access to information about financial and operational performance and give real-time insights into the government's cash flow and economic situation, which would boost accountability to both donors and the public (Chiwele, 2009).

From a socio-economic angle, Zambia is still struggling with inefficiencies in the public sector that block economic growth and human development. One major issue is the high rate of youth unemployment, which shows poor financial planning and weak accountability in public service delivery. Haabazoka et al. (2016) point out that youth unemployment in Zambia gets worse due to mismanagement of public resources and a lack of proper oversight. These challenges show the need for financial reforms, including systems like IFMIS, which can improve public spending planning and execution. IFMIS can enhance efficiency and transparency in managing public resources, making it a crucial tool for economic development.

Currently, IFMIS is in place in 25 ministries and 10 provincial centers, along with 21 spending agencies, and three new ministries just recently added (Ministry of Finance, 2023). Still, there's a lack of information about how IFMIS is being used at these levels. Some ministries, like the Ministry of Finance and the Office of the Auditor General, have integrated IFMIS smoothly into their daily work, while others struggle with using the system fully, leading to inconsistent adoption (Mwanza & Phiri, 2023). So far, evidence shows that the impact of IFMIS is not uniform.

There's a need for more research to see how much IFMIS has improved financial reporting accuracy, expenditure tracking, and decision-making in government institutions. It's vital to find out what's holding back the full use of IFMIS and suggest practical solutions to make it work better so that policymakers can ensure it improves fiscal discipline and accountability.

1.2 Statement of the problem

IFMIS is supposed to help with budget execution, real-time financial reporting, and stronger expenditure controls, which should cut down on mismanagement and inefficiencies. Ideally, it should be used uniformly across all government institutions to ensure consistent financial reporting, efficient budgets, and real-time expenditure tracking. The system is meant to provide a central hub for financial data, reducing manual errors and improving accountability (Ndulo et al., 2021).

Despite being out for more than a decade, it's still not clear how well IFMIS has actually improved public financial management. Past studies have looked at its implementation in

Zambia, but there's not much evidence on how well government institutions are really using it to make financial management better. The Auditor General's report for 2023 points out problems like weak internal controls, poor enforcement of financial rules, inadequate tracking of government revenue, and bad record-keeping practices—all issues that IFMIS was supposed to help fix. So, it's really important to assess how IFMIS is actually being used and whether it's tackling the weaknesses in financial management within government institutions.

This study will offer insights into whether IFMIS has met its goals, identify gaps in how it's being implemented, and suggest ways to improve its effectiveness in promoting accountability, transparency, and budget control within Zambia's public sector.

1.3 Research Objectives

1. To assess the impact of IFMIS user proficiency on public financial management efficiency in Zambia.
2. To examine the extent to which IFMIS improves the timeliness of financial reporting in selected government ministries.
3. To evaluate the accuracy of financial reports generated through IFMIS compared to manual reporting systems.

2. Literature Review

Integrated Financial Management Information Systems (IFMIS) have become really important for improving how public finances are managed, especially in developing countries. According to Diamond and Khemani (2006), IFMIS can help with keeping budgets in check, executing budgets better, and making finances more accountable, but this can only happen if it's implemented well. Despite its benefits, actually making IFMIS work effectively has proven to be tricky.

A more recent report from the OECD (2023) backs this up, showing that around 80% of developing nations have set up IFMIS in their financial systems, but only about 40% are using it properly. This gap between having the system and using it right points to deeper issues. Key problems include people not using it because they haven't been trained enough, resistance to change, and not enough engagement from stakeholders. There are also issues with infrastructure, like unreliable internet, old computers, and systems that don't work well together, which hurt how well IFMIS can operate.

So, while IFMIS has a lot of potential, its real-world effectiveness is often hampered by political issues, resistance to change, and a lack of technical skills. Tackling these

challenges requires both technical fixes and ongoing reforms to policy and institutions to get the most out of IFMIS.

2.1 Empirical studies

2.1.1 Empirical studies on IFMIS in Zambia

In Zambia, some studies have looked at how Integrated Financial Management Information Systems (IFMIS) help improve public financial management and, in turn, boost the economy. For example, Ndlovu and Haabazoka (2024) examined how foreign direct investment (FDI) relates to economic growth over 20 years. They found that good financial governance, which involves transparency and accountability, is key to gaining investor trust. This is where IFMIS comes in; it helps make financial data more accurate and timely, reduces leaks, and improves audit trails, making Zambia a better place for investment and supporting economic growth goals.

The actual use of IFMIS in Zambia shows both its potential and some challenges. Research by Michelo (2022) showed positive results, noting that ministries that fully used IFMIS had better budget discipline and less unauthorized spending. In fact, there was a reported 25% drop in financial mismanagement cases thanks to the system's automated controls and real-time reporting. Still, there are challenges. As Ma'arif and Satar (2021) pointed out, not all ministries have fully adopted IFMIS, which hurts its effectiveness. Some key institutions, like the Ministry of Finance, have integrated the system well, while others are stuck with older systems, leading to inconsistent data and less effective oversight. Technical issues and a lack of user skills also come up frequently.

Shekhany and Farhan (2023) mentioned that many users don't have the training needed to use the system well, which affects data accuracy and the usefulness of reports. Audit reports from the Office of the Auditor General (2023) show some of the system's issues, including ongoing misreporting and poor budget allocations.

These reports suggest that while technology can help, its success really depends on how well people and institutions can use it. It's been recommended that more training, regular updates, and stricter policy enforcement could help make the most of IFMIS in Zambia's public sector.

2.1.2 Regional Experiences in Africa

Similar efforts to adopt IFMIS have been seen across Africa to modernize public financial systems. In Kenya, for instance, Mutua (2020) noted that using IFMIS improved financial oversight and expenditure tracking. However, there were challenges like resistance to change, lack of skilled staff, and cybersecurity issues, reflecting similar findings in Zambia,

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where Mwansa and Chisanga (2021) said user training and support are vital for IFMIS success.

A study by Ndlovu et al. (2019) compared various African countries and found that IFMIS generally improved budget credibility and reduced financial misconduct. Still, issues like poor system integration and weak communication between departments continued to limit effectiveness. This shows a common theme where, although IFMIS has clear benefits, underlying institutional weaknesses can hold back its full potential.

Tanzania offers an interesting case. Kassim and Ahmed (2022) found that by cutting down on manual processes, IFMIS helped reduce fraud and errors. Yet, their research warned that improvements would only last if the system is continuously refined and in sync with national policies. Similarly, in Ghana, Osei and Boateng (2023) reported that while IFMIS helped with budget discipline, problems like poor integration between systems and data inconsistency created obstacles that reduced efficiency.

2.1.3 Global Perspectives on IFMIS

Looking beyond Africa, examples from other countries show how IFMIS supports good governance and meets international standards. As countries increasingly follow global financial rules, the need for clear and standardized public financial systems is strong. Efremenko, Haabazoka, and Larionov (2017) argue that globalization pressures national systems to adapt quickly, and IFMIS plays a key role in this shift by providing a centralized platform for financial management.

In the U.S., the Federal Financial Management System (FFMS) shows the value of IFMIS-like systems in advanced economies. According to Khan and Hildreth (2002), FFMS has greatly improved financial control across federal agencies, boosting government accountability and financial planning. The experience in the Philippines also supports these findings. Rodin-Brown (2008) highlighted that the Government Integrated Financial Management Information System (GIFMIS) has greatly improved budget transparency and helped reduce corruption through accurate and timely reporting.

These global experiences highlight that while IFMIS is a powerful tool for managing public finances, its success isn't guaranteed. Readiness of institutions, user training, and coordinated policies are just as important as the technology. So, countries aiming to fully benefit from IFMIS need to adopt a complete strategy that considers both tech and human aspects.

2.2 Theoretical Framework

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The study looks at three linked theories: Systems Theory, the Technology Acceptance Model (TAM), and Innovation Diffusion Theory (IDT). These theories help us analyze how government ministries take on and use IFMIS while also looking at the broader factors that influence this whole process.

2.2.1 Systems Theory

The Systems Theory, introduced by Ludwig von Bertalanffy back in 1968, provides a useful way to view organizations as complex structures with different parts that interact. This is especially true for public sector organizations where various departments like finance, procurement, auditing, and ICT need to work together to provide good services. When we talk about IFMIS, it's important to remember that this system isn't just working on its own. It's part of a bigger setup. If one department faces issues, like slow procurement approvals or lack of IT support, it can affect the entire financial management setup. Using Systems Theory shows that making IFMIS work well isn't just about the tech itself but also about how departments collaborate and share information. This viewpoint emphasizes the need for a complete and connected approach to financial reforms, instead of just focusing on tech installation or compliance from each department (Kothari et al., 2017).

2.2.2 Technology Acceptance Model (TAM) Theory

While Systems Theory looks at the big picture, the Technology Acceptance Model (TAM), created by Davis in 1989, zooms in on how individuals interact with technology. At its heart, TAM suggests that whether someone decides to use a new system boils down to two things: how useful they think the system is and how easy it is to use. With IFMIS, TAM helps explain why some public employees jump on board while others hesitate or struggle. For instance, if finance staff believe that IFMIS makes their job better and faster, they're likely to adopt it. But if they find the system too complex or hard to use, they might resist it, no matter what the organization says. According to Soneka (2019) TAM also points out the importance of training and support. If employees aren't properly trained, even the best financial system might not meet expectations. So, understanding how users feel and tackling their concerns is just as important as making sure the system is technically sound.

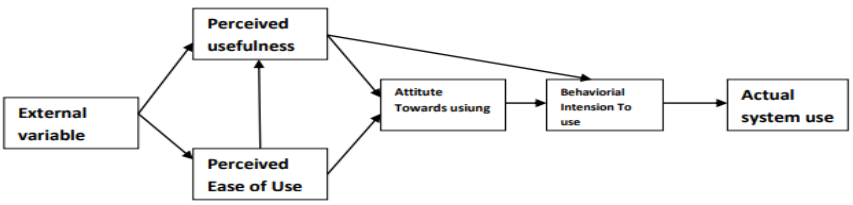

Figure 1: Technology Acceptance Model (Source: Soneka (2019, p.36))

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2.2.3 The Innovation Diffusion Theory

Innovation Diffusion Theory (IDT), put together by Everett Rogers in 1962, works well with TAM by looking at how new technologies spread over time. It shows that adopting new tech isn't a one-size-fits-all process; it depends on perceived benefits, fit with current practices, how easy or hard it is to use, the chance to try it out, and how clear the benefits are. When we apply IDT to IFMIS, it helps explain why different departments might adopt it at different rates. For example, a department that sees IFMIS as fitting right in with what they already do and notices benefits like better reporting might adopt it sooner and more thoroughly. But if they see it as disruptive or hard to use, they may take longer or only use it partially. IDT also encourages us to think about organizational culture and leadership. Ministries that support innovation and ongoing improvement might be more open to IFMIS, while those stuck in rigid patterns may have a harder time. This highlights the need for change management strategies that not only focus on rolling out the tech but also consider the people and culture in public sector work (Mutua, 2020).

2.3 Conceptual Framework

Figure 2 below presents the conceptual framework anchored on the Technology Acceptance Model (TAM) Theory.

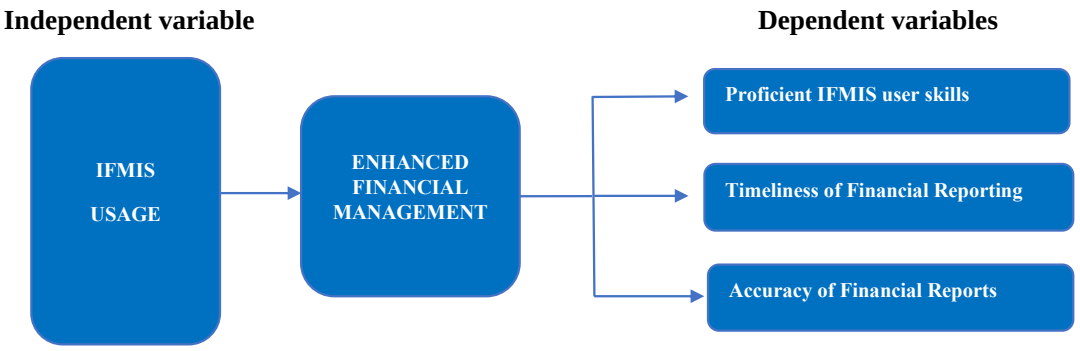

Figure 2: Conceptual Framework

2.4 Hypothesis

In the study, the following hypotheses were tested:

H1: Proficiency in IFMIS usage significantly enhances financial management in Zambia.

H2: Timeliness of financial reporting through IFMIS usage improves the efficiency and effectiveness of public financial management in Zambia.

H3: Accuracy of financial reports generated through IFMIS contributes to enhanced public financial management in Zambia.

3. Research Methodology

3.1 Research approach, design and sample size

This study used a mixed methods approach, combining both qualitative and quantitative methods to get a better picture of how well the Integrated Financial Management Information System (IFMIS) is working in Zambia's public sector. Using both data types helps capture numerical trends and insights that you might miss if you only focus on one type. Quantitative data helps with general trends and testing ideas, while qualitative data gives more depth through personal stories and experiences, which are important for assessing a system like IFMIS.

The study included employees from three main ministries involved in public financial management via IFMIS: the Ministry of Finance and National Planning (MoFNP), the Ministry of Commerce, Trade and Industry (MoCTI), and the Ministry of Health (MoH). These were chosen because they're key players in financial operations and inter-ministerial dealings.

To figure out a suitable sample size, the Raosoft's online calculator was used for sample sizes, aiming for a 95% confidence level with a 5% margin of error. With around 20,000 employees in the selected ministries, a sample of 377 people was deemed necessary to ensure reliable results and limit biases.

3.2 Data analysis

The data collected went through various statistical techniques to make sense of the relationships and predictions concerning the use of IFMIS and its impact on financial management. Pearson's correlation, Analysis of Variance (ANOVA), and multiple regression analysis tools were used to look beyond simple patterns and find out the connections between user skills, efficiency in reporting, and the correctness of financial reports. Pearson correlation coefficients helped measure the strength and direction of the relationship between IFMIS use and variables such as user skills, speed, and accuracy of reports. ANOVA was used to find differences between user groups, and regression analysis looked into how these factors together could predict variations in how well IFMIS is working.

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4. Results and Discussion

4.1 Model 1: Proficiency in IFMIS user skills

The first model, as shown in table 1 below, looked at how user skills influence IFMIS usage. The results indicated a strong positive connection ($r = 0.853$, $p < 0.01$), showing that better user skills lead to more effective use of the system. This aligns with Davis's Technology Acceptance Model (TAM), which says that systems are more likely to be used effectively when people find them useful and easy to use (Davis, 1989).

Table 1. Proficiency in IFMIS user skills

CORRELATIONS			
		IFMIS	Proficiency in IFMIS user skills
IFMIS	Pearson Correlation	1	0.853
	Sig. (2-tailed)		0.000
	N	377	377
Proficiency In IFMIS User Skills	Pearson Correlation	0.533**	1
	Sig. (2-tailed)	0.000	
	N	377	377

Further, the results indicated that Ministries with skilled staff saw noticeable improvements in navigating the system, entering data, and generating reports quickly. On the other hand, feedback from interviews and open-ended survey questions pointed to ongoing issues, like limited training access, poor system support, and frequent outages. These challenges hinder users from making the most of IFMIS. This is similar to what has been observed in other African nations like Ghana and Nigeria, where similar issues were seen as obstacles to implementing IFMIS successfully.

4.2 Model 2: Timeliness of Financial Reporting

The second model, as shown in table 2 below, focused on how IFMIS usage affects the speed of financial reporting. A significant correlation was found ($r = 0.784$, $p < 0.01$), suggesting that IFMIS greatly speeds up how quickly reports are created and submitted. This has two main benefits: timely reports improve oversight and help in making informed policy choices, and they boost public accountability by allowing for tracking of expenses in real time.

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Table 2. Timeliness of Financial Reporting

CORRELATIONS			
		IFMIS	Timelines of Financial Reports
IFMIS	Pearson Correlation Sig. (2-tailed)	1	0. 784 0.000
	N	377	377
Timelines of Financial Reports	Pearson Correlation Sig. (2-tailed)	0. 784 0.000	1
	N	377	377

These findings connect with the Resource-Based View (RBV), which states that organizations can gain an edge by strategically using internal resources like IT systems (Barney, 1991). Still, some participants pointed out hurdles like slow internet, power outages, and bureaucratic delays that slow down the system's efficiency. Similar issues have been noted in Tanzania and Kenya, where while IFMIS helped with quicker report generation, basic weaknesses in connectivity and policies still posed problems (Nguli, 2019; Muthama, 2020).

4.3 Model 3: Accuracy of Financial Reports

The analysis of the third model, in table 3 below, showed a strong positive link ($r = 0.823$, $p < 0.01$) between IFMIS usage and the accuracy of financial reports. This means that ministries that use IFMIS well are more likely to produce reliable and accurate financial documents, which helps in audits and cuts down on financial risks.

Table 3. Accuracy of Financial Reporting

CORRELATIONS			
		IFMIS	Accuracy of Financial Reports
IFMIS	Pearson Correlation Sig. (2-tailed)	1	0.823 0.000
	N	377	377
Accuracy of Financial Reports	Pearson Correlation Sig. (2-tailed)	0.823 0.000	1
	N	377	377

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This finding is backed by studies from South Africa and Rwanda, where public financial systems improved accuracy and reduced human errors as asserted by Mugisha, (2018) and Phiri (2021). However, there's still about 17.7% of variance in accuracy that can't be explained just by IFMIS usage, pointing to other factors like manual overrides, weak controls, and cybersecurity issues. To ensure financial data is accurate, it's important to pair the gains from IFMIS with internal audits, regular system checks, and measures to boost cyber resilience.

4.4 ANOVA Output

The ANOVA results showed a significant difference in IFMIS outcomes based on the independent variables, with an F-statistic of 601.24 ($p < 0.001$). This indicates that the combination of skills, timeliness, and accuracy really plays a role in explaining the outcomes in financial management. These results confirm that the influence of these variables is real and not just random chance, serving as a solid foundation for policy recommendations to improve public sector performance

Table 4: ANOVA results for the regression model:

					ANOVA
Model	Sum of Squares	df	Mean Square	FS	Sig.
Regression	249.138	3	83.046	601.24	<0.001
Residual	63.862	373	0.71		
Total	313.000	376			

ANOVA results provide sound statistical evidence that inclusion of multiple independent variables; user skills, financial report timeliness, and report completeness, is strongly enhancing the overall explanatory power of the regression model of IFMIS adoption. Statistically, as models were developed sequentially from a single predictor to multiple predictors, F-statistic values went up correspondingly, reflecting better model fit. This pattern indicates that each additional variable contributes substantially to explaining variance in IFMIS adoption, reinforcing the strength of the set of predictors.

Theoretically, Davis' (1989) Technology Acceptance Model (TAM) supports these findings by emphasizing that user acceptance and use of technology are largely dependent on perceived ease of use and usefulness. In this regard, competence enhances perceived ease of use, while accurate and prompt reporting improves the perceived usefulness of IFMIS and facilitates further effective use.

Empirical evidence is in Favor of such an interpretation. For instance, Amoako (2020) confirmed that low user competence and late financial reports were major barriers to

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IFMIS effectiveness in Ghana, while Mugisha (2018) reported improved financial monitoring and decision-making in Rwanda where user competence and system reliability were prioritized. These findings are consistent with the statistical findings of the current study, which reveal that the combined impact of these factors significantly supports better public financial management outcomes.

4.5 Regression Coefficients

Regression analysis revealed that user skills had the largest impact, with a Beta of 0.453 and a highly significant t-statistic ($t = 9.632$, $p < 0.001$). This highlights how important human skills are for the success of digital systems in public work. Timeliness and accuracy also showed significant effects, albeit with lower Beta values (0.276 and 0.264, respectively). It suggests that while technical aspects matter, the skills of the workforce are critical for how well systems perform.

Table 5: Regression coeffects:

Variable	*Unstandardized Coefficients*		*Standardized Coefficients*	*t*	*Sig.*	*Collinearity Statistics*
	B	Std. Error	Beta			Tolerance
Constant	0.218	0.136		1.604	0.11	
Proficiency	0.453	0.047	0.453	9.632	0	0.612
Timeliness	0.276	0.052	0.276	5.301	0	0.584
Accuracy	0.264	0.049	0.264	5.378	0	0.601

4.6 Model Summary

Table 6 below presents the model summary showing key statistical insights into the model's explanatory power and reliability.

Table 6: Model Summary

Model	***R***	***R Square***	***Adjusted R Square***	***Std. Error of the Estimate***	***R Square Change***	***df1***	***df2***	***df3***	***Sig F Change***
1	0.892	0.796	0.794	0.371	0.796	3	373	376	<0.001

The model summary showed strong explanatory power, with an R-squared value of 0.796, indicating that about 80% of the changes in IFMIS usage can be explained by the three independent variables. The adjusted R-squared of 0.794 also confirms the reliability of the model when applied to other groups. The findings emphasize the key role of IFMIS in improving financial reporting and suggest that system adoption, backed by proper training and infrastructure, can play a vital role in reforming public management in Zambia.

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4.7 Summary of hypothesis tested

Based on the analysis above, the table below shows a summary of the results.

Table 7: Summary of the Hypothesis

Hypothesis	Variable 1	Variable 2	Correlation Coefficient (r)	P-Value	Conclusion
H1	Proficiency in IFMIS usage	Financial Management Outcomes	0.853	< 0.01	Proficiency significantly enhances financial management.
H2	Timeliness of Reports	Financial Management Outcomes	0.784	< 0.01	Timeliness of reporting improves financial management efficiency and outcomes.
H3	Accuracy of Reports	Financial Management Outcomes	0.823	< 0.01	Accuracy contributes to enhanced reliability and oversight in financial management.

In summary, the hypotheses confirm that there's a strong link between using technology and having skilled personnel. The results provide clear evidence that investing in training, infrastructure, and system updates can improve how IFMIS works, transforming public financial management in Zambia.

5. Conclusions and Recommendations

The study provides strong empirical evidence that the usage and effective utilization of IFMIS significantly enhance financial reporting efficiency in Zambian government ministries. The findings reveal that skills and expertise in IFMIS users, timeliness, and accuracy of financial reports are key determinants of financial management effectiveness. With an R^2 of 79.6%, the study confirms IFMIS use in accounting for a large proportion of variance in financial reporting quality, reasserting its role as an agent of change for public sector accountability.

However, concerns over inadequate user training, system downtime, and infrastructural capacity remain inherent challenges in attaining IFMIS's full potential. Plugging such gaps with capacity-building initiatives, ICT infrastructure, and strengthening of internal controls will be paramount in optimizing IFMIS implementation. Despite the positive impact of IFMIS, the unaccounted 20.4% variation in financial reporting efficiency suggests that extraneous variables such as leadership commitment, institutional culture, and regulatory enforcement also play a pivotal role. Future research must cover these

dimensions, alongside more recent risks such as cybersecurity and system interoperability in the evolving digital financial management landscape. Policymakers have to embark on an holistic approach that enmeshes technological, human, and institutional reforms to realize long-term sustainability and efficiency gains.

The study finally asserts that IFMIS is not just a tool for finances, but equally a strategic enabler of transparency, efficiency, and accountability within the public financial management system in Zambia.

Policy implication and recommendations

Mandatory Training Programs: Develop a national training plan with the Ministry of Finance that requires all IFMIS users to take courses at different levels to close any knowledge gaps.

Continuous Professional Development: collaborate with academic institutions like the University of Zambia to offer IFMIS certifications for civil servants as part of their ongoing professional training.

Leadership Accountability: Introduce yearly audits of IFMIS use by different departments and tie the results to how leaders are evaluated. If there's non-compliance, leadership should create action plans to address it.

Institutionalized Monitoring: Set up an independent Public Financial Management Monitoring Unit within the Ministry of Finance to check on IFMIS use and performance regularly.

Infrastructure Investments: Invest in technology so that the system runs smoothly. This includes improving internet access in rural offices and setting up backup data centers to minimize downtime.

Dedicated Technical Support Teams: Create dedicated tech support teams in every province to handle issues quickly, along with help desks for each ministry to offer efficient support.

Regional Benchmarking: Collaborate with countries like Kenya and Ghana that have had success with IFMIS to compare and adopt their best practices.

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