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Abstract

Public resource management interests many stakeholders worldwide. This study examined Western Province government financial management aspects. The study examined the impact of ICT, regulations, internal audit, and staff competence on Western Province devolved government financial management. This study used descriptive survey. Job group K and above staff from the department of Finance in the directorate of Accounts, Revenue, Procurement, and Internal Audit were the study population. The Western Province government finance department's limited staff was used. SPSS evaluated primary data from simple structured questionnaires. The study found that ICT usage, regulatory framework, internal audit function, staff competency, and timely fund disbursement positively affect financial management in Western Province. Internal audit, timely cash disbursement, and staff competency are the biggest financial management elements. ICT usage affects financial management less. The regulatory framework has the least favorable impact on financial management in Western Province's government. Because there are no effective punishments for staff members who misappropriate funds, staff workers disobey the laws and regulations. The study recommended the government to increase ICT spending and use it in financial management. The study also recommended tough penalties for government employees who break rules. The study also recommended staffing and funding internal audit to conduct regular government audits. The study also recommended hiring finance professionals with relevant experience. To boost staff skills, government should provide ongoing training. The study also advised seeking timely national government funding through Council of governors.

Chapter One Introduction

Herein are presented the rationale and chapter for the study itself. The significance of the study, research objectives and questions, and the statement of the problem are also addressed in this chapter.

1.1. Problem statement

The 2010 constitution introduced a new governance system that changed public finance management in Kenya. The constitution established the Controller of the budget, Auditor general, and Salaries and Remuneration Commission to improve public financial management. Kenya's 2012 Public Finance Management Act ensures province and national governments successfully handle public funds. The act outlined national and province assemblies' supervision duties and government institutions' and other entities' public resource management tasks. Public procurement and asset disposal legislation 2015 also streamlined public procurement. The Public Audit Act governs public entity financial statement external audits. Local and international studies on public financial management have been conducted. Maina (2014) examined public financial management in Kitui central ministerial departments of the Kenyan government. The study was conducted in ministerial departments of the National Government, not province governments. Lagat (2016) evaluated how internal control systems affected public financial resource management in Baringo Province. The research failed to consider the impact of internal audit, regulatory framework, and ICT on financial management. Maina (2016) examined how regulatory frameworks affect service delivery in Nairobi, Kiambu, and Kajiado. Since the study didn't cover financial management, this presented a conceptual gap. Lugwe used secondary data to study Kenyan financial management in Kwale Province. Since the study did not use questionnaires or interviews to collect primary data, this presented a methodological gap. This research addressed this gap by investigating factors affecting financial management in Western

Province Government, including ICT use, rules, internal audit, staff competence, and national government budget release timing.

1.2. Research Objectives

The study's overarching objectives was to investigate the elements that have an impact on Western Province's financial management.

Specific objectives to be discussed through the research:

- i. To investigate the impact of ICT on Western Province financial management.
- ii. Examine how rules affect Western Province financial management.
- iii. Discuss Internal audit's effect on Western Province financial management.
- iv. To evaluate how Western Province's competent staff affects the province's budget.
- v. Determine how the federal government's distribution schedule affects Western Province's ability to manage its finances.

1.3. Research Hypothesis

Based on the research objectives, the following hypothesis guided the study:

H01 There is no correlation between the usage of ICT and financial management in the Western Province provincial government.

H02 Regulations and financial management in the provincial government of Western Province have no substantial relationship.

H03 There is no major connection between internal audit and financial management in the Western Province provincial government.

H04 There is no correlation between staff competence and financial management in the Western Province provincial government.

H05 There is no substantial association between the timing of fund release from the National government and financial management in the Western Province government.

Chapter Two Literature Review

2.1. Introduction

This chapter examined theoretical and empirical research on factors impacting financial management in the context of provincial government. Theoretical literature explains the theoretical framework that will guide this research, whereas empirical literature provides information on previous studies. It also provides a conceptual framework that demonstrates how independent variables link to dependent variables.

2.2. Theoretical Literature

Human capital theory, institutional theory, the Technology Acceptance Model (TAM), and the Lending Credibility theory were used to explain the research's factors. The following explains every theory.

Human Capital Theory

Mincer and Becker developed human capital theory. Theorists feel that skills increase productivity and income. The theory advocates exploiting labor as capital. Human capital is adaptable, developing organizational and individual competencies, according to Crook. HCT helps researchers and policymakers evaluate the relationship between training and academic growth and economic success. Human capital theory helps policymakers and researchers assess how education, experience, and training improve social and economic outcomes. Human capital theory suggests that education raises incomes, civic engagement, health, and crime rates. Human capital theory assumes that education inherently raises productivity and wages without explaining how. Higher-level HCT applications assume education is uniform. It assumes that higher education leads to higher productivity and incomes for everyone.

Institutional Theory

Scott describes institutions as normative, regulative, and cultural cognitive, which together with resources and activities offer social life structure and meaning. Institutions are normative, regulatory, and cultural cognitive, he said. Rules and fines enforce public sector efficiency under the regulatory pillar. Institutional norms and values guide public sector compliance under the normative pillar. The cultural-cognitive pillar governs public institution conduct through shared beliefs and symbols. Institutional theory's description of organizations as social systems corrects the current approach that decontextualizes and rationalizes organizations. Institutional theory is criticized for focusing on field-

level institutions and processes rather than organizations. It also treats all organizations as homogeneous, ignoring observable heterogeneity and theoretical disparities across organizations.

Technology Acceptance Model (TAM)

Ease of use and perceived usefulness impact technology use. Davis (2001) states that the two factors influence a person's technology use. Technology's capacity to make work more efficient and energy-efficient is perceived ease of use. An individual uses a technology because it makes their work easier. It is found that clear, understandable, adaptable, learnable, and controllable technology usage enhances perceived ease. Even if TAM may not be practical, its appeal is due to its simplicity and applicability. TAM is good in explaining attitude toward information systems, predicting intention of usage, and being easy to use, according to Ajibade. He also stated that the TAM's overall technology usefulness information is a shortcoming. User behavior variable is one TAM criticism. Interpersonal influence is a subjective norm that suggests a friend or colleague may influence someone through word of mouth. The IT policy allows a superior to influence an employee to use technology for a task. A friend or colleague cannot directly influence a line manager-subject employee. Other criticism is that behavior cannot be measured due to subjective aspects like values and standards and individual features and personalities, therefore suggesting that friends and family may influence employee technology use through social pressure is unjustified. E-payments, e-procurement, and digital revenue collection are now management of government ICT policy. Government technology is mostly used to improve service delivery and close public resource management gaps. This study uses the Technology Acceptance Model to explore how perceived ease of use and perceived usefulness of information technology in the workplace effect financial management in Western Province.

Lending Credibility Theory

Limperg developed lending credibility theory. According to this theory, audits improve financial statements and financial management, making organizations more efficient. Audited financial transactions, disclosures, and numbers increase stakeholder confidence. Audited financial statements provide decision-makers with reliable information. Thus, audited financial reports influence user decisions about organizations. Auditing financial reports also forces management to handle financial resources in a way that benefits the organisation rather than individual selfish interests. Audited financial statements increased stakeholders' management in management. Stakeholders must trust financial reports' facts to make decisions. Stakeholders will only use financial reports for decision-

making with such certainty. Audit reduces management's knowledge advantage over stakeholders (Mwangi, 2018). Lending Credibility theory claims that stakeholder decisions on the organisation are based on auditor financial statement information. According to the efficient market's theory, investors base their investment decisions on more than just audited financial reports.

Resource Based View Theory

In 1950, Penrose presented this theory of organisation as a pool of resources. Resource-based theory states that an organization's resources determine its competitive advantage and performance. This theory classifies resources as tangible and immaterial. Intangible resources assist organizations gain competitive advantage by helping them develop valuable and unique practices. Barney believed resource-based theory is built on two assumptions: resources are dispersed heterogeneously throughout organizations and productive resources are non-transferable without cost. Resource-based theory (RBV) suggests harnessing internal resources for competitive advantage. Management and leadership theories like the industrial organisation perspective, which emphasize regulatory policy, strategic planning, and market rivalry, have criticized this. The other criticism is that RBV framework proponents advise managers to find and grow high-potential resources using the VRIO framework (a four-question framework of value, rarity, imitability, and organisation), but they don't explain how to do this, and managers may not be able to improve the resource. It ignores leaders and managers' abilities to develop systems and processes that create higher-value resources that might increase organisation performance over time. Resource-based theory is only practicable in a stable competitive environment, another criticism. Unpredictable markets like the technology industry, new inventions, and advances can radically influence value resources. This can nullify sustained advantage-creating actions.

2.3. Empirical Literature

This section reviews empirical research on devolved government financial management aspects, concentrating on the four study goals. This chapter summarizes the research gaps from the reviewed papers.

Internal audit

Internal auditing is an impartial, objective, consulting and assurance activity that adds value and helps an organisation achieve its goals. It also evaluates and improves internal control, risk management, and governance systems in a methodical way. Internal audit fosters effective and efficient public financial resource management. Internal audit encourages internal controls to protect an organization's resources. Internal audit assesses a company's financial compliance. Internal audit also evaluates internal controls and public resource utilization to ensure compliance with policy. Internal organisation also assess record trustworthiness, identify anomalies, and verify that inventory records match actual inventory. Alemu also examined how internal audit helps public institutions in Ethiopia use public resources efficiently. Respondents were Ethiopian public bureau research. The research found that internal audit helps public resources be used efficiently. The study found that inadequate competence, professional development, management support, and ICT infrastructure hampered internal audit effectiveness. Poor audit function perception and limited audit evidence access are further internal audit problems. The above factors hindered internal audit's contribution to public financial resource management.

Information and Communication Technology

Listyarini defined ICT as any technology used to collect, acquire, manipulate, and show meaningful information. Kioko said ICT gathers, processes, and presents data in a meaningful technology. ICT has been utilized in many sectors to assist institutions make decisions by moving data through a range of technologies. Financial management using ICT has improved working conditions and service delivery. ICT has enabled global economic competitiveness, with institutions focused on efficiency and customer service, according to Al-Rahimy. Information and communication technology can improve management, service delivery, decision-making, productivity, communication, storage, and retrieval for private and public entities.

Regulatory framework

The Kenyan constitution's laws and subsidiary legislation set the government's financial management framework. The Kenya Parliament passed the Public Finance Management Act, 2012 in August 2012 to help governments manage public resources. Parliament and other public governance management bodies' oversight resources were also defined under the act. The PFM Act addressed expected

governance changes and offered a baseline for public sector financial performance based on economy, effectiveness, and efficiency. Financial management is also regulated under the Public Procurement and Asset Disposal Act 2015, which governs government procurement of products and services. The Public Audit Act regulates audits of public resources. The Constitution now includes the Auditor General's office and a framework for public budget participation. In all human interactions, regulatory frameworks are crucial for system organisation. Public Financial Management (PFM) laws, rules, and standards help governments manage revenue collection, resource allocation, expenditure, and audits. According to ICPAK, managing public resources within the regulatory framework improves efficiency, transparency, and eliminates waste.

Staff Competence

Goldin describes human capital as labor's productive skills, talents, knowledge, and expertise. Goldin adds that employees earn skills via training and experience that increase their market value. Jonah (2019) describes human capital as employees' skills, experience, and technological know-how that affect production and performance. According to Djurica and Janiac, knowledge, skills, innovativeness, creativity, ability to learn, and other desirable traits are essential in the current economy for employee earning capacity and organizational competitiveness and economic organisation. Human capital also includes creativity, initiative, innovativeness, adaptability, motivation, persistence, flexibility, expertise, skills, experience, devotion to organisation, flexibility, teamwork training, loyalty, ability to establish and grow relationships with other employees and partners, willingness to accept changes, and ability to learn. Human capital controls other aspects in goods and service production.

Chapter Three Research Methodology

3.1. Introduction

This chapter details research techniques. It describes the research concept, demographic, case selection criteria, and sampling methodologies. The chapter describes data collecting, processing, and presentation techniques and finishes with the study's ethical considerations. It provides a complete research outline with information gathering techniques to achieve this research's goals.

3.2. Research Design

Research design guides data collection, measurement, and research. It guides data gathering, measurement, and analysis. Descriptive survey was this study's research design. Interviews or questionnaires collect descriptive survey data. Survey design involves employing questionnaires to describe a big group of people or institutions (Jaeger, 1988). This design allowed the researcher to objectively monitor behavior and draw conclusions. Njihia recommends descriptive research to accurately profile people, settings, and occurrences. This design will help the study acquire data from the Western Province government and empirically test the study variables. The bias-resistant and reliable design is also chosen.

3.3. Target Population

The term "population" is used to describe the larger population from which a smaller, representative sample is taken, and it is assumed that this larger group will share certain observable characteristics. A total of 63 employees (Job group K and above) from the Finance department's Accounts, Revenue, Procurement, and Internal Audit directorate were surveyed for this study. Officers (Job Group K and above) in the department were chosen because they are well-versed in the subject matter and actively participate in Western Province's government's fiscal management.

3.4. Sampling Techniques and Sample Size

According to Kothari, sampling is the study through which study participants are selected from the population. When conducting research, it is necessary to select a subset (or sample) of the population whose characteristics are representative of the entire population. A sample is defined as a selection from a larger population for the purpose of population because the characteristics of the sample are thought to be representative of those of the larger population. It was necessary to use a census to determine the number of people in job group K and above in the Western Province government's finance department. For this reason, 63 people working in the financial department took part in the study.

3.5. Data Collection Instruments

The five-point Likert scale questionnaire was used to collect data in this study. It featured administrative details, a list of questions, space for answers and clear directions on how to finish it. The questionnaire provides organized feedback. According Borg and Gall (2003), questionnaires allow the researcher to acquire vast quantities of data on specific variables pertaining to the topic being examined. This allows the researcher to analyze how specific aspects of the event fluctuate and affect one another. Questionnaires help collect lots of data. Anonymous questionnaires allow respondents to submit unbiased data. Finally, questionnaires let researchers get plenty of data quickly. To prevent asking variations, respondents completed the questionnaires at their convenience.

3.6. Procedures of Collecting Data

The researchers received an introduction letter from Kenya Methodist University before data collection. After permission, researchers handed questionnaires to a sample of Western Province Province Headquarter employees. Questionnaires simplify data collection by reaching many participants. The study's goal was disclosed when distributing questionnaires. Drop-and-collect questionnaires were used. Keeping a tool register of distributed and

returned instruments ensured that participants received all instruments.

Chapter Four Results and Discussion

4.1. Introduction

This chapter analyses response rate, reliability, and participant background data. The chapter also analyses how ICT, regulatory framework, internal audit, staff competence, and timely cash release affect financial management in Western Province government.

4.2. Response rate

The study included 63 top Western Province finance department staff. After data collection, 55 questionnaires were incomplete. The response rate for this research was 83.7%. Data analysis requires a response rate of at least 70%.

Response rate summary:

Managers	Q distributed	Q returned	%
Procurement officers	12	10	83.3%
Internal Audit officers	6	5	83.3%
Accountants	34	30	88.2%
Revenue officers	10	9	90%
Chief officer finance	1	1	100%
Total	63	55	83.7%

4.3. Background information of respondents

Respondents' backgrounds were checked to ensure accurate financial management data for Western Province government. The required information includes gender, age, province government experience, and education:

Gender

	N	%
Male Participances	39	71%
Female Participances	16	29%
Grand Total	55	100%

71% of participants were male, 29% female. The gender distribution was balanced, so the research could collect both genders' opinions on Western Province's financial management.

Age

Subject	N	%
18 to 35 years	18	32.70%
36 to 45 years	25	45.50%
Over 45 years	12	21.80%
Total	55	100%

The table shows that 32.7% of participants were 18–35 years old, 45.5% were 36–45 years old, and 21.8% were beyond 45. From the above statistics, the study participants were active and mature enough to collaborate and contribute significant information.

Experience

Subject	N	%
1 to 5 years	18	32.70%
6 to 11 years	25	45.50%
12 years and over	12	21.80%
Total	55	100%

According to the table, 32.7% of participants worked in the organisation for 1–5 years, 45.5% for 6–12 years, and 21.8% for beyond 12 years. This suggests that research participants had enough experience with the Western Province government to provide trustworthy financial

management information.

4.4. Reliability analysis

The study relies on Haele and Twycross's studies indicating Cronbach alpha values between 0.7 and 0.9 indicate satisfactory internal consistency in a data gathering tool.

The Variables	Alpha Values of Cronbach
The Internal Audit	=0.84
Timing of Disbursement of Funds	=0.82
ICT	=0.82
The Staff Competence	=0.83
The Regulatory Framework	=0.78

All of the independent variables had Cronbach's Alpha values greater than 0.78, which is above the minimum reliability requirement of 0.7, suggesting that the study's data can be trusted.

4.5. The Impact of Financial Management in Western Province

The Impact of Information and Communication Technology Use on Provincial Government Expenditure Management in Western Province

The first null hypothesis (H01) expected no significant association between Western Province government financial management and ICT use. $P=0.002$ indicates substantial evidence against the null hypothesis. ICT usage positively affects financial management ($r=0.407$, Western Province government). This study contradicts the null hypothesis and finds that Western Province's financial management improves with ICT. The R^2 between ICT usage and financial management is 0.166, indicating that ICT usage explains 16.6% of financial management differences in Western Province government. The aforementioned results confirm Kioko's prior study, which found that ICT helps province governments' financial management by helping acquire, process, and display meaningful data for decision-making. According to Cheromo, fully functional Integrated Financial Management Information System (IFMIS) improve financial management in province governments by providing up-to-date financial information to stakeholders, supporting effective public

resource management. David found that ICT automates public financial management processes, promoting accountability and transparency in resource management. Mugambi found that automating government budgeting, tax collecting, procurement, and cash management improved financial management. Listayarani found that ICT improves public university financial management.

The impact of the regulatory framework on financial management in Western Province

The second null hypothesis (H02) anticipated that Western Province rules and financial management are not related. $P=0.022$ shows strong evidence against the null hypothesis. The regulatory framework positively affects financial management in Western Province ($r=0.308$). Thus, the regulatory framework enhances financial management in Western Province's provincial government, rejecting the null hypothesis. The regulatory framework explains 9.5% of financial management variances in Western Province. The R^2 is 0.095. The preceding results suggest that province governments' financial management is only little influenced by the regulatory framework. The extent to which province government staff follows the regulatory framework may explain the regulatory system's modest impact on financial management. According to Ekpo's research, Nigeria's appropriate regulatory framework did not enhance government financial management since public officials ignored it. Maina's study on financial management in the province governments of Kiambu, Kajiado, and Nairobi found that staff employees misused cash since the legislation did not offer deterrent disciplinary measures. Scot's research on Ghana's regulatory framework and financial management found that punitive actions against money embezzlement improved government financial management. This study agrees with Lugwe that rules improved devolved unit financial management.

The impact of the internal audit on financial management in Western Province

The third null hypothesis (H03) anticipated that Western Province's internal audit and financial management are unrelated. Regression shows $P=0.000$, which strongly disproves the null hypothesis. Financial management in Western Province is positively correlated with internal audit ($r=0.691$). This study rejects the null hypothesis and finds that Western Province's internal audit function improves financial management. Internal audit explains 47.8% of financial management differences in Western Province government. The foregoing results support Alemu's findings that internal audit supports financial management in province governments by providing a disciplined and methodical approach to evaluating and improving internal control, risk management, and governance processes. In addition,

Zinyels found that internal audit enhances financial management in public resource management by assessing record trustworthiness, spotting anomalies, and verifying that inventory records match actual inventory. Internal audit increases public sector management openness, Nwaobia added. The preceding results support Alhassan's claim that internal audit affects financial management.

The impact of staff competency on financial management in the government of Western Province

The fourth null hypothesis (H04) anticipated that Western Province staff competency does not affect financial management. According to Regression, $P=0.000$ strongly disproves the null hypothesis. Staff competency positively correlates with Western Province financial management ($r=0.581$). This research contradicts the null hypothesis and finds that staff competency improves financial management in the Western Province. The R^2 between staff competency and financial management is 0.338, indicating that staff competency explains 33.8% of financial management variances in Western Province. According to a Sagara study, ongoing accounting and finance training equips employees with the knowledge and skills to handle finances effectively. Osei found that employee competency improved service delivery in Ghana. Bashir) found that manager competency in Wajir province improved financial management. Friolina et al. found that competence boosts employee performance. This study agrees with Wambui that human resource competency improves financial management.

The impact of timely transfer of funding from the national government on financial management in the Western Province

A lack of correlation between timely release of cash and sound financial management in Western Province was postulated by the fifth null hypothesis (H05). According to the results of the regression analysis, there is extremely strong evidence against the null hypothesis ($P=0.000$). This indicates that there is a positive correlation between timely payout and financial management in Western Province ($r=0.572$). This study consequently concludes that timely transfer of cash positively affects financial management in the provincial government of Western Province, thereby refuting the null hypothesis. Timely release of money explains 32.8% of the variance in financial management in the provincial government of Western Province, as measured by the R^2 between these two variables of 0.328. These results are consistent with those of a study conducted by Keng'ara, which found that timely transfer of cash positively affects financial management within province governments and the effective completion of projects. Project finance is one main reason why projects aren't finished on time, as found by Mutheu

and Muturi in their study on variables that impact performance of projects in the province government in Kenya: an example of the province government of nyandarua. Consistent with the findings of Namaswaand Juma, who also found that effective allocation of money is a crucial component to the success of decentralised government projects, we find the aforementioned result.

Chapter Five Conclusion and Recommendations

5.1. Introduction

In this final section, we present our study's summary, findings, and suggestions for further research. There are a total of five different sections in this chapter. A summary of the study project presents. The study's findings are presented in the second part. In the final part, the study's suggested next steps are outlined. The study's caveats are discussed in Section 4, and a new direction for research is proposed in Section 5. The study set out to discover what makes Western Province government's financial management tick. In particular, the study aimed to: evaluate the impact of information and communication technology (ICT) on financial management in Western Province devolved government; evaluate the impact of regulations on financial management in Western Province devolved government; evaluate the impact of internal audit on financial management in Western Province devolved government; and evaluate the impact of staff competence on financial management in Western Province provincial government. The empirical literature from previous studies was reviewed. Those prior studies revealed several methodological and contextual gaps. Different theoretical frameworks were analyzed and contrasted in order to better explain the research variables. The Human Capital theory, which was used to describe the impact of staff competency on financial management, is one of the primary hypotheses considered. Regulation's impact on financial management was explained using institutional theory, while the impact of information and communications technology on financial management was explained with the Technology Acceptance Model (TAM). The impact of the audit on the financial management was explained using the lending credibility theory, and the impact of the timing of disbursements from the national to the provincial governments was explained using the resource-based theory. For this study, we used a descriptive survey method. The 63 employees in the directorate of Accounts, Revenue, Procurement, and Internal Audit in the Finance department were selected as the study population. The Western Province government relied on the census because of its understaffed finance department. Primary data was gathered through the use of basic structured questionnaires and analyzed with SPSS. Cronbach's alpha was utilized to guarantee the reliability of the research instruments, and content validity was used to guarantee the accuracy of the data. The data presented in tables was analyzed using the standard deviation, the mean, and regression analysis.

5.2. Conclusion

The study found that credible and policy-based budgeting is one indicator of successful financial management in Western Province. There is predictability and control in the implementation of the budget in the Western Province government, and its financial records are recorded and reported accurately. In spite of this, the vast majority of respondents believe that the province government is neither transparent or accountable in its management of financial funds. The vast majority of respondents also believe that Western Province is not collecting as much money as it might be. Additional Concluding Statements are drawn from the following research objectives;

Western Province's Financial Management and ICT Adoption

According to the study, Western Province is utilizing ICT in its financial management. The study also suggests that the usage of ICT has a good influence on the financial management of the Western Province government.

Regulations and Financial management in Western Province

Compliance with laws and regulations governing financial management was found to be inadequate in Western Province. The study also found that laws have a considerable impact on Western Province's financial management.

Internal Audit and Financial Management in Western Province

According to the findings of the study, the Western Province possesses a functioning internal audit committee, and internal auditors carry out their responsibilities with a high degree of autonomy and independence. The study also came to the conclusion that internal audit has a significant beneficial influence on the financial management in Western Province.

Financial management & Staff Competence in Western Province

The study shows that the Western Province Province's finance department has competent staff. The study also indicates that the financial management of the province is impacted by the competency of the finance department staff.

Timing of Fund disbursement and the Financial Management in Western Province Province

According to the findings, the federal government was not transferring cash to the Western Province government in a timely study. Finally, the study found that provincial budgeting is affected by the federal government's payout schedule.

5.3. Recommendations

Based on the first aim, the study proposes that the province government spend more in ICT and continue utilizing ICT in financial management by automating budgeting, revenue collecting, cash management, procurement, and reporting as ICT improves financial management. The study suggests heavy penalties for province government staff who violate financial management standards for the second purpose. This technique reduces management misappropriation and promotes financial openness and responsibility. The study also suggests that the province government executive strengthen financial management regulations through council of governors in weak regions to reduce waste and corruption in public resource management. The study suggests that internal audit be well-staffed and resourced to conduct regular province government audits. Internal audit improves financial management; hence this will enhance province government financial management. The study advises Western Province's finance department to hire qualified and experienced workers for the fourth aim. In addition, the province government should provide ongoing staff training to boost skills and keep up with industry advances. The Western Province government's financial management would improve with experienced hires and ongoing financial management training. Finally, from the fifth aim, the study advises Council of governors to timely release national government funding. Legal actions can be advocated through the national assembly to make the cabinet secretary of finance accept individual accountability if the national treasury fails to transfer cash to province governments as per senate-passed disbursement schedules without a good explanation.

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