

Enhancing Financial Staff Performance and Productivity Through Financial Management Information Systems (FMIS)

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Abstract— This study explores Enhancing Financial Staff Performance and Productivity through Financial Management Information Systems (FMIS) within the selected Implementing Units of DepEd Division of Sorsogon Province. As financial management increasingly relies on technology for decision-making and operational efficiency, understanding how FMIS influences financial personnel is crucial. The research employed a mixed-methods approach, combining quantitative analysis of performance metrics with qualitative interviews of financial staff who were the end-users of FMIS.

Key findings revealed that maximal utilization and effective FMIS implementation significantly enhances the accuracy and speed of financial reporting, leading to improved decision-making capabilities. Additionally, the study identifies critical factors such as user training, system integration, and technological capacity that influence the successful adoption and utilization of FMIS. Furthermore, the study explored the challenges encountered by the financial staff in the utilization of FMIS, as well as their coping and suggestions for further improvement of FMIS. The results demonstrated a positive correlation between FMIS usage and staff productivity, highlighting its role in reducing manual workloads and enabling focus on strategic and financial tasks. This thesis contributes to the existing literature by providing insights into the dynamics between technology and human performance in finance in the Department of Education, offering practical recommendations for the department seeking to optimize its financial operations through FMIS. Ultimately, it underscores the importance of aligning technological investments with staff capabilities to achieve superior outcomes within the DepEd Finance community.

Keywords— financial management information system; FMIS; government accounting.

I. INTRODUCTION

In today's rapidly evolving world, efficient and effective financial management is paramount for any organization, including government entities. Governments play a critical role in society, managing vast amounts of public funds and resources. To ensure transparency, accountability, and sound decision-making, governments have increasingly recognized the need for robust financial management information systems (FMIS).

In the realm of government accounting, the effective management of financial information is crucial for ensuring transparency, accountability, and the efficient utilization of public resources. With the advent of advanced technologies, the integration of financial management information systems (FMIS) has emerged as a powerful tool for enhancing the efficiency of financial processes in the public sector. FMIS enables governments to streamline their accounting procedures, improve decision-making, and optimize resource

allocation. This introduction explores the significance of FMIS in government accounting and highlights the numerous benefits it offers concerning employee performance, productivity, and overall financial management.

Financial management information systems are specialized software applications designed to streamline and automate financial processes within an organization. When implemented in government accounting, FMIS can significantly enhance the efficiency, accuracy, and overall effectiveness of financial management practices. By integrating various financial functions and providing real-time data analysis, FMIS enables government entities to make informed decisions, optimize resource allocation, and enhance accountability.

FMIS refers to a specialized software system that combines accounting principles, technological advancements, and best practices to streamline financial processes within the government sector. It encompasses

various modules, such as budgeting, procurement, expenditure tracking, revenue management, and reporting, all integrated into a single system. This integration facilitates efficient data flow and enhances the overall financial management capabilities of government organizations.

The implementation of FMIS in government accounting concerning employee performance and productivity can be attributed to several key factors. Firstly, it automates manual tasks, eliminating the need for tedious paperwork and reducing human error. By digitizing processes like data entry, transaction recording, and reconciliation, FMIS ensures accuracy and timeliness in financial information, improving the reliability of government accounting.

One of the key advantages of using an FMIS in government accounting is the automation of routine financial tasks. Traditional manual processes are often time-consuming and prone to errors, leading to delays, inefficiencies, and potential financial discrepancies. However, with the integration of an FMIS, government accountants can automate tasks such as budgeting, expenditure tracking, revenue management, and financial reporting. This automation not only saves valuable time and resources but also minimizes the risk of human error, ensuring accurate and reliable financial information.

Moreover, an FMIS provides governments with real-time access to financial data, enabling timely and informed decision-making. Financial managers and policymakers can obtain up-to-date information on revenue, expenditure, cash flow, and other crucial financial indicators. This real-time visibility allows for proactive financial planning, forecasting, and resource allocation, enabling governments to respond swiftly to changing circumstances and make data-driven decisions to achieve their objectives efficiently.

Another significant benefit of utilizing an FMIS in government accounting is the improvement in transparency and accountability. Governments are entrusted with public funds, and citizens rightfully expect their tax dollars to be managed prudently. FMIS enables governments to maintain comprehensive financial records, track expenditures, and generate accurate financial reports. This transparency not only enhances public trust but also facilitates external audits and compliance with regulatory requirements.

Furthermore, FMIS promotes efficiency by integrating financial operations with other government systems. For instance, it can integrate with procurement systems, allowing seamless tracking of expenditures and monitoring of procurement cycles. It can also link with payroll systems to automate salary calculations and deductions, reducing administrative burdens.

Another advantage of FMIS in government accounting is its ability to facilitate compliance with regulatory and reporting requirements. As governments must adhere to specific financial regulations, FMIS provides predefined templates and workflows to ensure compliance with accounting standards, budgeting rules, and audit guidelines. This streamlines the preparation of financial statements, simplifies auditing processes, and reduces the risk of non-compliance.

Similarly, in any organization, the Department of Education (DepEd) Finance and Administration Departments ensure efficiency to sustain the organization to focus on its core business and attain its targets, especially on financial management.

The development of the Unified Accounts Code Structure (UACS) in 2013 prompted the accounting division of the Department of Education to recognize the necessity of integrating and modernizing its Financial Reporting System. The purpose was to comply with the required standards for reporting. UACS serves as a comprehensive coding framework utilized across the government, ensuring consistent classification of budgetary and accounting codes. This framework facilitates the efficient and precise financial reporting of actual revenue collections and expenditures, allowing for easy comparison with projected revenues and expenditures. Consequently, the Enhanced Financial Reporting System was created.

The Enhanced Financial Reporting System (eFRS) was derived from the initial Financial Reporting System (FRS) employed by certain accounting units within the Department of Education (DepEd). The project was initially initiated by a field office in Region 9 several years ago and later progressed by Mr. Harold Magadia, a programmer in the Accounting Division at the DepEd Central Office. Mr. Magadia continued to develop and update the system, leading to its latest version.

Magadia, with the guidance and supervision of Accountants from the DepED Central Office, is the main developer of eFRS. The system incorporates feedback from field offices and considers the recommendations

and suggestions provided by the consulting team. What sets eFRS apart from its predecessors is its compliance with the Unified Account Code Structure (UACS). This compliance enables eFRS to accommodate the 46-digit UACS code, as required by COA-DBM-DOF Joint Circular No. 2013-1, for recording financial transactions. Additionally, eFRS strictly adheres to the rules and regulations mandated by the Commission on Audit (COA) and the Department of Budget and Management (DBM). It ensures meticulous compliance with relevant guidelines and issuances imposed by these oversight agencies.

“The main purpose of eFRS is to provide relative ease in recording transactional data needed for accounting units as compared to the manual process or even with standard spreadsheets especially when coding the 46-digit UACS code. It was also designed to produce appropriate reports and export relevant financial data as needed. Generally, eFRS is designed to provide support for accounting personnel. It plays a vital role in recording accounting entries and other financial data as well as generating reports and other financial statements” (Ombao, 2020).

The primary purpose of eFRS is to gather financial information from various sources, including Journal Entry Vouchers (JEVs) and supporting documents like checks, disbursement vouchers, official receipts, and more. It systematically records essential information related to check and cash disbursements, cash collections and deposits, general journal entries, as well as the process of settling financial obligations.

Reporting is also made easier as it can produce trial balances and financial statements by generating data from the system itself.

The Department of Education (DepEd) also issued the Implementation of the Financial Management Operations Manual and Orientation of DepEd Financial Management Staff at The Regional, Division, And School Levels DO 60, S. 2016 to ensure standard and uniform application of rules and processes in financial management operations, as prescribed by governing regulations for (i) budget; (ii) accounting; (iii) procurement; and (iv) asset management. The content of the Manual is prescriptive, and it adheres to the basic principles of financial management and operations based on the following current government issuances: a) Government Accounting Manual (GAM CY 2015, COA Circular 2015-007 issued on 22 October 2015); b)

Philippine Public Sector Accounting Standards (PPSAS, COA Resolution 2014-003 issued on 24 January 2014); c) Unified Accounting Code Structure (UACS, Joint Circular 2013-1 and 2014 COA-DBM-DOF); d) RA 9184 (Procurement Law); and e) PD 1445 (State Audit Code of the Philippines, as amended). The processes are customized to the Department’s unique structure, especially at the school level. (DepEd Order No. 60, S. 2016)

The Department of Education (DepEd) through the agencies within of Financial and Management Service (FMS) also implemented the use of a Budget Monitoring System (BMS) to “facilitate the preparation, review, consolidation and submission of Budget Accountability Reports (BARS) and other financial reports to the Department of Budget and Management (DBM) and other oversight agencies within the prescribed deadline” (DepEd Memorandum No. 133, S. 2012)

Submission to the Department of Budget and Management has also been made easier through the creation of the Unified Reporting System (URS), which provides a facility for online data entry and submission of the various reports required from National Government Agencies and its Operating Units. Unified Reporting System (URS) Reports (Budget Execution Documents (BEDs), Financial Accountability Reports (FARs), Budget Accountability Report (BAR), and Summary Performance Monitoring Report (SPMR)) can be accessed and submitted through their online database system.

Tax returns from the Department of Education (DepEd) can be easily submitted through the Electronic Filing and Payment System of the Bureau of Internal Revenue (BIR). Electronic Filing and Payment System (eFPS) is “the electronic processing and transmission of tax return information including attachments, and taxes due thereon to the government made over to the internet through the BIR website” (BIR, 2023)

The implementation of Financial Management Information Systems (FMIS) has revolutionized the accounting workflow, significantly enhancing both efficiency and effectiveness, not only within the Division but, more importantly, across the Implementing Units (IUs) of the Department of Education (DepEd). By streamlining financial processes, the system ensures that financial data is processed more swiftly, accurately, and with greater

consistency, thereby improving overall operational performance.

The integration of FMIS into government accounting practices has led to considerable efficiency gains. Automation of routine tasks reduces human error and frees up valuable resources for more strategic functions. Real-time access to financial data improves decision-making by providing accurate, up-to-date information whenever it's needed. Additionally, FMIS fosters greater transparency in the allocation and utilization of public funds, enhancing the trust and accountability of government institutions. This transparency not only helps ensure compliance with financial regulations but also enables more effective oversight by stakeholders.

By improving financial governance, FMIS empowers government agencies to manage public resources more effectively, make informed financial decisions, and fulfill their fiduciary responsibilities to the public. As technology continues to evolve, governments need to adopt and leverage these innovative systems to optimize financial management practices. In doing so, they can not only enhance their operational efficiency but also ensure greater accountability and transparency in the management of taxpayer funds, ultimately strengthening public trust and contributing to the sustainable development of society. This study aimed to explore how the Financial Management Information System (FMIS) enhanced the performance and productivity of the financial staff in the Implementing Units of the Department of Education (DepEd) Sorsogon Province. The specific problems addressed by this research are:

1. What is the extent of utilization of FMIS along:
 - 1.1 Budget preparation
 - 1.2 Fund utilization
 - 1.3 Disbursement
 - 1.4 Payroll preparation
 - 1.5 Remittances and payments to Private Lending Institutions (PLI) and oversight government agencies (COA, DBM, GSIS, BIR, HDMF, Medicare)
 - 1.6 Reconciliation on Remittances to government agencies (GSIS, HDMF, Medicare)
2. How does FMIS influence the performance and productivity of the financial staff?
3. What are the challenges encountered by the financial staff in using FMIS?
4. How does the financial staff cope with the challenges encountered in using FMIS?

5. What enhancement measures can be proposed for the effective performance and productivity of the financial staff through the use of FMIS?

II. METHODS

The situation of financial management in educational institutions is continuously evolving, particularly with the integration of technology. This study employed the descriptive research method, also recognized as statistical research, aimed at delivering a precise and comprehensive depiction of the characteristics of respondents from the selected Implementing Units (IUs) within the DepEd Division of Sorsogon. The core focus of this research is centered on understanding the specific advantages that the finance staff can derive from the utilization of Financial Management Information Systems (FMIS). By systematically describing, analyzing, and interpreting the collected data, this study provided valuable insights into the transformative effects of FMIS on financial management practices in the education sector.

One of the primary objectives of this study was to elucidate how the implementation of FMIS enhances efficiency in financial operations within local educational contexts. Through the deployment of such systems, finance staff are empowered to streamline routine processes, thereby reducing the time spent on manual tasks and minimizing the likelihood of errors. Furthermore, the study sought to highlight improvements in financial reporting, where FMIS contributes to generating more accurate and timely reports. This leads to better decision-making and accountability, essential components of effective financial management in educational institutions.

In addition to efficiency and reporting, the research investigated the overall productivity of financial staff following the adoption of FMIS. By leveraging technology, financial personnel can focus on strategic tasks rather than getting bogged down by administrative duties. This shift not only fosters career development for the staff but also aligns with broader educational goals, ensuring that financial resources are managed judiciously to support teaching and learning initiatives.

Likewise, this descriptive study also emphasized identifying key benefits and challenges associated with the adoption of FMIS. By doing so, it lays the groundwork for a comprehensive assessment of FMIS effectiveness in public sector financial management. The findings may reveal not only the advantages and

enhancements brought by such systems but also potential obstacles that may impair their full utilization. Such insights are crucial for stakeholders, including policymakers, administrators, and finance staff, as they navigate the complexities involved in the transition to technologically advanced financial management practices.

The descriptive research method offers a formidable framework for investigating the impact of Financial Management Information Systems on the finance staff in the DepEd Division of Sorsogon. By focusing on efficiency, reporting, and productivity, this study provided a detailed exploration of both the tangible and intangible benefits of FMIS implementation in educational settings. Ultimately, the findings from this research will contribute to a deeper understanding of public sector financial management and the role technology plays in advancing educational objectives. Through a structured analysis of the data, the study endeavors to unveil significant insights that can inform future financial strategies within the educational domain, enhancing the overall efficacy of financial practices in schools.

The study engaged a diverse group of fifteen finance employees who play integral roles within the financial management framework of the DepEd Division of Sorsogon. Among these respondents were professionals occupying various critical positions, including Accountant, Senior Bookkeeper, Disbursing Officer, and Administrative Assistant (Finance/Payroll). Such a selection of participants ensured that the data collected would be nuanced and reflective of the different facets of financial operations within the educational sector.

The respondent group was carefully chosen from five selected Implementing Units to provide a comprehensive overview of the financial practices and challenges faced. These institutions include Buhang National High School, Bulusan High School, Barcelona National Comprehensive High School, Gubat National High School, and Gallanosa National High School. By focusing on these specific schools, the study was able to gather essential information that is not only relevant to the identified institutions but can also inform broader financial strategies within the entire division.

The diverse backgrounds and experiences of these finance professionals contributed valuable insights into the financial processes and policies in place, illuminating the operational dynamics at each school.

This collaborative effort underscored the importance of including voices from various levels of the finance department, as each respondent brought their unique perspective and expertise, enriching the overall findings of the research. Through their participation, the study aimed to address both the challenges and opportunities present in the current financial landscape of the DepEd Division of Sorsogon, ultimately contributing to improved financial practices in education.

In the pursuit of understanding the relationship between Financial Management Information Systems (FMIS) and the performance and productivity of financial staff within the Implementing Units of the Department of Education (DepEd) in Sorsogon Province, a robust research instrument was employed. Central to this study was a checklist questionnaire complemented by a question-and-answer interview format. The accessibility and efficiency of online platforms, specifically Google Forms, facilitated the administration of these questionnaires, thus ensuring a streamlined data collection process.

To analyze the correlation and impact of FMIS effectively, Stratified Random Sampling emerged as the most suitable methodological choice. This approach guarantees that the collected sample accurately reflects the diverse subgroups present in the population, minimizing biases and enhancing the validity of the findings. The stratified sampling technique is particularly advantageous to this study as the varying job roles among the financial staff may experience distinct outcomes related to the implementation and utilization of FMIS.

The sampling design commenced with the definition of the population, which comprised fifteen finance staff members engaged in various roles within the Implementing Units of DepEd, specifically focusing on Senior Bookkeepers, Disbursing Officers, and Payroll Officers. The selected participants were sourced from several institutions, including Gallanosa National High School, Buhang National High School, Barcelona National Comprehensive High School, Bulusan High School, and Gubat National High School.

In the subsequent phase of the sampling design, the population was stratified according to job roles, recognizing the potential differences in how FMIS impacts performance metrics across these various positions. By ensuring that each job role was adequately represented, the research aimed to capture the nuanced

effects of FMIS on productivity within the distinct operational contexts of the financial staff.

Data collection involved gathering information regarding the usage of FMIS and assessing its influence on performance and productivity metrics. The dual approach of using both quantitative (through the questionnaire) and qualitative data (via interviews) allowed for a comprehensive investigation into the effectiveness of FMIS in participating institutions. This methodological framework not only sought to unveil the specific benefits derived from FMIS but also aimed to identify any challenges faced by financial staff in adapting to these systems.

The research instrument, underpinned by sound methodological principles and grounded in a stratified random sampling approach, provides crucial insights into the functioning of FMIS within the financial operations of DepEd's implementing units. The findings from this study are expected to contribute significantly to the understanding of how technology influences educational finance management and, by extension, the larger educational outcomes within Sorsogon Province.

The integrity of research findings heavily relies on the robustness of data-gathering procedures. In a recent study examining the financial operations within the Department of Education (DepEd) Division of Sorsogon, a systematic approach was adopted to ensure ethical data collection and effective engagement with respondents. Before the commencement of the data-gathering process, permission was obtained from the selected participants, emphasizing the confidentiality of their responses. This commitment to ethical standards is paramount, not only it protects the participants but also enhances the trustworthiness of the study.

The researcher meticulously developed a questionnaire that was distributed electronically through Google Forms to a targeted group of fifteen financial staff members, including roles such as Accountant, Senior Bookkeeper, Disbursing Officer, and Administrative Assistant (Finance/Payroll). This method of data collection was chosen for its convenience and efficiency, enabling the researcher to reach respondents across various Implementing Units within the DepEd Division of Sorsogon without the constraints of geographical boundaries.

The questionnaire was thoughtfully designed to encompass both checklist and open-ended questions. This dual format provided a structured yet flexible data

collection framework, allowing participants to engage with the research on different levels. The checklist questions presented predefined options for ease of response, facilitating quantitative analysis. In contrast, the open-ended questions offered respondents the opportunity to express their thoughts in a more nuanced manner, capturing qualitative insights that would enrich the overall findings.

Once the participants completed the questionnaire, their responses were automatically collected and recorded in an Excel spreadsheet. This step in the data-gathering process was crucial, as it not only ensured efficient data management but also minimized the potential for human error during data entry. Following collection, the researcher undertook a comprehensive review of the responses, categorizing both quantitative and qualitative data for further analysis.

The subsequent phase involved the systematic organization of the data through tabulation, which played a vital role in identifying patterns, trends, and key insights within the gathered information. Statistical analysis was applied to the numerical data, allowing the researcher to generate meaningful conclusions supported by quantitative evidence. Simultaneously, thematic analysis was employed for the open-ended responses, providing depth to the findings and enabling the researcher to uncover underlying themes and perspectives from the qualitative data.

By employing this combined methodological approach, the researcher was able to derive well-founded conclusions and formulate targeted recommendations rooted in the study's findings. These conclusions and recommendations aim to inform decision-making processes within the DepEd Division of Sorsogon and can serve as a valuable guide for future research endeavors in the field of educational finance. The systematic data-gathering procedures underscored the importance of ethical considerations and methodological rigor in producing reliable and actionable research outcomes.

In any research endeavor, the statistical treatment of data plays a crucial role in deriving meaningful insights from participants' responses. The process begins with the systematic tabulation of gathered data, which not only facilitates organization but also sets the stage for comprehensive analysis and interpretation. In this context, specific statistical tools, including frequency count and ranking, are employed to provide a nuanced

understanding of the variables in question. Additionally, the computation of the mean is essential for summarizing the central tendency of the data, thus allowing researchers to identify patterns and correlations among the responses.

The calculation of the mean is particularly significant, as it synthesizes the response data into a single representative value. The formula used for this computation is $\sum f/\text{range}$, where "f" denotes frequency. This method effectively aggregates the data by accounting for how often each response occurs across the defined range of scores. To interpret the outcomes meaningfully, researchers categorize responses using established metrics that reflect varying degrees of agreement or frequency. For instance, the responses may be quantified on a scale, where a score ranging from 4.60 to 5.00 indicates a "Very High" positive response and scores decreasing progressively down to 1.00 to 1.59 indicate "Very Low." This categorization not only simplifies the interpretation of the data but also highlights the intensity of participant responses.

Once the responses are compiled into a tabular format, calculating the mean value for each variable becomes not only feasible but also vital. This summarized mean value can then be contextualized within the specific metrics or scales established for the survey, allowing researchers to assess the overall perception of the variables being measured. Furthermore, for questions that require participants to rank their preferences, the responses are organized into descending order, showcasing the highest-ranked responses at the top and the least preferred at the bottom. This meticulous sorting aids in clarifying the preferences expressed by participants and enhances the overall understanding of the data.

The systematic approach to data treatment—through thorough tabulation, mean calculation, and ranking—

ensures that the statistical analysis is both accurate and insightful. Such rigor in quantifying and interpreting responses empowers researchers to draw meaningful conclusions and makes it possible to translate quantitative measures into qualitative insights. In essence, the statistical treatment of data is not merely a procedural formality; it is pivotal in transforming raw data into valuable knowledge that can inform decision-making and further research.

III. RESULTS

This section oversees the presentation, interpretation, and analysis of data gathered. This study aims to determine the impact of Financial Management Information Systems concerning the performance and productivity of the financial staff in the selected Implementing Units of DepEd – Division of Sorsogon.

Analytical procedures are arranged according to the sequence of specific questions.

1. Extent of Utilization of FMIS

Tables 1.1 to 1.6 provide a comprehensive overview of the utilization of the Financial Management Information System (FMIS) across various key areas. These tables highlight its application in Budget Preparation, Fund Utilization, Disbursement, Payroll Preparation, Remittances and Payments to Private Lending Institutions (PLI) and oversight government agencies, as well as Reconciliation on Remittances to government agencies. These data points reflect the breadth and impact of FMIS in streamlining financial management processes.

Table 1.1 illustrates the application of the Financial Management Information System (FMIS) in the Budget Preparation process. It provides insights into how FMIS is utilized to enhance efficiency, accuracy, and transparency during the formulation of budgets, supporting effective financial planning and decision-making.

Table 1.1 Extent of Utilization of FMIS along Budget Preparation

Indicators	Mean	Description
The extent of use of FMIS for budget preparation in the organization, with the necessary Budget Execution Documents (BEDS), including Online Submission of Budget Proposal System (OSBPS)	4.87	Very High
The extent of use of Budget Monitoring System in entering data for obligations	4.73	Very High
The extent of use of FMIS in budget preparation based on the Personal Services Itemization and Plantilla of Personnel (PSIPOP), Annual Procurement Plan for Common-use Supplies and Equipment (APP-CSE), and Project Procurement Management Plan (PPMP)	4.47	High
Extent of use of FMIS for Special Budget Request, in case of deficiency due to unfunded items	4.27	High

The extent of use of FMIS in preparing the Financial Accountability Reports (FARS)	4.80	Very High
Overall Mean	4.63	Very High

The integration of Financial Management Information Systems (FMIS) within budgeting processes has transformed the way financial staff approach their roles, particularly in the preparation of budgets. A recent analysis of the extent to which financial staff utilize FMIS reveals significant insights into their operational practices and efficiencies.

Data indicates a very high utilization of FMIS among financial staff in various aspects of budget preparation. Notably, staff members demonstrated an exceptional mean score of 4.87 or Very High in their use of FMIS for submitting Budget Execution Documents (BEDs), including the Objectively Structured Budget Proposal (OSBP). This high level of engagement illustrates not only reliance on digital systems but also an understanding of the technology's capacity to streamline governmental budgeting processes. Additionally, entering data related to obligations earned a commendable mean score of 4.73 or Very High, emphasizing the essential role of accurate data management in financial planning. The preparation of Financial Accountability Reports (FARS), similarly, showcased a strong utilization of FMIS, achieving a mean score of 4.80, also Very High. These figures collectively underscore the financial staff's commitment to leveraging technological tools to enhance narrative and analytical components of budget documentation.

Beyond these core tasks, financial staff are reported to highly use FMIS in the preparation of documents tied to personal services and resource management. Specifically, the Personal Services Itemization and Plantilla of Personnel (PSIPOP), as well as the Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE), received mean scores of 4.47 or High, highlighting an effective engagement with FMIS for strategic personnel planning and resource allocation. Furthermore, the Project Procurement Management Plan (PPMP) also scored favorably, reinforcing the

notion that FMIS plays a pivotal role in comprehensive project and procurement strategies.

The utilization of FMIS extends into scenarios where financial staff need to address deficiencies in funding. The usage for Special Budget Requests, aimed at covering unfunded items, achieved a mean score of 4.27 or High. This demonstrates not only the flexibility of FMIS to cater to unanticipated financial needs but also the readiness of financial staff to respond proactively to budgetary challenges.

Overall, the data highlights that financial staff exhibit a very high mean utilization of FMIS in all aspects of budget preparation, with an overall mean score of 4.63 or Very High. This indicates a strong affirmation of the system's effectiveness and the staff's adeptness at using these tools to facilitate and enhance their budgeting processes. As financial management practices continue to evolve, the persistent use of FMIS is likely to foster greater accountability and efficiency in public budgeting, benefiting both financial staff and the broader organizational framework within which they operate.

The evident high utilization of FMIS by financial staff signifies a progressive shift towards enhanced data-driven decision-making in budget preparation. As the landscape of financial management continues to evolve, ongoing training and investment in technology will be crucial to further empower these professionals, enabling them to navigate the complexities of budgeting with even greater efficiency and effectiveness.

Table 1.2 examines the role of the Financial Management Information System (FMIS) in Fund Utilization. It highlights how FMIS supports the efficient allocation, monitoring, and management of funds, ensuring that financial resources are used effectively and in accordance with budgetary guidelines.

Table 1.2 The extent of Utilization of FMIS along with Fund Utilization

Indicators	Mean	Description
Extent of use of FMIS for monitoring and managing fund utilization, under the prepared budget for the current and succeeding fiscal year	4.33	High
The extent of use of FMIS in fund utilization under the present Government Appropriations Act (GAA)	4.40	High
Overall Mean	4.37	High

Table 1.2 presents data illustrating the mean distribution of the extent to which financial staff utilize FMIS for fund utilization. According to the gathered data, financial staff demonstrate a high level of engagement with FMIS specifically for purposes of monitoring and managing fund utilization. The mean scores indicate a significant reliance on the system, with scores of 4.33 or High for monitoring and managing fund utilization, and 4.40, also High, for adhering to the prepared budget for both the current and succeeding fiscal year.

Furthermore, compliance with the current Government Appropriations Act (GAA) is another area where FMIS is extensively utilized, reflecting a mean score of 4.37 or High across the board. This data underscores the essential role that FMIS plays in enabling finance staff to effectively track and manage fiscal resources. The high mean scores signify not only the staff's proficiency in the use of technology but also highlight the importance of FMIS in fostering transparency and accountability in fund utilization.

The overall mean of 4.37 or High serves as a testament to the effectiveness of FMIS in enhancing the financial management capabilities within governmental organizations. This level of utilization indicates a strong

commitment among financial staff to ensure that budgetary guidelines and legal mandates are followed through rigorous monitoring practices. Moreover, the data suggests that FMIS is not merely a tool for compliance, but rather a critical component that aids in informed decision-making and strategic resource allocation.

As financial management practices continue to evolve, the emphasis on utilizing advanced tools like FMIS is expected to grow. The findings from Table 1.2 highlight the potential for FMIS to bring about improvements in fund utilization, ensuring that financial resources are managed in alignment with legislative requirements and organizational goals. Ultimately, the effective use of FMIS by financial staff signifies a progressive step towards achieving greater efficiency, accountability, and transparency in public sector financial management.

Table 1.3 explores the utilization of the Financial Management Information System (FMIS) in the Disbursement process. It outlines how FMIS facilitates timely and accurate disbursements, ensuring proper tracking and transparency in the transfer of funds, while adhering to financial regulations and procedures.

Table 1.3 The extent of FMIS Utilization along Disbursement

Indicators	Mean	Description
The extent of use of FMIS for disbursement of salary and other benefits identified as Personnel Services (PS)	4.87	Very High
Extent of use of FMIS for disbursement of Maintenance and Other Operating Expenses (MOOE)	4.87	Very High
The extent of use of FMIS for disbursement of reimbursements, under the rules on reimbursements allowed by the Commission on Audit (COA)	4.47	Very High
The extent of use of FMIS (provided by the authorized bank, Land Bank of the Philippines (LBP) used for disbursement	4.73	Very High
Overall Mean	4.73	Very High

The effective management of financial resources is critical for the operational efficiency of any organization. The use of Financial Management Information Systems (FMIS) has been increasingly recognized as an integral tool in the administration of financial transactions, particularly in the realm of disbursements. An analysis of data regarding the extent of FMIS utilization by financial staff in disbursement practices reveals insightful trends and patterns.

According to the findings detailed in Table 1.3, financial staff demonstrate a very high level of engagement with FMIS during salary disbursements and the allocation of

Personnel Services (PS) benefits. This aspect of disbursement recorded an impressive mean utilization score of 4.87 or Very High, indicating a strong reliance on the system for managing personnel-related financial transactions. Similarly, the disbursement of Maintenance and Other Operating Expenses (MOOE) reflects the same high level of engagement, also achieving a mean score of 4.87 or Very High. These figures underscore the confidence financial staff place in FMIS when handling funds essential for operational continuity and staff remuneration.

Additionally, the disbursement of reimbursements, which adhere to the regulations set forth by the Commission on Audit (COA), also illustrates considerable utilization of FMIS. The mean scores for reimbursements involving FMIS, specifically those processed through the authorized banking partner, Land Bank of the Philippines (LBP), are recorded at 4.47 or High and 4.73 or Very High, respectively. These figures further emphasize the importance of FMIS in facilitating timely and accurate financial transactions following established regulatory frameworks.

The financial staff's comprehensive use of FMIS in disbursements culminates in an aggregated mean score of 4.73 or Very High. This high score reflects not only the proficiency of the staff in employing FMIS technology but also highlights the significant role that such systems play in enhancing the efficiency and transparency of financial management practices within the organization. As organizations strive to optimize

their financial operations, the findings indicate that the integration of FMIS serves as a pivotal component in achieving these objectives.

The data analyzed indicates a robust utilization of FMIS by financial staff in various disbursement functions. The very high mean scores in critical financial activities suggest a reliance on technology that can lead to improved efficiency and compliance in financial management. As organizations continue to evolve in a landscape increasingly shaped by digital solutions, the role of FMIS is likely to grow, making it a vital player in the area of financial disbursement practices.

Table 1.4 highlights the use of the Financial Management Information System (FMIS) in Payroll Preparation. It demonstrates how FMIS streamlines the payroll process, ensuring accurate calculation, timely distribution, and compliance with relevant financial regulations and policies.

Table 1.4 Extent of Utilization of FMIS in Payroll Preparation

Indicators	Mean	Description
The extent of utilization of FMIS for payroll preparation, under the PSIPOP	4.73	Very High
Extent of utilization of FMIS for payroll preparation in deductions of obligations of the employees	4.73	Very High
The extent of utilization of FMIS for payroll preparation under the daily attendance of employees	4.33	High
Overall Mean	4.60	Very High

Table 1.4 presents a comprehensive analysis of the utilization of Financial Management Information Systems (FMIS) by financial staff in the context of payroll preparation. The findings from the collected data indicate a significant reliance on FMIS, particularly when it comes to critical payroll functions. Financial staff reported a very high level of utilization for activities such as the management of the Payroll System in Project Operations (PSIPOP) and the calculation of employee deductions, both of which received a mean score of 4.73 or Very High. These results demonstrate the essential role that FMIS plays in ensuring accurate and efficient payroll processing.

In addition to PSIPOP and deductions, financial staff exhibited a high degree of reliance on FMIS for tracking the daily attendance of employees, which was reflected in a mean score of 4.33. This further illustrates the comprehensive capabilities of FMIS in managing various aspects of payroll preparation, suggesting that the system not only streamlines the calculation process but also integrates vital attendance data, thereby

enhancing overall payroll accuracy. The data indicate that financial staff Very High utilize FMIS for payroll preparation, achieving an impressive mean score of 4.60. This strong endorsement of FMIS highlights its importance as a tool that facilitates effective payroll management, ensuring that financial processes are conducted smoothly and with precision. As organizations increasingly turn to technological solutions to improve efficiency and accuracy in financial management, the findings underscore the critical role of FMIS in the payroll preparation landscape.

Table 1.5 illustrates the role of the Financial Management Information System (FMIS) in managing remittances and payments to Private Lending Institutions (PLIs) and various oversight government agencies, including COA, DBM, GSIS, BIR, HDMF, and Medicare. It highlights how FMIS ensures accurate, timely, and transparent transactions, supporting compliance with financial obligations and regulatory requirements.

Table 1.5 Extent of Utilization of FMIS along with Remittances and payments to Private Lending Institutions (PLI) and oversight government agencies (COA, DBM, GSIS, BIR, HDMF, Medicare)

Indicators	Mean	Description
1. The extent of the use of FMIS for processing remittances and payments to Private Lending Institutions (PLIs)?	4.73	Very High
2. To what extent is FMIS used for processing remittances and payments to government agencies (BIR, GSIS, HDMF, Medicare)?	4.73	Very High
3. To what extent is FMIS used for the submission of required documents to oversight government agencies (COA & DBM)?	4.80	Very High
Overall Mean	4.76	Very High

The utilization of Financial Management Information Systems (FMIS) by financial staff has garnered significant attention in recent years, especially concerning its application in remittances and payments to Private Lending Institutions (PLIs) and oversight government agencies. An analysis of the data in Table 1.5 reveals a strong dependence on FMIS for these financial operations, with a notable mean score of 4.73 or Very High for both remittances and payments. This high mean indicates that financial staff perceive FMIS as an effective tool in facilitating financial transactions with PLIs and ensuring compliance with government agencies.

Moreover, the data underscore the importance of FMIS in the submission of required documents to oversight government agencies, where the mean score reaches an impressive 4.80 or Very High. This suggests an even greater level of confidence among financial staff in the use of FMIS for document submissions, possibly due to the system's functionalities that enhance accuracy and streamline processes. The reliance on FMIS for these functions speaks to its essential role in promoting efficiency and transparency within the financial operations of organizations.

The overall mean score of 4.76 or Very High for the combined uses of FMIS for remittances, payments, and document submissions signifies a robust endorsement from the financial staff regarding the system's effectiveness. Such high levels of utilization reflect an

acknowledgment of FMIS as a vital instrument in modern financial management, enabling organizations to better meet their obligations to both private lending institutions and various oversight government agencies, including the Commission on Audit (COA), the Department of Budget and Management (DBM), the Government Service Insurance System (GSIS), the Bureau of Internal Revenue (BIR), the Home Development Mutual Fund (HDMF), and Medicare.

The findings from Table 1.5 emphasize the critical role of FMIS in enhancing the capabilities of financial staff in managing complex financial transactions and regulatory compliance. As organizations continue to navigate the intricate landscape of fiscal responsibilities, the high level of FMIS utilization signals a positive trend toward increased operational efficiency and accountability in financial management practices. This not only benefits the financial staff but also contributes to the overall integrity and effectiveness of financial processes within organizations engaged with PLIs and government agencies.

Table 1.6 examines the use of the Financial Management Information System (FMIS) in the reconciliation of remittances to government agencies such as GSIS, HDMF, and Medicare. It highlights how FMIS facilitates accurate and efficient reconciliation processes, ensuring that remittances are properly tracked, verified, and aligned with regulatory requirements.

Table 1.6 Extent of Utilization of FMIS along with Reconciliation on Remittances to government agencies (GSIS, HDMF, Medicare)

Indicators	Mean	Description
The extent of use of FMIS for reconciliation of remittances to government agencies (GSIS, HDMF, Medicare)	4.73	Very High
The extent of use of FMIS for reconciliation of payments to government agencies (GSIS, HDMF, Medicare)	4.73	Very High
Overall Mean	4.73	Very High

Financial Management Information Systems (FMIS) are critical tools that bolster the efficiency and effectiveness of financial operations within an organization. Recent data reflects a significant utilization of FMIS among financial staff, particularly in the context of reconciling remittances and payments to government agencies such as the Government Service Insurance System (GSIS), the Home Development Mutual Fund (HDMF), and Medicare. Table 1.6 indicates that financial staff exhibit an exceptionally high level of engagement with FMIS for these reconciliation processes, yielding a mean utilization score of 4.73 or Very High. This score suggests that the implementation of FMIS not only meets but exceeds expectations in facilitating accurate and timely financial operations.

Furthermore, the overarching theme presented in Tables 1.1 to 1.6 is the extensive application of FMIS across various financial tasks within organizations. The systematic framework provided by FMIS encompasses a range of financial management activities, from budget preparation and fund utilization to disbursement processes and payroll preparation. This systematic approach not only enhances operational efficiency but also ensures transparency and accountability in financial transactions.

In addition to the reconciliation of remittances, the utilization of FMIS extends to interactions with both private and public entities. Financial staff depend on the

system for accurate record-keeping, which is essential for maintaining compliance with regulatory requirements and facilitating smooth financial operations. The high mean utilization of FMIS in these contexts highlights its indispensable role in enabling financial professionals to navigate complex financial landscapes effectively.

The findings underscore the importance of adopting robust financial management systems to streamline and optimize financial processes. As organizations increasingly rely on these systems to manage large volumes of financial data, the proficiency of financial staff in using FMIS becomes paramount. Their ability to harness the full potential of FMIS not only improves operational outcomes but also contributes to the organization's overall financial health. Thus, continued investment in FMIS training and support for financial staff remains a strategic imperative for organizations striving for excellence in financial management.

2. How FMIS Influences the Performance and Productivity of the Financial Staff

Table 2 explores the impact of the Financial Management Information System (FMIS) on the performance and productivity of financial staff. It highlights how FMIS enhances efficiency, accuracy, and workflow, empowering staff to perform tasks more effectively, reduce errors, and contribute to improved overall financial management processes.

Table 2. How FMIS Influences the Performance and Productivity of the Financial Staff

Indicators	Frequency	Rank
Submission of Budget Execution Documents (BEDS) on time	15	1
Disbursements of funds classified as Personnel Services (PS) are more efficient	14	2
Disbursements of funds classified as Monitoring and Other Operating Expenses (MOOE) are more efficient	13	3.5
Submission and preparation of FARS are easier	13	3.5
Payroll management is more efficient	12	6
Remittance to Government Institutions is more efficient (BIR, GSIS, HDMF, Medicare)	12	6
Remittance to Private Lending Institutions (PLIs) is more efficient	12	6
Data entry of obligations is more manageable	10	8
Reconciliation of remittances to government agencies (GSIS, HDMF, Medicare) is more efficient.	6	9
Submission of required documents to oversight agencies (COA, DBM) is more efficient	5	10
Fund executions are more effective	4	11.5
Preparation of procurement plans is more manageable	4	11.5
Bank Deposit of funds are much easier	3	14.5
Deductions are more accurate	3	14.5
Request for additional budget for unfunded items is more efficient	3	14.5
Maintaining the attendance of employees (for deduction on absences) is more efficient	2	14.5

The integration of Financial Management Information Systems (FMIS) into organizational operations has transformed the efficiencies of financial staff, significantly influencing their performance and productivity. An in-depth analysis underscores several key observations, particularly emphasizing the contribution of FMIS to the timely submission of Budget Execution Documents (BEDS). This facet of the FMIS yields the highest impact, with a notable frequency of 15 and rank 1, indicating that the system enhances the financial team’s capacity to meet critical deadlines effectively.

Following closely behind is the discernible improvement in the efficiency of fund disbursement classified as Personnel Services (PS), which garnered a frequency of 14 and rank 2. This suggests that FMIS effectively streamlines processes associated with personnel expenses, thereby facilitating smoother financial operations. Furthermore, the system also demonstrates a substantial role in enhancing efficiencies related to Monitoring and Other Operating Expenses (MOOE) and in the preparation and submission of Financial Accountability Reports (FARS), both registering a frequency of 13 and rank 3.5. These findings highlight FMIS’s pivotal role in simplifying complex financial tasks while ensuring accurate financial reporting.

In terms of routine financial operations, payroll management displays significant improvements alongside remittances to governmental institutions such as the Bureau of Internal Revenue (BIR), Government Service Insurance System (GSIS), Home Development Mutual Fund (HDMF), Medicare, and private lending institutions (PLIs), each recording a frequency of 12 and rank 6. This underscores the capability of FMIS to optimize processes that might previously have been cumbersome or prone to inaccuracies.

The analysis further reveals that data entry concerning obligations becomes more manageable with FMIS, achieving a frequency of 10, rank 8. This reduction in manual workload minimizes errors, fostering greater operational efficiency. Although reconciliation of

remittances to government agencies received a lower frequency of 6 and rank 9, it still demonstrates the beneficial impact of FMIS in ensuring accuracy and adherence to compliance regulations. Additionally, the efficiency of submitting requisite documents to oversight agencies like the Commission on Audit (COA) and the Department of Budget and Management (DBM) scored a frequency of 5 and rank 10, illustrating how FMIS assists in maintaining regulatory compliance.

While less frequently recognized, improvements in fund executions and the preparation of procurement plans, both with a score of 4 and rank 11.5, show that FMIS effectively streamlines and organizes essential financial processes. Moreover, the areas of ease in bank deposits, accuracy in deductions, and efficiency concerning requests for additional budgets for unfunded items each reflected a frequency of 3 and rank 14.5, indicating that, although these areas exhibit a lesser impact, FMIS remains valuable in simplifying financial transactions and ensuring precision. Finally, the system also aids in managing administrative tasks more efficiently, as evidenced by its role in maintaining employee attendance records for deductions, which received a frequency of 2, also rank 14.5.

The critical analysis suggests that FMIS significantly enhances the performance and productivity of financial staff by fostering improvements in efficiency, accuracy, and compliance across a myriad of financial operations. The system not only optimizes existing processes but also empowers financial personnel to focus on strategic tasks essential for the organization’s success, thus solidifying FMIS as an indispensable tool in modern financial management.

3. Challenges Encountered by the Financial Staff in Using FMIS

Table 3 outlines the key challenges faced in the implementation and utilization of the Financial Management Information System (FMIS). It provides insights into the obstacles encountered, including technical, operational, and training-related issues, which can impact the system’s effectiveness and the overall financial management process.

Table 3. Challenges encountered with the use of FMIS

Challenges	Frequency	Rank
Continuous upgrade of system (FMIS) used	14	1
Incompatibility of the system (FMIS) to the operating system (OS), needs an upgrade	9	2
FMIS provided to Implementing Units are not congruent with the system used in remitting government agencies, causing uneven remittance in their system	8	3

FMIS files are too large and require upgraded system units	5	4.5
The graphical user interface of some systems is not user-friendly	5	4.5
The operating system of the host requires a downgrade to open system application of FMIS	4	6
Internet connectivity is not fast enough for online systems to load	3	8
FMIS is sometimes lagging	3	8
Updates on systems require programming codes, mostly not user-friendly	3	8
Online FMIS are down during submission dates	2	10

One major concern is the need for continuous system upgrades, which ranks as the most pressing challenge with a frequency of 14 occurrences and rank 1. This enduring demand for updates indicates a fundamental issue: the system may not be evolving in sync with technological advancements or the changing needs of users. Such a discrepancy can lead to compatibility problems and a lack of modernization, compelling organizations to invest resources into upgrading systems that should ideally be more adaptive from the outset.

Another critical issue is the presence of incompatibility problems, which ranks second and has been noted with a frequency of 9 and rank 2. Systems that do not integrate seamlessly with existing operating systems create a multitude of inefficiencies. These incompatibility issues can lead to wasted time and reduced productivity, and ultimately impact the reliability of data across financial operations.

In addition to integration problems, congruence with remittance systems comes next in terms of urgency, earning a rank of three with a frequency of 8 and rank 3. A mismatch between the FMIS and government remittance systems can lead to significant discrepancies that affect financial reporting and compliance. This discord not only complicates internal operations but also poses a risk of non-compliance with regulatory requirements, further complicating the financial landscape for organizations.

The challenge of managing large file sizes, which ranks fourth with a frequency of 5 and rank 4.5, presents another layer of difficulty. Large files can impede system processing speeds and necessitate more robust hardware capabilities. When organizations lack the necessary infrastructure, this can result in slowed operations and frustration among users, ultimately stalling productive workflows.

User interface challenges rank equally at fourth place, also with a frequency of 5 and rank 4.5. A non-user-friendly interface can deter user adoption and hinder overall efficiency. If users find the system cumbersome

or complex, it can necessitate extensive training and support, diverting resources away from more strategic financial activities.

Needing to downgrade operating systems to implement FMIS applications ranks sixth with a frequency of 4. This requirement can create unnecessary barriers, as users may find themselves stuck in outdated or less efficient technologies simply to accommodate the software. Such limitations can obstruct the operational agility that many organizations strive for in today's fast-paced environment.

Internet connectivity issues also present a challenge, ranking seventh with a frequency of 3 and rank 8. Slow internet can dramatically affect the performance of online systems, especially during peak usage times, creating bottlenecks that impede timely access to financial information. Coupled with system lag, which ranks similarly at 8 and has been noted with a frequency of 3, these connectivity concerns can lead to user frustration and diminished productivity.

Furthermore, complex updates pose a considerable hurdle, also ranked at 8 with a frequency of 3. When system updates demand specialized programming knowledge, they can marginalize non-technical staff from effectively managing the system, leading to dependency on a small group of technical experts.

Finally, the issue of downtime during critical periods ranks tenth with a frequency of 2. System outages during submission deadlines can precipitate serious compliance issues and financial discrepancies, emphasizing the importance of system reliability and performance during pivotal operational moments.

The analysis of challenges encountered with the use of Financial Management Information Systems (FMIS) unveils critical issues that significantly impact the efficiency and effectiveness of financial operations. A prevalent challenge identified is the necessity for continuous upgrades of the FMIS, reported most frequently by respondents. This indicates that to

maintain functionality and relevance, the system requires regular updates, which presents a considerable burden on financial staff. The demand for these upgrades not only consumes time and resources but also distracts staff from core financial responsibilities, potentially hindering overall productivity.

Incompatibility of the FMIS with operating systems (OS) ranks prominently among the challenges faced, being flagged by a substantial number of respondents. This incompatibility leads to workflow disruptions and incurs additional costs associated with necessary system upgrades. It also exacerbates the operational burden on financial departments, as they are compelled to not only invest in upgrades but also navigate the complexities that arise from these technological mismatches. Additionally, the incongruence between the FMIS utilized by Implementing Units and the systems employed by government agencies creates further complications. This mismatch results in uneven remittances, thereby complicating financial reporting and compliance efforts. Such issues have been notably observed during remittances to entities like Medicare and in the management of PSIPOP, an online system integral to financial operations.

Another critical challenge pertains to the size of FMIS files, which frequently necessitate upgraded system units. Coupled with this issue is the non-user-friendly graphical user interface found in certain systems, both of which are reported challenges that highlight the pressing need for accessible and efficient system designs. Financial staff often experience setbacks due to the cumbersome nature of these systems, which can stifle effective financial management and hinder user engagement. Further complicating usability is the requirement to downgrade the host's operating system to accommodate FMIS applications, a situation noted by several respondents. This requirement represents a significant barrier, particularly for staff working with payroll systems that demand lower OS versions, thereby imposing additional operational constraints.

Technical and infrastructure limitations also hinder the effective utilization of FMIS, as evidenced by issues such as internet connectivity problems, system lagging, and the necessity for programming codes for system updates. These technical challenges were also mentioned by respondents and signify an underlying fragility in the operational capabilities of FMIS. Such limitations can lead to delays and inefficiencies,

disrupting the rhythm of financial operations and necessitating vigilant oversight by financial personnel.

Moreover, the occurrence of online FMIS being inaccessible during critical submission dates points to the pressing necessity for reliable system availability. As reported by respondents, the downtime of online systems during peak periods, such as submissions to the Bureau of Internal Revenue (BIR), highlights the risks associated with system overloads. The impact of such downtime can be profoundly detrimental, potentially leading to compliance issues and increased operational stress during already demanding periods.

While FMIS presents significant opportunities to enhance financial management practices, the substantial technical and operational barriers detailed here must be urgently addressed to fully realize its potential. A multifaceted approach is required, including systematic upgrades, improved compatibility with existing infrastructure, user-friendly interface designs, and enhanced internet connectivity. By tackling these challenges head-on, organizations can move toward maximally leveraging FMIS for efficient and effective financial management.

4. Coping Strategies for FMIS Challenges

The financial management information system (FMIS) is a crucial tool employed by financial staff to manage and streamline various financial processes. However, as with any technological system, FMIS users often face numerous challenges. Through a qualitative analysis of the responses from financial staff on their coping mechanisms, several themes emerged, highlighting the diverse strategies employed to navigate these difficulties.

Seeking External Assistance

A prominent coping strategy amongst financial staff is the practice of seeking external assistance. Many participants indicate a reliance on external resources—whether through direct communication with higher offices or collaboration with colleagues. For instance, Participant 1 mentioned directly contacting the Central Office to resolve issues, while Participant 3 sought assistance from program developers, illustrating the importance of leveraging more knowledgeable individuals to troubleshoot technical problems. This collaborative approach is further reflected in Participant 7's experience, who not only asks for help from other finance staff but also reaches out to higher employees via email for guidance. This thematic response clearly

illustrates a common reliance on external support systems and highlights the necessity of effective communication channels within the organization.

Self-Reliance

In contrast to those seeking external help, some participants demonstrate a strong sense of self-reliance when faced with FMIS challenges. For instance, Participant 2 described their encounters with the system as “easy to handle,” indicating confidence that empowers them to manage issues independently. This proactive attitude is also mirrored in Participant 10’s approach, which predominantly handles issues solo, yet acknowledges the need to rely on Central Office developers for more intricate problems. This blending of self-reliance and external dependence showcases a nuanced coping strategy where individuals effectively balance personal initiative with the acknowledgment of their limitations.

Waiting for System Updates

Another significant theme is the tendency of several participants to adopt a passive approach by waiting for system updates or fixes from developers. For example, Participant 4 openly expresses reliance on the Central Office or Regional Office for assistance and patiently awaits system updates, which can inadvertently lead to a slowdown in productivity. This passive coping mechanism is echoed by Participant 11, who opts to simply wait for upgrades, which is often suggested by the payroll services unit of the regional office, and Participant 14, who does not engage in proactive measures, highlighting a broader tendency among some staff members to depend on external resolutions. While this strategy may provide some temporary relief, it often delays effective problem-solving and may affect overall operational efficiency.

Upgrading Systems

In contrast to the more passive approaches, a few participants exhibit a proactive initiative by opting to upgrade their systems to align with FMIS requirements. For example, Participant 8 recognized the need to enhance their operating system to better accommodate the demands of FMIS. This forward-thinking response underscores an understanding of the underlying technical requirements and reflects a willingness to make necessary investments to ensure the system’s smooth operation. Such proactive measures can ultimately pave the way for improved performance and user satisfaction within the financial team.

Managing System Lag and Connectivity Issues

Finally, several participants shared their experiences coping with system lag and connectivity issues through practical strategies. Participant 6, for instance, described regularly restarting their computer or waiting for the lag to be resolved, revealing a practical approach to addressing temporary technical difficulties. However, these responses, as indicated by Participant 13’s lack of any specific actions, may not adequately resolve the deeper, underlying issues affecting system performance. While these coping strategies provide short-term relief, they may not contribute to sustainable, long-term solutions, suggesting that further measures might be needed to address ongoing technical challenges.

The coping strategies employed by financial staff in response to FMIS challenges reveal a blend of proactive and passive approaches. Seeking external assistance and waiting for system updates are prevalent strategies, signifying a reliance on higher authorities and system developers. Meanwhile, self-reliance and system upgrades indicate a proactive stance toward managing FMIS-related difficulties. Moreover, practical responses to system lag and connectivity issues reflect an immediate and pragmatic approach, albeit one that may not address root causes. By understanding these coping mechanisms, organizations can enhance training and support for financial staff, produce more user-friendly interfaces, ensure system compatibility, and improve internet connectivity. Ultimately, such initiatives will assist staff in becoming more adept at managing FMIS challenges, fostering greater efficiency and autonomy in their financial operations.

5. Suggestions for Improving the FMIS

The Financial Management Information System (FMIS) stands as a crucial tool for financial staff within organizations, enabling effective budget management, reporting, and analysis. However, recent feedback from financial staff members has surfaced several areas for enhancement, which can be categorized under themes of enhancing user-friendliness, providing more training opportunities, and upgrading systems.

Enhancing User-Friendliness

A profound need for a more user-friendly interface within the FMIS has been echoed by numerous participants. The consensus suggests that the current system’s complexity poses challenges to efficient usage. For instance, one participant pointed out that simplification of the interface is necessary to facilitate ease of navigation and interaction. This sentiment was

shared by multiple contributors who emphasized that an intuitive design could dramatically improve the user experience. Enhanced graphics and a more visually appealing layout were also highlighted as essential components that could elevate usability. In essence, simplifying the FMIS is not merely about aesthetics; it is about fostering an environment where users can efficiently and effectively navigate the system without unnecessary hurdles.

Providing More Training

The value of continual training emerged as a significant theme in the feedback concerning FMIS improvements. Participants stressed the necessity of ongoing education to maximize the system's potential. Many contributors recommended regular and comprehensive training sessions that cover both the fundamental aspects and the advanced functionalities of FMIS. This sentiment is particularly important for new finance staff who may lack familiarity with the system. Suggestions also included live-in training sessions, which could provide hands-on experience and immediate feedback. Such educational initiatives are vital for not only empowering staff but also ensuring that they remain up-to-date with ongoing system enhancements and best practices. Training opportunities that focus on troubleshooting and maintenance of the FMIS are crucial to fostering a more seamless user experience and cultivating a competent workforce that can manage the financial system effectively.

Upgrading Systems

Technical upgrades represent another avenue for enhancing the FMIS, according to participant feedback. Some staff members indicated that the current hardware might not adequately support the system's requirements. Recommendations for updating operating systems on existing computers were made to ensure compatibility and optimize performance. Additionally, the need for consistent system upgrades was emphasized, reinforcing the necessity of keeping the FMIS aligned with the latest technological advancements. While some participants perceived the system as already "perfect," the prevailing sentiment underscores a proactive approach to continuously enhance the technological capabilities of the FMIS, ensuring it meets the evolving demands of financial management.

The insights provided by financial staff members accentuate a collective yearning for substantial improvements to the FMIS. The recurring theme of enhancing user-friendliness highlights the need for a

simpler, more intuitive interface to enhance usability and efficiency. Furthermore, the emphasis on additional training highlights the critical role of ongoing education in empowering staff to make the most of the FMIS functionalities. Lastly, the calls for system upgrades underline the importance of maintaining the FMIS infrastructure to keep pace with advancing technology. By addressing these thematic areas, organizations can facilitate a more effective and efficient FMIS that meets the needs of its users.

IV. DISCUSSIONS

Focusing on the selected Implementing Units of DepEd Sorsogon Province, this study was able to observe the impact of using the Financial Management Information System concerning the performance and productivity of the financial staff.

The findings of the study were tackled based on the statement of the problem:

1. The analysis of the extent of utilization of the Financial Management Information System (FMIS) by the financial staff revealed high levels of usage across various financial activities. The findings were as follows:
 - a. Budget Preparation: FMIS was very highly utilized during budget preparation, with an overall mean score of 4.63. This indicated that the financial staff always rely on FMIS for this critical task.
 - b. Utilization of Funds: The system was highly used in the utilization of funds, achieving an overall mean score of 4.37. This suggests frequent but not constant use, highlighting its importance in fund management.
 - c. Disbursement: FMIS was very highly employed in the disbursement process, with an overall mean score of 4.73. This high score reflected the system's essential role in ensuring efficient and accurate disbursements.
 - d. Payroll Preparation: The system was also very highly used in payroll preparation, with an overall mean score of 4.60. This demonstrated the reliance on FMIS for managing payroll activities effectively.
 - e. Remittances and Payments: FMIS was very highly utilized for remittances and payments to Private Lending Institutions (PLI) and oversight government agencies

such as COA, DBM, GSIS, BIR, HDMF, and Medicare, with an overall mean score of 4.76. This indicated the system's critical role in ensuring timely and accurate remittances.

- f. Reconciliation of Remittances: The system was very highly used in the reconciliation of remittances to government agencies (GSIS, HDMF, Medicare), with an overall mean score of 4.73. This high level of usage underscored the importance of FMIS in maintaining accurate financial records and compliance
2. The analysis of the Financial Management Information System (FMIS) revealed that it significantly enhanced the performance and productivity of financial staff. The system was most impactful in the timely submission of Budget Execution Documents (BEDS) with a frequency of 15, and it markedly improved the efficiency of disbursing funds for Personnel Services (PS) with a frequency of 14. FMIS also simplifies the disbursement of Monitoring and Other Operating Expenses (MOOE) and the preparation of Financial Accountability Reports (FARS), both with a frequency of 13. Payroll management and remittances to government institutions and private lending institutions show significant improvements, each with a frequency of 12. Additionally, FMIS makes data entry of obligations more manageable (frequency of 10) and ensures accurate reconciliation of remittances to government agencies (frequency of 6). It also aids in the efficient submission of required documents to oversight agencies (frequency of 5) and improves fund executions and procurement plan preparation (frequency of 4). Although less frequently noted, FMIS simplifies bank deposits, ensures deductions accuracy, facilitates requests for additional budgets (each with a frequency of 3), and helps manage employee attendance for deductions on absences (frequency of 2). Overall, FMIS enhances efficiency, accuracy, and compliance across various financial operations
3. The analysis of challenges encountered with the use of the Financial Management Information System (FMIS) revealed several critical issues impacting efficiency and effectiveness. The most frequently reported challenge, with a frequency of 14, is the need for continuous system upgrades. Incompatibility with the operating system,

necessitating upgrades, follows with a frequency of 9. The incongruence between FMIS used by Implementing Units and remitting government agencies' systems, causing uneven remittances, is reported by 8 respondents. Both the large size of FMIS files requiring upgraded system units and the non-user-friendly graphical user interface are noted by 5 respondents each. Additionally, 4 respondents report the need to downgrade the operating system to open FMIS applications. Internet connectivity issues, system lagging, and the need for programming codes for updates, each reported by 3 respondents, further hinder effective use. Lastly, the issue of online FMIS being down during submission dates is reported by 2 respondents. These challenges suggested that while FMIS can enhance financial management, addressing these technical and operational barriers through system upgrades, better compatibility, user-friendly interfaces, and reliable internet connectivity are essential.

4. The financial staff employed various coping strategies to address challenges with the Financial Management Information System (FMIS), which can be categorized into themes such as seeking external assistance, self-reliance, waiting for system updates, and upgrading systems. Many staff members relied on external help, often sending emails to higher offices or colleagues, while some prefer to handle issues themselves, demonstrating confidence in their abilities. Some of the staff waited for system updates or fixes from developers, reflecting a passive approach. A few take proactive steps to upgrade their systems to meet FMIS requirements. Additionally, managing system lag and connectivity issues through practical measures like restarting the PC is common. These strategies highlight the need for continuous support and training, user-friendly interfaces, system compatibility, and improved internet connectivity to enhance the effectiveness of FMIS and reduce reliance on external assistance.
5. The suggestions from the financial staff for improving the Financial Management Information System (FMIS) can be categorized into three main themes: enhancing user-friendliness, providing more training, and upgrading systems. Many participants emphasized the need for a more user-friendly interface, indicating that the current system is too complex and difficult to navigate. Continuous training was also highlighted as essential, with staff

calling for regular in-person and online sessions to stay updated with system functionalities and best practices. Additionally, technical upgrades were suggested, such as upgrading the operating system of the computers used, to ensure compatibility and optimal performance. These themes reveal a clear need for improvements in both the usability and support systems of the FMIS to enhance the effectiveness and efficiency of financial operations.

V. CONCLUSIONS AND RECOMMENDATION

Based on the findings of the study, the following are therefore concluded.

1. The Financial Management Information System (FMIS) is highly utilized by the financial staff across various activities, indicating its critical role in enhancing efficiency and accuracy in financial management.
2. The Financial Management Information System (FMIS) significantly enhances the performance and productivity of financial staff by improving efficiency, accuracy, and compliance across various financial operations.
3. While FMIS can enhance financial management, addressing these technical and operational barriers through system upgrades, better compatibility, user-friendly interfaces, and reliable internet connectivity is essential for maximizing its effectiveness.
4. The financial staff employ various coping strategies to address FMIS challenges, including seeking external assistance, self-reliance, waiting for system updates, and upgrading systems, highlighting the need for continuous support, user-friendly interfaces, system compatibility, and improved internet connectivity to enhance FMIS effectiveness and reduce reliance on external help.
5. The financial staff's suggestions highlight the need for a more user-friendly interface, continuous training, and technical upgrades to improve the FMIS's usability and support systems, thereby enhancing financial operations' effectiveness and efficiency.

Having ascertained the FMIS concerning the performance and productivity of the financial staff, the following recommendations are put forward.

1. Implement regular, comprehensive training programs and provide ongoing support to ensure all financial staff can effectively utilize the FMIS, maximizing its role in enhancing efficiency and accuracy. Training on troubleshooting and

maintenance of FMIS are also suggested for a more seamless utilization of the financial staff.

2. Continuously update and refine FMIS features to further improve efficiency, accuracy, and compliance, ensuring the system evolves with the needs of the financial staff.
3. Invest in upgrading the technical infrastructure, including system upgrades, better compatibility, and reliable internet connectivity, to overcome technical and operational barriers and maximize FMIS effectiveness.
4. Establish robust support systems, including dedicated help desks and regular system updates, to assist financial staff in overcoming FMIS challenges and reduce their reliance on external help.
5. Focus on developing a more user-friendly interface, while maintaining accuracy and completeness features of the FMIS, and provide continuous training and technical upgrades to improve the FMIS's usability and support systems, thereby enhancing the overall effectiveness and efficiency of financial operations.

The following research titles are recommended to future researchers:

- "Enhancing User Experience in Financial Management Information Systems: A Study on User-Friendly Interface Design and Its Impact on Efficiency"
- "The Role of Continuous Training in Optimizing Financial Management Information Systems: Strategies for Improved Performance and Productivity"
- "Overcoming Technical and Operational Barriers in Financial Management Information Systems: A Comprehensive Approach to System Upgrades and Compatibility"

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