

## ABSTRACT

Integrated Financial Management information Systems as a system is globally considered as a contributing factor significantly towards the improvement of financial management in the broader government sectors, it has such an important role in the world and particularly in Kenya as a country. The expectation is that the usage of IFMIS makes public finances comprehensive and effective. All the same, the system has not been addressed in full, its operations and performance is strongly wanting. This study sought to establish ; Extended Acceptance and Use of Information Technology Model: Assessing Integrated Financial Management information Systems in the Public Sector. This study utilized: UTAUT theory ; DeLone and McLean model as tools to test IFMIS. Objectives were to: establish the Capacity of IT Infrastructure, examine the effect of technical operation skills, assess management skills and develop a model. Data was collected by questionnaires. The research design was descriptive survey; a Sample size of 300, with a target of 1200 employees in the public sector. Validity, reliability and pilot study was done, Where ( $p \leq 0.05$ ,  $\alpha < 0.7$ ;  $KMO < 0.5$ ) were levels used. Second generation techniques (SEM) were employed with methods: Nested comparison, Bootstrapping, Impulsive Decision Scale, Multiple group model comparison, Latent growth curve and Split path model comparison. Model fit  $> 0.90$ ,  $RMR < 0.02$ ,  $RMSEA = < 0.05$ . Finding indicates :COITI had a higher error difference. Delone & Mclean model split path diagrams had lower error difference. D & M model yielded results ratio (1.5906) less than 2 hence good fit. External Model posted (CFI = 0.91 hence  $> 0.9$ : *MgtS* posted  $NFI = 0.98$ ,  $GFI = 0.99 > 0.9$  signifying a good fit (rule of thumb) for the use of IFMIS. Overall model results indicated ( $RMR = 0.010$  and  $RMSEA = 0.027$ ) all above the threshold respectively. Effects of TOS and *MgtS* models were satisfactory. Results confirm that D & M and External Model indicated Good fit , both contributed to the use of IFMIS more than UTAUT model. Finding also indicates that counties had slightly lower effective management skills and Technical operation skills. On overall, COITI registered a low significance, weak effect (Factor loading-low) and high error difference (10%). Conclusion: Counties, Ministry-C , and Public universities ; indicated a low achievement on COITI—low contribution to the use of IFMIS ; TOS performed well at Public universities , Ministry-C and Parastatals as opposed to counties. Study Contributions were : employed six unique techniques , contributed five new constructs and developed SMAUIT model. Recommends to the public sector were : Re-equipment of IT Infrastructure, setting up security components per each sector ( DMZs) to curb system Hacking in all Government sectors.