Global Scientific JOURNALS

The influence of implementation of Ghana's integrated financial management information system in senior high schools.

Osei kwateng, George Agyapong, George Frimpong and PHILIP Baidoo[*]

Oskwart2013@yahoo.com, fimpong.glorge@gmail.com, georgeagyapong12@gmail.com, and mypennich@yahoo.com

Corresponding author: Philip Baidoo, e-mail: mypennich@yahoo.com,

Phone: +233 244162783, Phone code: +233, Country: Ghana

Akenten Appiah Menka University of Skills Training and Entrepreneurial Development, Kumasi Ghana.

ABSTRACT

The study examined the influence of implementation of Ghana cohesive financial management information system in senior high school education. The research design employed was characterized and analyzed to achieve the purpose of the study. Purposive sampling techniques were used to select the respondents. The sample size for the study was thirty (30) participants of accounting background of Account Assistance, Account Clerk, Accountant, principal Accountant, and Chief Accountant in senior high schools in the Ashanti region, respectfully. Questionnaire and interview guide were used to collect data from the respondents, which was analyzed to generate frequencies and percentages with the help of Microsoft Excel. The result of the study showed that GIFMIS was found to be the immediate and perhaps long-term solution. GIFMIS is a financial Information Technology system that is now replacing the manual system of governmental financial transactions. It involves using an Enterprise Resource Plan (ERP), which is essentially a centralised electronic platform, with various components designed to facilitate the flow of information amongst national institutions, to facilitate decision making. The government's objective in investing in GIFMIS as outlined in the GIFMIS Project Charter is principally to "improve the effectiveness of service delivery and the allocation of scarce resources, using the new tools and processes resulting from the GIFMIS system". In turn improving effective service delivery is in cumbent upon the improvement of public finance management.

KEY WORDS: Financial Management; Information system, Integrated Financial Management System; Minimizes Fraud; Accountability.

1. Introduction

Although the aim of financial management among state institutions is to prevent wasteful spending, loss of resources through fraud, irregularities, and improper spending with the aim of

reducing cost [1], the public institutions in the low-income countries are characterized with poor financial management systems design. These systems lack critical functionalities, including automated bank reconciliation, audit trails, systems documentation, data checks, and internal controls [2]. Poor financial management systems have poor response time, limited ability to generate reports, and weak access security controls, which can lead to low financial management performance.

But the use of integrated financial management information systems can improve processes and productivity in public institutions, which define the public financial management as the measures put in place to control people's money or funds. The management of public fund is the public financial management, again, defines public financial management as the management of the flow of money or financial resources through an organization. For some time now, there has been some concern about the quality of the public sector financial management in developing countries. [3]. drew a general lesson from the World Bank's experience which was the requirement to have clear political commitment and ownership by the borrowing country. He also pointed that such schemes were generally less successful in poorer countries and highlighted the following additional risk such as: Lack of capacity, lack of government commitment, too many projects' components, and opposition by staff and line ministries. A World Bank consultant, remarked that a familiar symptom of weak public financial management in develop countries, identified in the public finance development literature, is completed capital projects that lack recurrent funds they need to function properly, hospitals that lack funding for medical staff and suppliers, schools with no funding for teaching staff, suppliers and books or roads with no funds in government budget to maintain them

Integrated Financial Management System (IFMIS) as an integrated software program has assisted in planning, budgeting accounting and financial reporting by government. IFMIS helps state institutions to document the relevant information on public funds. Through the use of IFMIS, state institutions can document all government revenue and expenditure, hardware, software, people and procedures are combined to form the information system. IFMIS is a financial management information system that tracks financial events and summarizes financial information.

Ghana Integrated Financial Management Information System (GIFMIS) is an information system that monitors and summarizes financial information on financial transactions. It is more than an accounting system configured in its fundamental form to function in accordance with the requirements and the environment of the setting in which it is installed. It specifically relates to the computerization of the procedures of public financial management, from budget preparation and execution to accounting and reporting with the assistance of an integrated financial management system for line ministries, spending agencies and other government sector activities (USAID, 2008). GIFMIS has comprehensive financial management functional ties such as budget preparation, Accounts compilation, cash and debt management, HR module etc.

GIFMIS is a good platform and effective and efficient strategy in the management of government finances. It reduces incidences of government borrowing, provides holistic financial information

and minimizes fraud. The GIFMIS offers an integrated economic package to improve the efficiency and transparency of public resource management through the management of the computerization budget and the accounting system of government transactions. It is, therefore, viewed as a shift from the annual processing of significant financial transactions in the public sector to a centralized electronic platform. IFMIS is an information system, which monitors financial events and summarizes financial information [4]. It promotes appropriate reporting of management, policy choices, fiduciary duties and the preparation of auditable financial reports (World Bank, 2011).

From the World Bank (2011), financial management systems that improve efficiency, transparency and accountability, timely data dissemination, income collection, maximizing payment and control of operations have become imminent. The desire of every country in the world is to have an efficient financial system. As a result, developing countries have invested heavily in information management systems in order to benefit from advances in information technology, which enables entities or organizations to redefine business processes and develop new business models.

The World Bank admittedly indicates that the implementation of a financial management information system is an arduous task; hence, its introduction requires significant resource allocation and huge human capacity building efforts. As a remedy, several reforms have been under taken in many countries over the years under distinct labels (New Public Management, Public Sector Reforms, Public Sector Management) targeting specific public sector sections. These reforms have become essential due to the pursuit of various governments to guarantee and improve the effectiveness of public sector agencies and the delivery of public service.

Most of the public sector reforms in developing countries have been achieved through projects supported by supernational institutions such as the International Monetary Fund (IMF), the World Bank and the European Union (EU). This is demonstrated by the important growth in the amount of the World Bank's initiatives with public sector reform extent. IFMIS is a complicated, high-risk under taking, with many hazards beyond technology and functionality failures. These remarks are conceptual points in the literature. In a work by [5], it is intimated that the implementation of IFMIS has been highly demanding, particularly for low-and middle-income nations, by the World Bank's own account, and achievement has been patchy over the years.

Financial management reforms are at the core of many public sector Accounting. For instance, there have been several financial management reform programs, the medium-term expenditure frame work, and an integrated financial management information system have been implemented in most developing countries. These reforms were implemented to form and improve government funds and resources' effectiveness and responsibility [6].

In sub-Saharan Africa, Ghana launched the first wave of public-sector reform programs in the mid-1970s, which then concentrated on restructuring public-sector service delivery. Public service delivery reorganization is what is otherwise called the Structural Adjustment Programs (SAPs). The primary goal of the SAPs was to reduce government spending and stabilize macro-economic

3

problems such as balance of payments, fiscal deficits and higher inflation rates. Structural Adjustment Programs (SAPs) were launched by the World Bank to direct most Least Develop Countries (LDCs), including Ghana, towards the principles of New Performance Management (NPM).

In a bid to ameliorate the financial management challenges confronting Ghana, the Economic Recovery Program (ERP) was introduced in the public sector in 1983 under the guidance of the World Bank and the International Monetary Fund (IMF). One challenge to this program was the information technology aspect that was reported to become plex and beyond the capacity of civil servants [7]. A number of reforms went alongside the ERP to ensure effective and efficient public sector financial management. For instance, the Ghana government launched the Public Financial Management Reform Program (PUFMARP) in 1995, which was an extensive medium-term strategic management frame work to address the problems identified in the 1993 and 1994 Review of Public Expenditure Review (PER) program.

In 1999, the Ghana government introduced the Medium-Term Expenditure Frame work (MTEF) to address the weaknesses in the country's budgeting framework. The government has also implemented Budgeting and Public Expenditure Management Systems (BPEMS) to aid in reforming budget formulation and execution, accounting and reporting.

Ghana experienced significant difficulties in implementing the BPEMS program and therefore failed to enforce the BPEMS program efficiently. The inability to efficiently implement the BPEMS program has resulted in Ghana's Integrated Financial Management Information System (GIFMIS) being developed and introduced. The government of Ghana has been much concerned over the persistent poor performance in financial management due to lack of reliable and timely information for decision making. The government has been continually striving to improve financial management systems through various public financial sector reform programs, with the aim of increasing transparency, accountability, responsiveness of public financial resources to enhance the quantity and quality of public service delivery to meet its developing priorities (CAGD,2009).

Accordingly, the government introduced integrated financial management information systems influence [7], the project was dubbed Ghana integrated financial management information systems (GIFMIS), with a pooled fund of US$60.26 million to be rolled out in all the government ministries within a period of 5 years. There is therefore the need to undertake a study to investigate the benefits and challenges of IFMIS implementation in Ghana especially in the Ghana Education Service (GES). Indeed, implementation of integrated systems such as IFMIS is a complex task requiring coordination of work among different departments of the organization. It can be faced with several challenges, including lack of resources for integration, organizational internal difficulties, difficulties with the people working on the project, [8]. communication challenges among all levels of management, and lack of user involvement.

The government of Ghana over the years consistently experienced misappropriation of funds and does not have the control mechanisms in Public Financial Management of those funds and consequently, there has always been over spending in the public sector. Irrespective of the fact that

4

there are several laws like procurement Act663, the Financial Administrative Regulation 2004 (LI 1802), Internal and Audit Service Act 2003 Act 658, these could not strengthen them annual system of controls of the financial management process.

Again, a number of studies have found that the achievement of these reforms is based on the efficient implementation of these reforms [9], for example, the expected advantages of these reforms will not be realized without the required structures to guarantee the efficient execution of the reforms. For the implementation of GIFMIS to be successful, the necessary structures for the implementation should be put in place.

2. Methodology

Research methodology defines the systematic and scientific procedure used to arrive at the results and findings for a study against which claims for knowledge are evaluated [10]. Against this background, it was found that the descriptive research survey design was appropriate and used for the study because it enables researchers to administer a set of questions to a large number of respondents concerning the current status of the issue under study [11]. Furthermore, this study had "learning by participation" as its main objective. It implies that, the researchers and individuals identify a problem, find the courses and make recommendations and advise for an intervention mechanism to solve that problem. The purpose of this study that necessitated the choice of research to enhance management's Ghana integrated financial management information system in senior high school education and its Influence. When the procedures involved in the use of research method were thoroughly examined, it fitted the topic for this study, hence its adoption. In order to solicit information from staff of the organization, the basic instruments used were interview and questionnaire. On the collection of data, a semi-structured interview schedule was arranged with the staff, during which a lot of responses were gathered to get adequate information on review issues that were pertaining to the establishment. A questionnaire was used to further solicit the causes of gaps within the assessment system. The research questions were the bases on which all the data gathered for the study were characterised and analysed. The data analysis was done with the aid of the descriptive statistics approach emphasising mainly on the percentage (%) technique. Other data from the interviews were analysed with the view of Ornamental management's compliance to review procedures.

3.0 Results and Discussion

3.1.1 Demographic Characteristics

This section of the analysis covers the gender, age and rank of the respondents. It also covers the educational background of the respondents as well as the number of years of work experience of the respondents

Table 3.1 Gender of the Respondents

Gender	Frequency	Percentage (%)
Male	18	60
Female	12	40
Total	30	100

Source: field data, (September,2022)

Table 3.1 shows the gender of the respondents selected for the study. Out of the total number of staffs elected for the study, 60% of them represents males and the remaining 40% of the sample were females. This result is expected because traditionally, males dominate the work environment.

Table 3.2 Age of Respondents

Age	Frequency	Percentage (%)
Below30years	6	20
Between30-40years	9	30
Between41-50years	12	40
Above50years	3	10
Total	30	100

Source: Field data, (September,2022)

Table 3.2 presents the age distribution of the respondents. There were 6 respondents below the age of 30 years representing 20% .9 of the respondents which formed 30% were in the range of 30 and 40 years. 12 of the respondents representing 40% fell within 41 and 50 years of age. 3 respondents constituting 10% of the total number of respondents were those who were above 50 years. The variations in the characteristics of the respondents would help obtain views from different perspectives.

Table 3.3 Educational Background of Respondents.

| Level of education attained	No of Respondents	Percentage (%)
Diploma	3	10
HND	6	20
Degree	9	30
MBA	6	20
PhD	3	10
Others	3	10
Total	30	100

Source: field data (September,2022)

Since educational level is an important determinant of knowledge and practice, it is important to know the level of education of the workers to determine the rate of use of GIFMIS in GESs. According to table 3.3 respondents representing 10% of the total respondents had a Diploma education. 6 respondents representing 20% had Higher National Diploma (HND), 9 respondents representing 30% had gone through the university education and had attained their first degree. 6 respondents representing 20% of the total sample are with their second degree (masters). 3 respondents which is 10% had PhD. Another 3(10%) respondent's hold certificate other than the above listed. From the above data, it is evident that all the respondents have completed tertiary and as results are expected to have a little knowledge if not in-depth knowledge about IT and proper use of GIFMIS.

Table 3.4 Number of Years for Working with GES

Number of years	Frequency	Percentage (%)
Less than 5 years	6	20
Between 5 and 10 years	3	10
Between 10 and 15 years	12	40
Between 15 and 30 years	6	20
More than 30 years	3	10
Total	30	100

Source: field data, (September,2022)

7

Table 3.4, presents a data on the number of years respondents have served in GES. This is seen as the work experience of respondents in GES. It is seen from the data that 6 respondents representing 20% of the total number of respondents have worked with GES for Less than 5 years. This means they have Less than 5 years working experience with GES. 3 respondents representing 10% have close to 10 years of experience with GES. The majority of respondents [12(40%)] have acquired 10 to 15 years' experience with the GES. 20% of respondents have close to 30 years' experience whiles 10% have been in the system for over 30 years. It can be deduced from the data that 80% of respondents have 10 to over 30 years of experience in GES and can perfectly determine the prospects and consequences of the implementation and use of GIFMIS in GES.
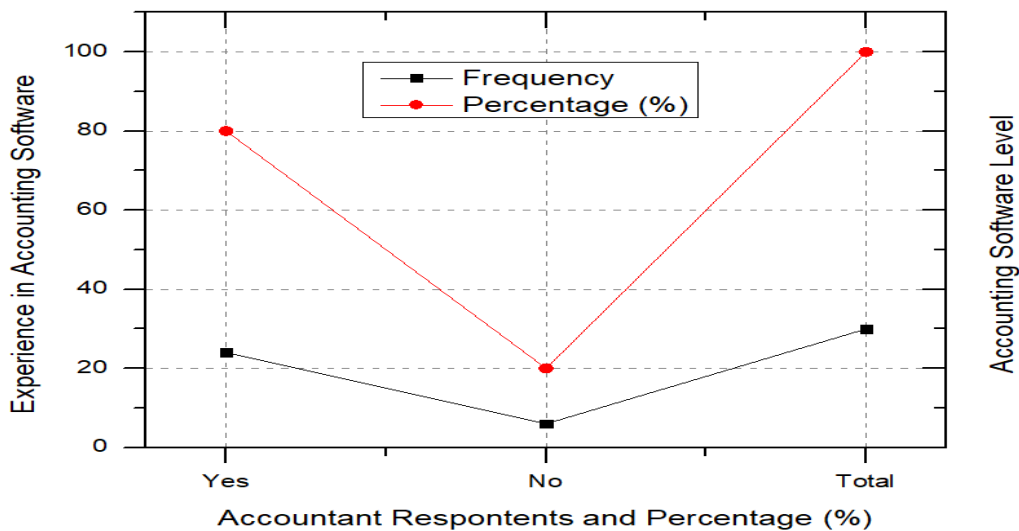
Figure 1. Experience in Accounting Software

The figure 1. is the statistics on whether workers in the account department have experience in any accounting software. From the table, a significant number of respondents [24(80%)] have experience in accounting software whiles 20% of the total number of respondents do not have experience in accounting software. Those with experience made it known that they can operate Microsoft excel, tally, and the Quick Books.

Table 3.5 Rank of the Respondents

Rank	Frequency	Percentage (%)
Account Assistance	3	10

8

Account Clerk	3	10
Accountant	6	20
Principal Accountant	12	40
Chief Accountant	6	20
Total	30	100

Source: field data, (September,2022)

Table 3.5 above shows the rank of the respondents. It is seen from the table that, 20% of the respondents were Accountants at the GES and 40% were principal accountants. Also, 10% of the respondents were account assistants, 10% of them were account clerks. 6 respondents representing 20% of the total number of respondents were chief accountants. The data therefore implies that all the respondents knew something about GIFMIS and its simple mentation.
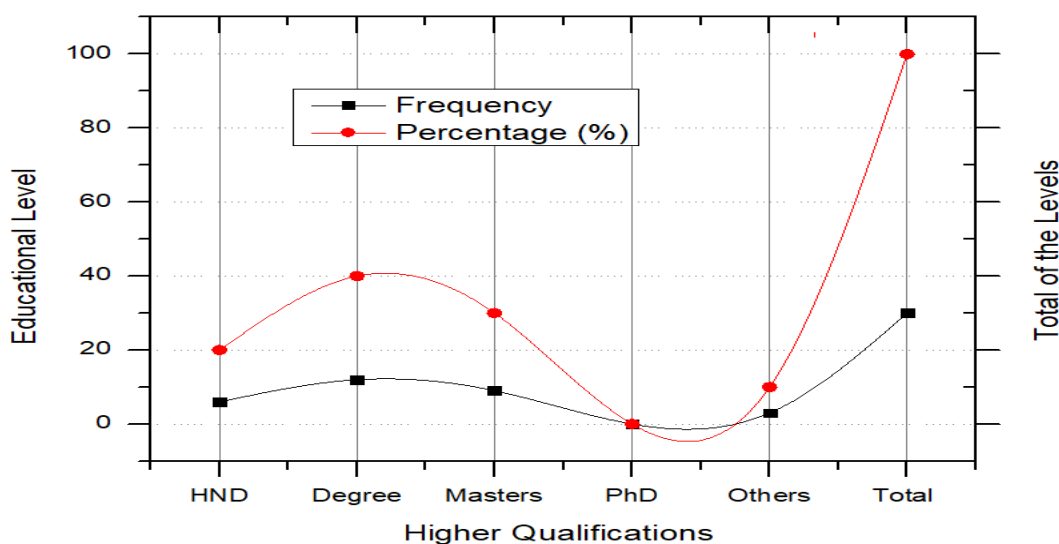
Figure 2. Respondent's Level of Education

Figure 2, is a data on respondent's educational level. The data has It that, respondents with bachelor's degree were the highest in number [12(40%)] of the total respondents (10). 6 respondents representing 20% of the total respondents were with HND. Respondents with Master's degree were 9(30%). The "Others" included professional qualifications such as Chartered Accountant (CA), Association of Chartered Certified Accountants (ACCA) among others and were 3 in number forming 10% of the total respondents. This implies that the respondents were well educated and therefore would understand what GIFMIS was meant to achieve.

9

Table 3.6 Effectiveness and Efficiency in Revenue Collection and Financial Management

	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree	
	N	**%**	**N**	**%**	**N**	**%**	**N**	**%**	**N**	**%**
Aid in payment of Tax	15	50	9	30	6	20	0	0	0	0
Strengthen Ed internal controls	18	60	12	40	0	0	0	0	0	0
Reduction in reporting cost	9	60	15	50	6	20	0	0	0	0

Source: Field Data, (September,2022)

Data from Table 4.6 indicates that 50% of the respondents strongly agree with the statement that GIFMIS aid sin payment of tax to Ghana Revenue Authority through Electronic Fund Transfer (EFT). Also, 30% of the respondents stated that the y agreed with the statement that GIFMIS aid-sin payment of tax to Ghana Revenue Authority through Electronic Fund Transfer (EFT). However, 20% of the respondents could not state whether the GIFMIS aid-sin payment of tax to Ghana Revenue Authority through Electronic Fund Transfer (EFT) or not. It can therefore be deduced from the above analysis that GIFMIS has helped in the payment of taxes by workers to Ghana Revenue Authority through an Electronic Fund Transfer. On strengthening of internal controls, the data is made evident that all the respondents are of the view that the GIFMIS has reenforced internal controls for safe guarding of public money. This means that the GIFMIS is helping in ensuring that internal controls within the public sector are operating effectively. On reduction in reporting cost, the table makes it clear that a total of 80% of the respondents are in agreement with the statement that GIFMIS has reduced cost of reporting budgetary and financial statements to regional or national offices of GES. However, 20% of the respondents could not say whether GIFMIS has reduced cost of reporting budgetary and financial statements to regional or national offices of GES or not. In summary, it can be said that GIFMIS has reduced cost of reporting budgetary and financial statements to regional or national offices of GES.

Table 3.7 GIFMIS in Promoting Efficiency, Transparency and Accountability of Public Financial Management

	Strongly Agree		Agree		Neutral		Disagree		Strongly Dis agree	
	N	%	N	%	N	%	N	%	N	%
Promotes transparency	12	40	12	40	6	20	0	0	0	
Promotes Accountability	18	60	12	40	0	0	0	0	0	
Facilitates Payments	6	20	15	50	9	30	0	0	0	
Transparency in management of Government Property	15	50	9	30	6	20	0	0	0	
Prevention of fraud and promotion of good governance	12	40	12	40	6	20	0	0	0	

Source: field data, (September,2022).

Table 3.7 has it that, 80% of the sampled respondents are in agreement with the statement that GIFMIS helps promotes transparency in budget execution of GES whiles 20% are in decisive about the statement. It can therefore be concluded that GIFMIS helps promotes transparency in budget execution of GES. On promotion of accountability, the data makes it evident that all the respondents that is 100% indicated that GIFMIS promotes accountability in financial reporting to stake holders. This is because transactions are being captured fully by the GIFMIS and ensuring full accountability of individuals for use of public financial resources. On transparency in management of government property, 80% of the respondents stated that the GIFMIS ensures transparency in management of government property because inventory of government as set Sar usually loaded in to the GIFMIS. On the other hand, 20% of the respondents could not express an opinion regarding whether or not the GIFMIS ensures transparency in management of government property. It can be concluded from the above analysis that the GIFMIS ensures transparency in management of government property. On the prevention of fraud, a total of 12 respondents representing 80% are in agreement with the statement that GIFMIS prevents fraud and promotes

11

good governance in the public sector. However, 20% of the respondents were not able to express an opinion on this issue. In summary, it can be said that the use of the GIFMIS helps prevent fraud and promote good governance in public financial management.

Table 3.8 GIFMIS in Ensuring Timely Dissemination of Information

	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree	
	N	%	N	%	N	%	N	%	N	%
Reduces bureaucracy	15	50	12	40	3	10	0	0	0	
Access to timely and reliable information	12	40	18	60	0	0	0	0	0	
Timely cash and treasury management	15	50	9	30	6	20	0	0	0	
Improves Service delivery	30	100	0	0	0	0	0	0	0	
Timely and accurate data for decision making	12	40	12	40	6	20	0	0	0	

Source: field data, (September, 2022)

Table 3.8 reveals that, 90% of the respondents agree with the statement that GIFMIS reduces bureaucracy and improves efficiency of information within GES and this help ensures timely dissemination of information regarding public financial management. However, 10% are neutral on the statement. On access to timely and reliable information, 40% of the respondents are strongly in agreement and 60% also in agreement with the statement that the GIFMIS system offer access to timely and reliable information to support decision making of GES and this has helped ensure timely dissemination of information. On improving service delivery, 100% of the respondents are in strong agreement with the statement that GIFMIS has helped improve service delivery by providing citizens with better access to information concerning public financial management. On sharing of timely information, 40% of the respondents are in strong agreement with the statement that GIFMIS allows financial management players to share timely information and transactions

12

online. Another 40% of the respondents agree to the statement making it easier to disseminate information quickly with in the GES. However, 20% are neutral on the statement.

Table 3.9 Challenges of Using GIFMIS

	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree	
	N	%	N	%	N	%	N	%	N	%
Management not committed to change	0	0	6	20	9	30	15	50	0	
In adequate staff skills for operation	15	50	12	40	3	10	0	0	0	
No laid down plans for staff training	9	30	12	40	9	30	0	0	0	
Poor feed back	12	40	18	60	0	0	0	0	0	
Lack of clear ownership	0	0	6	20	6	20	18	60	0	

Source: field data, (September,2022)

It can be seen from table 4.9 that 50% of the respondents are in disagreement with the statement that GES are not committed to the change. However, 20% of the respondents agree with the fact that management of GES is not committed to the change with respect to the implementation of the GIFMIS .30% are on neutral grounds concerning this challenge. It can therefore be concluded from the above analysis that lack of management commitment is not a challenge encountered in the implementation of the GIFMIS. On the challenge of in adequate skills, 90% of the respondents indicated that one of the challenges encountered by GES in the implementation of the GIFMIS system is that the staff lack the requisite skills for operation, maintenance and implementation of the system. However, 10% of the respondents are neutral with the statement. In summary, the above analysis shows that one of the challenges encountered in the implementation of the GIFMIS is the requisite skills needed by staff or the operation and maintenance of the system. 70% of the respondent s indicated that lack of laid down plans for staff training is a challenge being

13

encountered in the implementation of the GIFMIS. However,30% of the respondents are neutral with the statement that there are laid down plans for staff training in order to acquire the necessary skills needed to operate the GIFMIS system. In summary, it can be deduced from the above analysis that there are inadequate plans by GES to train staffs to acquire the necessary skills needed for ensuring the effective and efficient implementation of the GIFMIS system.

On lack of clear ownership, 50% of the respondents disagree with the statement and indicated that one of the challenges being encountered in the use of the GIFMIS is that there is no clear ownership and authority of GIFMIS by institutions such as the Ministry of Finance (MoF) and the Controller and Accountant-General department (CAGD) who manage the system. However, 60% of the respondents disagreed with the fact that one of the challenges encountered in the use of the GIFMIS is that the reis no clear ownership and authority of GIFMIS by institutions such as the Ministry of Finance (MoF) and the Controller and Accountant-General's Department (CAGD) who manage the system. 20% agreed with the statement whiles 20% were indifferent on this issue. In summary, it can be concluded from the above analysis that there is clear ownership and authority of GIFMIS by institutions such as the Ministry of Finance (MoF) and the Controller and Accountant General Department (CAGD) who manage the system.

4.0 Conclusion

The introduction of Public Financial Management Reforms only meant that a better way to manage these challenges had to be Put in place. GIFMIS was found to be the immediate and perhaps long-term solution. GIFMIS is a financial Information Technology system that is now replacing the manual system of governmental financial transactions. It involves using an Enterprise Resource Plan (ERP), which is essentially a centralised electronic platform, with various components designed to facilitate the flow of information amongst national institutions, to facilitate decision making. The government's objective in investing in GIFMIS as outlined in the GIFMIS Project Charter is principally to "improve the effectiveness of service delivery and the allocation of scarce resources, using the new tools and processes resulting from the GIFMIS system". In turn improving effective service delivery is incumbent upon the improvement of public finance management.

REFERENCES

[1]. Chene (2009) IFMIS challenges and benefits on financial management of S. Africa CJSCA vicomp Services (2005). ASW Consultants IFMIS Application Software Solutions for Public Financial Management in Moldova.

[2] . Brar, P. (2010). IFMIS in Africa: Some Key Issues and Challenges. Journal of End User Computing, 13, 12-21.

[3]. Diamond, J., & Khemlani, P. (2006). Introducing financial management information systems in developing countries. OECD Journal on Budgeting, 5(3), 97-132.

[4]. Hendriks, C. J. (2012). Integrated Financial Management Information Systems: Guidelines for Effective Implementation by the Public Sector of South Africa. SA Journal of Information Management,

[5]. Pretorius, C. & Pretorius, N. (2009). *A Review of Public Financial Management Reform Literature* London: DFID

[6]. Simson, R., Sharma, N., & Aziz, I. (2011). *Aguid e to public financial management literature*. London:

[7] Chalu, H. (2019). The Effect of IFMIS Adoption on Financial Reporting Quality in Tanzanian Local Governments. Business Management Review, 22, 1-31.

[8] Diamond, J., & Khemani, P. (2005). Introducing Financial Management Information Systems in Developing Countries. IMF Working Papers, 2005, 1-32. https://doi.org/10.2139/ssrn.888065

[9]. Chene, M., & Hodess, R. (2009). The Implementation of Integrated Financial Information Management Systems (IFMIS). Transparency International, 20, 185-190.

[10]. **BAIDOO Philip***, CLAUDIA Miakimeni Pumpuni, ABRAHAM Attoh and IRENE Aboagye Konadu Claudia. (2021), The Personnel Conservation Consequence on Disable and Leisure of Systems in Institutions and Organizations. (J). Nov Res Sci. 5(5). NRS. 000624. 2021.**DOI: 10.31031/NRS.2021.05.000624**:

15

[11]. FREDERICK K. Sarfo, MICHAEL K. Adu, SABINA Koompong, ABRAHAM Attoh and **BAIDOO Philip**[*]. (2021), The Influence of Intrinsic and Extrinsic Motivation in Public Universities in Ghana. American Journal of Operations Management and Information Systems. Vol. 6, No. 3, 2021, pp. 58-66. Doi: 10.11648/j.ajomis.20210603.14

16