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Determinant factors of the effectiveness and Transparency of the Integrated Financial Management System (IFMIS)

Factores determinantes de la efectividad y transparencia del Sistema Integrado de Administración Financiera (SIAF)

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Abstract

The objective of this study was to analyze the factors (system quality, information quality, institutional support) that determine the effectiveness and perception of transparency of the Integrated Financial Management System (SIAF) among users in the Peruvian public sector. A quantitative, non-experimental, cross-sectional, and explanatory design was used. A validated questionnaire was applied to a probabilistic sample of 400 SIAF operators in local governments in Peru. The data were analyzed using Structural Equation Modeling (SEM) to test the hypotheses. The results indicate that institutional support ($\beta=0.45$, $p<0.001$) and system quality ($\beta=0.32$, $p<0.01$) are the strongest predictors of SIAF effectiveness. Effectiveness, in turn, significantly mediates the relationship between systemic factors and the perception of transparency ($\beta=0.58$, $p<0.001$). Information quality had a smaller but significant direct effect on effectiveness. It is concluded that investment in support (training, technical assistance) and in improving the system's usability and performance is more critical for the effectiveness and transparency of the SIAF than just the quality of the data it handles. Policies that strengthen system governance and user capacity building are required.

Keywords: integrated financial management information systems, effectiveness, public sector

Resumen

El objetivo de este estudio fue analizar los factores (calidad del sistema, calidad de la información, soporte institucional) que determinan la efectividad y la percepción de transparencia del Sistema Integrado de Administración Financiera (SIAF) entre usuarios del sector público peruano. Se empleó un diseño cuantitativo, no experimental, transversal y explicativo. Se aplicó un cuestionario validado a una muestra probabilística de 400 operadores del SIAF en gobiernos locales de Perú. Los datos se analizaron mediante Modelado de Ecuaciones Estructurales (SEM) para probar las hipótesis. Los resultados indican que el soporte institucional ($\beta=0.45$, $p<0.001$) y la calidad del sistema ($\beta=0.32$, $p<0.01$) son los predictores más fuertes de la efectividad del SIAF. La efectividad, a su vez, media significativamente la relación entre los factores sistémicos y la percepción de

transparencia (β=0.58, p<0.001). La calidad de la información tuvo un efecto directo menor pero significativo sobre la efectividad. Se concluye que la inversión en soporte (capacitación, asistencia técnica) y en la mejora de la usabilidad y rendimiento del sistema es más crítica para la efectividad y transparencia del SIAF que solo la calidad de los datos que maneja. Se requieren políticas que fortalezcan la gobernanza del sistema y el desarrollo de capacidades de los usuarios.

Palabras clave: sistemas integrados de administración financiera, efectividad, sector público

Introduction

The modernization of public financial management (PFM) represents a fundamental pillar for strengthening democratic governance, promoting efficiency in the allocation and use of state resources, and consolidating fiscal transparency (Espinal-Carrillo & Toaza-Tipantasig, 2024). Within this context, Integrated Financial Management Information Systems (IFMIS) have emerged as strategic technological tools designed to record, process, and generate financial information in a unified and timely manner (Pimenta & Rezende, 2015).

The adoption of these systems in developing economies has been strongly encouraged by multilateral organizations, based on the premise that their effective implementation can substantially enhance budgetary discipline, optimize treasury management and cash flow, and, crucially, facilitate more robust and accessible accountability processes for the public (Pimenta & Seco, 2019).

However, the empirical evidence accumulated over recent decades indicates that the mere adoption of these technological platforms does not guarantee the success of PFM reforms. Their effectiveness relies on a complex interplay of technological, organizational, and institutional factors that are often underestimated during the design and implementation phases (Osei-Dwomoh & Forkuo, 2025).

In the case of Peru, the Integrated Financial Management System (SIAF) was implemented in the late 1990s as one of the state's most significant structural reforms, responding to the need to organize public finances and overcome a history of administrative disorder and inconsistencies in the management of state funds (MEF, 2000). Since its inception, SIAF has become the central axis of financial management in the country. Over more than two decades, the system has undergone various updates and technological evolutions, striving to align with global trends in digital transformation, open government policies, and international public accounting standards (Congreso del Perú, 2003). Despite these advancements, challenges persist that limit its transformative potential.

Previous studies, predominantly qualitative and descriptive, have identified interoperability issues with other government systems (such as those for procurement, investments, or human resources), poor usability that generates resistance among users, and significant gaps in technical and management capacity (Robles, 2025). These limitations not only affect daily operational efficiency but may also undermine one of the system’s central objectives: promoting effective fiscal transparency.

There is a notable lack of quantitative analyses modeling the determinants of success in the post-adoption phase, particularly from the perspective of users who interact with the system on a daily basis (Muñoz Quichiz, 2024). Most research has focused on initial implementation or macro-level evaluations of fiscal outcomes, leaving a gap in understanding how the specific characteristics of the system and its institutional environment impact the effectiveness perceived by operators (Noa et al., 2025).

This study aims to address that gap. To this end, it draws on established theoretical frameworks in the field of information systems, such as the success model by DeLone and McLean (2003), as well as recent models that incorporate concepts like user resistance and perceived value in technological adoption (Jalo & Pirkkalainen, 2024). By adopting this approach, we seek to go beyond mere description of problems and to propose and empirically validate an explanatory model that contributes to decision-making.

The central question guiding this research is: To what extent do system quality, information quality, and institutional support influence perceived effectiveness and transparency perceptions of SIAF in local governments in Peru? To answer this question, the study empirically analyzes these factors using a structural equation modeling (SEM) approach. The primary contribution of this work lies in providing a validated quantitative model that identifies the key predictors of the success of SIAF and quantifies the magnitude of their effects and interrelations. It is anticipated that these findings will offer robust evidence to inform public policies aimed at optimizing the system, strengthening financial governance, and maximizing its contribution to development and public trust in Peru.

Methodology

To address the research question and test the hypotheses derived from the theoretical framework, a non-experimental, cross-sectional quantitative approach with explanatory and correlational scope was adopted. This design is appropriate as it models the covariances among a set of variables at a single point in time, allowing for

the examination of the influence of predictor factors (system quality, information quality, institutional support) on outcome variables (effectiveness and transparency), as well as the mediating role of effectiveness within the model. The cross-sectional design, capturing a snapshot of the perceptions of system operators, is efficient for the validation of structural models.

The study population comprised the entire universe of functional operators of the SIAF working in the 1,874 district and provincial municipalities across Peru. According to estimates from the Ministry of Economy and Finance (MEF), this population encompasses approximately 15,000 active users.

For sample selection, a two-stage cluster sampling technique was implemented. In the first stage, 50 municipalities were randomly selected as natural clusters, ensuring representation from various regions and municipalities with differing levels of institutional capacity and resources. In the second stage, a simple random sample of eight functional operators was drawn from each selected municipality.

The sample size was determined statistically. A base of 384 participants was calculated to achieve a 95% confidence level with a 5% margin of error under maximum variance conditions (p=q=0.5). To anticipate potential non-responses and to strengthen the statistical power of the analysis—particularly in Structural Equation Modeling (SEM), which is sensitive to sample size—the final sample was adjusted to 400 participants. This size adheres to the recommended heuristics for SEM, which advise at least 10 cases per observed variable in the model.

Based on a synthesis of the information systems success model by DeLone and McLean (2003), a conceptual model was proposed that postulates relationships among five latent variables. The independent exogenous variables included *System Quality, Information Quality*, and *Institutional Support*. *Perceived Effectiveness* was theorized as a mediating variable, while *Transparency Perception* was framed as the ultimate dependent variable.

From this model, seven research hypotheses were derived: H1: System Quality has a positive and significant effect on Perceived Effectiveness. H2: Information Quality has a positive and significant effect on Perceived Effectiveness. H3: Institutional Support has a positive and significant effect on Perceived Effectiveness. H4: Perceived Effectiveness has a positive and significant effect on Transparency Perception. H5: Perceived Effectiveness significantly mediates the relationship between System Quality and Transparency Perception. H6: Perceived Effectiveness significantly mediates the relationship between Information Quality and Transparency Perception. H7: Perceived Effectiveness significantly mediates the relationship between Institutional Support and Transparency Perception.

For the collection of primary data, a structured questionnaire was administered. This instrument included 25 main items measured on a 5-point Likert scale, where 1 represented "Strongly Disagree" and 5 "Strongly Agree." The items were grouped into five dimensions corresponding to the latent variables of the conceptual model. Content validity—crucial for ensuring that the items measured the theoretical constructs—was established through expert judgment.

The preliminary questionnaire was reviewed by a panel of ten high-profile specialists: five academics with Q1 publications in public management and information systems, and five senior officials from the MEF with experience in the management and evolution of SIAF. The Aiken's V coefficient was calculated for each item, retaining only those with values above 0.80, indicative of high agreement among the judges.

The reliability of the scales and the construct validity of the instrument were later assessed through statistical analysis of the collected data. Reliability was measured using Cronbach's alpha and Composite Reliability (CR), with acceptance criteria set at values above 0.70 and 0.80, respectively. Construct validity (both convergent and discriminant) was assessed using Confirmatory Factor Analysis (CFA).

The data collection procedure was conducted during August and September 2025. The survey was digitized and administered online using Google Forms to facilitate distribution and collection. Formal contact was established with the administrators or planning and budgeting officials of the selected municipalities, who distributed the survey link to SIAF operators within their respective institutions. Periodic reminders were sent to maximize the response rate.

For data analysis, various statistical software tools were utilized. IBM SPSS v28 was employed for database cleaning and descriptive analyses. R software, specifically the lavaan package, was used for the main inferential analysis.

The SEM analysis was conducted in two phases. First, the measurement model was evaluated through CFA to confirm the factorial structure of the instrument and its psychometric properties. Second, the complete structural model was assessed to test the research hypotheses.

The overall model fit to the empirical data was evaluated using a rigorous set of goodness-of-fit indices: the chi-square ratio to degrees of freedom ($\chi^2/gl < 3$), the Comparative Fit Index (CFI > 0.95), the Tucker-Lewis

Index (TLI > 0.95), the Root Mean Square Error of Approximation (RMSEA < 0.06), and the Standardized Root Mean Square Residual (SRMR < 0.08).

Results and discussion

The final sample of 400 SIAF operators who validly completed the questionnaire exhibited a balanced distribution by gender (52% male and 48% female). The average age was 38.7 years, with a standard deviation of 8.2, indicating a mature workforce. In terms of educational attainment, a high level of formation was observed: 65% reported holding a university degree, 25% had completed postgraduate studies (master's or doctorate), and the remaining 10% had higher technical education.

The average experience in the SIAF system was 6.4 years, with a standard deviation of 3.5. This characterization suggests a user profile with a high level of education and sufficient experience to provide informed and reliable evaluations regarding its functionality and outcomes.

The descriptive analysis of the latent variables, calculated as the average of the corresponding items, revealed varied perceptions. *Institutional Support* was the dimension with the lowest rating (Mean = 2.85, SD = 0.95), falling below the midpoint of the scale. In contrast, *Information Quality* received the highest rating (Mean = 3.75, SD = 0.88).

The outcome variables—*Perceived Effectiveness* (Mean = 3.45, SD = 0.92) and *Transparency Perception* (Mean = 3.60, SD = 1.05)—achieved moderately positive evaluations. Detailed descriptive results, including means and standard deviations of the 25 items, are presented in Table 1. Figure 1 illustrates the graphical comparison of the means of the five dimensions of the model, highlighting the critical gap in *Institutional Support*.

Table 1
Descriptive Statistics of the Model Variables (n=400)

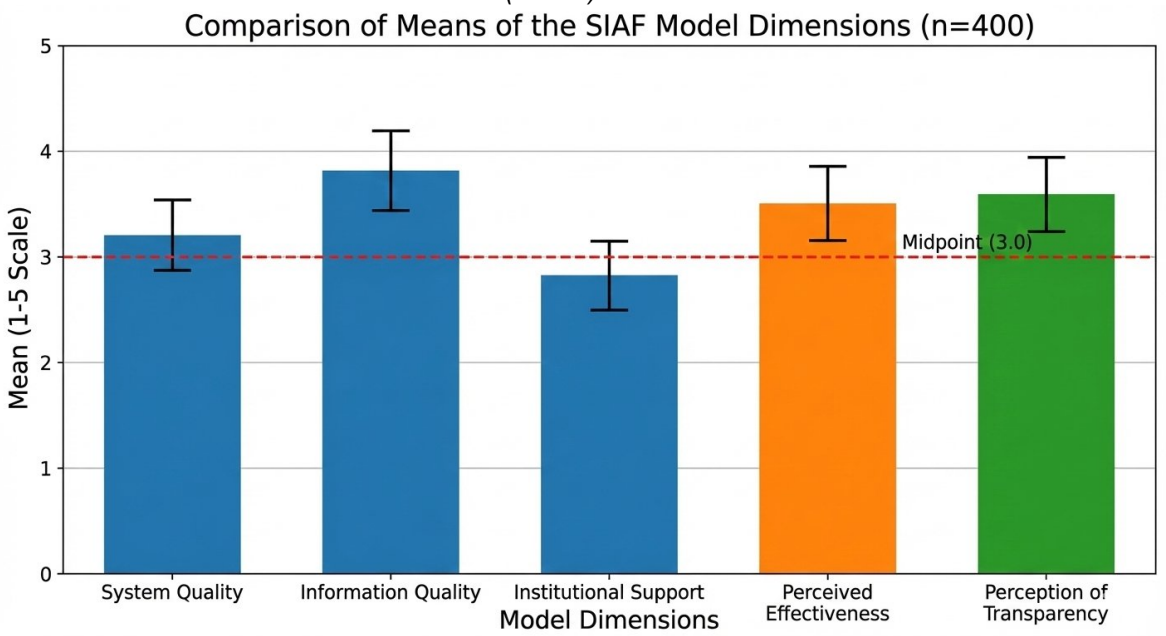
Variable / Dimension	Mean	SD
System Quality (SQ)	**3.25**	**0.92**
SQ1: Usability of the system	3.15	0.95
SQ2: Response speed	3.05	1.02
SQ3: Stability (few crashes)	3.20	0.98
SQ4: Intuitive interface	3.40	0.88
SQ5: System flexibility	3.45	0.85
Information Quality (IQ)	**3.75**	**0.88**
IQ1: Data accuracy	3.80	0.85
IQ2: Timeliness of information	3.70	0.92
IQ3: Completeness of records	3.85	0.80
IQ4: Data reliability	3.75	0.90
IQ5: Consistency among modules	3.65	0.95
Institutional Support (IS)	**2.85**	**0.95**
IS1: Quality of training	2.70	1.05
IS2: Availability of technical support	2.65	1.10
IS3: Clarity of manuals	2.90	0.98
IS4: Communication of updates	3.00	0.92
IS5: Management support	3.00	0.88

Variable / Dimension	Mean	SD
Perceived Effectiveness (PE)	**3.45**	**0.92**
PE1: Facilitates goal compliance	3.50	0.90
PE2: Improves decision-making	3.40	0.95
PE3: Streamlines processes	3.55	0.88
PE4: Reduces errors	3.35	0.98
PE5: Enhances expenditure control	3.45	0.90
Transparency Perception (TP)	**3.60**	**1.05**
TP1: Facilitates accountability	3.70	1.00
TP2: Improves access to public information	3.65	1.05
TP3: Reduces opportunities for corruption	3.50	1.10
TP4: Increases visibility of expenditure	3.60	1.02
TP5: Strengthens citizen oversight	3.55	1.08

Note: SD = Standard Deviation. Likert scale from 1 (Strongly Disagree) to 5 (Strongly Agree).

Figure 1

Comparison of Means of the SIAF Model Dimensions (n=400)



The first step of the SEM analysis, the validation of the measurement model through Confirmatory Factor Analysis (CFA), yielded highly satisfactory results. The five correlated factor model demonstrated excellent fit to the empirical data, as evidenced by fit indices ($\chi^2/df = 2.41$, CFI = 0.97, TLI = 0.96, RMSEA = 0.05, SRMR = 0.04), all within the thresholds recommended by the literature.

All standardized factor loadings of the 25 items on their respective latent variables were above 0.70 and statistically significant ($p < 0.001$). This finding confirms that the items are reliable indicators of the constructs they are designed to measure, thereby supporting the theoretical structure of the instrument. Convergent validity was established since the Average Variance Extracted (AVE) for each of the five constructs exceeded the 0.50 threshold.

Discriminant validity was also confirmed, as the square root of the AVE of each construct was greater than the correlations between that construct and the others in the model, ensuring that each latent variable is distinct from the others. Finally, the reliability of the scales was high, with Cronbach's alpha and Composite Reliability (CR) values exceeding 0.85 for all dimensions. Table 2 details the results of the measurement model validation.

Table 2

Validation of the Measurement Model (Confirmatory Factor Analysis)

Construct	N° Items	Factor Loadings (Range)	AVE	CR	Cronbach's Alpha
System Quality (SQ)	5	0.72 - 0.85	0.62	0.89	0.87
Information Quality (IQ)	5	0.74 - 0.88	0.68	0.91	0.90
Institutional Support (IS)	5	0.70 - 0.82	0.59	0.88	0.86
Perceived Effectiveness (PE)	5	0.76 - 0.89	0.70	0.92	0.91
Transparency Perception (TP)	5	0.73 - 0.86	0.65	0.90	0.89

Note: AVE = Average Variance Extracted; CR = Composite Reliability. Model fit indices: $\chi^2/df = 2.41$, CFI = 0.97, TLI = 0.96, RMSEA = 0.05, SRMR = 0.04. All factor loadings are significant at $p < 0.001$.

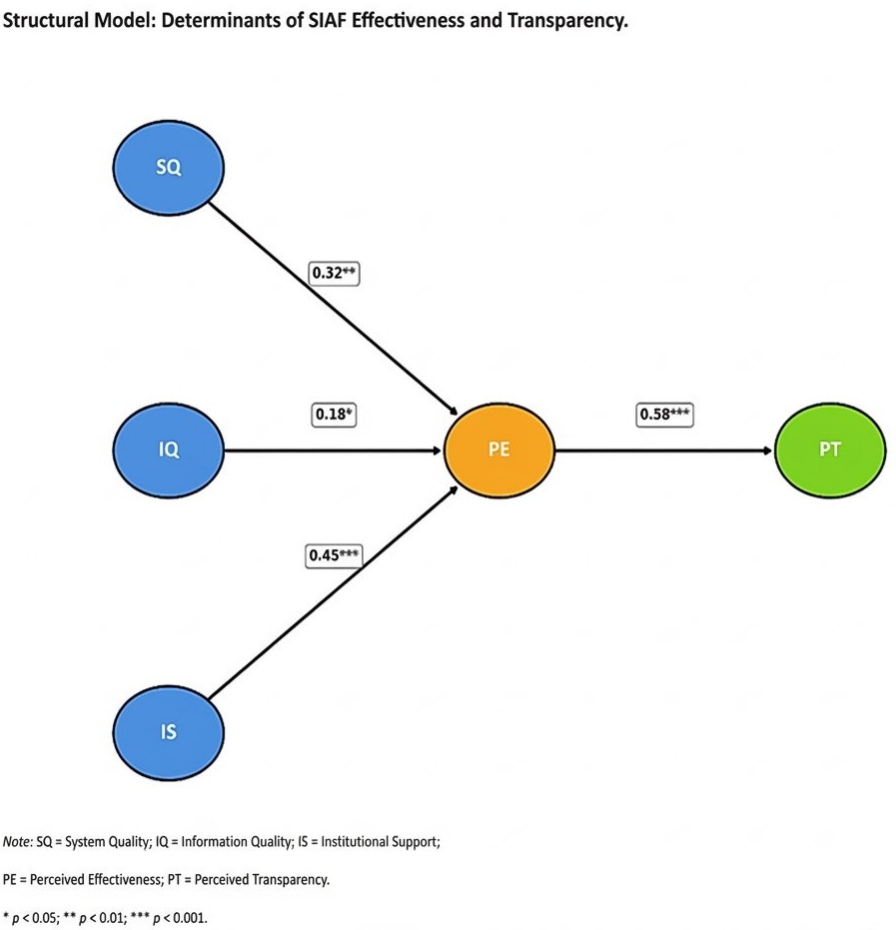
Once the measurement model was rigorously validated, the structural model was tested, and the research hypotheses were assessed. The proposed structural model, which specifies the causal relationships among the latent variables, exhibited a good fit to the data ($\chi^2/df = 2.58$, CFI = 0.96, TLI = 0.95, RMSEA = 0.05, SRMR = 0.05). The analysis of the standardized path coefficients (β) of the model, represented in Figure 2, revealed several key findings. Supporting H1, *System Quality* had a positive and significant effect on *Perceived Effectiveness* ($\beta = 0.32$, $p < 0.01$).

H2 was also supported, indicating that *Information Quality* has a positive and significant—but lesser—effect on *Perceived Effectiveness* ($\beta = 0.18$, $p < 0.05$). The strongest effect came from *Institutional Support*, which showed a highly significant positive impact on *Perceived Effectiveness* ($\beta = 0.45$, $p < 0.001$), solidly supporting H3. Additionally, in line with H4, *Perceived Effectiveness* emerged as a strong and highly significant predictor of *Transparency Perception* ($\beta = 0.58$, $p < 0.001$).

Finally, the structural model explained a substantial proportion of the variance in the dependent variables: 54% of the variance in *Perceived Effectiveness* ($R^2 = 0.54$) and 48% of the variance in *Transparency Perception* ($R^2 = 0.48$).

Figure 2

Path Diagram of the Structural Model: Determinants of Effectiveness and Transparency of the SIAF



Note: SQ = System Quality; IQ = Information Quality; IS = Institutional Support;

PE = Perceived Effectiveness; PT = Perceived Transparency.

* $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

To test the mediation hypotheses (H5, H6, and H7), the bootstrapping method was used, a non-parametric resampling technique that does not require the assumption of normality and is considered the gold standard for mediation analysis. A total of 5,000 subsamples were generated to estimate the confidence intervals for the indirect effects. The results confirmed the central mediating role of *Perceived Effectiveness* in the model. A significant and positive indirect effect of *System Quality* on *Transparency Perception*, mediated by *Perceived Effectiveness*, was identified (β = 0.186, 95% CI [0.09, 0.28]).

A significant and stronger indirect effect of *Institutional Support* on *Transparency Perception* was also observed (β = 0.261, 95% CI [0.15, 0.37]). The indirect effect of *Information Quality* was also significant, although of smaller magnitude (β = 0.104, 95% CI [0.03, 0.18]). Since the confidence intervals for these indirect effects do not include zero, it can be concluded that the mediation is significant, supporting hypotheses H5, H6, and H7. These results robustly indicate that *Perceived Effectiveness* is the mechanism through which *System Quality*, *Information Quality*, and *Institutional Support* influence *Transparency Perception* among users. Table 3 presents a comprehensive summary of the hypothesis testing results.

Table 3

Hypothesis Testing and Effects of the Structural Model

Hypothesis	Direct Effect (β)	Indirect Effect (β)	95% CI	p-value	Decision
H1: SQ → PE	0.32	—	[0.15, 0.49]	< 0.01	Accepted
H2: IQ → PE	0.18	—	[0.02, 0.34]	< 0.05	Accepted

Hypothesis	Direct Effect (β)	Indirect Effect (β)	95% CI	p-value	Decision
H3: IS → PE	0.45	—	[0.30, 0.60]	< 0.001	Accepted
H4: PE → TP	0.58	—	[0.45, 0.71]	< 0.001	Accepted
H5: SQ → PE → TP (mediation)	—	0.186	[0.09, 0.28]	< 0.01	Accepted
H6: IQ → PE → TP (mediation)	—	0.104	[0.03, 0.18]	< 0.05	Accepted
H7: IS → PE → TP (mediation)	—	0.261	[0.15, 0.37]	< 0.001	Accepted

Note: SQ = System Quality; IQ = Information Quality; IS = Institutional Support; PE = Perceived Effectiveness; TP = Transparency Perception. Indirect effects were calculated using bootstrapping with 5,000 subsamples. 95% CI = 95% Confidence Interval. R^2 (PE) = 0.54; R^2 (TP) = 0.48.

The results of this study provide robust and nuanced quantitative evidence regarding the factors that drive effectiveness and *Transparency Perception* of the SIAF within the Peruvian public sector. The most notable finding is the preeminence of *Institutional Support* as the strongest predictor of the system's *Perceived Effectiveness*. This result is not only statistically robust (β = 0.45) but also aligns with a growing body of international literature advocating for a more holistic view of digital transformation in the public sector, moving beyond technological determinism (Osei-Dwomoh & Forkuo, 2025).

Recent research, such as the systematic review by Osei-Dwomoh and Forkuo (2025), has emphasized that "soft" governance elements, such as continuous training, committed leadership, regulatory clarity, and organizational culture, are often more decisive than "hard" infrastructure in realizing the benefits of digital tools (Díaz et al., 2024). Our path coefficient quantifies this primacy within the context of the SIAF in Peru and suggests that investments in human capital and a robust, accessible support structure yield greater returns in terms of effectiveness than incremental improvements in system technology.

This finding becomes particularly relevant when contrasted with the descriptive analysis, which revealed that *Institutional Support* is paradoxically the lowest-rated dimension by users (M = 2.85). This discrepancy highlights a critical gap between the support needs of the operators and the current provision by governing entities, representing a priority intervention area for the MEF.

The second most influential factor in effectiveness was *System Quality* (β = 0.32), indicating that, despite the importance of human and institutional factors, the technical characteristics of the platform remain crucial. Aspects such as usability, stability, processing speed, and an intuitive interface are essential for users to perceive the system as a tool that facilitates their work rather than obstructs it (Ballesteros & Wilca, 2024).

This finding is consistent with the classic model proposed by DeLone and McLean (2003) and contradicts the notion that users, in an era of technological ubiquity, have become indifferent to technical quality. Passive resistance, manifested in daily frustration with a slow, unintuitive, or error-prone system, continues to pose a barrier to effectiveness, as modeled by Jalo and Pirkkalainen (2024) in their study on resistance to new technologies. The perception of inefficiency may lead users to develop workaround solutions, diminish their confidence in the tool, and ultimately underutilize its analytical capabilities.

Interestingly, although statistically significant, Information Quality had the least direct impact on *Perceived Effectiveness* (β = 0.18). This seemingly counterintuitive result could be interpreted in several ways. One possibility is that SIAF operators, whose roles largely focus on transactional recording, take for granted the quality and integrity of the data they handle, viewing it as a necessary but insufficient condition for their work (Alva, 2024).

Another interpretation is that the impact of *Information Quality* is more visible at the strategic level and in managerial decision-making, roles that are not necessarily performed by the majority of the surveyed operators (Reymundo-Soto & Navarrete-Zambrano, 2024). Nevertheless, the central finding of this study is the prominent role of *Perceived Effectiveness* as a total mediating variable. Our model clearly demonstrates that *System Quality*, *Information Quality*, and *Institutional Support* do not directly affect *Transparency Perception*.

Instead, these factors must first translate into a system perceived as effective for daily work. Only when the SIAF is seen as a tool that streamlines processes, reduces errors, enhances expenditure control, and facilitates goal compliance does it increase *Transparency Perception* among its users (β = 0.58). This total mediation has profound practical implications: transparency initiatives cannot be limited to data publication or the opening of

portals. They must be underpinned by a management system that functions effectively for internal operators (Vértiz-Querevalú et al., 2026).

Thus, transparency is not just an output characteristic of the system but an emergent consequence of its functional effectiveness and the trust it generates in users. A system perceived as ineffective or cumbersome, regardless of how much data it publishes, will always be suspicious of opacity.

Conclusions

The findings demonstrate, with a high degree of statistical certainty, that the perceived effectiveness of the SIAF is primarily determined, in decreasing order of importance, by the quality of institutional support offered to users, the technical quality of the system, and, to a lesser extent, the quality of the information it processes. This order underscores the primacy of human and institutional dimensions over purely technological ones in the post-adoption era.

The primary conclusion of this research is that public policies aimed at improving the SIAF and, by extension, other IFMIS in similar contexts, must adopt a holistic and balanced approach. It is essential to transcend a technocentric perspective and prioritize investment in the development of user capacities, as well as in creating a robust, accessible, and responsive support ecosystem (training, help desks, clear manuals).

While technological upgrades to enhance system usability and performance are necessary, their impact will be limited if not accompanied by a comprehensive change management strategy, ongoing training programs, and timely, effective technical assistance. Effectiveness and transparency are not inherent attributes of technology but the results of a successful and dynamic interaction among the tool, the institution, and, fundamentally, the people who use it.

This study provides an evidence-based roadmap for public managers in Peru and other developing nations to make more informed decisions aimed at optimizing their financial information systems and, thereby, strengthening governance, enhancing spending efficiency, and building citizen trust.

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