Introduction

The impact of information and communication technologies (ICTs) at the individual level as well as at the organizational and societal levels is evident from the large stream of research in various domains (Bala and Venkatesh, 2013; Dewan and Kraemer, 2000; Gillwald and Stork, 2007; Mithas et al., 2012). In recent years, ICTs have become an integral part of public sector organizations as well, impacting decision-making in government policies, financial systems, and governance regulations (Cordella and Bonina, 2012). While prior research in this regard has focused primarily on contexts relevant to western countries, many African nations have recently experienced rapid adoption of ICTs geared toward improving the social connectivity of people as well as in computerization of traditional public sector organizations (Cordella and Iannacci, 2010). Although the use of ICTs in African public sector organizations is still low as compared to their counterparts in western countries, ICTs are rapidly gaining recognition among African governments and policy makers as a tool for expediting economic growth and development (Gillwald and Stork, 2007). Leaders and government officials in African nations have started recognizing the importance of ICTs and experimenting with ICT implementation strategies to maximize the benefits for different stakeholders (Gillwald and Stork, 2007). Recent initiatives for ICT, such as those of the European Commission for Africa, New Partnership for Africa’s Development, and International Monetary Fund, are indicators of rising interests in ICT-related developments in Africa (Gillwald and Stork, 2007; International Monetary Fund, 2011). Given the rising importance of ICTs in African nations, a study of the...
peculiarities of the social and cultural structure of these nations and the impact on both the pre- and post-implementation phases will have interesting implications for future ICT projects in developing countries.

Recently, there has been a focus on ICTs that could help improve public sector financial management in African countries. Centralized financial management systems (CFMSs) represent a genre of specialized information systems (IS) that track financial events and financial information for a group of financial organizations that agree to share this information (Rodin-Brown, 2008; Williams and Williams, 2009). Such systems provide an integrated way of managing financial operations to support important financial decision-making.

In public administration, the use of CFMS implies computerization of public financial management processes, from credit management, loan management, and budgeting to accounting (Williams and Williams, 2009). Consequently, CFMSs provide an advantage to public sector banks, insurance, and other financial institutions by providing an integrated view of financial data. Many African countries are currently in the process of reforming their public sector financial systems by using approaches, such as CFMS (Heidenhof et al., 2002). Prior literature has noted that the existing practices related to public sector financial management in Africa are weak and incapable of efficiently monitoring public expenditures, credit facilities, use of public funds, and investments (Heidenhof et al., 2002).

In recent years, African countries have experienced financial growth and increased adoption of ICTs in the government as well as private sectors (International Monetary Fund, 2011). A critical point to note is the similarity in the economic, political, and cultural environments that most of these African countries share. While there is no doubt that the adoption of new and advanced ICTs is going to play a vital role in the economic progress of African countries, there is a wide array of factors related to the cultural and social structure of these nations that pose challenges to ICT adoption. The adoption process of new ICTs, the challenges posed, and the post-implementation impact in these nations differ from the traditional processes and impacts that have been previously studied in IS literature. In this chapter, we present a case study of CFMS implementation in the Kingdom of Swaziland. We focus on the post-implementation impact of CFMS and reactions to changes in social habits and institutional routines that were influenced by the system.

The rest of the chapter is organized as follows. We first present an overview of the socio-economic climate of the Kingdom of Swaziland. We then present the case study of the implementation of a CFMS in