Managing Change in PFM System Reforms

A Guide for Practitioners

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WORLD BANK GROUP
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Contents

Preface ........................................................................................................................................... i
Acknowledgements .................................................................................................................. ii
Acronyms ....................................................................................................................................... iii
Introduction ................................................................................................................................... 1
  Brief definition of the concept ................................................................................................. 1
  What is change .......................................................................................................................... 2
  What is changing ....................................................................................................................... 3
  What is change management (and what isn’t) ......................................................................... 3
Change management in public sector: A literature review .......................................................... 4
  Resources available: Guidelines and Assessments .................................................................... 6
The role of adaptive leadership .................................................................................................... 7
Challenges of change management in FMIS reforms .................................................................. 10
Change Management Check List ................................................................................................. 14
Change management practices .................................................................................................... 17
  PFM reforms in OECD countries ............................................................................................ 18
  PFM reforms in the MNA region ............................................................................................. 19
  FMIS reforms in the LCR region ............................................................................................. 21
  FMIS projects funded by the World Bank .................................................................................. 22
    Slovak Republic ..................................................................................................................... 23
    Cambodia .............................................................................................................................. 23
    Gambia ................................................................................................................................... 24
    Sierra Leone .......................................................................................................................... 24
Country cases ................................................................................................................................. 25
  Argentina (e-SIDIF) ............................................................................................................... 25
  Chile (SIGFE 2.0) .................................................................................................................. 28
  France (CHORUS) .................................................................................................................. 31
  Philippines (eTIS) ................................................................................................................... 33
  Turkey (say2000i) .................................................................................................................... 37
Conclusions and recommendations ............................................................................................. 41
Main Findings ............................................................................................................................................ 41
Change management check list ................................................................................................................ 42
Annex 1: Bibliography ............................................................................................................................... 45
Annex 2: Further Readings ......................................................................................................................... 46
Annex 3: Guidelines on change management & adaptive leadership ...................................................... 48
Annex 4: World Bank funded FMIS projects with change management components ......................... 53
Annex 5: Country case study template ..................................................................................................... 54

Figures

Figure 1: The reality of change reform in the public sector ......................................................................... 5
Figure 2: The challenge of development: Leadership .................................................................................. 7
Figure 3: How to benefit from Rapid Results Initiative .............................................................................. 8
Figure 4: How to benefit from Rapid Results Initiatives ........................................................................... 9
Figure 5: Challenges in change management ............................................................................................ 13
Figure 6: Challenges in World Bank funded FMIS projects ...................................................................... 14
Figure 7: Change tools to manage reforms in OECD countries ................................................................ 18
Figure 8: Principles of implementation of PFM Reforms in MNA .............................................................. 19
Figure 9: Conditions for successful reforms in the LCR region .................................................................. 21
Figure 10: Cambodia change management plans as a part of FMIS reforms ........................................... 24
Figure 11: say2000i milestones .................................................................................................................. 40

Tables

Table 1: Key components of a change management program .................................................................... 43
Table 2: Available guidelines for change management and adaptive leadership ....................................... 48
Table 3: World Bank funded FMIS projects with specific change management components .................. 53
Preface

Governments around the world are at various stages of Public Financial Management (PFM) reforms, designed to improve the strategic allocation of resources (to promote growth and reduce poverty), operational efficiency (to minimize waste and align spending with revenues), fiscal discipline (to improve the credibility of budget), and service delivery. To achieve these, there has been substantial investment on capacity building and technology for the development of effective Financial Management Information Systems (FMIS), but the results (impact of operational platforms on PFM outcomes) are mixed, based on the evidence collected through FMIS database and other country specific assessments (like PEFA).

In successful projects, there seems to be a better focus on adaptive challenges and change management activities during the design and implementation of large ICT solutions within the scope of FMIS or broader PFM system reforms. In addition to technical expertise on FMIS, successful implementation of PFM system reforms requires various individuals, groups, and organizations to work together toward achieving a complex set of reform objectives. In most cases, successful management of the transition to a digital / data-driven culture is the key factor for acceptance of new policies, procedures, and organizational structures, and maximizing the benefits of integrated PFM systems. This guidance note is intended to highlight important aspects of the change management programs in PFM system modernization projects benefiting from selected country cases, and with an emphasis on adaptive leadership.

Target Audience

World Bank teams, government officials, and practitioners involved in the development of change management and leadership programs while implementing digital solutions to support PFM reforms.

Objective

The objective of this study is to develop a guide for the development of change management programs to support the PFM system reforms by: (i) reviewing the relevant literature and the World Bank activities/publications on change management and adaptive leadership; (ii) identifying important aspects of change management/leadership programs in successful FMIS and other PFM system reform projects; (iii) highlighting good practices in various regions; and (iv) developing a guidance note for the benefit of practitioners involved in the development of technological change management programs.

Activities

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The guidance note will be posted on the FMIS CoP website (https://eteam.worldbank.org/FMIS).
Acronyms

AFR    Africa Region
BI     Business Intelligence
EAP    East Asia and Pacific Region
ECA    Europe and Central Asia Region
FMIS   Financial Management Information System
IADB   Inter-American Development Bank
ICT    Information and Communication Technologies
IFMIS  Integrated Financial Management Information System
LCR    Latin America and the Caribbean Region
LOLF   Loi Organique relative aux Lois de Finances – Organic Law on Finance Laws
MNA    Middle East and North Africa Region
MoF    Ministry of Finance
OECD   Organization for Economic Cooperation and Development
PEFA   Public Expenditure and Financial Accountability
PFM    Public Financial Management
SAR    South Asia Region
WBG    The World Bank Group
Introduction

Brief definition of the concept

Digital technologies are transforming the way the government institutions and public employees work, communicate, collaborate, and interact with citizens and businesses. Most developing countries have gained access to Internet within the last two decades, and are seeking innovative ways to improve their operations and services through digital transformation, in response to growing demand from citizens and businesses for better, more accurate and timely information, and enhanced transparency. Moreover, this growing demand also comes from the civil servants managing operations in public institutions to improve decision-making process, the parliamentarian committees to better inform the approval process while allocating public resources and better exercise legislative scrutiny on the use of public resources, and the public bodies in charge of internal controls (including internal audit) and external audit, such as supreme audit institutions, to better exercise their oversight role. However, adoption of practices and technology platforms to rapidly evolving external dynamics, and effective use of digital technologies for more open and inclusive government are among major reform challenges in many countries. Moreover, reforms are usually driven by political appointees to alter the status quo and implement government priorities in a relatively short time, while managers and other officials are left to figure out the best route to achieve specific outcomes through sustainable platforms. Hence, the development of realistic change management programs is crucial at early stages of reforms to ensure that the transition to new digital environment can be achieved smoothly for improving service delivery, performance of public spending, and trust in government.

In most cases, successful management of the transition to a digital / data-driven culture is the key factor for acceptance of new policies, procedures, and organizational structures, and maximizing the benefits of integrated digital solutions.

In the case of public financial management (PFM) reforms, transition from fragmented and outdated information systems to modern integrated Financial Management Information Systems (FMIS) offers great opportunities for improving public resource mobilization and management, openness, and public services. Developing countries are increasingly focused on change management and adaptive leadership programs during the modernization or development of next generation FMIS platforms to support PFM reforms and improve service delivery. In the meantime, the risks associated with privacy and security, financial and technical sustainability, political economy, information management, and ICT governance should be addressed adequately, while replacing outdated ICT platforms or modernizing FMIS solutions.

The methodology of reform, the way political leaders and key managers lead the process, the communication strategy, and gaining the confidence and support of government officials are other important factors directly linked with the success of the change management programs.
The relevant literature includes a large number of reviews of the change management process for characterizing the stages and elements of change. This guidance note is intended to provide practitioners with a reference for the design of change management and adaptive leadership programs as an integral part of FMIS modernization efforts during PFM reforms, along with good practices and lessons learned, benefiting from existing literature and selected country cases.

What is change

Change happens when a reform process affects the way the organization works on a daily basis. The “what” question is usually linked to the purpose, scope and intensity of "digital transformation" within government institutions during FMIS modernization. The practices of countries implementing these solutions point to three main drivers of reform: (i) political (authorities decide to adopt new PFM policies and practices to implement strategic priorities); (ii) institutional (implementation of new regulations and norms, including capacity strengthening efforts and process improvements), and (iii) technological (new ICT solutions become available or there is a need to modernize existing systems).

FMIS reform is not only about the development of a tool or software to support PFM functions. Introduction or reform of FMIS is the change. Once a sound and transparent PFM system is in place to support operations, service delivery, and web publishing, it usually drives further changes, and the process becomes irreversible.

The scope of changes is different depending on the country and reform context. In some cases, change process is initiated when authorities decide to improve transparency, introduce digital services, and build open, effective, and accountable institutions for inclusive development. Approval of new laws/regulations may also bring substantial changes to institutional framework and operations to comply with the updated norms. In other cases, modernization of obsolete ICT solutions or integration of fragmented systems or “going paperless” may drive the change process, which may also require changing the culture, and aligning existing regulations and practices with selected solutions to maximize the benefits of new platforms.

In some cases, change may be incremental. In others, it may involve a more radical transformation. Change can be emergent (it unfolds in an apparently spontaneous way), or it can be planned (it is a product of conscious reasoning and deliberate action). Planned change occurs through a process of rational goal-setting in which change objectives are formulated in advance and implemented in a top-down fashion. The central assumption is that the organization must go through a number of phases in order to successfully change to a desired future state. The emergent approach to change is a more devolved and bottom-up way to implement change.
What is changing

The modernization/development of Financial Management Information Systems is not only a “digital transformation” process. Public financial management reforms supported through FMIS\(^1\) platforms affect not only the Treasury or Accounting Office operations, but the whole public administration, as well as the way the government presents itself to citizens, businesses, and international community.

FMIS reforms can be implemented even in difficult settings, if there is a high level commitment from the government and strong interest from the public employees to improve their working environment. Government officials need to adjust their set of skills and learn to use new tools to take advantage of the system. Norms and regulations need to be updated. In some cases, existing regulations become actually effective and enforced, only once being integrated into the new system. When a new FMIS is deployed and budget results are published regularly on government web sites through FMIS, such changes may have an impact on policy decisions and accountability of government officials. Hence, there are a number of adaptive (non-technical) and political challenges to be addressed during FMIS/PFM reform projects.

Therefore, a successful PFM/FMIS reform may eventually have an impact on the whole public administration and the way political authorities behave. Moreover, disclosure of meaningful public finance information through government web sites will provide new opportunities to the civil society and oversight agencies, once they learn how to interpret the vast amount of data that becomes available, and provide feedback on budget performance and policy decisions.

It is also important to note that the impact of all these changes may not be visible immediately after launching new PFM/FMIS platforms. Successful change management programs usually include relevant monitoring and evaluation components to measure and report expected results, and benefit from impact evaluation assessments, when applicable, to develop realistic targets.

What is change management (and what isn’t)

Change management is broadly defined as “the process of helping people understand the need for change and to motivate them to take actions, which result in sustained changes in behavior”.\(^2\) Organizational change management does not only refer to a set of basic tools or structures intended to keep any change effort under control. More importantly, it is about adaptive leadership (or change leadership\(^3\)) for addressing non-technical challenges, by evaluating and managing risks, empowering a group of leaders, and mobilizing a large number of people with a shared vision to introduce sustainable changes in social and organizational culture.

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1. Definition of FMIS can be found in: Dener, Cem, and Min, Saw Young (2013) “FMIS and Open Budget Data: Do Governments Report on Where the Money Goes?”, World Bank Study. FMIS reforms are usually designed to improve various PFM functions (budget preparation and execution, reporting, performance monitoring, cash forecasting and management, commitment control, decision support, web publishing of open budget data, e-Payments, and more) through robust and reliable web-based systems providing access to a large number of users through a secure communications network (Virtual Private Network), as well as Internet.
At the same time, it is important to highlight what is not change management. Change management is not just defining a capacity building or training program, or hiring a software consulting firm to customize and deploy an information system, or planning/managing a project, or just passing a new regulation to update systems, or doing a political economy analysis. Most of these are important parts of the reform projects, but these should not be presented as a change management program to avoid confusion. The “change management” is about helping individuals impacted by the “change”, and building the required capacity to implement and manage the change, and it is different than “project management”, which is focused on the planning, organizing and controlling various resources managing the technical side of the change.

Change management action plans are developed along with the reform project. In order to develop a realistic change management program and action plan, it is important to assess the readiness for change and commitment of leaders, identify relevant stakeholders and potential risks/resistance to change benefiting from a political economy analysis, at early stages of the reform process. A communication strategy needs to be developed as a part of change management program to inform all stakeholders about the shared vision and priorities. Change management also requires a flexible approach, including finding innovative solutions to emerging issues during the implementation of reform programs, and an iterative approach to adjust change plans accordingly. A change management strategy is normally a prerequisite and should be developed during the preparation of FMIS and other PFM system reform projects.

Change management in public sector: A literature review

There is no globally accepted common framework for change management in FMIS reforms yet. However, there are specific studies that analyze change management in public sector reforms from different perspectives (see Annex 1). One of the recently published studies by J. Van der Voet⁴ examines to what extent different change approaches and transformational leadership contribute to the effective implementation of organizational change in public organizations, and to what extent the bureaucratic structure of public organizations makes the implementation of organizational change specific. This study follows from a previous review on recent literature on change management in public organizations by Kuipers et al⁵ that explores the extent to which this literature has responded to earlier critiques regarding the lack of (public) contextual factors. The review includes 133 articles published on this topic in the period from 2000 to 2010. The findings highlight the lack of detail on change processes and outcomes and the gap between the common theories used to study change. The authors, then, propose an agenda for the study of change management in public organizations that focuses on analyzing context, content, process, outcomes, and leadership when studying change.

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Another interesting view of the change reform in the public sector can be found in the e-learning module mentioned earlier (Figure 1), together with other useful references. Most of the studies on change management describe the process through a kind of “Hype Cycle” that highlights the fact that the impact of changes can be visible much sooner in case of properly designed change management programs.

**Figure 01:** The reality of change reform in the public sector

![Graph showing performance over time with and without change management](image)

*Source: Change Management for Governance & Public Sector Reform Projects, WBG e-Learning Module Sep 2014.*

An OECD review of change management processes in six European governments highlights four interconnected factors while explaining effective change management in government: ideological vision, leading change, institutional politics, and implementation capacity. According to the review, the case studies presented do not provide evidence of a clear strategy for managing change. They refer to the adoption of, to a certain extent, tools for facilitating the implementation of the reform initiatives but none presented a change management plan. It concludes that, it is not possible to talk about good or bad practices on managing change, but of more or less interesting measures to implement a reform proposal. This review suggests that OECD countries are underestimating the importance of change management challenges in policy-making and implementation of reforms.

**Based on the findings of this literature review, it appears that there is no widely accepted framework or guidance note on the development of change management programs and action plans in public sector, and country / project specific solutions are being developed as a part of the reform process in most cases.**

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6. *Hype Cycle* is a branded graphical presentation developed and used by IT research and advisory firm Gartner for representing the maturity, adoption and social application of specific technologies.

Resources available: Guidelines and Assessments

The literature review also allowed for the compilation of a list of available guidelines for change management and adaptive leadership courses and programs as presented in Table 2 (Annex 3). The name of each guideline, the main source and URL of each source and an identification of each approach’s main principles towards a good change management strategy are presented for further reference.

The World Bank Group also developed an online self-paced course on change management: “Change Management for Governance & Public Sector Reform Projects” aimed at:

a) Defining Change Management and describing the critical role the discipline plays in promoting aid effectiveness and the realization of development outcomes;

b) Describing the change process and how to structure change management activity throughout a governance and public sector reform program’s lifecycle; and

c) Identifying how to promote the use of innovative change management approaches and tactics to address human risks associated with a transformative change.

A list of relevant documents on change management, adaptive leadership, PFM reforms, and project management is also included in Annex 2 as additional references.

Above resources can help in learning more about the different change management designs for various public sector reforms, benefit from other country experiences and lessons learned, and apply relevant techniques and develop adaptive leadership skills during the development of change management programs for PFM/FMIS reforms.
The role of adaptive leadership

In addition to technical expertise, successful implementation of PFM/FMIS reforms requires getting various individuals, groups and organizations to work collaboratively towards achieving a complex set of objectives (Figure 2). This process ultimately requires an acceptance of new ways of doing things, and success depends on managing change processes skillfully, and capability to overcome the “unpredictable” challenges that all change reforms have at some point or the other in the process. This is about the “How” of reforms, which range from project-level initiatives to large-scale policy change.

Adaptive leadership is defined as a process through which reform teams seek to comprehend and influence behaviors, mindsets and values of various stakeholders.

**Figure 2: The challenge of development: Leadership**

The process of mobilizing people, resources, and ideas to collaboratively address adaptive challenges in seeking to achieve a shared goal.

Source: Greater Than Leadership (GTL) program for FMIS. Presentation of Manuel E. Contreras.

The World Bank has developed collaborative leadership programs, designed to help the project/reform teams in confronting the challenge of the “How” using a “problem-based” approach. Such programs can assist state or non-state actors to engender collaboration amongst diverse groups towards achieving a common goal. These actors become catalysts for change by creating and sustaining coalitions, which are necessary, and often critical, for moving development programs forward.
It is also important to identify technical issues and adaptive challenges properly, while designing the FMIS and other PFM system modernization projects. Technical issues can be resolved by benefiting from the solutions that have worked in the past. Adaptive challenges require learning new ways to develop necessary solutions, and this necessitates changes in behavior, roles, relationships, and approaches. Differences between the two are presented below (Figure 3).

**Figure 3:** Technical problems vs. adaptive challenges

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<th>Technical Problems</th>
<th>Adaptive Challenges</th>
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<td>Often lend themselves to solutions that have worked in the past.</td>
<td>Require changes in behavior, roles, relationships, and approaches.</td>
</tr>
<tr>
<td><strong>Who?</strong> Often solved by an authority or expert.</td>
<td><strong>Who?</strong> People with the problem work on the solutions.</td>
</tr>
<tr>
<td>People are generally receptive to technical solutions.</td>
<td>People often resist to adaptive challenges; they fear loss.</td>
</tr>
<tr>
<td>Require change in just one or a few areas.</td>
<td>Require change in many areas across usual organization boundaries.</td>
</tr>
<tr>
<td><strong>How?</strong> Solutions can often be implemented quickly—even by edict.</td>
<td><strong>How?</strong> “Solutions” require learning new ways (experiments and new discoveries); can take a long time to implement.</td>
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*Source: Definitions used in the Greater Than Leadership (GLT) program for FMIS by Manuel E. Contreras (Adapted from Groupsmith)*

Adaptive leadership approach\(^8\) can help in distinguishing technical problems from adaptive challenges, identifying formal and informal authority, and designing necessary interventions to mobilize stakeholders and hence exercise leadership. As a part of such programs, a core team of leaders focus on stakeholder influence mapping to identify key stakeholders, their links and influence flows and to generate actionable insights to address bottlenecks. Such programs also assist in understanding of constraints to collective actions. Another important aspect is the development of strategic communication tools for mobilizing key stakeholders through leadership interventions informed by actionable insights. Finally, reform teams learn the design and implementation of Rapid Results Initiatives (RRIs) to address adaptive challenges that stall reforms (Figure 4).

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Leadership is so relevant that no matter how capable or dedicated government officials are, without a committed and trusted leadership the reform efforts may stall rapidly. In addition, key managers should be able to act as leaders, and this represents in many cases a complete change of paradigm on the role of middle-level managers (combining formal and informal authority roles).  

As presented in the WBG eLearning module on change management in public sector, an effective adaptive leader has the following characteristics:

- Have authority and resources to complete the change
- Communicate the business imperatives for the change
- Understand the impacts of the change (long & short term)
- Understand the process of change
- Willing to develop strong cascading sponsorship
- Dedicate time to commit fully to support the change
- Have empathy with the impacted stakeholders’ experiences

Effective adaptive leaders are able to identify loyalties and alliances among stakeholders, recognizing the values behind the actions of others and assessing the losses and risks associated with potential actions. In addition, adaptive leaders accept conflict as a necessary part in dealing with change, and are able to manage the different factions and engaging voices of dissent while recognizing the value of their difficult and skeptical questions.
Challenges of change management in FMIS reforms

Several key challenges have been identified repeatedly in a large number of FMIS reforms, and these are summarized below to provide an overview of common challenges that need to be addressed during the implementation of change management programs.

- **High level political support**

  The top leaders in government should communicate their strong interest and commitment to the FMIS reform, announce an explicit target completion date early in project implementation, and monitor the change process closely at the highest level. Other important aspects of leadership are consistency and continuity. A joint effort by political appointees and key managers must be put in place to lead and sustain reform actions benefiting from a dedicated reform team. The vision should be shared and well communicated. If a project is not supported by political leaders, chances for success are slim, since the process is long and requires changes in many fronts (institutional, legislative, and technical).

- **Adaptive leadership**

  As FMIS reforms include the management of several types of changes in parallel, effective adaptive leadership is very important to avoid confusion and minimize resistance. As noted in some of the reviews of public sector reforms, leadership is also important to overcome the lack of coherence of the reform, and ensure the consistency with other reform initiatives. In addition, adaptive leadership needs to take into account the different stakeholders perceptions of the reform, to minimize fear and uncertainty to a new work environment that can generate opposition to a reform initiative.

- **Stakeholder analysis, shared vision, and communication strategy**

  Change management programs and action plans should be developed in consultation with all stakeholders to administer the risks associated with different expectations and deploying new technologies. All parties involved in the reform process are expected to understand and support a common vision. Therefore, a plan to identify key stakeholders, define a shared vision, and develop a communication strategy and a capacity building/training program is essential to minimize potential complications during reform implementation. Change may be perceived differently by people at different levels of the organization, so the policy to share information and adequate communication becomes central to build trust and support for reform. Communication could be undertaken through the media, workshops, seminars, training sessions, website updates, conferences or newsletters.

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10. One of the key stakeholders in PFM reforms is the internal and external auditors, which will be among the users of the information systems though not directly involved in the development of ICT solutions. It is important to include representatives of audit organizations in project teams and benefit from their feedback during system design at early stages of the reform process.
Readiness of reform teams and project leader, and ultimately, the whole organization

A digital transformation process, such as FMIS, is primarily an institutional reform. So the readiness of the project leader and the reform teams to implement the change management program and action plan is critical to an effective deployment of the new system. Adaptive leadership programs described above can help in sharpening the problem solving skills of such reform teams. Moreover, readiness can be addressed with all the impacted organizations, as the reform will impact the organization (and even more than one organization) as a whole as well.

Well-defined deployment plan, milestones, and incremental achievements

PFM/FMIS reforms might take several years. Average duration of complex FMIS projects to develop a new system with substantial process reforms, procurement of systems and development of ICT solutions is about six years, and modernization of existing systems alone may take up to three years. A realistic deployment plan needs to be in place to demonstrate some meaningful results gradually based on specific milestones. The political appointees, public sector managers, and service providers should focus on the implementation of this mutually agreed deployment plan, to ensure the continuity of support from key stakeholders and demonstrate incremental achievements during the reform process. Rapid Results Initiatives (RRIs)\textsuperscript{11} may help in dealing with adaptive challenges and demonstrate incremental progress in complex projects.

Capacity building plan and appropriate institutional framework

A PFM/FMIS reform should include a comprehensive training and capacity building component to strengthen the skills of managers and staff for using new technology platform effectively. It is also important that the institutional framework and regulations are revised to enforce the use of the new information systems on a daily basis for all core PFM operations. As mentioned earlier, change management in FMIS reforms are about finding ways to change the culture of an organization, to be able to implement the ICT solutions effectively in order to support the PFM reform objectives.

System integration and transition capacity

FMIS reforms include the selection of a number of suppliers to develop and integrate related ICT solutions. The design of system components, development of functional and technical requirements, preparation of bidding documents, and management of supplier contracts necessitate developing relevant skills within reform teams, to deal with technical and system integration challenges. In some cases, a consulting firm is hired to manage system integration process. In other cases, in-house skills are strengthened to manage ICT contracts and perform the role of system integrator. Since such competencies are rare in public sector, PFM/FMIS reform teams should pay adequate attention to build capacity within the team for system integration, as a part of the change management program. A sound capacity building plan for the ICT team within the organization improves the sustainability and ownership of the reform. System transition is also challenging from a change perspective. During

\textsuperscript{11} Rapid Results Initiatives (RRI) provide a structured process that mobilizes teams to achieve results in 100 days or less, learning along the way. RRI is about making progress, not finding grand solutions.
pilot testing or system rollout, there may be a need to operate new system modules and legacy system in parallel. Such transition period should also be considered on the design of change management periods to avoid delays and manage user expectations effectively.

- **Managing resistance**

Resistance to change is natural, and the approach of the change strategy should not be to try to stamp it out, but alternatively harness it. The change management plan can use some stakeholder mapping and identification of constraints to collective action during the project design phase. Resistance may come from various stakeholders in the organization with vested interests who may have benefitted from previous methods of undertaking transactions. The same may see the impending change as a threat to their jobs or naturally as all human beings do may have a feeling of fear of the unknown. Apart from these initial assessments, reform teams and leadership should also be prepared for the resistance that may stem from other complications during implementation. Clear declaration of reform objectives, regular updates on the progress and challenges, interactions with key stakeholders, and demonstration of intermediate results may help in managing potential resistance, building confidence, and maintaining the momentum of reform process. Besides a solid communication strategy, active engagement, empowerment, and building trust with people are effective ways to face the challenges.

- **Assessing risks**

Change management programs should also include an assessment of potential risks and mitigation measures. This includes the above-mentioned point of managing resistance, but it also involves considering possible technical and operational risks related to such large technological projects. A risk management strategy should therefore be developed to help create and protect value as the project gets implemented in achieving government objectives through the process of continuous review of its processes and systems. Where possible, the risk management aspects need to be integrated with government governance framework at agency level and become part of its planning processes, at both operational and strategic level though this is mostly difficult to achieve. Once this is set, it will assist decision makers to make informed choices where they arise, identify priorities and help select the most appropriate actions to be undertaken. The risk strategy should therefore explicitly address uncertainty, take into account human and cultural factors in government, be transparent and inclusive and more importantly be dynamic, iterative and responsive to change. It is important to identify the officials responsible for risk management at early stages of the project, and develop relevant solutions as a part of the change management programs.
Taking into account the political context

The political context is also very important in some countries. Not only the political will and support, or political economy challenges, but also the stability of political system, and changes in government may be the key factors in promoting or hindering PFM reforms. Political support for change management in PFM reforms that require significant transformation also depends on the “window of opportunity” available in between major political cycles. The suggestion is to “validate” this “window of opportunity” before implementing major reforms as a crucial step. This would ensure support both internally and externally for participation, ownership, and commitment from all stakeholders. If key policy objectives and reform targets can be broadly communicated to all stakeholders transparently, and if there is a clear understanding and shared vision on this window of opportunity (to show some meaningful results within a reasonable timeframe), support for the proposed changes may increase. Otherwise, key stakeholders may be tempted to regard the reform as a technocratic process (or political agenda item) with no roots in reality.

Key challenges observed in public and private sector reform projects are summarized below. As referenced in one of the FMIS change management programs, a survey of 500 companies\(^\text{12}\) has shown that most of the challenges faced in change management programs are related to people, as expected (Figure 5). A review of the World Bank funded FMIS projects\(^\text{13}\) highlighted similar points (Figure 6). These challenges exist in most of the PFM/FMIS reforms today, and should be considered while developing country specific change management programs.

**Figure 5:** Challenges in change management

(Responses from % of 500 companies > Nine out of ten barriers are related to people)

<table>
<thead>
<tr>
<th>Top 10 Barriers</th>
<th>Top 10 Success Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Competing resources 48%</td>
<td>• Ensuring top sponsorship 82%</td>
</tr>
<tr>
<td>• Functional boundaries 44%</td>
<td>• Treating people fairly 82%</td>
</tr>
<tr>
<td>• Change skills 43%</td>
<td>• Involving employees 75%</td>
</tr>
<tr>
<td>• Middle management 38%</td>
<td>• Giving quality communications 70%</td>
</tr>
<tr>
<td>• Long IT lead times 35%</td>
<td>• Providing sufficient training 68%</td>
</tr>
<tr>
<td>• Communication 35%</td>
<td>• Using clear performance measures 65%</td>
</tr>
<tr>
<td>• Employee opposition 33%</td>
<td>• Building teams after change 62%</td>
</tr>
<tr>
<td>• HR (people/training) issues 33%</td>
<td>• Focusing on culture/skill changes 62%</td>
</tr>
<tr>
<td>• Initiative fatigue 32%</td>
<td>• Rewarding success 60%</td>
</tr>
<tr>
<td>• Unrealistic timetables 31%</td>
<td>• Using internal champions 60%</td>
</tr>
</tbody>
</table>

Source: *Introduction to Change Management and Training Methodology/Approach*, Gov. of Cambodia, Apr 2014

\(^{12}\) *Introduction to Change Management and Training Methodology/Approach*, Government of Cambodia, April 2014

### Change Management Check List

A check list (or questionnaire) is presented below to assist the practitioners involved in the development of change management programs by identifying important areas to focus on, as well as the potential risks and challenges, in several categories. These questions can help in identifying the drivers for change (political, institutional, and technological), assessing the readiness of organizations and people, clarifying the support/resistance from relevant stakeholders and developing a realistic action plan and monitoring and evaluation mechanisms.

#### 1. WHAT & WHY > Identify what is changing and the need for change

- a. What are we trying to change?
- b. What are the main drivers for change (political, institutional, and technological)?
- c. Who is asking or promoting the reform? Do they have credibility and legitimacy within and outside the organization? Are they willing to support the reform process?
- d. Is there a need for change in the organization?
- e. What will be the main impacts of the change or reform?
- f. How the organization will change after the reform?
- g. When will the results be observable for the institution after the change?
- h. How will change management program be addressed in the project?

(Ideally, there should be a separate project sub-component focused on change management. It shouldn’t only be part of an ICT contract focused on system related capacity building.)
2. **HOW > Assess readiness for change and define an action plan**

   a. Is the organization ready for the reform? What needs to be considered from political, institutional (people, processes), and technical perspectives?

   b. What are the main agencies/stakeholders involved in the reform (stakeholder mapping)? Are they all aware and on board? What is the strategy to gather support?

   c. What is the strategy to address resistance and bottlenecks?

   d. Is there a dedicated IT team to manage the technical aspects of the reform? Is there adequate capacity for managing ICT procurement and contracts?

   e. Is critical staff trained on the new technologies and processes to be deployed?

   f. Is there a well-defined training program for each group of users of the technology (from managerial and senior level to operational and administrative staff)?

   g. Is there an assessment of the readiness of ICT infrastructure (IT Audit)?

   h. Will there be a separate team (a project management unit - PMU) to lead the adaptive changes of reform and manage the change from the non-technical side?

   i. Who will be the system integrator?

   j. Is there a clear vision for change?

   k. Is there an impact evaluation assessment?

   l. How will communication be managed?

   m. What are the main risks involved in the project? Are there plans to mitigate the potential risks?

   n. Are there enough resources to manage the change and make reform happen? What is missing?

   o. What is the timeframe for achieving results?

3. **WHEN, WHERE & WHO > Identify the key components of change management program**

   a. Is there a clear declaration from the political leaders and/or top management about the duration and expected completion date of the PFM/FMIS reforms?

   b. Is the scope of reform clearly defined? Is there a time-bound implementation plan with clearly linked activities?

   c. Is the institutional framework ready to reform? What adjustments need to be made to the norms and regulations as well as the organizational structure?

   d. Is the technical component of the project clearly defined? Are there specific mitigation measures for the technical risks involved? Is there a focus on adaptive challenges?

   e. Is there a focus on using shared platforms (data centers, network), national enterprise architecture, government interoperability standards, and integration of existing ICT platforms?

   f. Is there a focus on open source software as an alternative solution while modernizing existing systems? Are there established standards and protocols (to minimize customization)?

   g. Is there a detailed cost estimate for the whole reform process, including the change management activities?
h. Is there a procurement plan linked with project activities? Are the budget estimates realistic? What is the source of funding for project components, including change management?

i. Is there a list of key individuals who will be involved in change management program (political appointees, key managers, operational teams, media, civil society, service providers, etc.)?

j. Is there a plan to address staff concerns regarding the change process?

k. Where are challenges most likely to come from? Are they technical (e.g. related to project management; system design) or adaptive (e.g. related to people who are resisting to change)?

4. M & E > Monitor and adjust the change management plan during implementation

a. Who is responsible for monitoring and evaluation activities?

b. Is there a document describing the reform process, objectives, expected results, and the actors involved?

c. Are there several measurable indicators to monitor and report the progress towards expected outcome?

d. How will the communication and coordination be managed for each group of users, stakeholders?

e. Are there mechanisms to communicate with all field offices and key stakeholders regularly (email, web conferencing, portal, help desk, issue tracking system, etc.) during project implementation?

f. How will the training be evaluated, updated and its quality assured so that the technology will be incorporated?

g. How will middle and senior managers be kept aligned and supportive of the process? What will be the capacity building plan for managers?

h. What are the main measures taken for managing resistance to change? Is the stakeholder analysis thorough enough to cover possible resistance?
Change management practices

Although there may be common components visible in many PFM/FMIS reform projects, change management programs and action plans are country specific. Observations from successful and failed projects may help in learning more about key challenges and success factors, and minimizing the risks in a number of dimensions.

During the initial launch of PFM automation solutions in the 1990s, non-technical challenges have been mainly dealt with in an ad-hoc manner, and this has led to some delays and even failures in PFM reforms, especially in developing countries. After the arrival of web-based FMIS solutions (in-house developed or commercial software packages), providing broader (countrywide) access to a large number of budget users for core PFM operations, various technical and adaptive challenges have emerged, leading to the development of comprehensive programs to manage the digital transformation in public sector. Within the last decade, there has been a growing interest in change management programs as a part of PFM/FMIS reform strategies or modernization projects to address technical and adaptive challenges in a more systematic way. The possibility of adopting the latest technologies together with a robust change management program may provide an advantage to the countries lagging behind, to move faster and cost-effectively, when there is a high-level political commitment and strong support from government officials for PFM/FMIS reforms.

Regional and global variations in change management practices are analyzed below benefiting from several reports developed by international organizations (OECD, IADB, and WBG). Countries in the LCR region have initiated FMIS reforms earlier than other regions, and have developed strong models and strategies for managing organizational changes (in-house software development and capacity strengthening in some countries, such as Argentina; and customized FMIS reform strategies to obtain support of public agencies, such as in Chile). The ECA countries also have extensive experience in FMIS reforms, and the lessons learned after the launch of initial automation solutions have been used during the development of new change management and adaptive leadership programs. In Africa, change management reforms are relatively new, and are usually driven by donor demands.

Below sections provide an overview of several country/project specific change management programs to highlight various options to address technical and adaptive challenges in FMIS projects.
PFM reforms in OECD countries

A well know review of OECD PFM reforms examines the experience of six OECD countries: Finland, France, Italy, Portugal, Spain and Switzerland. These countries have undergone a steady transformation in their administrative culture as their processes, procedures and institutional arrangements have been reformed. Change tools utilized to manage reforms in these countries are listed below (Figure 7).

Figure 7: Change tools to manage reforms in OECD countries

<table>
<thead>
<tr>
<th>Change tools for managing reforms in OECD countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Creating a vision</td>
</tr>
<tr>
<td>• Political support</td>
</tr>
<tr>
<td>• Committed leadership</td>
</tr>
<tr>
<td>• Dialogue and consultation among stakeholders</td>
</tr>
<tr>
<td>• Clear communication strategy</td>
</tr>
<tr>
<td>• Gradual implementation process to allow cultural adaptation</td>
</tr>
<tr>
<td>• Training and testing the new system</td>
</tr>
<tr>
<td>• Taking advantage of the momentum of the reform</td>
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</tbody>
</table>


The Finnish experience shows the importance of a committed leadership and communication strategy for introducing changes in the public service. The design of a communication strategy should be based on dialogue among all stakeholders, and that is something that was learned while implementing the reform. In the case of France, Italy and Portugal, the gradual implementation of the reform permitted the development of a process of cultural adaptation before its full enforcement. Among the factors that have allowed French authorities to deal with the cultural change of the reform is the political support and committed leadership throughout the process. In addition, adequate focus on training and testing of the new system before its full scale introduction were also key activities. In the Spanish experience, dialogue and consultation with all affected actors to create a shared vision was fundamental for reform support. In case of Switzerland, focus on creating a shared vision, providing clear directions, and the convenience of establishing a guiding coalition to lead the reform project were highlighted as key factors.

However, as pointed out in the study, there is no evidence of a comprehensive framework and strategy developed beforehand for managing changes during these reforms considering all important aspects. It appears that these countries followed an iterative approach and adopted tools for the implementation of the reform initiatives, without a comprehensive change management program, and addressing some of the key aspects depending on the reform context (which suggests that these countries may have underestimated the importance of change management in policy-making and reform implementation).
PFM reforms in the MNA region

A recent review of the PFM reforms in the Middle East and North Africa (MNA) region\textsuperscript{14} surveyed the practices in 10 Arab economies: Algeria, Egypt, Iraq, Jordan, Lebanon, Morocco, the Syrian Arab Republic, Tunisia, the West Bank and Gaza, and the Republic of Yemen. The cases represent a variety of administrative traditions and different levels of development, and, combined, offer ten principles of implementation for PFM reforms in the MNA region (Figure 8).

\textbf{Figure 8:} Principles of implementation of PFM Reforms in MNA

\begin{itemize}
  \item Know the value—and limitations—of political economy analysis
  \item PFM reform as means and not ends
  \item Context matters, so swim with the current
  \item The wisdom of “muddling through”—grand strategy versus incremental change
  \item Establish basic systems before contemplating more advanced reforms
  \item Whenever possible, keep reforms quick, simple and mutually reinforcing
  \item Be wary of large financial management information systems
  \item Internal challenges: leadership, coordination, skills and incentives
  \item External stakeholders—useful, but don’t count on them
  \item Lessons for donors: be more strategic, selective, modest and flexible
\end{itemize}


Based on the findings of this study, PFM reform implementation challenges are dynamic and require greater tactical flexibility, in terms of field-based governance advisors and public sector specialists who can provide real-time advice and assistance in high-risk, high-engagement settings, than in trying to perform more rigorous political and bureaucratic analysis up-front such as political economy analysis. Flexibility is also needed to adapt to context, since major reform agendas can stretch over years, whereas the political and economic conditions that give rise to them are typically subject to much shorter time horizons. For far-reaching PFM reforms the broader political context needs to stay supportive.

Regarding integrated financial management information system (IFMIS), countries in the region have made some effort to introduce computerized systems to support core PFM functions, following two broad strategies: (1) develop a “sophisticated” fully integrated FMIS; or (2) use a simple customized ICT solution to support mainly budget execution and reporting. According to the study, “While there are some small successes to date, most of the “sophisticated” projects have struggled to meet their implementation milestones, budgets and promised functionality. The fully integrated FMIS approach has been followed by

the Republic of Yemen, Iraq, Egypt, Syria and more recently Jordan. While the Jordanian GFMIS, which was financed from local resources, appears to be one of the successful implementations, the experience in Iraq shows that even with support from donors and the private sector, problems can occur during implementation as a result of limited authority and resources being delegated to program managers. When things go wrong, such IT failures can be extraordinarily costly. A number of problems have undermined these large projects, but two important concerns are weak project management arrangements, and inadequate commitment and/or engagement of staff of the Ministry of Finance to the reform. Would-be reformers looking to import sophisticated IT solutions should proceed with caution in both MNA and elsewhere”.

As highlighted earlier, the main challenges in FMIS reforms are not technical, but mostly adaptive in nature. Three lessons learned from the study are presented below:

1. “Technically skilled and managerially adept leadership is required at the project management level—and such leaders need to be fully empowered—or the reforms are unlikely to succeed”. In Algeria, for example, during the years where there was only an acting director of the General Budget Directorate (as opposed to a formal one), reforms did not move forward.

2. Second, capacity constraints at the team level are often not taken seriously enough in designing reforms. Efforts to work around a lack of capacity by relying too heavily upon external experts or local staff recruited specifically for the task are a Faustian bargain; they need to be carefully planned and managed with a clear exit strategy in mind. In Egypt, one of the factors that contributed to the slow progress in GFMIS implementation was the absence of a full-time project manager and support staff.

3. Finally, MNA governments have often chronically underinvested in the careful monitoring of reforms”.

These challenges highlight the relevance of adaptive leadership and an effective change management approach in the design and implementation of PFM reforms. For instance, Egypt’s experience during the past decade clearly illustrates that successful implementation of PFM reform is much more than a technical exercise. The Ministry of Finance in Egypt has worked along with donors to tackle key dimensions of PFM reforms and related change management challenges. The report points to the fact that the government officials need to think more carefully about developing effective change management processes and skills, and communicating the case for and benefits of reform to promote real understanding and ownership.
FMIS reforms in the LCR region

A study by the Inter-American Development Bank (IADB) reviewed various FMIS reforms in the Latin America and the Caribbean (LCR) region and summarized the conditions that promote successful development processes and implementation of PFM/FMIS reforms (Figure 9).

Figure 9: Conditions for successful reforms in the LCR region

Conditions for successful implementation of FMIS reforms in the LCR region

- Well-defined modernization strategy
- High level commitment and support
- Participation of international organizations
- Strong institutional capacity in the public sector and training programs
- Planning for short term results
- Users committee

Source: Uña, Gerardo (2012): Estrategias de desarrollo e implantación de Sistemas Integrados de Administración Financiera Experiencias y lecciones para América Latina, BID

As mentioned in the LCR experiences, high-level support of the political authorities of the Ministry of Finance is a prerequisite for the successful implementation of complex FMIS reforms to strengthen financial management in public sector. First, because of the PFM institutional framework of PFM, the MoF is the dominant actor compared to other ministries and public agencies and is in a much better position to lead such reforms and change management activities. Second, since the average duration of FMIS reforms expands for several years, the continuity of reform teams and support from the authorities and FMIS users is essential. In addition, FMIS reforms should demonstrate some rapid results to help sustain political support and commitment from the various stakeholders. These short-term results can be translated into concrete improvements in the management of resources and the ability to generate aggregated information more timely and reliable, by using BI tools, for example.

Experience suggests that even at the initial phases of FMIS reforms, even before signing contracts with suppliers to develop the ICT solutions, institutional capacity of the team within the MoF needs to be strengthened, staff needs to be trained and be able to guide the reform considering the functional, practical, and regulatory needs of the system. Capacity building is also important for the IT teams that will manage the process, since such skills are very difficult to find and sustain.

In addition, given the complexity, scope and limits of FMIS projects, it is important that a dedicated Executive Committee is in place for the conceptualization, development and testing of the new system.

15 Uña, Gerardo (2012): Estrategias de desarrollo e implantación de Sistemas Integrados de Administración Financiera Experiencias y lecciones para América Latina, BID
This group can be composed of officials from the different MoF/Treasury units, specialists specifically recruited for the project, as well as experienced external consultants.

Finally, the establishment of a Users’ Committee is another important aspect that helps manage change in FMIS projects. As highlighted in the study, the Users’ Committee should be established at an early stage of project development and it should include future users of the system from various public institutions. This committee should meet regularly with the Project Team, working as a forum for consultation and validation of the different stages of development.

As a conclusion of the review, the study highlights that the FMIS projects generally stem from technical requirements, but need to recognize the country specific policies and constraints. FMIS reforms cannot be implemented successfully without recognizing the need for highest level political support and the commitment of bureaucratic structures. Therefore, it is necessary to define an appropriate change management strategy at early stages of any reform process.

The role of international organizations has been central in FMIS reforms in the LCR region, not only by providing financial support to a costly investment on FMIS ICT solutions, but also by supporting the development of institutional capacity within the Ministry, and allowing quick access to similar experiences in other countries. According to this study, the technical assistance provided by international organizations also helps in monitoring the implementation of the system and addressing adaptive challenges. International organizations have also assisted in preserving the institutional memory to support the sustainability of these lengthy reforms, which generally exceed the mandate of a specific government.

**FMIS projects funded by the World Bank**

Since 1984, the Bank has assisted 70 countries in the design and implementation of Treasury and Financial Management Information System (FMIS) solutions for country specific Public Financial Management (PFM) reform needs. In particular, the World Bank has financed 117 projects (86 completed + 31 active) totaling over 3.2 billion USD (as of Jan 2015). Actually, the total amount of funds spent/allocated for Treasury/FMIS projects is around 4.3 billion USD, including the borrower co-financing and other donor funds, and nearly $1.4 billion of this amount has been spent for FMIS related Information and Communication Technology (ICT) solutions.

FMIS projects designed in the 1990s are mainly focused on the automation needs, with little focus on comprehensive change management programs to accompany these reforms. In the past, capacity building/training activities embedded in FMIS contracts were the only relevant support provided during PFM reforms. Recently, there has been more emphasis on change management in FMIS projects, and specific components/activities have been included in project design to provide advisory support and funding for the design and implementation of change management programs, to complement PFM/FMIS reforms. Some of these activities that include separate change management support are highlighted...
below, to provide an overview of specific areas covered in FMIS reforms. Details of these change management activities can be found from the project documents posted on the Bank’s external web site. A list of relevant projects is also presented in Table 3 (Annex 4).

**Slovak Republic**

The Slovak Republic’s FMIS reform (P069864) is another good example of change management embedded in PFM reforms through a dedicated component for reform coordination and project management. The overall objective of this component was to facilitate implementation of the other project components and to assure effective change management across institutions. Within the scope of this project, a team of experts was hired to assist in the development and implementation of a change management plan, including a “change network” (for mobilization of key resources and coordination of efforts) and communication plan.

**Cambodia**

Among active projects, the FMIS reform in Cambodia (P143774) is another fine example, in which a comprehensive change management and leadership framework is being developed to support the new system design. The importance of change management and the need for stakeholder support have been acknowledged during project design, and the change management program includes several important aspects related to various readiness assessments, the training plan for effective countrywide deployment, and a communication strategy to keep stakeholders informed and supportive.

The change management plan is properly aligned with different phases of the FMIS implementation, and the various components of the project take into account change management and adaptive leadership challenges. A change management framework has been developed and posted on the Ministry of Finance web site to offer guidance and examples on how to incorporate change management into the FMIS reform process (Figure 10).

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**Gambia**

In the Gambia, the IFMIS (additional financing) project (P117275 & P132881) includes a separate activity designed for the development of Change Management and Communications Strategy. The Ministry of Finance and Economic Affairs is expected to select a consulting firm in 2015, to initiate relevant activities.

**Sierra Leone**

In Sierra Leone, there is a new project for FMIS development (P133424) including a specific activity for change management and communication, as a part of ongoing system modernization and expansion activities.
Country cases

Key aspects of several good practice cases related to the successful implementation of change management programs in FMIS reforms were presented below, benefiting from a template (Annex 5). This template was sent to the reform team leaders of relevant FMIS projects and their feedback was reflected below. Selected country cases include Argentina (e-SIDIF), Chile (SIGFE 2.0), France (CHORUS), and Turkey (say2000i). Additional cases will be added from other countries using a similar approach, benefiting from the feedback of country teams interested in sharing their experiences.

Argentina (e-SIDIF)

<table>
<thead>
<tr>
<th>Rationale and Focus</th>
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| **Why** > Modernization of public administration, in particular, PFM, is marked by a law passed in 1992. Since then, the continuation of the policies and consecutive FMIS reforms resulted in a number of important improvements in budgetary practices and information systems, and assisted in a successful digital transformation in public sector (http://administracionfinanciera.mecon.gov.ar).
| **What** > Public Financial Management Reform Act passed in 1992 marked the beginning of a period of modernization of the public financial management (PFM). Since 2005, a series of upgrades in FMIS functionality and transition to web-based platforms are being implemented via e-SIDIF, which is an integrated FMIS platform for the federal government. e-SIDIF handles USD 180 billion in financial transactions per year. The focus is now on how to collaborate better in PFM activities for achieving public policy results, how to enhance knowledge and skills to build a cost accounting framework, and how to support operational decentralization so as to bring the management of resources to the responsible public policy officials.

<table>
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<th>Change Management Strategy</th>
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| **How** > A strong methodological focus and decision to incorporate state of the art technology, with in-house developers that have been working for many years within the MoF, are important parts of design. The technical team works within a multidisciplinary committee overseeing the project, composed of key officials from different units of the MoF, with the supervision and direct involvement of political authorities of the Budget Undersecretary.
| **Strategy** > The following aspects can be highlighted as key aspects of the FMIS reform strategy:

1. Achieving a shared vision was a top priority: All authorities who had the responsibility to lead the process, and the core technical team shared a strategic vision, and presented these to the whole administration through workshops. This shared vision was based on a managing for results strategy, to improve transparency and better service delivery;

2. The technical design of the FMIS system itself: The use of web-based applications and separate multilayers for (a) user interface, (b) application software, and (c) data, provided great flexibility to adapt to specific needs (i.e. changes in processes during implementation, and giving different access profiles for the same module for different agencies).
3. The system was developed in-house\textsuperscript{17}, under the supervision of a Steering Committee formally created through a Resolution of the MoF, chaired by the Secretary and composed of all governing bodies. This Committee had its work plan, met regularly, identified and discussed priorities, and monitored and evaluated the process. In addition, it proved to be highly cost effective.

4. Marginal changes: The progressive introduction of the upgraded e-SIDIF has also been a success.

5. The risk mitigation policy was clear: FMIS reforms are carried on for many years, involving many actors with so many organizations, and unsurprisingly, are subject to several risks: risks of losing trained personnel, risks of not being able to complete contracts, and technical & adaptive challenges.

\textbf{Methodology} > The change management methodology was developed through a top-down approach. An external coach helped in communication with the middle managers and operational staff, and in the establishment of a multidisciplinary committee to oversee the project and agree on the vision and goals.

\textbf{Risks} > As mentioned, there were risks of losing trained personnel, and not being able to complete the ICT contracts. A risk mitigation plan was in place trying to anticipate risks and consulting with stakeholders to manage them through timely interventions. The ICT infrastructure was updated gradually to be able to integrate new platform with other PFM systems, and protocols were signed with other agencies to operate necessary interfaces effectively.

\textbf{Adaptive Leadership}

\textbf{Who} > The political authorities were continuously involved and the project was treated as a priority of the organization. All middle managers were part of the committee and contributed to functional design and technical specifications. The modules were tested in pilot units first, and deployed in the whole administration after operational acceptance. User hot lines and help desk systems were established, and extensive training was provided. From 1992 to 2012, there has been over 2,000 training courses, and around 50,000 officials have been trained by the Training Center of the Secretary of the Treasury.

\textbf{Adaptive Leadership} > Some of the key contributions of leaders in change management program were: (a) joint work of the political authorities, middle managers and staff for the functional definitions; (b) strong commitment from technical teams and in house developers; and (c) extensive training provided by staff to general administration before deployment.

\textbf{Results, Challenges and Lessons Learned}

\textbf{Results} > e-SIDIF handles all budget and treasury operations of the federal government (around USD 180 billion annually). In addition, performance management tools are being incorporated and the use of Business Intelligence (BI) tools is being expanded, to assist all actors in exploiting information available for decision making (at the operational, technical, and strategic levels). Performance indicators are reported on official documents and online, to showcase the commitment to the program.

\textsuperscript{17} In fact, the MoF had support of consultants from University of La Plata, Buenos Aires, to develop IFMIS
- **Duration and cost** > e-SIDIF design and implementation was initiated in 2005, with an in-house development strategy. The functional and technical teams were mainly the staff of the MoF, and they had already participated in the development of previous versions. Therefore, most of development costs were absorbed via regular staff contracts within the MoF. In addition, strategic partnerships were built with public universities (notably the University of La Plata) and some private consulting firms developed specific modules or tools. The project was also co-financed through World Bank and IADB projects.

- **Technical Challenges** > Most of the technical challenges were experienced during the expansion and update of ICT infrastructure, in parallel to system development. When there were delays on acquiring new infrastructure components, the system performance was affected adversely.

- **Adaptive Challenges** > Political authorities and key managers had to find a compromise among priorities and delivery timeframes. New FMIS modules had to be defined by staff, and rules had to be adjusted to conform to legal requirements. The setup of web services to integrate e-SIDIF with other systems required extensive political negotiations, but the results were successful in general.

- **Lessons Learned** > Change processes are slow and sufficient time is needed for behavioral change and adoption of new systems and practices. Shared vision and extensive training were key to the deployment strategy.
## Chile (SIGFE 2.0)

### Rationale and Focus

- **Why**: The government decided to develop a new version of the comprehensive integrated financial management system (SIGFE 2.0) to enhance the provision of the consistent on-line information at three major levels of aggregation: central, sectorial or ministerial, and local. The public expenditure management reform program focused on: (i) improving control over budgetary commitments; (ii) introducing an information system and incentives for proper management of assets; and (iii) generating a discussion on the effectiveness of resource allocation, program based approach, and services, instead of only expenditure components. The SIGFE 2.0 aims at supporting the decision making process of those responsible for financial management, and promoting the disclosure of timely, relevant and useful information.

- **What**: The SIGFE 2.0 is developed to generate reliable, relevant and timely information for the Budget Office to manage the fiscal policy, financial information to the decision makers at Sector Ministry levels, and support day-to-day operations in the institutions with a powerful and user friendly system.

### Change Management Strategy

- **How**: After a “commercial product benchmarking”, the decision was made to develop a custom made solution, since no off-the-shelf product fully met the requirements of the public financial management at budget execution stage. A lot of effort was put into selecting the technical architecture and middleware products on which the system would be built. The conceptual model that supports the SIGFE 2.0 was develop by Budget Office trough the Information Technology Division. A tender was launch to develop the SIGFE 2.0. Change management is a key aspect of the project, since more than 150 public agencies currently use the system. There has been several initiatives related to change management:
  - Communication plan, to define the appropriate messages, channels, sponsors and timeline.
  - Training, through train-the-trainers strategy.
  - User committee, where representatives of several agencies participate in a ‘focus-group’, to obtain user feedback in key aspects of the system (which provides valuable information and helps in setting the user expectations).

- **Strategy**: The SIGFE 2.0 design took into account the Chilean financial management culture and practices, to ensure that the new practices supported by the system will be implemented not only with strong political support from the central budget, accounting and audit authorities, but also proactive acceptance at the ministerial levels. The high profile of the project and the public awareness on the project’s name and objectives were extremely important to overcome resistance. The reform process was planned by taking into account the expectations of key stakeholders, and after a political economy analysis, to achieve expected outcome. The implementation process was accompanied by a strong training program strategy.

- **Methodology**: Training was critical for the success of the project. Members of the Project’s technical and IT teams have acted as trainers, and training was oriented to the creation of a critical
mass of SIGFE implementation leaders in ministries and institutions, since the beginning of the project. Also the functioning of the user committee was an important tool to improve the participation of the users in the project.

**Risks** > The complexities of the go-live phase require a comprehensive roll-out strategy, which takes into account such diverse elements as infrastructure planning, pilot projects, agency selection, data migration, configuration, and transition of systems.

**Adaptive Leadership**

**Who** > Support from political authorities was essential and the project was led by a Project Implementation Unit, that articulated the work among the Budget Office, Comptroller General Office, public agencies, user panel, and suppliers.

**Adaptive Leadership** > Since the early stages, the project benefited from the high level political support of the budget office, accounting and audit authorities, while also enjoying proactive acceptance at the ministerial levels. The implementation strategy was adopted to political factors, in order to consolidate and sustain strong political support and address adaptive challenges.

**Results, Challenges and Lessons Learned**

**Results** > Chile initiated the strengthening of public financial management in 2001, with the implementation of the First Public Expenditure Management Project (2001-2007), through technical and finance assistance of the World Bank. As the main result of the project, 164 out of 196 public institutions at the central government use SIGFE, and the remaining 32 institutions use another system called “Homologados”. Information from both sources is aggregated and consolidated through SIGFE Aggregation module, to cover 100% of budget execution results on a monthly basis. The new version of the IMFS (SIGFE 2.0) consolidated this achievement and improves the opportunity of the budget information to a weekly frequency.

The SIGFE platform: (i) is a reliable source of public finance information to support decision making process; (ii) supports the decentralization of financial management process; (iii) facilitates discussions on the effectiveness of resource allocation, programs, and services; (iv) exercises control on budgetary commitments; (v) incorporates mechanisms to provide incentives for the management of state assets; and (vi) supports the monitoring and control of public resources.

**Duration and cost** > The initial contract for developing SIGFE 2.0 was awarded in 2009 to a consortium of several companies that leveraged the expertise of each other on project management, business process reengineering, and ICT solutions. The initial contract was for USD 17 million, for a period of one year, with the possibility to extend three periods of four months. The World Bank provided financing for SIGFE I and II. SIGFE II project was successfully completed in 2014.

**Technical Challenges** > The project team initially focused on gaining insights and support from sector ministries to identify their needs, and integrate these with central level functionalities related to DIPRES (budget) and OCG (accounting) while developing FMIS application software. Central level authorities had adequate IT capabilities and their functional requirements were fully covered and integrated with sector functionalities later on. There were iterations and adaptive
problem solving during the development of SIGFE application software to try various options and select the best fit for the needs.

▶ **Adaptive Challenges** > For the SIGFE 2.0 to succeed, an in-depth internal reorganization, including redefining the functional responsibilities of major work teams, was initiated. Initially, the internal resources of the project were found to be stretched beyond a sustainable limit in relation to both actual and expected workloads, and project management was fully aware of this situation. The measure taken was the acceleration of procurement activities in order to build-up the project's operational capabilities with a mix of additional internal resources and external consulting services.

▶ **Lessons Learned**

The SIGFE II has a flexible design that allows the incorporation of any amendments to the budget cycle through its configuration and Business Intelligence (BI) modules. Strengthening public financial management is a process of several years. Chile initiated this process in 2001, and has overcome a number of challenges during SIGFE 2.0 deployment and institutionalization.

Support from the highest level authorities is a fundamental requirement for success in many FMIS projects. Creation of a strong IT Division within the Budget Office was one of the key contributors to success in SIGFE 2.0 modernization project. But it is still necessary to strengthen the system-level integration of information systems throughout the budget cycle, as well as improve the commitment control system. The SIGFE II is now capable of linking financial allocations to performance indicators.

Finally, the World Bank’s support has been very important for the sustainability of these projects, not only financially, but also in terms of technical assistance. The WB support was related to the design of the program, overseeing its implementation, and evaluating its final result, giving an objective view of development and project results.
## France (CHORUS)

### Rationale and Focus

**Why** > CHORUS is an integrated FMIS platform designed to implement the LOLF (Organic Law on Finance Laws of August 1, 2001) that deeply reformed the government management. It establishes a more democratic and efficient management, for the benefit all: citizens, public service users, taxpayers and government officials. The bill passed unanimously by two Houses of Parliament in August 2001.

**What** > CHORUS is a system for the administration of central government, that included all ministries, both in their central organizations and decentralized units. However, the rest of the administration (local and regional governments, some other public institutions, etc.) are not included in the scope of this system.

### Change Management Strategy

**How** > Change management must take into account all the components of the financial reform of the state. The objectives of change management for AIFE were to provide departments with a comprehensive framework, a methodological contribution, tools and guidance throughout the project, but did NOT include operationally managing change in each ministry, since it was each ministry’s responsibility to manage their context.

**Strategy** > The Organic Law on Finance Laws (LOLF) was promoted and steered by the Parliament with a political consensus. The decision to foster the country’s budget transition from a resource-based approach to a performance-based approach came from the higher political authorities. The Law actually increases Parliament’s powers, in that it has substantially extended the parliamentarians’ right of amendment, as regards to program appropriations and taking into account performance indicators. The political challenge was clear and it represented a commitment for change.

**Methodology** > The reform process included specific activities:

1. Training of public managers; building the capacity of managers, both in central administration and on the ground to operate under the new budgeting framework; the promotion of a culture of accountability;
2. High-level support and widespread participation of teams, personnel and their representatives;
3. Integration of program managers in the project management system; Increasing the awareness of the reforms among key managers and financial officers;
4. Coherence between the perimeters of programs (132) and the competences of central administrations (~200 directorates);
5. Objectives and indicators broken down at operational level, to develop a new public management based on accountability; relations between central administrations, and regional services of the State;
6. Relations between actors (Ministry of Finance / line ministries: program managers / operational divisions (financial & HR coordinators); budget managers / financial controllers; budget managers / public accountants);
7. Incentives to achieve the results and manage programs’ HR dimension (career, wages, bonuses, etc.).

- **Risks** > Since the FMIS solution is based partly on SAP platform, the standard functionality was respected without any major customization, in order to implement best practice processes through SAP.

**Adaptive Leadership**

- **Who** > Players involved: all ministries up to general secretary of each ministry.

- **Adaptive Leadership** > It took a lot of time to improve the ownership of reform, since the implementation of CHORUS was a long term process. The preparation of the technical foundations for budget and accounting took four years, and a specific team “the Directorate of Budgetary Reform” consisting of 50 people was in charge of defining new rules, setting pre-figurations, coordinating the line ministries and training government officials with a lot of publications, tools and web site. This team reported progress to Parliament and actively participated in training on new concepts to members of Parliament and officials.

**Results, Challenges and Lessons Learned**

- **Results** > All CHORUS users were trained in a relatively short time (2 deployment phases of 10,000 users each; both had new tools and new processes).

- **Duration and cost** > The CHORUS project was launched in 2006, and full deployment was completed in January 2012. The initial estimate for the full cost of CHORUS was around € 1.1 billion over 10 years (2006-2015). The total cost is now estimated as € 995 million (figure for March 2014), or € 562 million for investment and € 433 million for maintenance (figures from the Annual Performance Report: http://www.performance-publique.budget.gouv.fr/documents-budgetaires/). Ongoing operating costs, in particular, are much lower than expected, since they amounted to 70 million Euros per year instead of 100 million Euros per year (initial assessment of the General Inspectorate of Finance).

- **Technical Challenges** > Parallel piloting the deployment of 55,000 users (including 23,000 of the SAP Core) in 16 different organizations (ministries) with different organizational cultures (from Ministry of Education to Ministry of Defense) across all French territory, and service delivery improvements resulted in substantial technical challenges, which were addressed.

- **Adaptive Challenges** > Change process and organization of the expenditure chain. Creation of shared service centers.

- **Lessons Learned** > Development of an integrated FMIS (based on SAP) is primarily an organizational reform and digital transformation project, before an IT project. The number one challenge is not technology but people and how to manage change in behavior.

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Philippines (eTIS)

Rationale and Focus

Why > The Bureau of Internal Revenue (BIR) collects 65-70% of the total revenue in the Philippines with the balance collected by the Bureau of Customs. The core tax administration system in BIR was the Integrated Tax System (ITS), which was implemented in 1996 and was therefore in need of replacement. BIR approved the design and implementation of a new system - the electronic Tax Information System (eTIS) - as part of the continued modernization toward ever greater technology-based service delivery and web-based taxpayer transactions. The implementation of eTIS aimed to improve the trustworthiness of data, increase access to that data, and improve the actions and decisions based on that data by moving to a single taxpayer database. From a tax administration perspective these results can be described as improving compliance monitoring, reducing client contact and the concomitant opportunities for negotiated assessments, increasing the likelihood of the detection of misreporting, and improving the value of reports. These are the components that aim to contribute to a sustainable program of tax administration with improved compliance, audit and enforcement tools.

What > BIR pursued a portfolio of 44 reform projects of which eTIS was the priority and the most challenging. eTIS is BIR’s new national internal tax administration system - taxpayers do not interact with eTIS - at least not at this stage. It is deployed within BIR operations and not used directly by other departments of the Government though it is building in compatibility especially in common data standards and reporting.

Change Management Strategy

How > The vision of the eTIS change management (CM) program was to ensure a smooth and successful implementation of eTIS-1 to contribute to a sustainable program of tax administration with improved compliance, audit and enforcement tools.

The overall CM program objective was to prepare and execute a Change Management Plan that will gain and maintain buy-in of all eTIS stakeholders leading to a smooth and successful implementation. The supporting detailed objectives were to:

- Address the concerns of eTIS-1 users with regards to the use and introduction of the eTIS system.
- Facilitate the smooth organizational transition of the BIR to new technologies, IT systems, work methods, and the use of workflow-driven information systems.
- Support the design, development, coordination, monitoring and evaluation of training activities.
- Provide soft skills training as required, such as effective presentation skills, customer service, etc.
- Monitor progress of end-user training for eTIS-1.

Strategy > The CM Program Vision and Objectives were implemented through four inter-related components:

- Component 1: Communications and Engagement. This component covered the preparation and implementation of a Communications and Engagement Plan to effectively disseminate information regarding the timing and impact of eTIS-1 activities in order to minimize resistance to and maximize acceptance of the implementation of eTIS-1.
• **Component 2**: Change Readiness and Stabilization. The focus of the CR Plan is on 1) the organizational readiness for the change and 2) the successful adoption of the change. The readiness for the change will cover the period until eTIS-1 is deployed as a “live” system and the adoption of the change is the period afterwards until eTIS-1 is stable and handed over to normal operations.

• **Component 3**: Training Delivery and Evaluation. This component covers the extensive range of Training related activities required in the TORs to support the smooth and successful implementation of eTIS-1.

• **Component 4**: IT Service Support. This component covers the preparation and implementation of an IT Service Support Plan to ensure the effective provision of support to eTIS-1 end users and the management and maintenance of the eTIS-1 solution.

**Methodology** > The implementation of eTIS was a deliberate initiative of BIR and was therefore a planned, top-down change project. The overall methodology was implemented through a “participative approach” where the CM consultant team worked in close partnership with BIR counterparts to promote ownership and build capacity.

**Risks** >
- The fundamental requirement for there to be a fully working system, which met the defined business requirements of BIR;
- The ease with which staff could switch to and adopt a new application after 18 years of use of the legacy system;
- The need to upgrade the BIR IT network to handle the higher bandwidth requirements of a web-based application;
- Sustaining the high level of leadership alignment as the engagement expanded to the operational management levels;
- The concurrent implementation of the CM activities due to a very compressed implementation timescale with minimal contingency for delays;
- The possibility of disrupting other priorities including operational revenue collection due to the high priority given to the project and concurrent activities.

**Adaptive Leadership**

**Who** >
- Senior leaders including the Commissioner of BIR and her senior colleagues in the Management Committee and the senior officials in the Operations Group, Information Systems Group and Resource Management Group, and their supporting staff in the Services and Divisions;
- Operational leaders of the end users including the Regional and Assistant Regional Director and the senior staff in the Region including Division Chiefs and Revenue District and Assistant District Officers including Section Chiefs;
- Project Team of BIR officials assigned to the task from their regular function plus the coopted Master Trainers assigned to train the end users on eTIS; and
- The senior executives from the Millennium Challenge Account – Philippines and Millennium Challenge Corporation who sustained their commitment to project and resolved issues as they arose.
Adaptive Leadership > Key contributions of the BIR stakeholders involved in supporting the CM program included:

- Setting the project as a priority and being active and visible change sponsors by providing clear and sustained leadership commitment and project direction;
- Delivering key communications and engagement sessions including eTIS awareness briefings to key operational managers and end users;
- Resolving challenges and escalated issues as they arose;
- Allocating resources including providing the authority to move staff to the pilot offices and sourcing additional contract staff based on a change impact assessment;
- Responding flexibly as the project plan changed due to challenges with the solution development.

Results, Challenges and Lessons Learned

Results > Project was initiated in 2014 and the initial results will be reported in 2015/2016.

Duration and cost >

- Design, testing and independent assurance – March 2013 to present - $8 million
- Change Management – May 2014 to present - $1.6 million

Technical Challenges >

- Alignment of business requirements with standard features of the application and decisions to customize;
- Integration with other systems most of which were bespoke developed;
- Data migration;
- IT infrastructure upgrades;
- Working in partnership with new Government wide IT service provider (new specialist agency).

Adaptive Challenges >

- Sustained active and visible leadership at all key levels of leadership and management;
- Engagement of operational managers and end users to build their awareness of and support for the change;
- Identification of key challenges through targeted change impact analysis;
- Assignment of the required resources;
- Resolving issues raised by the operational users to sustain their engagement;
- Responding to changes in the deployment plan.
Lessons Learned

- Need for early involvement of CM team – preferably at the beginning of the project and following a structured research based methodology (e.g. Prosci);
- CM team to include own business analysts to identify what is changing from the perspective of the end users and use this insight for all subsequent CM activities;
- Partnership working with the Government counterparts and having the Government officials lead the end-user communications and engagement;
- Benefit of a sustained and integrated program of CM activities, which build the momentum for the change;
- Progressing with the best available information at the time rather than waiting for something to be perfect and final.
Turkey (say2000i)

### Rationale and Focus

**Why** > The Turkish Ministry of Finance initiated the development of say2000i web-based Budget Execution and Reporting System, in March 1999, mainly due to time and budget constraints of the coalition government, committed to implement urgent PFM reforms to recover from high inflation and fiscal instability in the early 2000s. This would be achieved through transition from mainly manual operations to a fully automated PFM system in several years. A comprehensive change management program was developed to address these challenges by mobilizing limited MoF resources with high-level commitment, and the system became fully operational in January 2002.

**What** > Initial focus was on the automation of existing budget execution and reporting functions to support daily operations of the MoF General Directorate of Public Accounts (GDPA) through a countrywide web-based platform. The scope of activities were expanded during implementation, to include several process reforms, payroll and health expenditure monitoring modules, and integration with other government systems. Thus, the project had an impact on PFM policies, institutional framework and capacity, as well as the technology platforms. say2000i was a large digital transformation project that eventually changed the GDPA’s organizational culture (15,000 users connected through 5,900 thin client terminals installed in about 1,450 offices).

### Change Management Strategy

**How** > Change management program was developed after an assessment of budget execution and accounting practices, organizational readiness, IT literacy, and ICT infrastructure modernization needs. A stakeholder analysis was performed to identify support/resistance from various MoF units and other government entities. Technical challenges (Y2K/year 2000 problem; deploying thin clients countrywide; security of network connections, mobile units (vans) connected via satellite to work in disaster zones) and strengthening IT teams for in-house software development were also considered. Communication strategy and training program were developed at early stages of project design. Finally, a detailed roadmap and cost estimate were prepared.

**Strategy** > Change management strategy was developed considering the following aspects:

- Ensuring high-level political support (Minister, Undersecretary, and General Director)
- Creating a shared vision and setting duration & target completion date (3 years; Jan 2002)
- Allocating sufficient time for preparations (18 months, including pilot testing)
- Consultation with relevant stakeholders (and regular updates on progress)
- Comprehensive capacity building plan (identifying reform teams; training the trainers)
- Clear communication strategy (orientation seminars for all managers and trainers)
- Incremental improvements (for building confidence and allowing cultural adaptation)
- Strengthening ICT competencies (to ensure sustainability and security of new platform)
- Sharing all developments (including procurement process) from the MoF web site
- Improving workplace conditions and recognition of staff contributions
- Promoting budget transparency and data-driven culture in public finance
Methodology > say2000i was an ambitious reform project designed to complete a major digital transformation in a relatively short time, with limited human resources and budget. Hence, change management activities were planned in some detail at early stages to minimize the risks. However, an iterative problem solving approach was adopted to respond to emerging challenges, benefiting from frequent feedback received from the reform teams.

Risks > Major risks considered during the development of change management plan were:
- Continuity of high-level political commitment (due to frequent changes in top management).
- Institutional resistance while moving from manual to fully automated operations.
- Public awareness and visibility of project activities.
- Low IT literacy rate, and ICT infrastructure expansion to support web-based solutions.

Adaptive Leadership

Who > The General Director of Public Accounts (GDPA) and a core reform team led this reform by example. An independent management consultant joined the reform team (full-time) as system architect, change management expert, and coordinator. Reform team composition: 25 managers/inspectors (project design and management), 40 technical specialists (ICT solutions), 2 Oracle DB admins/advisers, 13 central training coordinators, 88 field coordinators and 350 trainers.

Adaptive Leadership > The General Director initiated the reforms to change the culture of organization, automate public sector accounting, and publish open budget data, with full support from the Minister. He created a reform team and benefited from a specialist to develop a change management and adaptive leadership program. He monitored the developments closely, and intervened when necessary, to clear bureaucratic obstacles and minimize resistance.

Results, Challenges and Lessons Learned

Results >
- Publication of the monthly Public Accounts Bulletin (PAB) on the MoF web site (open budget data on plans vs. actuals; starting from January 1999), was the first result demonstrated.
- Pilot application software developed and launched in two sites within one year.
- Completion of three large bidding processes in six months, and saving substantial amounts due to sufficient preparation, pilot testing, and open bidding process (reverse auction).
- Massive capacity building and awareness raising campaign completed in two years.
- Development of all ICT solutions and completion of rollout in one year. Impact assessment and quality assurance through site visits during the first year of countrywide operations.

Duration and cost > Duration: Dec 1998-Jan 2002. Project milestones are presented in Figure 11.

Total cost: $15.7 m (central servers: $1.4m + application software licenses: $1.8m, field hardware: $7.8m, network equipment: $4.7m) from MoF budget. Additional funds of about $5m to renovate offices and improve workplace conditions.

Operating cost of the system, including network service charges, user support, and ICT infrastructure maintenance was around $1.9m/year initially (12% of the total investment).
Technical Challenges > The following solutions were developed to address technical challenges:

- IT literacy was about 15% (out of 15,000 users) in early 1999. A comprehensive capacity building program was developed using train-the-trainer model and continuous learning centers, and this resulted in a sharp increase in IT literacy in several years (more than 60% in late 2002).
- Sufficient time was devoted to test new ideas (thin clients, virtual private network, new encryption algorithms, satellite-connected mobile units, high availability business continuity center, online support and help desk) during project preparation phase.
- System specifications were posted on the web and finalized after 17 revisions, benefiting from the comments of all potential suppliers (to avoid complaints, and improve competition).

Adaptive Challenges > The following solutions were developed to address adaptive challenges:

- The duration of this digital transformation project was kept relatively short (3 years), and several immediate results were demonstrated within the first six months, to mitigate the risk of losing high-level political commitment, and to build confidence.
- The MoF management made it clear that automation will not result in redundancies or job losses, and the staff will focus on entering all transactions on a daily basis through new system, and producing system based reports to avoid unnecessary manual workload.
- The Minister announced the project and expected results publicly, and dissemination events and press conferences were organized to raise the awareness of public and civil society.
- All say2000i users and managers received a certificate for their contributions. Incentives were provided by the Minister to attract and retain qualified technical specialists (40 new positions created).

Lessons Learned > say2000i project is a fine example of ambitious PFM/FMIS reforms initiated by a reformist Minister and competent General Director to improve transparency, introduce digital services, and build an open, effective, and accountable institution, in a relatively short time.

The window of opportunity for such a reform was about three years, and the reform team, motivated and supported by these leaders managed to design and implement a difficult change management program within available time and budget. Showing some early results at the start of the project (within the first six months) was crucial to build confidence and move faster through a number of rapid results initiatives. This shows that FMIS reforms can be implemented even in difficult conditions, if there is high-level commitment and strong interest and participation from key managers and staff to improve their working environment and improve transparency.

say2000i platform is fully operational since January 2002 to support daily operations and publish comprehensive open budget data through the MoF/GDPA web site, and the system capabilities and scope were expanded gradually through additional investments. However, it was not possible to fully integrate this core Treasury system with other PFM systems within and outside the MoF, and develop a more comprehensive platform supporting information and service needs of all ministries, mainly due to inadequate high level focus on the improvement of integration, accountability, and external oversight.
<table>
<thead>
<tr>
<th>Timeline</th>
<th>say2000i Milestones</th>
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<tbody>
<tr>
<td>1999</td>
<td></td>
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<tr>
<td>03-Mar-1999</td>
<td>say2000i project starts</td>
</tr>
<tr>
<td>01-May-1999</td>
<td>Pilot application software was developed by the GDPA programmers</td>
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<tr>
<td>03-Jun-1999</td>
<td>Pilot application software was presented to the Minister of Finance</td>
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<tr>
<td>02-Sep-1999</td>
<td>Project management team was formed</td>
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<tr>
<td>27-Sep-1999</td>
<td>Technical solutions were presented by firms</td>
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<tr>
<td>03-Oct-1999</td>
<td>First version of draft specifications was completed</td>
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<tr>
<td>04-Oct-1999</td>
<td>Turkish Telecom coordination group was formed</td>
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<tr>
<td>15-Oct-1999</td>
<td>First pilot AO started to work with say2000i system</td>
</tr>
<tr>
<td>28-Oct-1999</td>
<td>88 coordinators and 360 trainers were selected</td>
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<tr>
<td>02-Dec-1999</td>
<td>Decision for countrywide implementation</td>
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<tr>
<td>2000</td>
<td></td>
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<tr>
<td>03-Jan-2000</td>
<td>Approval for countrywide implementation</td>
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<tr>
<td>07-Feb-2000</td>
<td>Second pilot AO started to use say2000i system</td>
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<tr>
<td>28-Feb-2000</td>
<td>Opening ceremony for the pilot AO by the Minister of Finance</td>
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<tr>
<td>06-Mar-2000</td>
<td>Approval of the project by the Prime Minister</td>
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<tr>
<td>14-Apr-2000</td>
<td>Training center was prepared with 3 computerized classes</td>
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<tr>
<td>17-Apr-2000</td>
<td>say2000i orientation seminars started</td>
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<tr>
<td>05-May-2000</td>
<td>Orientation seminars (1300 AO managers) were completed</td>
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<tr>
<td>07-Jul-2000</td>
<td>Specifications were completed (17 revisions)</td>
</tr>
<tr>
<td>27-Jul-2000</td>
<td>A protocol was signed with Turkish Telecom</td>
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<tr>
<td>07-Aug-2000</td>
<td>Oracle won the tender for software licenses</td>
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<tr>
<td>09-Aug-2000</td>
<td>Dataset (HP) won the tender for UNIX systems</td>
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<tr>
<td>10-Aug-2000</td>
<td>Meteksan won the tender for AO hardware</td>
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<tr>
<td>24-Aug-2000</td>
<td>Alcatel won the tender for network equipment</td>
</tr>
<tr>
<td>13-Oct-2000</td>
<td>GDBFC issued visa for all tenders</td>
</tr>
<tr>
<td>20-Oct-2000</td>
<td>Award &gt; The Most Successful Team in 2000</td>
</tr>
<tr>
<td>24-Oct-2000</td>
<td>Training of 88 coords + 360 trainers started</td>
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<tr>
<td>27-Oct-2000</td>
<td>TCA issued visa for all tenders</td>
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<tr>
<td>01-Nov-2000</td>
<td>Implementation phase started</td>
</tr>
<tr>
<td>2001</td>
<td></td>
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<tr>
<td>14-Jan-2001</td>
<td>Central computer system and network installations completed</td>
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<tr>
<td>19-Jan-2001</td>
<td>Training of 88 coords + 360 trainers were completed (5 groups, each group 2 weeks)</td>
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<tr>
<td>22-Jan-2001</td>
<td>Training of inspectors and programmers started</td>
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<tr>
<td>09-Feb-2001</td>
<td>2 week training of inspectors and programmers completed</td>
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<tr>
<td>28-Feb-2001</td>
<td>Field installations started</td>
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<tr>
<td>09-Apr-2001</td>
<td>Training and transition period started</td>
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<tr>
<td>03-May-2001</td>
<td>Call center support operations started</td>
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<tr>
<td>15-May-2001</td>
<td>System management center operations started</td>
</tr>
<tr>
<td>29-Oct-2001</td>
<td>Completion of field installations</td>
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<tr>
<td>29-Oct-2001</td>
<td>Completion of commissioning phase</td>
</tr>
<tr>
<td>31-Dec-2001</td>
<td>Operation of say2000i system in all Accounting Offices</td>
</tr>
<tr>
<td>2002</td>
<td></td>
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<tr>
<td>01-Jan-2002</td>
<td>Start of full automation period using say2000i system</td>
</tr>
<tr>
<td>31-Mar-2002</td>
<td>Completion of training and transition period</td>
</tr>
<tr>
<td>01-Apr-2002</td>
<td>Daily updates on public accounts</td>
</tr>
</tbody>
</table>
Conclusions and recommendations

The change management literature includes a large number of reviews of the process for characterizing the stages and elements of change, as well as the assessment of various programs. Nevertheless, most of these programs have been developed for specific country or project needs, and there seems to be no widely accepted framework that can be used to develop change management programs during the introduction or modernization of FMIS solutions to support PFM system reforms.

This guide presents a check list and the key components of change management programs, together with several country cases, in order to assist the practitioners in the design of change management and adaptive leadership programs as an integral part of country specific PFM system reform projects.

Main Findings

The following points are highlighted in various studies as key challenges to focus on for mobilizing a large group of individuals (reform teams) to work together effectively and achieve reform objectives:

- **High level political support** (continuity of strong interest and commitment to reforms)
- **Developing adaptive leadership skills** (sharpening problem solving skills of reform teams)
- **Stakeholder mapping** to identify key actors (commitments) and support/resistance (constraints)
- **Development of a shared vision** (direction) to clarify what will be achieved and when
- **Communication strategy** (alignment) to coordinate and integrate different components
- **Readiness of reform teams and project leader** (and ultimately, the whole organization)
- **Well-defined deployment plan** (specific milestones, and incremental achievements)
- **Capacity building plan and appropriate institutional framework**
- **System integration and transition capacity** (capacity building and knowledge transfer)
- **Managing resistance** (active engagement, empowerment, building trust)
- **Assessing risks** (integrating risk management into governance framework)
- **Taking into account the political context** (finding a “window of opportunity” for reforms in between political cycles)

Regarding the methodology and action plan, there are a number of options to manage change effectively depending on the country and reform context and constraints. In some cases, an incremental approach may be better suited, in others, more radical changes may be more feasible and desirable. An analysis of the stakeholders involved, the capacities of the organization, the scope of the reform, the resources and time available will help in defining a robust change management strategy. When facing an incremental approach, it is worth noting that organizations do get “change fatigue”, and there is a danger that adapting too much for culture can dilute the desired outcomes of the change.
Transition from fragmented and outdated information systems to modern integrated FMIS solutions offers great opportunities for improving public resource mobilization and management, openness, and public services. However, FMIS reforms should not be seen only as ICT infrastructure modernization or digital transformation projects. Change management in FMIS reforms is about finding ways to change the culture of an organization, to be able to implement the ICT solutions effectively and smoothly.

**Adaptive leadership is crucial for effective implementation of PFM system reforms.** Key managers also play an important role to drive the reform teams and demonstrate intermediate results to build confidence during the change process. Reform teams should be authorized by the key managers to focus on specific adaptive challenges and find solutions to move forward (benefiting from Rapid Results Initiatives or similar tools) with full support from political authorities.

**Change management programs should also include components related to the management of procurement process and contracts, as well as the integration of systems.** Such critical functions cannot be outsourced completely, and each institution should have some basic capabilities to be able to develop and maintain their information systems, manage relevant contracts and ensure sustainability of FMIS platforms. In many developing countries, such capabilities are being built in e-Government agencies supporting all public entities, and the use of shared platforms, national enterprise architecture and government interoperability standards are becoming more and more popular due to substantial savings in cost and other resources.

Finally, change management programs should include necessary monitoring and evaluation mechanisms to follow the progress during the development of FMIS solutions, and assess risks and compensation measures accordingly. **Regular updates about the progress, challenges and results achieved are equally important to inform all stakeholders and build trust and support for reform.**

**Change management check list**

Based on a review of good practices, available guidelines and global trends in the development and integration of government systems, the following template was prepared to guide the reform teams while developing country specific change management programs (Table 1).

This template was derived from the check list (or questionnaire) presented earlier to assist the practitioners involved in the development of change management programs by identifying important areas to focus on, as well as the potential risks and challenges, in several categories. Such a template can help in identifying the drivers for change (political, institutional, and technological), assessing the readiness of organizations and people, clarifying the support/resistance from relevant stakeholders and developing a realistic action plan and monitoring and evaluation mechanisms.
Table 1: Key components of a change management program

<table>
<thead>
<tr>
<th>Category</th>
<th>Component</th>
</tr>
</thead>
<tbody>
<tr>
<td>WHAT &amp; WHY - Identify what is changing and the need for change</td>
<td>• Identify drivers for change: political, institutional (people, processes, structures, legal), and technological</td>
</tr>
<tr>
<td></td>
<td>• Political support</td>
</tr>
<tr>
<td></td>
<td>• Shared vision</td>
</tr>
<tr>
<td></td>
<td>• Adaptive leadership skills</td>
</tr>
<tr>
<td>HOW - Assess readiness for change and define an action plan</td>
<td>• Stakeholder analysis (including auditing agencies)</td>
</tr>
<tr>
<td></td>
<td>• Assessment of institutional capacity, processes, and framework</td>
</tr>
<tr>
<td></td>
<td>• Assessment of ICT skills and infrastructure</td>
</tr>
<tr>
<td></td>
<td>• Identification of constraints to collective actions (including political context)</td>
</tr>
<tr>
<td></td>
<td>• Communication strategy</td>
</tr>
<tr>
<td></td>
<td>• Capacity building plan</td>
</tr>
<tr>
<td></td>
<td>• Contract management and system integration skills</td>
</tr>
<tr>
<td></td>
<td>• Implementation arrangements (Reform Teams, Steering Committee, Users Committee)</td>
</tr>
<tr>
<td></td>
<td>• Training activities</td>
</tr>
<tr>
<td>WHEN, WHERE &amp; WHO - Identify the key components of change mgmt program</td>
<td>• Duration of reform and target completion date</td>
</tr>
<tr>
<td></td>
<td>• Scope of change management reform</td>
</tr>
<tr>
<td></td>
<td>• Readiness of functional and technical requirements</td>
</tr>
<tr>
<td></td>
<td>• Preparation of detailed implementation plan and cost estimates</td>
</tr>
<tr>
<td></td>
<td>• Change impact evaluation assessment</td>
</tr>
<tr>
<td></td>
<td>• Identification of key actors to drive reforms (leaders, key managers, reform teams)</td>
</tr>
<tr>
<td></td>
<td>• Risk mitigation strategies</td>
</tr>
<tr>
<td>M&amp;E - Monitor and adjust the change management plan during implementation</td>
<td>• Change management roadmap (a document clarifying the reform process and details)</td>
</tr>
<tr>
<td></td>
<td>• Key performance indicators; M&amp;E and reporting arrangements</td>
</tr>
<tr>
<td></td>
<td>• Communication and coordination mechanisms</td>
</tr>
<tr>
<td></td>
<td>• Assessment of progress and team performance, and feedback mechanisms</td>
</tr>
</tbody>
</table>
In addition to technical expertise on FMIS, successful implementation of PFM system reforms requires various individuals, groups, and organizations to work together toward achieving a complex set of reform objectives.

**Successful management of the transition to a digital / data-driven culture is the key factor for acceptance of new policies, procedures, and organizational structures, and maximizing the benefits of FMIS and integrated digital solutions.**

This guidance note (and the proposed check list / template) is expected to assist the reform teams during the development of specific change management programs, with an emphasis on adaptive leadership.
Annex 1: Bibliography


- Cambodia FMIS Project (2014), *Introduction to Change Management and Training Methodology/Approach*


- Uña, Gerardo (2012): *Estrategias de desarrollo e implantación de Sistemas Integrados de Administración Financiera Experiencias y lecciones para América Latina*; March 2012, IADB

Annex 2: Further Readings

On change management


On adaptive leadership


On public sector, and PFM/FMIS reforms


Government of Western Australia, *Structural change management | Public Sector Commission*. (n.d.).


Annex 3: Guidelines on change management & adaptive leadership

<table>
<thead>
<tr>
<th>Guideline</th>
<th>Author(s)</th>
<th>Principles for good change management</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governments</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
• Defined governance
• Committed leadership
• Informed stakeholders
• Aligned workforce |
| Structural change management                  | Government of Western Australia | • A clearly defined rationale and vision of the change is understood
• Stakeholders are identified, appropriately consulted and informed
• The system and processes developed to achieve the change are transparent
• Collective and collaborative leadership is empowered
• There is a dedicated focus on people
• The change is systematically reviewed and adapted |
| Change Management Guideline                   | Department of Commerce, Office of ICT, Australia | • Identify Key Change Management Roles
• Build and Maintain Effective Project Sponsorship
• Build Commitment Through Effective Communication
• Acknowledge and Manage Resistance
• Build Synergy Through Teamwork |
| Introduction to Change Management and Training Methodology / Approach | Ministry of Economy of Cambodia | • Change must come from inside
• Communication Agent/ Network plays a vital role to ensure the success of the project.
• Understand Organization
• Communication
• Organizational Alignment
• Implementation
• Readiness |
| Change Management Toolkit                     | London Borough of Lambeth | • Define the nature and scope of the change
• Establish priorities in managing change
• Thinking about and understanding the change process
• The nature of your organization: How will it cope with managing change?
• Key factors in your workplace to support or to hinder change |
<table>
<thead>
<tr>
<th>Guideline</th>
<th>Author(s)</th>
<th>Principles for good change management</th>
</tr>
</thead>
</table>
| Development Partners | World Bank e-learning module on change management World Bank - Evans | • Change Starts and Ends with the Individual  
• The Broader the Impact of a Change the Greater the Need for Effective Change Management  
• Trust is the Key Enabler of Change  
• Benefits & Change are Inseparable  
• Having the right technical solution is not enough, you have to address the human factors  
• Continually Adapt to the Culture, Situation and Context  
• Integrate Change Management Formally into the Change Effort  
• Design and Sequence Change to Minimize Potential Disruption  
• Recognize and Reinforce Change Successes and Impacts Early and Frequently  
• Build Resilience to Change |
| | FMIS. Planning for success (in Spanish) Ronald Myers, Ali Hashim - World Bank | • A successful implementation is not guaranteed.  
• It is common to see waist, failure and lost opportunities  
• FMIS is not just a technological reform, or an accounting reform. Technology changes should support process changes.  
• Institutional challenges and political economy issues are harder to solve and take longer time and dedication to overcome.  
• Support from senior management is critical and essential.  
• The sequence, team structure, communication strategy and identifying and working with supporting stakeholders matter for change  
• Strategy and tactic are as important as technological tools and solutions.  
• Planning, getting the right information and overcoming resistance are also important. |
| Experts | Change management in FMIS reforms Claudia Nora López | • Cultural change  
• Shared and clear vision  
• Stakeholder analysis  
• Project management  
• Leadership  
• Strategy  
• Team |
<table>
<thead>
<tr>
<th>Guideline</th>
<th>Author(s)</th>
<th>Principles for good change management</th>
</tr>
</thead>
</table>
| **Understanding Drivers for Change**          | Burke-Litwin       | • External Environment  
• Mission and Strategy  
• Leadership  
• Organizational Culture  
• Structure  
• Work Unit Climate  
• Task Requirements and Individual Skills/Abilities  
• Individual Needs and Values  
• Employee Motivation                                                                                      |
| **Change Management in Government**           | Frank Ostroff      | • Improve performance against agency mission  
• Win over stakeholders  
• Create a road map  
• Take a comprehensive approach  
• Be a Leader, not a bureaucrat                                                                                     |
| **Strategies for design and implementation of FMIS. Experiences from Latin America (in Spanish)** | Gerardo Uña        | • Support from political authorities.  
• Support and involvement from central units (Treasury, Budget, Accounting)  
• Support and participation from international organizations  
• Short term results available.  
• Capacity building to manage and design the FMIS  
• Users committee to provide rapid feedback                                                                             |
| **Change management methodology (in Spanish)** | Gobierno Vasco     | • Start up  
• Analysis  
• Design: leadership plan, communications plan, capacity building plan, and motivation plan.  
• Deployment  
• Monitoring and evaluation                                                                                         |
| **Kotter’s 8-Step Change Model**              | John Kotter        | • Create sense of urgency  
• Build guiding coalition  
• Form strategic vision and initiatives  
• Enlist volunteer army  
• Enable action by removing barriers  
• Generate short term wins  
• Sustain acceleration  
• Institute Change                                                                                                   |
| **Understanding the Three Stages of Change**  | Kurt Lewin         | • Unfreeze  
• Change  
• Refreeze                                                                                                             |
<table>
<thead>
<tr>
<th><strong>Guideline</strong></th>
<th><strong>Author(s)</strong></th>
<th><strong>Principles for good change management</strong></th>
</tr>
</thead>
</table>
| **Change management in programs and projects (in Spanish)** | Mario Waissbluth | • Dedicate enough time to get support and involvement from the authorities and senior management.  
• Enlarge your “change coalition”; this means cultivating time on this.  
• Generate an appealing vision for the future.  
• Communicate, disseminate and discuss your new vision.  
• Dare to face the “D day”  
• Plan systematic and fluent small achievement in the short run  
• Do NOT succumb to daily work routine  
• Changes start with results and end with results (not activities, and programs) |
| **Change Management: Making Organization Change Happen Effectively** | Various | • Understanding Change  
• Planning Change  
• Implementing Change  
• Communicating Change |
| **The McKinsey 7S Framework. Ensuring That All Parts of Your Organization Work in Harmony** | McKinsey | • Strategy  
• Structure  
• Systems  
• Shared Values  
• Style  
• Staff  
• Skills |
| **Change Management: The Systems and Tools for Managing Change** | Prosci | • Define your change management strategy  
• Prepare your change management team  
• Develop your sponsorship model  
• Develop change management plans  
• Take action plans and implement plans  
• Collect and analyze feedback  
• Diagnose gaps and manage resistance  
• Implement corrective actions and celebrate successes |
| **Acedemia** | Ryerson University - Kotter | • Increase Urgency  
• Build a guiding team  
• Get the vision right  
• Communicate for buy-in  
• Empower action  
• Create short-term wins  
• Don’t let up  
• Make change stick |
<table>
<thead>
<tr>
<th>Guideline</th>
<th>Author(s)</th>
<th>Principles for good change management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change management. A leadership guide to managing change in the workplace</td>
<td>Dale Carnegie Training</td>
<td>• Establish a Motivation for Change</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Analyze the Situation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Plan the Direction</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Implement the Change</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Review the Direction</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Adopt or Adjust</td>
</tr>
</tbody>
</table>
### Annex 4: World Bank funded FMIS projects with change management components

#### Table 1: World Bank funded FMIS projects with specific change management components

<table>
<thead>
<tr>
<th>Id</th>
<th>Project Name</th>
<th>Country</th>
<th>Lending Instrument</th>
<th>Approval Date</th>
<th>IBRD Comm ($m)</th>
<th>IDA Comm ($m)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P085133</td>
<td>Government Financial Mgmt and Revenue Administration Project</td>
<td>Indonesia</td>
<td>Adaptable Program Loan</td>
<td>21-Dec-2004</td>
<td>55.0</td>
<td>5.0</td>
</tr>
<tr>
<td>P090265</td>
<td>Public Financial Management Capacity Building</td>
<td>Chad</td>
<td>Technical Assistance Loan</td>
<td>24-May-2007</td>
<td>0.0</td>
<td>10.0</td>
</tr>
<tr>
<td>P090389</td>
<td>Public Finance Modernization Project</td>
<td>Ukraine</td>
<td>Specific Investment Loan</td>
<td>08-Jan-2008</td>
<td>50.0</td>
<td>0.0</td>
</tr>
<tr>
<td>P095314</td>
<td>Fiscal Mgmt and Public Sector Performance TA Loan</td>
<td>El Salvador</td>
<td>Technical Assistance Loan</td>
<td>24-Nov-2009</td>
<td>20.0</td>
<td>0.0</td>
</tr>
<tr>
<td>P097026</td>
<td>Nigeria Public Sector Governance Reform and Development Project</td>
<td>Federal Republic of Nigeria</td>
<td>Technical Assistance Loan</td>
<td>29-Jun-2010</td>
<td>0.0</td>
<td>120.0</td>
</tr>
<tr>
<td>P099840</td>
<td>Public Financial Management Modernization</td>
<td>Tajikistan</td>
<td>Adaptable Program Loan</td>
<td>14-May-2009</td>
<td>0.0</td>
<td>5.0</td>
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<tr>
<td>P102376</td>
<td>Economic Governance Technical Project</td>
<td>Comoros</td>
<td>Technical Assistance Loan</td>
<td>31-Jan-2011</td>
<td>0.0</td>
<td>1.8</td>
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<tr>
<td>P104041</td>
<td>DRC Enhancing Governance Capacity</td>
<td>Democratic Rep. of the Congo</td>
<td>Specific Investment Loan</td>
<td>22-Apr-2008</td>
<td>0.0</td>
<td>50.0</td>
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<tr>
<td>P110050</td>
<td>Improving Public Sector Performance</td>
<td>Honduras</td>
<td>Technical Assistance Loan</td>
<td>06-Dec-2011</td>
<td>0.0</td>
<td>18.2</td>
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<tr>
<td>P111795</td>
<td>NI Public Financial Management Modernization Project</td>
<td>Nicaragua</td>
<td>Technical Assistance Loan</td>
<td>07-Dec-2010</td>
<td>0.0</td>
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<tr>
<td>P120427</td>
<td>Public Financial Management Reform II</td>
<td>Afghanistan</td>
<td>Technical Assistance Loan</td>
<td>23-Jun-2011</td>
<td>0.0</td>
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<tr>
<td>P121455</td>
<td>State Employment and Expenditure for Results Project</td>
<td>Nigeria</td>
<td>Specific Investment Loan</td>
<td>06-Mar-2012</td>
<td>0.0</td>
<td>200.0</td>
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<tr>
<td>P122476</td>
<td>Public Financial Management Strengthening TA Project</td>
<td>Senegal</td>
<td>Technical Assistance Loan</td>
<td>26-Apr-2011</td>
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<td>15.0</td>
</tr>
<tr>
<td>P122998</td>
<td>Public Finance Management Technical Assistance Project</td>
<td>Russian Federation</td>
<td>Technical Assistance Loan</td>
<td>13-Sep-2013</td>
<td>50.0</td>
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</tr>
<tr>
<td>P125770</td>
<td>Strengthening PFM Systems in Nepal</td>
<td>Nepal</td>
<td>Technical Assistance Loan</td>
<td>16-Aug-2011</td>
<td>0.0</td>
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<tr>
<td>P127319</td>
<td>Liberia Integrated Public Financial Mgmt Reform Project</td>
<td>Liberia</td>
<td>Technical Assistance Loan</td>
<td>15-Dec-2011</td>
<td>0.0</td>
<td>5.0</td>
</tr>
<tr>
<td>P133424</td>
<td>Public Financial Mgmt Improvement and Consolidation</td>
<td>Sierra Leone</td>
<td>Technical Assistance Loan</td>
<td>27-Nov-2013</td>
<td>0.0</td>
<td>12.0</td>
</tr>
<tr>
<td>P143197</td>
<td>LS-PFM Reform Support Project</td>
<td>Lesotho</td>
<td>Investment Project Financing</td>
<td>06-Feb-2014</td>
<td>0.0</td>
<td>5.5</td>
</tr>
<tr>
<td>P143774</td>
<td>Cambodia PFM Modernization Project</td>
<td>Cambodia</td>
<td>Investment Project Financing</td>
<td>06-Nov-2013</td>
<td>0.0</td>
<td>12.0*</td>
</tr>
<tr>
<td>P146006</td>
<td>Somalia PFM Capacity Strengthening Project</td>
<td>Democratic Republic</td>
<td>Investment Project Financing</td>
<td>04-Dec-2013</td>
<td>0.0</td>
<td>4.5*</td>
</tr>
<tr>
<td>P147343</td>
<td>Public Financial Management Reform Program Phase I</td>
<td>Zambia</td>
<td>Investment Project Financing</td>
<td>11-Apr-2014</td>
<td>0.0</td>
<td>30.0*</td>
</tr>
</tbody>
</table>

(*) Grants from other development partners and/or Borrower co-financing
Annex 5: Country case study template

Managing Change in PFM System Reforms

< Country (Name of FMIS Solution) >

Rationale and Focus

- **Why**: Rationale of the reform process for which the change management program was developed.
- **What**: Scope of reforms: PFM, FMIS, General public sector, other. Scope of changes: Technology, Procedures, Institutional Structure, Culture, or a combination of these.

Change Management Strategy

- **How**: Summary of the change management program design (objectives, stakeholders, constraints, program activities, strategic communication, and other key aspects).
- **Strategy**: Brief description of the change management strategy.
- **Methodology**: Planned/emergent, top-down/bottom-up, adaptive with ad hoc counseling, or other.
- **Risks**: Risks considered in design related to leadership, commitment, readiness, implementation arrangements, culture, technology, and other aspects.

Adaptive Leadership

- **Who**: Key players involved in the successful completion of change management program
- **Adaptive Leadership**: List key contributions of leaders in change management program (setting priorities, mobilizing people, resources, and ideas to collaboratively address adaptive challenges, etc.).

Results, Challenges and Lessons Learned

- **Results**: List of key achievements of the change management program
- **Duration and cost**: Summary cost breakdown and duration of design and implementation
- **Technical Challenges**: List of key technical challenges addressed (achieved or not)
- **Adaptive Challenges**: List of main adaptive challenges addressed (achieved or not)
- **Lessons Learned**: Summary of the lessons learned from change management program