

PUBLIC SECTOR FINANCIAL REFORMS AND ACCOUNTABILITY IN NIGERIA

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Abstract: The broad objective of this study was to examine the impact of public sector financial reforms on accountability in Nigeria. The study adopted the survey research design and data was gotten from staff of MDAs in Edo state via structured questionnaire. A total of three hundred and eleven (311) copies of the questionnaire was used to perform the analysis. The multiple regression analysis was used to test the hypotheses of the study. The findings of the study revealed that Treasury single account (TSA) has positive and significant impact on accountability in Nigeria. Secondly, the study found that Government Integrated Financial and Management Information System (GIFMIS) has positive and significant effect on accountability in Nigeria. Thirdly, the result of the study revealed that Integrated Personnel and Payroll Information System (IPPIS) has positive and significant impact on accountability in Nigeria. The study concluded that public sector financial reforms has positive impact on accountability in Nigeria. The study recommended that Government should uphold the use of TSA in the public sector to maintain the accountability and transparency in public sector financial operations. Also, there should be continuous upgrade of the GIFMIS platforms to prevent fraud and other financial improprieties.

Keywords: Treasury Single Account, Government Integrated Financial Management Information System, Integrated Personnel and Payroll Information System, Public Sector Financial Reforms, Accountability

1. INTRODUCTION

Since civilian government began in 1999, Nigeria has experienced a worsening of its corruption issue as well as challenges with sustainable development and governance. Moreover, because nearly everyone in Nigeria engages in corruption, it has caused alarm among the populace, their leaders, and even the international world. The

corruption issue has destroyed Nigeria's reputation abroad and put the country's government in jeopardy. Nigeria is perhaps one of the two most corrupt nations in the world, and even former British Prime Minister David Cameron referenced this when he said, "Nigeria is a fantastically corrupt nation," via The Guardian (2016).

However, it is defensible that the British government is making a generalisation error because studies on corruption refute his assertion (Imoukhuede, 2016).

In response to clear the image of the country to be free from corruption, comes a dire need for public sector financial reforms in Nigeria. The Treasury Single Account (TSA) plan unifies government bank accounts into a single account or a network of connected accounts for all payments and receipts from the government. The goal of TSA is Establishing centralised, responsible, and transparent revenue administration; Encouraging efficient cash management; Ensuring cash availability; Encourage cost-effective management of domestic borrowing; Permit the best use of unused funds; Eliminate operational inefficiencies and costs related to maintaining multiple accounts across multiple financial institutions; close loopholes in revenue management; establish an effective mechanism for the disbursement and collection of government funds; and improve liquidity reserve (Nwaorgu & Ezenwaka, 2017). The Government Integrated Financial Management Information System is a comprehensive financial module designed to safeguard public money by allowing access to them only when they are costeffectively and efficiently budgeted (Safo, 2020).

With the help of the IPPIS, Nigerian public services may benefit from a centralised database system that offers interaction with various business applications and a single, reliable source of staff data. According to Akande (2019), the purpose of IPPIS is to give the public sector access to a dependable and extensive database, support workforce training, get rid of payroll and record fraud, make documentation simple, make it easier to update and retrieve personnel records, and expedite the convenient payment of staff salaries with the least amount of waste and leakage. Nigeria's adoption and use of IPSAS: researchers believe it's headed in the right path. For example, Acho (2014) discovered that the application of IPSAS facilitates the financial process reconciliation and the uniformity of financial reporting in the public sector. This claim was supported by Ijeoma & Oghoghomeh (2014), who noted that the use of IPSAS facilitates easy comparison of financial reports between Nigeria and other countries. On the other hand, some researchers proceed cautiously while implementing IPSAS.

In Nigeria, the threat posed by the inadequate institutional framework was brought up at many meetings; despite this, the nasty cankerworm persists in influencing every aspect of our endeavours. Nigeria's government has made significant progress in the past in addressing the nation's corruption problems and poor governance (Ejemeyovwi *et al.*, 2018; Mohammed, 2013). However, the issue of corruption in the public sector still persists. Public sector financial reforms tends to be the key to combating corruption in the public sector. For example, he TSA was established as a mechanism to fight financial misconduct in public finance, eradicate financial indiscipline, and guarantee a sufficient flow of funds that would be directed to vital economic sectors in order to spur growth. On

the empirical front, several authors, including Ofor, Omaliko, and Okoli (2017), Nwaorgu, Ezenwaka, and Onuorah (2018), and Ganyam (2019), have argued that the adoption of TSA has significantly improved the country's financial system, while others have argued that it has had no appreciable impact on the performance of federal government MDAs. Yahaya, Abdullahi, and Erunke, (2019). Furthermore, TSA has a detrimental impact on Nigerian federal government MDAs, according to Olayinka, Ehalaiye, Maimako, and Fasua (2018), and there is a dearth of research to support this claim.

Likewise other public sector financial reforms such as GIFMIS, IPPIS and IPSAS. The goal of this study is to examine the impact of public sector financial reforms on accountability in Nigeria. The specific objectives of the study were to

- i. Ascertain the impact of treasury single account (TSA) on accountability in Nigeria;
- ii. Determine the effect of Government Integrated Financial and Management Information System (GIFMIS) on accountability in Nigeria;
- iii. Examine the impact of Integrated Personnel and Payroll Information System (IPPIS) on accountability in Nigeria

LITERATURE REVIEW

Conceptual Review

Accountability

The idea of accountability holds that individuals and organisations are responsible for their actions and must justify them to others (Benjamin, Fallon, Jarris & Libbey, 2006). According to Adetunji (2021), it's a recognised method of producing a statement. In a similar vein, Ola (2015) describes it as a social relationship in which people are accountable for providing a decent amount of explanation and justification for their acts. According to the Law Dictionary, it is the obligation to answer to the duties that have been allocated to one. Accountability, in the words of Hall (2005), is what keeps social organisations together.

According to Roger and Williams (2001), the word accountability comes from the Latin for "to stand forth and be counted." According to some researchers, the word "accountability" has its origins in the Latin word "acomptare," which means to account. It is frequently used interchangeably with terms like "answerability," "enforcement," "responsibility," "blameworthiness," and "liability" (Murtala, 2012). Additionally, according to Blind (2011), "accountability as a concept, has a dualistic nature."

In the public sector accountability tends to gear towards financial aspect of government officials operation. Holding someone accountable for efficiently performing our financial tasks and operations is known as financial accountability. This comprises a crucial financial transaction technique control procedure. Effective financial processes are formed on the foundation of a well-specified financial responsibility system (Cruz, 2021). Any public official in charge of managing public money has a need to provide adequate reports detailing how those monies will be spent or have been used (Onuorah, 2012).

Treasury Single Account (TSA)

The Treasury Single Account refers to a single collection point for MDA income inflows. Mba (2015) defines "TSA" as "a system of Aggregative Financial Inclusion, being a nationally organised and particular way of connecting all and divergent federating entities" using a modern socio-politico-macro-economic and accounting approach. Federal, State, and Local governments, as well as their corresponding Ministries, Departments, and Agencies (MDAs), should account for all of their income and revenues through TSA-designated bank accounts with Deposit Money Banks (DMBs), channelling and combining them into a Consolidating Single Account with the Central Bank of Nigeria.

TSA, according to Pattanayak & Fainboim (2010), is a consolidated picture of government financial resources through a uniform structure of federal bank accounts. There are differing opinions among researchers over how to contextualise TSA. According to certain academics, Buhari did not originate the TSA (Eme & Chukwurah, 2015). Indeed, they contend that former President Goodluck Jonathan neglected to carry out the programme, having set a deadline of February 2015 for its fulfilment.

Government Integrated Financial Management Information System (GIFMIS)

A Financial Management Information System (FMIS) as indicated by Cuenoco (2013) can be extensively characterized as a lot of computerization arrangements that empower Government to design, execute and monitor budget. At whatever point FMIS and other Public Financial Management information system for example HRMIS and payroll procurement share a similar focal data base to record and report all day to day money related exchanges, offering dependable united outcome for choice help, execution checking and web distributing, they can be alluded to as integrated "FMIS or IFMIS". GIFMIS organises, saves, and facilitates simple access to financial data. It keeps track of all the financial data pertaining to expenditures from both the current and previous years. It also keeps track of approved spending plans for those years, including information on the inflow and outflow of cash and comprehensive financial asset inventories.

At the 2015 Accountant gathering in Cape Coast, Brown & Adady (2015) outlined some of the focal points of GIFMIS, such as assigning a focal expert to oversee security access, which increases overall data integrity and security; having all information in one location makes local money-related extortion easier to carry out and identify offenders; better money management; obligations and liabilities to provide improved demonstration procedures and apply fundamental leadership effectiveness and lower the cost of financial transactions. Nevertheless, the responsibilities were outlined to include substantial exchange costs and the ongoing assistance needed to ensure honesty and sensible system use.

Integrated Personnel and Payroll Information System (IPPIS)

The President Olusegun Obasanjo administration launched the Integrated Personnel and Payroll Information System (IPPIS) in October 2006 as part of a government reform initiative to improve the effective and efficient management of staff data storage and monthly salary administration, thereby fostering confidence in workers' payroll costs and budgeting. This initiative, which is supported by the World Bank, was designed to be

implemented in a way that is comparable to global best practices for enhancing management reporting using information and communication technology. The World Bank supported the testing phase of the implementation process, which was carried out at the Bureau of Public Service Reforms (BPSR) and approved by the Federal Executive Council in February 2006.

Its management was transferred to the Office of the Accountant General of the Federation (OAGF) in October 2008. After then, more ministries signed up for IPPIS, and as of April 2018, around 480 MDAs had been registered (IPPIS.gov.ng). All Federal Universities began receiving their pay via the IPPIS network in February 2020. Its goals are to combat deceit in the Nigerian Public Service and enhance human resource management. IPPIS is a centralised workstation-based payroll and administration system designed to do away with payroll, according to Omolehinwa and Naiyeju (2015). The goal of the real staff count and the overall salary cost at a glance serve as its main focal points. Its goal is to guarantee data integrity, ensuring that employee information is accurate and unaltered.

Empirical Review

Ufuoma, Folajimi, Ajao and Aremu (2024) looked at how integrated management information systems affected fraud monitoring and detection in the Nigerian public sector. A survey design was used. Government employees in the chosen agencies were given 137 questionnaires; 133 of them were returned. Both descriptive and inferential (multiple regression) methods were used to analyze the data. Integrated financial management information has a significant impact on fraud detection in the Nigerian public sector, according to the findings. Information from integrated financial management has a significant impact on Nigeria's public sector's ability to monitor fraud. Ogechi, Ikwa and Okafor (2023) examined the impact of Government Integrated Financial and Management Information System (GIFMIS) and Integrated Personnel and Payroll Information System (IPPIS) on performance of the public sector in Nigeria. Survey research design was adopted in the study. Chi-square method was used to analyze the data collected through questionnaires distributed to public sector officers. The researchers found that GIFMIS had positive and strong significant effect on the performance of public sector in Nigeria. On the other hand, IPPIS exerted a positive and weak significant effect on the performance of public sector in Nigeria. Alatarige and Pewu (2023) examined the limitations of GIFMIS implementation Anloga District Assembly in Ghana. The study employed survey research design. A total of 20 respondents were sampled, using the purposive sampling techniques. Descriptive statistical tools, such as frequencies and percentages were used to analyze the research data. The researchers found that e GIFMIS system is necessary to ensure effective and efficient revenue collection, ensuring efficiency, transparency, and accountability in financial management, ensuring timely dissemination of information, and maximizing payments and commitment controls of public funds. The results also revealed that inadequate ICT infrastructure, poor network connectivity, inadequate ICT skills of staff, and funding challenges among others are some of the limitations hindering the smooth operationalization of GIFMIS in the Anloga District Assembly in the Volta Region of Ghana.

Ihenyen and Robert (2023) investigates the relationship between Accounting reforms and Public Financial Management of Federal Government Agencies in Bayelsa State. The study employed the survey research design and a total of 100 copies of structured questionnaires were distributed to the respondents and 83 copies were effectively recovered. The study utilized descriptive statistics to analyze respondent bio-information and univariate analysis, while Pearson product moment correlation regression analysis were used to test the hypothesis formulated. The researchers found that there is a significant relationship between treasury single account and public revenue management; that there is a significant relationship between international public sector relationship between accounting reforms and public financial management of Federal Government Agencies in Bayelsa State.

Olabode and Adetoro (2023) examined the utilisation of Integrated Payroll and Personnel Information System (IPPIIS) and Government Integrated Financial Management and Information System (GIFMIS) as modes of payments in Tertiary Educational institutions in Ogun State, Nigeria. The survey research design was adopted, and descriptive statistical tools such as frequencies, percentages in cross tabulations were utilized in analyzing the responses to the questionnaire items. Findings from the study revealed that majority of the respondents have knowledge of the meaning of IPPIS and GIFMIS, and they see the policies as a much-needed change in the federal government payment system.

Okpara, Eke and Ajobor (2023) studied Impact of International Public Sector Accounting Standard on Financial Reporting in Edo State Nigeria. The specific objectives of the study were to, investigate the effect of IPSAS on disclosure of financial information of the public sector in Edo State, examine the impact of IPSAS on transparency and accountability of financial reporting of the public sector in Edo State, evaluate the influence of IPSAS on timely financial reporting of the public sector in Edo State. The survey research design and primary data were used. Questionnaire was administered to 208 chartered accountants in Ministries and Agencies operating under the Edo State Government. Descriptive and inferential statistics were employed to summarize the data and draw inferences on the phenomenon under investigation. Pearson Chi Square was used to test the hypotheses of the study. The study revealed that IPSAS has a significant impact on disclosure of financial information, transparency and accountability on public sector financial reporting in Edo State. In addition, it was revealed that IPSAS has a significant influence on timely financial reporting as well as on comparability of financial reports. The study concluded that IPSAS has a significant impact on Public Sector financial reporting in Edo State Nigeria. The study recommended that the adoption of IPSAS should be sustained, publication of annual financial reports should be timely and accessible: using the internet as a disseminative medium. Furthermore, there should be greater levels of disclosure by reporting entities in their financial reports.

Amahalu, Ezenwaka, Obi and Okudo (2022) ascertained the relationship between Treasury Single Account and Accountability in Nigeria Public Sector with a focus on South-East and South-South Nigeria. This study adopted field survey research design. The population was 1250 staff of the five Federal Universities Teaching Hospitals and five Federal Medical Centers in South-East and South-South Nigeria drawn from Account Departments. Taro Yamane formula was employed to determine the sample size of 303. Of the 303 copies of administered

questionnaire, 218 copies were collected. Inferential statistics using Spearman's Correlation, Paired T-Test and Cronbach Alpha were employed to test the hypotheses with the aid of SPSS version 23. The specific findings revealed that there is a significant positive relationship between Transactions Workflow Management and Accountability; there is a significant positive relationship between Chart of Accounts Management and Accountability; there is a significant positive relationship between Treasury Management and Accountability; there is a significant positive relationship between Transactions Monitoring and Accountability.

Agbata and Oranefo (2022) examined the impact of Integrated Personnel and Payroll Information System (IPPIS) on financial accountability on Nigerian Federal Universities. The adopted the survey research design and questionnaire was administered and collected from accountants and internal auditors in Nigerian Federal Universities. Regression analysis was used to test the hypotheses of the study the researchers found that IPPIS has a significant positive impact on budgeting of Nigerian Federal Universities. It also has a significant positive impact on the internal audit function of Nigerian Federal Universities.

Rotimi *et al.* (2021) studied public financial management tools and performance in the Nigerian public sector. The paper investigates the effectiveness of selected public financial management tools in curtailing financial leakages in the Nigerian public sector. It adopted a descriptive research design and a questionnaire was used in gathering data. The finding shows a strong positive association between Treasury Single Account, GIFMIS, IPPIS, and financial performance in the public service of Nigeria. It was concluded that financial management tools show effectiveness in minimizing leakages in public sector funds

Olowu (2022), examined the Integrated Payroll and Personnel Information System (IPPIS) and public service salary administration in Nigeria. Survey research design was adopted in the study. Chi-square method was employed to analyze the data. collected and findings showed that IPPIS had mitigated salary payment of public servants but due to irregularities inherent in it has hindered efficient and efficient salary payment in the Nigeria public sector. The study recommended that autonomy be granted the IPPIS unit in the Office of Accountant General of the Federation in order to function optimally.

Summary of empirical literature and gaps identified

From the review of past works, it was observed that public sector financial reforms have positive and significant effect on accountability and public sector performance. Furthermore, it was observed that to the best of the researcher's knowledge no study has been done on the impact of public sector financial reforms on accountability in Edo State, Nigeria. This gap identified was the motivation of the study.

Theoretical Review

This research work is anchored on institutional theory. The theory focuses on the mechanisms via which norms, conventions, and customs—as well as cognitive, normative, and dogmatic structures—become established as the supreme authority on practices and behaviours within a society. The new, established behaviours, laws, and norms that must be followed in Nigeria's public accounting framework are recent developments. The question that runs

throughout this theory and is addressed here is whether the present reforms—known as accounting reforms—are the result of regulatory or normative practices. This theory discusses behaviours that are fundamental to contemporary or regulatory behaviours. This theory discusses practices that are important to current public sector occurrences. These initiatives include the development and implementation of TSA, GIFMIS, IPPIS, and IPSAS, among others.

METHODOLOGY

This study adopted the survey research design. The rationale for this is to get responses from the respondents of the study. The population comprised of staff from ministries, department and agencies in Benin City, Edo State. The number of staff of federal MDAs in Edo State as at March 31st 2023 stood at One thousand five hundred and sixty-nine (1,559)(Federal Bureau of Statistics). The rationale for selecting the staff federal MDAs in Benin City, Edo State is due to fact that they have better understanding subject matter investigated.

The sample size of the study was scientifically determined by Taro Yamane (1967) sample size formula. The rationale for this is because the population size and the proportion are known. Afterwards, when the sample size is derived, it was randomly distributed to staff from federal MDAs in Benin City, Edo State. The sample determination formula yielded three hundred and sixteen (318) participants with the formula presented below:

$$n = \frac{N}{1+Ne^2}$$

Where: n = The sample size from the given population

N = Known population

e = Desired level of precision

1 = Constant

$$n = \frac{1,559}{1+1,559(0.05)^2}$$

$$n = \frac{1559}{48975}$$

$$n = 318.32 = 318$$

Therefore, a total number of three hundred and eighteen (318) questionnaire were administered to the selected respondents randomly.

The study employed primary data. The primary data of the study was closed ended questionnaire. The questionnaire of Ihenyen and Robert (2023) was adopted in this study. The questionnaire was to get the responses from the respondents of the study. The research instrument entails two sections. The first part contains information relating to bio-data of the respondents, while the second part focused on questions relating to variables of the study. The structured questionnaire was used because it allows for high degree of anonymity and the use of standardized question for all respondent. The responses of the respondent in the questionnaire was stated in form

of ‘Strongly agree’, ‘agree’, ‘disagree’ and ‘strongly disagree’. Therefore, the study adopted a four-point likert scale in analysing the responses of the respondents of the study. In order to ascertain the content validity of the research instrument used for data collection, the questionnaire was given to my supervisor for useful criticism and corrections. In this study, the researcher adopted the internal consistency approach. The Cronbach's Alpha statistic was used to determine the internal consistency.

Method of Data Analysis

The study employed both descriptive and inferential statistics. The descriptive statistics will include frequency and percentage presented in tables. The study employed the deductive approach in which inferential computation was used to explain the impact between variables under investigation. Therefore, multiple regression was used to test the hypotheses and make inference on the study. Analysis was done with the help of Statistical Package for Social Sciences (SPSS) version 26.

Model of the Study

In line with the objective of the study, the model of the study is specified thus as; In functional form;

$$\text{Accountability} = f(\text{Public Sector Financial Reforms}) \dots \dots \dots (i)$$

$$\text{ACCT} = f(\text{TSA, GIFMIS; IPPIS}) \dots \dots \dots (ii)$$

In econometric form;

$$\text{ACCT}_i = \beta_0 + \beta_1 \text{TSA}_i + \beta_2 \text{GIFMIS}_i + \beta_3 \text{IPPIS}_i + \varepsilon_i \dots \dots \dots (iii) \text{ Where;}$$

ACCT = Accountability;

TSA = Treasury Single Account;

GIFMIS = Government Integrated Financial and Management Information System;

IPPIS =: Integrated Personnel and Payroll Information System;

ε = Stochastic Error i = Cross section β_0 = Constant

A priori = $\beta_1; \beta_2; \beta_3 > 0$

Data Presentation & Analysis

Using tabular form and a simple percentage analysis procedure, the data gathered from primary sources was presented, examined, and evaluated in this chapter. This chapter additionally tests the hypotheses that were presented in chapter one.

Answers to Research Questions

Research Question One

What is the impact of treasury single account (TSA) on accountability in Nigeria?

Table 3 Research Question One

STATEMENT	SA	A	D	SD
Treasury Single Accounts will ensure effective accountability of public fund	199 (64%)	156 (50.2%)	22 (7.1%)	22 (7.1%)
Treasury Single Accounts will enhance transparency in the financial management of Public revenue.	187 (60.1%)	95 (30.5%)	16 (5.1%)	13 (4.2%)
Treasury Single Account (TSA) will reduce idle cash balance that are accumulated in accounts of Public Agencies in Nigeria	111 (35.7%)	109 (35%)	57 (18.3%)	34 (10.9%)
Treasury Single Accounts will ensure effective and efficiency services delivery as it relate public financial management in Nigeria.	201 (64.6%)	87 (28%)	23 (7.4%)	0 (0%)
Treasury Single Accounts will help eliminate operational inefficiency and cost associated with maintaining multiple accounts across multiple financial instructions.	182 (58.5%)	100 (32.2%)	20 (6.4%)	9 (2.9%)

Source: Author's Computation, 2024

The research questions as answered using a 4-point likert scale – strong agree, agree, disagree and strongly disagree. On the first statement on whether Treasury Single Accounts will ensure effective accountability of public fund, 199 (64%) opine strongly agree, 156 (50.2%) opine agree, 22 (7.1%) opine disagree, while 22 (7.1%) strongly disagree. On the second statement on whether Treasury Single Accounts will enhance transparency in

the financial management of Public revenue, 187 (60.1%) opine strongly agree, 95 (30.5%) opine agree, 16 (5.1%) opine disagree, while 13 (4.2%) strongly disagree. On the statement whether Treasury Single Account (TSA) will reduce idle cash balance that are accumulated in accounts of Public Agencies in Nigeria, 111 (35.7%) opine agree, 109 (35%) opine disagree, while 34 (10.9%) strongly disagree. On whether Treasury Single Accounts will ensure effective and efficiency services delivery as it relate public financial management in Nigeria., 201 (64.6%) opine strongly agree, 87 (28%) opine agree, 23 (7.4%) opine disagree, while 0 (0%) strongly disagree. Lastly, on whether Treasury Single Accounts will help eliminate operational inefficiency and cost associated with maintaining multiple accounts across multiple financial instructions, 182 (58.5%) opine strongly agree, 100 (32.2%) opine agree, 20 (6.4%) opine disagree, while 9 (2.9%) strongly disagree.]

Research Question Two

What is the effect of Government Integrated Financial and Management Information System (GIFMIS) on accountability in Nigeria?

Table 4: Research Question Two

STATEMENT	SA	A	D	SD
GIFMIS Promotes efficiency in budget implementation for MMDA's	111 (35.7%)	109 (35%)	56 (18%)	35 (11.3%)
GIFMIS Promotes accountability in financial reporting	201 (64.6%)	106 (34.1%)	4 (1.3%)	0 (0%)
GIFMIS facilitates payments from MDA's and Treasury to government suppliers through Electronic Fund Transfer(EFT)	134 (43.1%)	150 (48.2%)	19 (6.1%)	8 (2.6%)
GIFMIS has strengthen the internal controls to safeguard public expenditure	133 (42.8%)	172 (55.3%)	6 (1.9%)	0 (0%)
The usage of GIFMIS has reduced the cost of reporting	139 (44.7%)	108 (34.7%)	33 (10.6%)	31 (10%)

Source: Author's Computation, 2024

The research questions as answered using a 4-point likert scale – strong agree, agree, disagree and strongly disagree. On the first statement on GIFMIS Promotes efficiency in budget implementation for MMDA's, 111

(35.7%) opine strongly agree, 109 (35%) opine agree, 56 (18%) opine disagree, while 35 (11.3%) strongly disagree. On the second statement on whether GIFMIS Promotes accountability in financial reporting, 201 (64.6%) opine strongly agree, 106 (34.1%) opine agree, 4 (1.3%) opine disagree, while 0 (0%) strongly disagree. On the statement whether GIFMIS facilitates payments from MDA's and Treasury to government suppliers through Electronic Fund Transfer (EFT), 134 (43.1%) opine strongly agree, 150 (48.2%) opine agree, 19 (6.1%) opine disagree, while 8 (2.6%) strongly disagree. Lastly, on whether the usage of GIFMIS has reduced the cost of reporting, 139 (44.7%) opine strongly agree, 108 (34.7%) opine agree, 33 (10.6%) opine disagree, while 31 (10%) strongly disagree.

Research Question Three

What is the impact of Integrated Personnel and Payroll Information System (IPPIS) on accountability in Nigeria?

Table 5: Research Question Three

STATEMENT	SA	A	D	SD
Staff who are not yet captured in IPPIS platform receive their salaries	4 (1.3%)	0 (0%)	106 (34.1%)	201 (64.6%)
IPPIS facilitates effective tax administration	182 (58.5%)	104 (33.4%)	19 (6.1%)	6 (1.9%)
The incidence of ghost workers in the payroll has been eliminated	198 (63.7%)	106 (34.1%)	7 (2.3%)	0 (0%)
IPPIS saves costs for the government	187 (60.1%)	105 (33.8%)	9 (2.9%)	10 (0%)
IPPIS has ensured improvement in financial reporting through timely financial reporting	111 (35.7%)	199 (64%)	1 (0.3%)	0 (0%)

Source: Author's Computation, 2024

The research questions as answered using a 4-point likert scale – strong agree, agree, disagree and strongly disagree. On the first statement Staff who are not yet captured in IPPIS platform receive their salaries, 4 (1.3%) opine strongly agree, 0 (0%) opine agree, 106 (34.1%) opine disagree, while 201 (64.6%) strongly disagree. On the second statement on IPPIS facilitates effective tax administration, 182 (58.5%) opine strongly agree, 104 (33.4%) opine agree, 19 (6.1%) opine disagree, while 6 (1.9%) strongly disagree. On the statement The incidence of ghost workers in the payroll has been eliminated, 198 (63.7%) opine strongly agree, 106 (34.1%) opine agree,

7 (2.3%) opine disagree, while 0 (0%) strongly disagree. Lastly, on whether IPPIS has ensured improvement in financial reporting through timely financial reporting, 111 (35.7%) opine strongly agree, 199 (641%) opine agree, 1 (0.3%) opine disagree, while 0 (0%) strongly disagree.

Regression Result and Test of Hypotheses

The model of the study was estimated using the multiple regression analysis. Thereafter, the result of the study used to test the hypotheses of the study.

Table 6: Regression Model Summary

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.899 ^a	.808	.786	1.513

a. Predictors: (Constant), TSA, GIFMIS, IPPIS

b. Dependent Variable: ACCT

Source: Author’s Computation, 2024

The table above reveals the model summary of the study. The adjusted R Squared stood at 0.808. it implies that about 81% of the systematic variation is caused by independent variable of the study. However, 19% of the systematic variation are caused by other variables not used in the model but was adequately accounted for by the standard error of the regression, SE = 1.513.

Table 7: Model Fitness

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	37.760	4	9.440	3.734	.026 ^b
	Residual	775.986	307	2.528		
	Total	813.746	311			

a. Dependent Variable: ACCT

b. Predictors: (Constant), TSA, GIFMIS, IPPIS

Source: Author’s Computation, 2024

The ANOVA table revealed that the model was not statistically fit, F = 3.734, df = 4,307, p = 0.026 < 0.05.

Table 8: Coefficient Table

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1.222	.311		3.056	.038
	TSA	2.683	.895	.103	2.998	.030
	GIFMIS	2.353	.909	.562	2.589	.019
	IPPIS	3.095	.885	.115	3.497	.004

a. b. Dependent Variable: ACCT

Source: Author's Computation, 2024

The coefficient table show the relationship between the independent variables. From the result, it was revealed that TSA, GIFMIS and IPPIS have positive impact on Accountability in Benin City, Edo State.

Test of Hypotheses

H₀₁: Treasury single account (TSA) has no significant impact on accountability in Nigeria

From the regression result, it was found that there is a positive and significant relationship between Treasury single account (TSA) and accountability in Benin City, Edo State, Nigeria, Nigeria., $\beta_1 = 2.683$; SE = 0.895, T = 2.998; p = 0.030 < 0.05. Therefore, this study rejected the null hypothesis stated on the study, that Treasury single account (TSA) has no significant impact on accountability in Nigeria.

H₀₂: Government Integrated Financial and Management Information System (GIFMIS has no significant effect on accountability in Nigeria. From the regression result, it was found that Government Integrated Financial and Management Information System (GIFMIS has positive and significant effect on accountability in Edo State, Nigeria, $\beta_1 = 2.353$; SE = 0.909, T = 2.589; p = .019 < 0.05. Therefore, this study rejected the null hypothesis stated on the study, that Government Integrated Financial and Management Information System (GIFMIS has no significant effect on accountability in Nigeria.

H₀₃: Integrated Personnel and Payroll Information System (IPPIS) has no significant impact on accountability in Nigeria

From the regression result, it was found that there is positive and significant relationship between Integrated Personnel and Payroll Information System (IPPIS) and accountability in Edo State, Nigeria, $\beta_1 = 3.095$; SE = 0.885, T = 3.497; p = 0.004 < 0.05. Therefore, this study rejected the null hypothesis stated on the study, that Integrated Personnel and Payroll Information System (IPPIS) has no significant impact on accountability in Nigeria.

Discussion of Findings

The study examined the impact of public sector financial reforms on accountability in Nigeria. Public sector financial reforms such as TSA, GIFMIS, IPPIS, and IPSAS was critically investigated. Three hundred and eleven (311) questionnaire was distributed to staff of federal MDAs in Edo State, Nigeria. According to the Cronbach Alpha statistics, the study's research instrument has a modest level of reliability. The study's assumptions were tested using the multiple regression analysis.

The study discovered that that there is a positive and significant relationship between Treasury single account (TSA) and accountability in Benin City, Edo State, Nigeria. This result is in line with research by Ihenyen and Robert (2023); Amahalu, Ezenwaka, Obi and Okudo (2022); Rotimi *et al.* (2021); Mbotor and Bassey (2018); Efficong, *et al* (2017); Kusumawati, Oswari, Yusnitasari and Dutt (2021); found positive association between Treasury single account (TSA) and accountability in Nigeria. However, Ivungu, Ganyam, Agbo and Ola (2020) found that TSA does not have any relationship with accountability.

The study discovered that Government Integrated Financial and Management Information System (GIFMIS) has positive and significant effect on accountability in Edo State. This result is in line with research by Ufuoma, Folajimi, Ajao and Aremu (2024); Ogechi, Ikwa and Okafor (2023); Alatarige and Pewu (2023); Olabode and Adetoro (2023); Rotimi *et al.* (2021); Safo (2020); Efficong, *et al* (2017); found positive association between Government Integrated Financial and Management Information System (GIFMIS) and significant effect on accountability.

The study discovered that there is positive and significant relationship between Integrated Personnel and Payroll Information System (IPPIS) and accountability in Edo State, Nigeria,. This result is in line with research by Ogechi, Ikwa and Okafor (2023); Olabode and Adetoro (2023); Agbata and Oranefo (2022); Rotimi *et al.* (2021); Olowu (2022); Abdsalam, Kabir, Sani, Jafaru, and Lawal (2020); Idris (2019); Ibanichuka and Sawyer (2019); Chima, Ahmadu, and Folorunsho (2019); Okafor, Abada, and Omeh (2018); Efficong, *et al* (2017); & Okafor, Abada, and Omeh (2018) found positive association between Integrated Personnel and Payroll Information System (IPPIS) and accountability.

Summary of Findings

The study examined the impact of public sector financial reforms on accountability in Nigeria. The following were found;

- i. There is a positive and significant relationship between Treasury single account (TSA) and accountability in Edo State, Nigeria
- ii. Government Integrated Financial and Management Information System (GIFMIS) has positive and significant effect on accountability in Edo State, Nigeria
- iii. There is positive and significant relationship between Integrated Personnel and Payroll Information System (IPPIS) and accountability in Edo State, Nigeria; and

Conclusion

This study examined the impact of public sector financial reforms on accountability in Nigeria. The study came to the conclusion that public sector financial reforms has positive effect on accountability in Nigeria. Reforms such as TSA, GIFMIS, and IPPIS have significant impact on public sector accountability in Nigeria.

Recommendations

Based on the finding of this study we recommended the following;

- i. Government should uphold the use of TSA in the public sector to maintain th3e accountability and transparency in public sector financial operations.
- ii. There should be continuous upgrade of the GIFMIS platforms to prevent fraud and other financial improprieties.
- iii. There should be continuous upgrade of the IPPIS platforms to prevent fraud and other financial improprieties.

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