International Journal of Economics and Financial Issues

ISSN: 2146-4138

available at http: www.econjournals.com

International Journal of Economics and Financial Issues, 2024, 14(6), 327-338.

Public Sector Financial Reforms and Performance of Government Entities in Nigeria

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Received: 12 July 2024 **Accepted:** 14 October 2024 **DOI:** https://doi.org/10.32479/ijefi.17127

ABSTRACT

A few scholars have remarked that public agencies in Nigeria are typified by corrupt activities, as well as a slew of other issues. Surprisingly, despite the fact that all succeeding Nigerian politicians and bureaucrats also acknowledge that corruption is a barrier to national growth, the bulk of them assume office as doctors but exit as patients. As a result, Nigerian Government has introduced various economic reforms to boost the performance of government entities in the country. Therefore, this study examined the effects of public sector financial reforms on performance of government entities in Nigeria. Specifically, this study examined the effects of anti-graft reforms, information technology based reforms and financial planning reforms on performance of government entities in Nigeria, The study employed survey research design to collect data from 306 personnel across 188 Ministries, Departments and Agencies (MDA) in Nigeria. Ordered logistic regression and ordinary least square (OLS) regression were employed for data analysis. The study found that anti-graft reforms (Anti-Graft agencies), information technology based reforms (IPPIS and GIFMIS), and financial planning reforms (Budgetary control) significantly enhanced the financial performance of government entities in Nigeria. Likewise, the study revealed that anti-graft reforms (Anti-Graft agencies), information technology based reforms (IPPIS), financial planning reforms (Budgetary procedure) and financial reporting reforms (IPSAS) had significant positive effects on non- financial performance of government entities in Nigeria. Overall results revealed that anti-graft reforms (Anti-Graft agencies, anti-graft legal framework), information technology based reforms (IPPIS and GIFMIS), and financial planning reforms (Budgetary procedure) significantly boosted the financial performance of government entities in Nigeria. The study concluded that public sector financial reforms boosted the performance of government entities in Nigeria, and recommended that the Nigerian government strengthen the agencies implementing public sector financial reforms to boost the performance of government entities better.

Keywords: Government Performance, Anti-Graft Reforms, Government Integrated Financial Information System, Integrated Payroll and Personnel Information System, Economic and Financial Crime Commission, Independent Corrupt Practices and Related Offences Commission, IPSAS
JEL Classification: G, H, K, M and O

1. INTRODUCTION

Effective service delivery is a basic standard upon which the performance of a nation's administrative effectiveness should be based. This necessitates the modernization and reforms of government systems so as to improve the general living standard and welfare of citizens, reduce poverty, redistribute income, mitigate corruption, and esteem the practice of sustainable public financial planning, control and reporting (Mamidu and Akinola, 2020).

Reforming public finance and management has proven difficult in many countries on the planet (United States Agency for International Development, 2020). This is because all reforms seek to align service delivery to citizens' needs without putting citizens under unnecessary public or fiscal risk. Whereas the public sector faces diverse citizens' needs alongside financial constraints particularly in developing countries, thus leading to unequal access to services (Bertot et al., 2016; Lawan et al., 2020).

Furthermore, a number of scholars have remarked that public agencies in Nigeria are typified by corrupt activities, as well as a slew of other issues (Abdulkareem and Ishola, 2021; Amukugo and Peters, 2016; Aremu, 2017; Karim, 2015; Rivi et al., 2020; Yusuf et al., 2018). Surprisingly, despite the fact that all succeeding Nigerian politicians and bureaucrats also acknowledge that corruption is a barrier to national growth, the bulk of them assume office as doctors but exit as patients (Jacob and Umoh, 2017). This is an indication that corruption is a complex and multi-dimensional phenomenon, and prescribed measures should also often multi-dimensional, that is, involving a host of timely reforms (Olaoye and Olaniyan, 2018).

As a result, Nigeria has established anti-graft institutions, including the Independent Corrupt Practices and Related Offences Commission (ICPC) and the Economic and Financial Crime Commission (EFCC), to combat corruption and financial crimes. These agencies investigate, prosecute, and prevent corrupt practices, promoting transparency and accountability. However, their effectiveness has been debated, with Transparency International suggesting many have been unsuccessful. Although the EFCC and ICPC have been making unprecedented arrests of retired and serving public and civil office holders; there are however, a great number of people and groups with questionable wealth whom the nets of the anti-graft agencies are too weak to capture, thus heightening the notion that the war against corruption is biased, tricky and selective (Oni, 2021).

For instance, Abu (2021) reported that the total number of convictions secured by ICPC from 2001 to 2019 was 103. The number of cases filed in court was 633. The convictions secured (103) were so minute compared to (633) cases filed in court. The percentage of convictions secured compared to the number of cases filed in court was 16.3%, which is far below average. Despite this and Nigeria's long history of anti-graft campaigns, Rivi et al. (2020) highlighted that the government's anti-corruption initiatives have had less than expected outcomes. This is buttressed by the country's Transparency International (TI) global ranking which keeps worsening off. As shown in the Tl (2021) rating via corruption perception index (CPI), compared to 2020 rating, Nigeria scored 24 out of 100 transparency points.

Furthermore, in an ideal world, service delivery is supposed to keep adapting to changing demands, users' preference and capacity and external forces like new technologies or scientific breakthroughs. As a result, the trendy application of Information Technology (IT) to government and public administration springs to help attain internal efficiency, real-time transparency and accountability in service delivery, policy control and help catch up with the global technological world (Awopeju, 2015; Garuba and Aminu, 2020).

Therefore, application of IT and surrounding IT reforms in public administration should meet the demands of the citizens and encourage sustainable accountability through timely reporting of public operations. This could invariably improve public service performance (Otiko and Inuwa, 2021; Yauri, 2021). Interestingly, the Nigerian government has recognized the use of IT to boost administrative capacity and performance of public financial management having introduced Information technology based reforms including Treasury Single Account (TSA), Government Integrated Financial Management and Information Systems (GIFIMS), Integrated Payroll and Personnel Information System (IPPIS), as well as other public reporting and monitoring mechanisms. However, the overall usage of IT in Nigeria's MDAs is still in its infancy, with only 4.7% using it efficiently (Abdulaziz, 2019). Financial planning reforms in Nigeria brought about increase in growth and productivity which fell short of expectations especially when considering the fact that the reforms were macro-economic in nature (Trivedi and Rajmal, 2011).To buttress this, Nigeria was ranked 143rd out of 193 United Nations Member States in the 2019 UN e-Government ranking and assessment.

In line with all these issues, a succinct review of literature was carried out on the effect of public sector financial reforms on performance of government entities in Nigeria. By so doing, an objective-based approach was used to specifically focus on anti-graft reforms (EFCC and ICPC), sustainable public financial control practices and IT-based reforms (IPPIS and GIFMIS) and financial reporting reform (IPSAS compliance). The broad objective of this study is therefore to examine public sector financial reforms and performance of government entities in Nigeria.

Thus far, the financial reform program discussed in this thesis has been solely implemented at the federal level. However, only a handful of states have adopted far-reaching financial and economic reforms (Okonjo-Iweala and Osafo-Kwaako, 2007).

2. LITERATURE REVIEW

2.1. Theoretical Framework

New Public Management Theory (NPM) reforms can be tracked to the ascendancy of neoliberal ideas of the early 1980s in the United States and United Kingdom (UK), and to the accession to power of the "new right intellectuals, drawing on the ideas of American public choice economists (Orchard, 1998) in Australia. The New Public Management (NPM) Theory is a rhetorical construction with diverse intellectual roots. That diversity means that it is open to reinterpretation and shifts in implementation across countries (Sahlin-Andersson, 2001). This theory deals with the issues of capacity building in consonance with the framework of Principal Agent theory. Gornitzka and Sverdrup (2011) in line with the same theory posit that government should ensure that the public administration processes, and workings of the civil service are transparent and include citizens' dialogue and participation in decision making.

New Public Management (NPM) perspective provides that in capacity building, efforts aimed at elements such as resources management, institutional framework and support services should be recognized both in quality and quantity. The elements for which capacity should be built as is the case with the internal audit modernization entail among others, the quality and quantity of staff, equipment leadership, political will and change management (Sahlin-Andersson, 2001). Similarly, Orchard (1998) held that governments should make efforts to construct the necessary legal frameworks, and establish necessary constitutional rules that allow citizens to hold accountable those who are responsible for implementing policies and who handle public finances.

The New Public Management (NPM) which its essential elements as explained by Pollitt (1995) are "budget effectiveness; disintegrating traditional bureaucratic organizations into separate agencies and decentralization within the agencies for the sake of accountability and transparency; quality of public service delivery; working to performance targets, financial stability; flexibility in public management" is equally relevant to this present research.

The theory heightens capacity building in MDAs and as such, capacity building efforts on resources management, institutional framework and support services could be recognized both in quality and quantity to achieve effective public management. It was further asserted that capacity building on specific core pubic areas (including financial planning and control; internal audit modernization; quality and quantity of staff; e-governance; transparency; change management) tend towards sustainability and in turns indicates a performing public system Thus, this thesis is clearly viewed through the theoretical lens of New Public Management theory.

2.2. Empirical Review

2.2.1. Anti-graft reforms and performance of government entities

Enofe et al. (2018) and Waseem (2017) found that money laundering negatively impacts the Nigerian and Pakistani economies respectively, with gains from drug trafficking, terrorists, and other criminals. Both studies used cross-sectional surveys and regression analysis.

Raini et al. (2018) study on Nigeria's anti-graft agencies, ICPC and EFCC, found that bureaucracy hinders their performance and functional duplication, as they both target the same culprits. Likewise, Nageri et al. (2019) study found corruption negatively impacts Nigeria's economic development, while Okoye and Gbegi's (2019) study found fraud and related financial crimes significantly impact the economy, using OLS regression techniques.

According to Shuaib and Ogedengbe (2020), corruption negatively impacts Nigeria's economy growth, while Oladapo (2020) found money laundering, a financial crime, has a significant impact on the country's economic development, using data from 1960 to 2012. Amaefule and Umeaka's (2016) study found no significant relationship between the establishment of three key anti-graft agencies in Nigeria, indicating that these agencies have not significantly contributed to the country's economic growth, thus justifying the government's significant budgetary provisions. Therefore, the study tested the following hypothesis.

H_{01}: Anti-graft reforms do not have a significant effect on performance of government entities in Nigeria

2.2.2. Information technology based reforms and performance of government entities

Farajimakin and Anichebe's (2017) study on the Integrated Payroll System in Nigeria found a strong positive relationship between the system and personnel and overhead costs. Also, Enakirerhi and Temile's (2017) study on the challenges, benefits, and prospects of the IPPIS in Nigeria found that it provides accurate personnel, reduces corruption, and facilitates modern budgeting and forecasting, despite its theoretical aspects.

Effiong et al.'s (2017) study on Nigeria's public sector found that Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Integrated Financial Management Information System (IFMIS) positively impact fraud management and performance of Public Interest Entities, using a linear regression model. Likewise, Leyira and Temple's (2018) study on IPPIS and the Ghost Workers Syndrome in Nigeria's Public Sector found that IPPIS reduced fraudulent individuals' incentive and capacity, but overemphasized historical research limitations.

In a related study, Kaoje et al. (2020) found a moderate and positive correlation between the Integrated Personnel and Payroll Information System (IPPIS) and its relationship with transparency in Nigerian Civil Service found a moderate positive correlation. Ezegwu et al. (2022) examined newspaper coverage of the Federal Government Integrated Payroll and Personnel Information System (IPPIS) policy in Nigeria. They found that 53.4% of articles were negative, with the dominant theme being worker retrenchment and government looting or cost savings.

Alo's (2021) study on the Nigerian public sector's implementation of Sustainable Public Procurement (SPP) found that the Government Integrated Financial Information System (GIFMIS) plays a positive role in SPP implementation, while also being sustainable and sustainable in managing public procurement. Ajao et al. (2022) found that the Nigerian government's integrated financial management information system significantly improves fraud prevention. A survey design was used, and the results showed that this system significantly impacts the Nigerian public sector. Therefore, the study tested the following hypothesis.

H_{02}: Information technology-based reforms does not have a significant effect on performance of government entities in Nigeria

2.2.3. Financial planning and performance of government entities

In South Africa, Gadinabokao and Daw (2013) empirically examined the relationship between government spending and economic growth between 1980 and 2011. The study employed econometric techniques to test hypothesis that, increasing government expenditure resulted in increase in economic growth. The results of the pertinent analysis indicated that there existed a long-run positive relationship between government expenditure, which falls within the purview of budgetary policies, and economic growth.

Gadinabokao and Daw's (2013) study in South Africa found a long-term positive relationship between government spending and economic growth, indicating that budgetary policies can significantly impact economic growth. Apunda and Ndede's (2020) study examined the impact of management accounting practices on the financial performance of commercial parastatals in Kenya. The research, involving 69 respondents and using descriptive and inferential statistics, found that budgeting processes are crucial for supporting the financial performance of commercial organizations under government parastatals.

Janaki and Madhumali's (2021) study on the impact of budgetary management on organizational performance in Sri Lanka's Hambantota District found that budget coordination and monitoring have the highest impact, while communication has the least. Rayees' (2022) study examines the impact of the budgetary process on the financial performance of NGOs in Bihar's rural development and health sectors, revealing that effective budgetary management practices positively influence these organizations' performance.

The study by Olanrewaju et al. (2020) investigated the link between organizational structures and Nigerian public sector performance using questionnaires and interviews. Results showed that stakeholder communication, accountability, and internal control positively and significantly influence performance.

H_{02}: Financial Planning reforms does not have a significant effect on performance of government entities in Nigeria

2.3. Gaps Identified in the Literature

For clear and apt review of literature on the effect of public sector financial reforms on performance of government entities in Nigeria, a more direct and objective-based approach was used to specifically ascertain how each of the explanatory variables (including: anti-graft reforms (EFCC and ICPC), budgetary management sustainability practices and IT-based reforms (IPPIS and GIFMIS) relates to public sector performance.

Bulk of the studies relating to anti-graft reforms and agencies were not directly linked to performance of government entities nationally nor internationally (Abu, 2021; Bautista-Beauchesne, 2021; Igbinovia, 2020; Oni, 2021). Furthermore, studies on public financial planning and control practices have mostly examined its relationship with economic growth and financial performance (Olaoye and Orimogunje 2022; Mwambere and Kosimbei (2022). Also, existing studies dwelled majorly on budget management of SMEs or NGOs in either local governments, municipals or certain provinces (Mbogo et al., 2021; Janaki and Madhumali, 2021). By considering MDAs of Nigerian public sector, this study fills an important gap.

Literature reviewed on the Integrated Payroll and Personnel Information System (IPPIS) revealed its diverse association with factors including: information system (Ezegwu et.al., 2022; Folorunso and Simeon, 2021), employee welfare (Farajimakin and Anichebe, 2017), government recurrent expenditure (Farajimakin and Anichebe 2017), fraud management in the Public Sector (Effiong et al., 2017), Ghost Workers Syndrome (Leyira and Temple, 2018; Agboola, 2018), transparency in government payroll administration (Kaoje et al., 2020). Nevertheless, none of them dealt specifically with the impact of Information Technology Based System on performance of government entities in Nigeria.

3. METHODOLOGY

Survey research design was used by the researcher. The design was used to collect and collate data on a cross-sectional basis and both descriptive and inferential method of data estimation were adopted. Relevant primary data were collected on both dependent and independent variables to investigate whether, and to what extent are the dependent variables affected by the independent variables. These include variables of performance of government entities in term of financial and non-financial parameters as dependent variables. This data collection method is a type that enables researcher to gather relevant information from selected participants, which is investigative in nature (Syed et al., 2016).

A reasonable number of copies of the questionnaire were administered to staff of the selected MDAs for primary data collection. A five-point Likert scale was used to extract the expected data. That is strongly agree (SA) = 5 points, Agree (A) = 4 points, undecided (U) = 3 points, Disagree (D) = 2 points, strongly Disagree = 1 point. The questionnaire was divided into two parts. Part one covered general or demographic information of the respondents. Part two cantered on study-specific information.

The target population for quantitative data is all Federal Ministries, Departments, and agencies (MDAs) in Nigeria. As of December 2022, there were twenty nine (29) Federal Government Ministries and one hundred and fifty nine (159) Departments and Agencies categorized into 15 different sectors: Agriculture, Aviation, Communications, Economy, Education, Energy, Environment, Health, Intelligence, Judiciary, Maritime, Media, Science and Technology, Water Resources, and Uncategorized (The Embassy of the Federal Republic of Nigeria, 2019 publication).

Departments in MDAs are Department of Finance and Account, Personnel and Administrative Department, Internal Control and Compliance Department, Monitoring and Evaluation Department, Department of Planning, Research and Statistics, Procurement Department, Engineering/Technical Department, Information and Public Relations, or their equivalents in government parastatals and agencies.

The population for data gathering included 8 staff members (one from each department) on grade levels 13-17 for each MDA. Therefore, the total population for data gathering amounted to 1,504 personnel from 188 MDAs, as shown in Table 1.

This study adopted the Krejcie and Morgan (1970) formula and table to determine the sample size which is 306 respondents.

3.1. Model Specification

The research design used by Oyinlola et al. (2017) to establish the relationship between TSA, IPPIS, IFMIS, and Public Sector Performance in Nigeria was adopted in this study. The original linear regression model by Oyinlola et al. (2017) is hereby presented as follows:

$$\hat{Y} = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + \varepsilon \quad (3.1)$$

Where;

$\hat{Y}$ = Performance of Government's entities,

a = Constant,

X1=Financial reporting

Table 1: Target population frame and the required population

Ministries, department and agencies (MDAs)	Number of units	Population based on the required participants
Federal ministries	29	232
Departments and agencies		
1. Agriculture	10	80
2. Aviation	6	48
3. Communications	6	48
4. Economy	28	224
5. Education	10	80
6. Energy	13	104
7. Environment	5	40
8. Health	6	48
9. Intelligence	4	32
10. Judiciary	3	24
11. Maritime	3	24
12. Media	4	32
13. Science and technology	9	72
14. Water resources	4	32
15. Uncategorized	48	384
Total	188	1504

Source: Author's Computation, 2023

X2= Budgeting,

X3= Internal control,

X4= Government projects

B 1, 2, 3, 4 = Slopes associated with X_1, X_2, X_3 and X_4 respectively

ε = standard error

Hence, for adaptability purpose, the current study adapted and modified the model of Oyinlola et al. (2017) in order to incorporate the variables of interest which are critical elements to measure public sector financial reforms in the public sector in Nigeria. This is in line with the framework presented by (Brandy, 2015; Oghoghomeh and Ijeoma, 2018; and Salawu, 2016).

The model was adapted in view of its interpretative similarity tendency to the study as presented in the following equation, representing the algebraic expression of the model below in equation 3.2. However, the study included the following variables: Anti-graft reforms (AGR), financial planning reforms (FPR) and Information Technology-Based. The composite model is now expressed as follows;

$$PGE = \beta_0 + \beta_1 AGR + \beta_2 FPR + \beta_3 ITBR + \mathcal{E} \quad (3.2)$$

Where:

PGE= Performance of government's entities

AGR = Anti-graft reforms

FPR = Financial planning reforms

ITBR= Information technology-based reforms

β_{1-3} = The coefficient of AGR, FPR, ITBR

β_0 = Constant

Ɛ = error term

This study went further to break down the composite model into sub-models to provide answers to all objectives. Also, since the dependent variables are measured using financial and non-financial performance of government entities, a constructed composite parameter index representing financial and non-financial performance were used as proxy for performance of government entities in Nigeria. This composite index is incorporated into all the three sub-models that was used to answer the three objectives of the study. The three sub-models are presented as follows;

3.1.1. Model I

To examine the effect of anti-graft reforms on performance of government entities in Nigeria, the model is specified as follows:

$$FPGE = \beta_0 + \beta_1 AGA + \beta_2 ALFW + \mathcal{E} \quad (3.3)$$

$$NFPGE = \beta_0 + \beta_1 AGA + \beta_2 ALFW + \mathcal{E} \quad (3.4)$$

$$PGE = \beta_0 + \beta_1 AGA + \beta_2 ALFW + \mathcal{E} \quad (3.5)$$

Where:

FPGE = Financial Performance of Government's entities

NFPGE = Non-Financial Performance of Government's entities

PGE =Performance of Government's entities (Constructed composite parameter index of Financial and Non-Financial Performance of Government's entities)

β_0 = Constant

AGA = Anti-graft Agencies

ALFW = Anti-graft Legal Framework

3.1.2. Model 2

To evaluate the effect of financial planning reforms on performance of government entities in Nigeria, the following model was used to test the hypothesis.

$$FPGE = \beta_0 + \beta_1 BM + \beta_2 BP + \beta_3 BC + \mathcal{E} \quad (3.6)$$

$$NFPGE = \beta_0 + \beta_1 BM + \beta_2 BP + \beta_3 BC + \mathcal{E} \quad (3.7)$$

$$PGE = \beta_0 + \beta_1 BM + \beta_2 BP + \beta_3 BC + \mathcal{E} \quad (3.8)$$

Where:

FPGE = Financial Performance of Government's entities

NFPGE = Non-Financial Performance of Government's entities

PGE = Performance of Government's entities (Constructed composite parameter index of Financial and Non-Financial Performance of Government's entities)

B0 = Constant

BM = Budgetary management

BP = Budgetary procedure

BC = Budgetary control

3.1.3. Model 3

To assess the effect of information technology-based reforms on performance of government entities in Nigeria, the study employed the following model.

$$FPGE = \beta_0 + \beta_1 IPPIS + \beta_2 GIFMIS + \mathcal{E} \quad (3.9)$$

$$NFPGE = \beta_0 + \beta_1 IPPIS + \beta_2 GIFMIS + \mathcal{E} \quad (3.10)$$

$$PGE = \beta_0 + \beta_1 IPPIS + \beta_2 GIFMIS + \mathcal{E} \quad (3.11)$$

Table 2: Symbols, definition, and sources

Symbols	Definition	Sources	A priori expectation
PGE	Performance of Government entities	(Benmessaoud, 2018; Akabom et al., 2020)	+
FP	Financial performance	(Clos , 2015)	+
NFP	Non-financial performance	(Teshome, 2019)	+
AGA	Anti-graft agencies	(Benmessaoud, 2018; Akabom et al., 2020)	+
LF	Anti-graft legal framework	(Kanu et al., 2021; Enkeleda, 2015)	+
MA	Managerial accountability	(Shehu, 2020; Ogbonna and Ojeaburu, 2015; Olurankinse and Oloruntoba, 2018)	+
BM	Budgetary management	(Kanu et al., 2021)	+
BP	Budgetary procedure	(Okundaye et al., 2019)	+
IPPIS	Integrated payroll and personnel information system	(Okundaye et al., 2019)	+
GIFMIS	Government integrated financial management information system.	(Oyinlola et al., 2017)	+

Source: Author's Compilation, 2023

Where:

FPGE = Financial Performance of Government's entities

NFPGE = Non-Financial Performance of Government's entities

PGE = Performance of Government's entities (Constructed composite parameter index of Financial and Non-Financial Performance of Government's entities)

β_0 = Constant

IPPIS = Integrated payroll and personnel information system

GIFMIS = Government integrated financial management information system.

3.2. Model Estimation Technique

The Ordered logistic regression and the ordinary least squares (OLS) were the inferential statistics that were employed for analysis in this study. More so, factor analysis was introduced into the estimation to generate the index used for the estimation of OLS.

To estimate the models in this study, the linear regression analysis of the OLS estimator was employed. However, in order to verify the validity of the model used, three major evaluation criteria were considered, these are: First, the a-priori expectation criteria, based on the signs and magnitude of the coefficient of the variables in this study; second, the statistical criteria otherwise known as the first order test, based on statistical theory which consists of the t-statistic, F-statistic, and R-squared. More so, the t-statistic (and its P-value) was used to verify the individual significance of each variable while the F-statistic (and its P-value) was used to verify the overall (or joint) significance the variables of the model. On the other hand, the R-squared was used to verify the explanatory power of the variables; and third, the econometric criteria otherwise known as the second order test, which are based on validity of the models against the violations of the classical linear regression model (CLRM) assumptions.

3.3. Description and Operationalisation of Variables

Public sector performance is the specific or aggregate outcome from public activities measured either absolutely or in comparison to an earlier outcome (Handler, Koebel, Reiss & Schratzenstaller, 2005). The financial performance of government entities refers to how effectively these entities manage public resources, generate revenue, and meet their financial obligations. It focuses on the entity's ability to operate within budget constraints, efficiently allocate public funds, and sustain long-term fiscal health. Non-financial performance of government entities refers to the qualitative and operational outcomes achieved through government policies and services that may not be directly measured by financial indicators. These aspects reflect the broader effectiveness, efficiency, and social impact of the government's activities.

Anti-graft reforms are the innovations introduced to antigraft agencies and frameworks. Anti-graft agencies are specialized institutions or bodies established by governments to combat corruption and other related offenses. These agencies are tasked with investigating, prosecuting, and preventing corrupt practices, as well as promoting transparency, accountability, and integrity in public and private sector. The antigraft agencies include Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices Commission (ICPC) among others. Legal frameworks for anti-graft reforms in Nigeria refer to the laws, regulations, and policies put in place to prevent and combat corruption, financial crimes, and related offenses in the country. Antigraft reforms laws in Nigeria include Money Laundering Acts of 2004, Code of Conduct Bureau and Tribunal Act, Whistle Blowing policy, Advance Fee Fraud and Other Related Offences Act of 1995 and Proceeds of Crime Recovery and Management Bill 2022 among others. They are all expected to improve financial performance of government entities in Nigeria.

The adoption of information technology in Nigerian public financial activities are regarded as ICT based public sector financial reforms. Such adoption was the Integrated Payroll and Personnel Information System (IPPIS) (IPPIS as an IT-enabled facility being put in place to establish a reliable and comprehensive database for the public service, facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieval of personnel records for administrative and pension processes and staff remuneration payment with minimal wastages and leakages) and Government Integrated Financial Management Information System (GIFMIS) (GIFMIS support the public resources management and targeted anti-corruption initiatives area through modernizing fiscal process using better methods, techniques and information technology

The integrated Personnel and Payroll Information System (IPPIS) is an IT-enabled facility being put in place to establish a reliable and comprehensive database for the public service,

Table 3: Measurement of operational variables

Variables	Constructs	Operational definitions	Measurement scale	Data type
Performance	i. Financial ii. Non-financial	Responses to be given in Likert Scale of 1-5 to evaluate the impact of public sector financial reforms, information technology-based system on the performance of government entities in Nigeria.	Ordinal scale	Primary (quantitative)
Anti-Graft reforms	i. Anti-graft agencies ii. Anti-graft legal framework	Responses to be given in Likert scale of 1-5 to evaluate the impact of public sector financial reforms, information technology-based system on the performance of government entities in Nigeria.	Ordinal scale	Primary (quantitative)
Financial planning reforms	i. Budgetary management ii. Budgetary procedure iii. Budgetary control	Responses to be given in Likert Scale of 1-5 to evaluate the impact of public sector financial reforms, information technology-based system on the performance of government entities in Nigeria.	Ordinal scale	Primary (quantitative)
Information technology-based reforms	i. Integrated payroll and personnel information system ii. Government integrated financial management information system.	Responses to be given in Likert Scale of 1-5 to evaluate the impact of public sector financial reforms, information technology-based system on the performance of government entities in Nigeria.	Ordinal scale	Primary (quantitative)

Source: Author's Compilation, 2023

Table 4: Ordered logistic regression result for financial performance

Variables	Coefficient	Std. Err.	T	P-value
Anti-graft reforms				
Anti-graft agencies	0.1195	0.0478	2.50	0.012***
Anti-graft legal framework	0.0256	0.0428	0.6	0.549
Information technology-based reform				
IPPIS	0.0450	0.0173	2.60	0.009***
GIFMIS	0.0496	0.0177	2.79	0.005***
Financial planning reform				
Budgetary management	−0.0210	0.0426	−0.49	0.621
Budgetary procedure	0.0012	0.0456	0.03	0.979
Budgetary control	0.6042	0.0667	9.06	0.000***
Wald chi2 (12) = 40.98				
Prob > chi2=0.0000				
R-squared=0.0496				

Source: Author's Field Computation, 2023

facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieval of personnel records for administrative and pension processes and staff remuneration payment with minimal wastages and leakages (Enakirerhi & Temile, 2017). IPPIS is expected to have a positive effect on performance of government entities in Nigeria.

Financial planning reforms in Nigeria brought about increase in growth and productivity which fell short of expectations especially when considering the fact that the reforms were macroeconomic in nature (Trivedi & Rajmal, 2011). They include Budgetary Management, Budgetary Procedure and Budgetary Control. These variables are expected to increase the performance of government entities in Nigeria.

The abbreviations, definitions and a priori expectations are shown in Table 2. More details on the variable measurement and in Table 3.

3.4. Measurement of Variables

The study was initiated to investigate the effect of public sector financial reforms. Public sector financial reforms which is the independent variable is disaggregated into anti-graft reforms, financial planning reforms and information and communication technology based reforms. Anti-graft reforms is further disaggregated into anti-graft agencies and legal framework, financial planning is further disaggregated into budgetary management, budgetary procedure and budgetary control, while information and communication based reforms is disaggregated into IPPIS and GIFMIS. The measurement of the independent variables and dependent variable with their constructs are depicted in Table 3.

4. RESULTS AND DISCUSSION OF FINDINGS

4.1. Ordered Logistic Regression to Examine the Effect of Public Sector Financial Reforms on Financial Performance

This sub-section presents the ordered logistic regression results of the effect of public sector financial reforms on financial performance of government entities in Nigeria. The decision to adopt ordered logistic regression was informed by the rank nature

Table 5: Ordered logistic regression result for non-financial performance

Variables	Coefficient	Std. Err.	T	P-value
Anti-graft reform				
Anti-graft agencies	0.0382	0.0188	2.04	0.042**
Anti-graft legal framework	−0.0545	0.041	−1.32	0.185
Information technology based reform				
IPPIS	0.5392	0.0540	9.98	0.000***
GIFMIS	−0.0241	0.018	−1.34	0.182
Financial planning reform				
Budgetary management	−0.0446	0.037	−1.19	0.232
Budgetary procedure	0.0862	0.041	2.07	0.038**
Budgetary control	0.1368	0.0489	2.80	0.005***
Financial reporting reform				
IPSAS	0.0544	0.023	2.36	0.018**
Wald chi2 (12) = 32.60				
Prob > chi2=0.0011				
R-squared=0.0177				

Source: Author's Computation, 2023

Table 6: OLS regression result with robust standard error for overall performance

Variables	Coefficient	Std. Err.	T	P-value
Anti-graft reform				
Anti-graft agencies	0.685	0.061	11.15	0.000***
Anti-graft legal framework	2.868	1.089	2.63	0.009***
Information technology-based reform				
IPPIS	2.823	0.895	3.15	0.002***
GIFMIS	0.113	0.044	2.56	0.010***
Financial planning reforms				
Budgetary management	−0.836	0.980	−0.85	0.394
Budgetary procedure	0.629	0.059	10.49	0.000***
Budgetary control	−0.047	0.154	−0.31	0.757
Wald chi2 (12) = 5.50				
Prob > chi2=0.000				
R-squared=0.1510				

Source: Author's Computation, 2023

of the responses provided for the financial performance constructs, which range Likert scale format. The result is presented in Table 4.

The result shows the overall significance information that tested whether the independent variables included in the model are jointly significant in determining financial performance of government entities. The Wald Chi-squared were employed for this purpose respectively. A statistic value of 40.98 with an associated P = 0.0000 implies that all variables (anti-graft agencies, legal framework, IPPIS, GIFMIS, budget management, budget procedure, budget control) are jointly significant in predicting financial performance of government entities in Nigeria.

With regards to the coefficients of the variables as presented, anti-graft agencies, legal framework, IPPIS, GIFMIS, budgetary procedure and budgetary control have positive influence on financial performance of government entities in Nigeria. On the other hand, budgetary management revealed negative effect on financial performance of government entities in Nigeria.

Anti-graft agencies with positive coefficient of 0.1195 with an associated P = 0.0012, which indicates that the variable is statistically significant. This implies that for every increase in anti-graft agency activities, there is an increased likelihood of increase in the financial performance of government entities in Nigeria. Also, IPPIS has a positive coefficient of 0.0450 with an associated P = 0.009, which implies that IPPIS is statistically significant. This indicates that for every increase in IPPIS activities, there is an increased likelihood of increase in the financial performance of government entities in Nigeria.

Accordingly, GIFMIS with a positive coefficient of 0.0496 with an associated P = 0.005, which indicates that GIFMIS is statistically significant. This also implies that for every increase in GIFMIS compliance and practices, there is likelihood that financial performance of government entities in Nigeria will increase. Furthermore, budgetary control, which has a positive coefficient of 0.6042 with an associated P = 0.000 implies that it is statistically significant. This implication of this is that for every increase in budgetary control procedure, there is likelihood that financial performance of government entities in Nigeria will increase.

4.2. Ordered Logistic Regression to Examine the Effect of Public Sector Financial Reforms on Non-Financial Performance of Government Entities in Nigeria

This sub-section presents the ordered logistic regression results of the effect of public sector financial reforms on non-financial performance of government entities in Nigeria. The decision to adopt ordered logistic regression was informed by the rank nature of the responses provided for the non-financial performance constructs, which range from high to low. The result is presented in the Table 5.

With regards to the coefficients of the variables as presented in Table 5 shows the overall significance information that tested whether the independent variables included in the model are jointly significant in determining non-financial performance of government entities. The Wald Chi-squared were employed for this purpose respectively. A statistic value of 32.60 with an associated P = 0.0011 implies that all variables (anti-graft agencies, legal framework, IPPIS, GIFMIS, budget management, budget procedure, budget control) are jointly significant in predicting non-financial performance of government entities in Nigeria.

Also, legal framework, GIFMIS and budgetary management have negative influence on non-financial performance of government entities in Nigeria. On the other hand, anti-graft agencies, IPPIS, budgetary procedure and budgetary control revealed positive effect on non-financial performance of government entities in Nigeria. In terms of the significance, the result revealed that anti-graft agencies, IPPIS, budgetary procedure and budgetary control have significant effect on non-financial performance of government entities in Nigeria.

Furthermore, Anti-graft agencies have a positive coefficient of 0.0382 with an associated P = 0.042, indicating that it is statistically significant. The implication of this is that for every increase in anti-graft agencies activities, there is likelihood that non-financial performance of government entities in Nigeria will increase. Also, IPPIS has a positive coefficient of 0.5392 with an associated P = 0.000, indicating that the variable is statistically significant. It implies that for every increase in IPPIS compliance and activities, there is likelihood of an increase in the non-financial performance of government entities in Nigeria.

More so, budgetary procedure with positive coefficient of 0.0862 with an associated P = 0.0038, which indicates that budgetary procedure is statistically significant. This implies that for every increase in budgetary procedure, there is likelihood of increase in the non-financial performance of government entities in Nigeria. Accordingly, budgetary control has a positive coefficient of 13.68 with an associated P = 0.005, indicating that budgetary control is statistically significant. The implication of this is that for every increase in budgetary control activities, there is likelihood of an increase in the non-financial performance of government entities in Nigeria.

4.3. OLS Regression Model to Examine the Effect of Public Sector Financial Reforms on Overall Performance of government Entities in Nigeria (Composite Model)

This sub-section presents the OLS regression model result, which was used to achieve the set objectives. The sub-section reveals the effect of public sector financial reforms on overall performance (financial and non-financial performance) of government entities in Nigeria. The adoption of OLS regression was dictated by the nature of the dependent variable, which is continuous after the introduction of factor analysis. The overall performance was obtained through index score generated from factor analysis conducted to reduce the items under the constructs and harmonized the significant items as overall financial performance.

The result presented in Table 6 shows that R-squared has a value of 0.1510, which indicates that 15.10% of variations in overall performance of government entities in Nigeria is explained by anti-graft reforms, information technology-based reforms and financial planning reforms. The F-statistic result shows a value of 5.50 with a P = 0.0000, which implies that it is significant. Based on this result, it can be concluded that the overall model is significant, implying that the independent variables are significant predictor of overall performance of government entities in Nigeria.

As regard the variable coefficients as employed in the model, the result revealed that anti-graft reform indicators of anti-graft agencies and legal framework have significant coefficients. Information technology-based reforms indicators of IPPIS and GIFMIS have significant coefficients. Financial planning reform indicator of budgetary procedure have significant coefficients. This assertion was based on their respective P-value, which are <0.05 significant level chosen for the study. However, other variables including budgetary management, and budgetary control are not statistically significant, given their respective P = 0.394 and 0.757 respectively, which are >0.05 significance level.

The coefficient of anti-graft agencies is 0.685. The implication of this is that anti-graft agencies have positive impact on overall performance of government entities in Nigeria. The positive coefficient of anti-graft agencies (0.685) implies that an increase in anti-graft agencies like activities will bring about 0.685% increase in overall performance of government entities in Nigeria. Also, anti-graft reform indicator of legal framework has coefficient of 2.868. The implication of this is that legal framework has positive impact on overall performance of government entities in Nigeria. The positive coefficient of legal framework (2.868) implies that an improvement to the legal framework will lead to increase in overall performance of government entities in Nigeria by 2.868%. Regarding the indicators of information technology-based reform, IPPIS has a coefficient of 2.823, which implies that it has positive effect on the overall performance of government entities in Nigeria. The positive coefficient of IPPIS (2.823) implies that an increase in IPPIS compliance and activities will lead to rise in the overall performance of government entities in Nigeria by 2.823%.

Accordingly, GIFMIS has a coefficient of 0.113, which implies that it has positive effect on the overall performance of government entities in Nigeria. This further indicates implies that an increase in GIFMIS compliance activities will bring about 0.113% increase in the overall performance of government entities in Nigeria. In terms of financial planning reform indicators, budgetary procedure has a positive coefficient of 0.629, indicating that it has positive effect on overall performance of government entities in Nigeria. The positive coefficient of budgetary procedure (0.629) implies that a percent point improvement in budgetary procedure will bring about increase in overall performance of government entities in Nigeria.

4.4. Discussion of Findings

This section presents the discussion of findings, from the estimation techniques used in the study to assess the effect of public sector reforms on the performance of government entities in Nigeria. The empirical evidence obtained from the OLS regression result revealed that budgetary management and budgetary control do not have significant effect on performance of government entities in Nigeria. Hence, they are not significant determinants of entities' performance. This conclusion was arrived at based on their P-values, which are above the benchmark for rejection of non-significance.

However, anti-graft reforms indicators were found to be significant in determining performance of government entities in Nigeria. That implies that the agencies and the legal framework plays a significant role in enhancing government performance in Nigeria. This is based on the empirical evidence indicating that anti-graft agencies and legal framework have t-statistics of 11.15 and 2.63 respectively and P = 0.000 and 0.009 respectively. This signifies that the presence and effective functioning of anti-graft agencies in Nigeria have had a beneficial impact on the performance of government entities. This finding aligns with the empirical outcomes of (Uthman et al., 2015; Ojiakor et al., 2017; Ewa et al., 2019; and Abu, 2021).

Financial planning, particularly budgetary procedure is a significant determinant of the performance of government entities in Nigeria. This implies that the budgetary procedure plays a significant role in enhancing government performance in Nigeria. This is based on the empirical evidence indicating that budgetary procedure and budgetary control have t-statistic of 10.49 and P = 0.000. The implication of the positive effect of budgetary procedure is that the implementation of effective budgetary procedures within government entities in Nigeria has had an influence on their performances. When there are well-defined and transparent budgetary processes in place, government institutions are more likely to achieve their financial goals, allocate resources efficiently, and deliver effective public services. The finding also aligns with the empirical results obtained in the studies of (Gadinabokao and Daw, 2013; Komolo, 2019; Olanrewaju et al., 2020; Apunda and Ndede, 2020; Janaki and Madhumali, 2021; Mbogo et al., 2021). The New Public Management theory emphasizes the importance of effective budgetary planning procedures in achieving improved performance in government entities. The positive effect of budgetary procedure and budgetary control on government performance, as indicated in the study, aligns with the key elements of NPM, such as budget effectiveness, financial stability, and flexibility in public management.

Furthermore, findings revealed that information technology-based reforms, more specifically IPPIS and GIFMIS are significant determinant of performance of government entities in Nigeria. That implies that the IPPIS and GIFMIS play a significant role in enhancing government performance in Nigeria, leading to the rejection of the fourth hypothesis. This signifies that IPPIS helps streamline the payroll process by centralizing and automating employee data and salary payments. This leads to more accurate and timely salary payments, reducing delays, errors, and instances of salary fraud. The findings align with the empirical findings of (Agboola, 2018; Davis, 2020; Enakirerhi and Temile, 2017; Ezegwu et al., 2022; Farajimakin and Anichebe, 2017; and Kaoje et al., 2020). The New Public Management theory recognizes the role of information technology-based reforms in enhancing government performance. Hence, information technology-based reforms like IPPIS and GIFMIS enable government entities to automate various payroll processes, saving time and resources.

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1. Summary

The study examined the effects of public sector financial reforms on government entity performance in Nigeria. A survey research design was used, with 306 participants selected from government Ministries, Departments, and Agencies (MDAs) on grade 13 and above. The study employed statistical tests to ensure data validity and appropriateness, including assessments of normality, multicollinearity, and principal component analysis. Ordered logistic regression and OLS regression with robust standard errors were used to analyze the data. The study analyzed three variables of public sector financial reforms: anti-graft reforms, financial planning reforms and information technology-based reforms. The findings revealed that anti-graft reform, as measured by anti-graft agencies and the legal framework, had a significant positive effect on performance (P = 0.0176). Information technology reform, measured by IPPIS and GIFMIS, also significantly influenced performance (P = 0.0121). However, financial planning reforms did not show significant effects at the 1% or 5% significance threshold level.

5.2. Conclusion

The study examined the effect of public sector financial reforms on the performance of federal government entities in Nigeria, using institutional quality as a moderator. The study concluded that public sector financial reforms (such as anti-graft and information technology-based reforms) have a significant and positive relationship with the performance of government entities in Nigeria.

5.3. Recommendations

Based on the conclusion on the findings, the following are suggested to ensure increase performance of government entities through the reforms.

1. Nigeria's federal government should strengthen anti-graft agencies like EFCC and ICPC through adequate funding, capacity building, and autonomy to enhance their effectiveness in combating corruption and promoting transparency.
2. The Office of the Accountant General of the Federation should reinforce IPPIS for efficient personnel and payroll management, aiming to eliminate ghost workers, reduce salary fraud, ensure accurate payments, and boost employee morale.
3. The Office of the Accountant General of the Federation and the Federal Ministry of Finance should enhance the use of GIFMIS in all MDAs for effective financial planning and performance.

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