

IMPACT OF PUBLIC FINANCIAL MANAGEMENT REFORMS ON EXPENDITURE CONTROL IN FEDERAL TERTIARY INSTITUTIONS IN ADAMAWA STATE

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Abstract

The study examined the impact of public financial management reforms on expenditure control in Federal Tertiary Institutions in Adamawa State. It specifically looked at the impact of Government Integrated Financial Management Information System and Treasury Single Account on expenditure control in three (3) tertiary institutions in Adamawa state. Primary data was collected from a sample of 102 respondents that filled and returned their questionnaire out of a sample of 111 determined from a finite population of 156 using Krejcie and Morgan (1970) table and stratified sampling technique. The data were collected Policy Performance Evaluation Questionnaire (PPEQ) was analyzed using simple percentage, standard deviation and chi-square. The results revealed that Government Integrated Financial Management Information System and Treasury Single Account were adequately implemented and both have significantly impacted on expenditure control in the Federal tertiary institutions in the state. It was recommended that the supervisory agencies should carry out timely monitoring to ensure full compliance with the reforms-GIFMIS and TSA. In addition, government should keep upgrading the interface module of the Government Integrated Financial Management Information System and Treasury Single Account to ease seamless operations.

Keywords: Expenditure control; financial management; Tertiary institutions; GIFMIS; TSA:

Introduction

Government globally, is saddled with the responsibility of promoting the general wellbeing of the citizens and is expected to operate according to the diction of effectiveness, efficiency and economy. In the developing countries, government's fulfillments of her obligations has been characterized by inefficiency, poor performance and inadequate delivery of basic services (Perotti, 2003; Van Horne

and Wachowicz, 2008). This development has forced governments to find lasting solutions to the problems by evaluating the financial management's frameworks guiding her operations.

In Nigeria, over the years, there have been some significant changes instituted in public administration and management. The main factors that prompted these charges/reforms could be traced to the redefinition of the roles of the government within society, the introduction of new measures to enhance public management performance, the emphasis of government to adhere to the principles of good governance through increased transparency, openness, accountability and improved citizenry participation. Other triggers of public service reform include political scandals, corruption issues, and economic vices (Perotti, 2003; Van Horne and Wachowicz, 2008).

Public Financial Management Reform (PFMR) has become a apriority as government tries to improve fiscal management, cash management and expenditure control by implementing various public service management reforms (Adamole, Kunand and Kiragu, 2002). Okonjo-lweala, 2014 and Otunla, 2014 said that the various public financial management reform measures implemented in Nigeria includes; Treasury Single Account (TSA), Government Integrated Financial Management Information System (GIFMIS), Integrated Payroll and Personnel information system (IPPIS), International Public Sector Accounting Standard (IPSAS), National Charts of Accounts (NCOA) and General Purpose Financial Statement (GPFS). This study focuses on Treasury Single Account (TSA) and Government Integrated Financial Management System (GIFMIS).

TSA was introduced alongside GIFMIS in April, 2012 as a solution for the management of government cash balances. It is a modern and internationally comparable accounting and financial reporting standard that makes government accounting compliant with International Public Sector Accounting Standard (Ndamu, 2016). Its major objective was to ensure that all government revenue, receipts and income are collected into a single account maintained by the Central Bank and all payment are made through the same account as well (Dressel, 2012). The system ensures accountability of government revenue, enhance transparency and prevents mismanagement of public funds. GIFMIS on the other hand, is an international technology based solution to financial management and accounting which provides foundations on which different public financial management reforms were anchored. It aimed at offering a computerized financial management information system for the government which is efficient, effective, user friendly and increases the ability of government to undertake central control and monitoring of expenditures and receipts in Ministries, Departments and Agencies MDA (Ndamu, 2016).

All these policies were geared towards promoting effective management of public resources by eliminating practices of mismanagement in terms of leakages and misappropriation that exist in government Ministries, Departments and Agencies in the country. The policies specifically provide mechanisms for enhanced budget implementation thereby- reduces the likelihood of fraud, corruption and other wrongdoing in the public sector (Ajayi, 2015).

The scenario in Nigeria and the Federal owned tertiary institutions in particular indicates the failure of most of the institutions in managing their finances effectively and efficiently (Usaku, 2009). It is against this background that government developed frameworks which are performance based and result oriented management control system. This led to the introduction of various public sector policy reforms in the country. Particularly GIFMIS and TSA were introduced to support the government in all aspects of budget preparation, execution and management. They cover all spending units, government budgeting process and management of expenditure interface (Emmanuel, 2016). These policies have been in operation for a reasonable period of time in the country and in the Federal Tertiary Institutions. But there is little or no empirical information about their impacts on expenditure control in tertiary institutions.

A number of studies (such as Olurunnishola and Fasina, 2018; Enofe, Afiangbe and Agha, 2017; Akindele, 2016; Yusuf and Mohammed, 2016; Ahmed, 2016; Anumihe, 2015; Dauda and Jehve, 2016; Eme, Emmanuel and Chukwurah, 2015; Idowo, 2015; Onyekpere, 2015; and Uzuoke, 2015) conducted in Nigeria examined contemporary issues relating to TSA and GIFMIS. However, these studies only focused on implementation and operational bottlenecks of GIFMIS and TSA, most importantly ignoring its effects on expenditure monitoring and control especially in the educational sector (tertiary institutions). It is against this backdrop that this study assessed the impact of GIFMIS and TSA implementation on expenditure control in federal tertiary institution in Adamawa State, Nigeria.

Objectives of the Study

The main objective of this study is to examine the impact of public financial management reform on expenditure control in Federal tertiary institutions, in Adamawa state, Nigeria. Specific objectives are to;

- i. Determine the extent of implementing of GIFMIS and TSA by the tertiary institution in Adamawa State.
- ii. Assess the impact of Government Integrated Financial Management Information System (GIFMIS) on expenditure control in federal owned tertiary institution in Adamawa State.
- iii. Assess the impact of Treasury Single Account (TSA) on expenditure control in federal owned tertiary institution in Adamawa State.

Research Questions

- i. What is the extent of implementation of GIFMIS and TSA in the federal tertiary institutions in Adamawa State?
- ii. What is the impact of GIFMIS on expenditure controls in federal owned tertiary institutions in Adamawa State?
- iii. What is the impact of TSA on expenditure controls in federal owned tertiary institutions in Adamawa State?

Research Hypotheses

The following null hypotheses were tested by the study;

H0₁: GIFMIS and TSA were not significantly implemented in federal tertiary institutions in Adamawa State

H0₂: GIFMIS has no significant impact on expenditure control in Federal owned tertiary institution in Adamawa State.

H0₃: TSA has no significant impact on expenditure control in federal owned tertiary institutions.

Scope of the Study

This study focused on the impact of public financial management reforms on expenditure control in federal owned tertiary institution in Adamawa State. The study specifically looked at the following federal owned tertiary institutions; Modibbo Adama University of Technology (MAUTECH) Yola, Federal Polytechnic Mubi (fpm) and the Federal College of Education (FCE) Yola.

Literature Review

Concept of Public Financial Management:

Financial management is a specialized function directly associated with the top management of an entity that ensures efficient and effective management of funds in such a way as to accomplish the objectives of the entity (Schick, 1998). Public financial management refers to the set of laws, rules, systems and processes used by government to mobilize revenue, allocate public funds and undertake public spending, account for funds and audit results, it encompasses the set of functions, which is generally regarded as a cycle with six phases consisting of: policy, budget formulation, budget approval, budget execution, accounting and external audit (Lawson, 2013). Public financial management activities usually encompass a large number of actors who ensure it operates effectively and transparently while at the same time preserving accountability. Public financial management (PFM) rules governs how budget are formed, disbursed and accounted for (Lawson, 2013).

Public Financial Management Reform in Nigeria:

Public financial management reform is an essential part of development process adopted in many developing counties of the world, it continued to grapple with the mechanism of good governance, resource management including effective revenue generation and efficient allocating of public funds (Krause, 2013). World bank (2007) concluded that reform of ineffective public financial management systems, processes and institutions in developing countries is critical to secure long-term economic success, to maximize the efficient use of limited public resources, to create the highest level of transparency and accountability in government finances and most importantly to generate more and better services for the citizens of the country.

In Nigeria, public financial management reform is one of the four pillars of the national strategy for Public Service Reform (NSPSR). The NSPSR was developed by the Nigeria Bureau of Public Service Reforms (BPSR) with the support from the UK-Department for International Development (DFID). In 2008 as an overall strategic movement towards change in Nigeria public sector. The four pillars of NSPSR includes; creating an enabling institutional and governance environment, an enabling socio-economic environment and civil service administrative reform (Mede, 2016). On this basis, the Nigerian government came up with the following reforms that specifically aimed at promoting efficiency in public accounting operations, International Public Sector Accounting Standard (IPSAS), National Charts of Accounts (NCOA), Accounting Transaction Recording and Reporting System (ATRRS), E-Payment and E-Remittance of Independent Revenue, Government Integrated Financial Management Information System (GIFMIS), Treasury Single Account (TSA) and Integrated Payroll and Personnel Information System (IPPIIS).

Government Integrated Financial Management Information System (GIFMIS):

The GIFMIS is a sub-component of the Economic Reform and Governance Project (ERGP) that was approved by World Bank in 2001 (GIFMIS Manual, 2012). GIFMIS is designed to support the public resource management and targeted anti-corruption initiatives area through modernizing fiscal processes using better method, techniques and information technology (Ahmed, 2016). The system fosters strategic management of public financial resources for enhanced accountability, transparency, cost effective public service delivery and economic growth (Ukwu, 2015).

In Nigeria, GIFMIS was implemented by the federal government from April, 2012 to improve public expenditure management among other things. It was directed for an efficient, effective and user-friendly computerized financial management information system to increase the ability of the federal government to undertake central control and monitoring of expenditure and receipts in the MDA's (Eme & Daniel, 2015). The GIFMIS was designed to support the government in all aspects of budget preparation, execution and management of government financial resources. The system covers all spending units, government budgeting process and managing expenditure transactions including interfaces (Emmanuel, 2016).

Treasury Single Account in Nigeria:

The TSA is a public accounting system, under which all government revenue, receipts and income are collected into one single account, usually maintained by the country's control bank and all payments are done through the same account (Morgner, 2013). It is a public sector accounting reform which according to Dressel (2012) was aimed at ensuring accountability of government revenue, enhancing transparency and avoiding mismanagement of public funds. He further said that the introduction of TSA receive priority in countries with fragmented government banking arrangement as a public financial management reform agenda.

In Nigeria, the TSA policy as mooted by CBN at its 235th Monetary Policy Committee meeting in 2009 (Onyekpere, 2015) and in 2012, a pilot scheme using 217 MDA's was run as a test case. Consequent

upon which the government directed that all MDAs were to close all their accounts domiciled in the commercial banks and transfer the balances to the TSA with CBN on or before 28th February, 2014. However, the directive was ignored by the agencies and there was no sanction for default possibly because of the then government re-election plan (Anumihie, 2015). On 9th August, 2015 another directive on redirecting was given with much emphasis that all MDA's should close their accounts domiciled in commercial banks and transfer balances to the federation account. These arrangements unified the structure of government banks accounts or set of linked bank account through which the government transact all the receipts and payments and get a consolidated view of the cash position at all times (Idowo, 2015).

Empirical Review

Olurunnishola and Fasina (2018) investigated the effectiveness of TSA and GIFMIS in promoting transparency and accountability in public funds management using a survey research design through the administration of questionnaire on 150 staff of Federal agencies domiciled in Ekiti state of Nigeria. Analyzing the data using t-statistics, it was found that financial management reforms are significant in promoting transparency and accountability.

Enofe, Afiangbe and Agha, (2017) studied financial management reforms in Nigeria and its effect on corruption, using a sample population of 90 drawn from Federal and State MDAs' in Edo State and analyzing the data obtained using least square regression, the study found a positive relationship between TSA and GIFMIS and corruption

Dauda and Jehve (2016) conducted a study on the benefits of treasury single account in Nigeria. The study used secondary data in terms of revenue generation by the country within six (6) months of the implementation of TSA in Nigeria. The study found among others things that TSA has reversed the overall government account position, from an average overdraft of ₦102 billion in 2011 to a credit of ₦86 billion in 2013. This shows a positive increase in revenue drive and the fight against corruption. The study observed that with all this benefits, TSA has a challenge of ensuring total blockage of leakage from revenue accruals.

Eme Emmanuel and Chukurah (2015) analyzed the pros and cons of TSA policy in Nigeria. The study used secondary data from the records of collections and information on accounts saved to analyze the pros and cons of the programme. The study shows that TSA has so many pros such as blocking leakages, increase country daily revenue by 25% and reduced institutional corruption. This by implication shows that TSA promotes transparency and accountability in public financial dealings, therefore, expenditure control. However, they also noted that difficulties in accessing fund through TSA, inadequate personnel and weak internal control mechanisms were the major cons of TSA in Nigeria.

Methodology

The research design adopted for the study was survey design, the design was adopted to collect data from sampled respondents through questionnaire. The survey research design (opinion research) was used because the reforms were recently implemented in Nigeria tertiary institutions (October, 2014 through to September, 2015). This makes comparative analysis of financial figures rather too early for now. The data collected were analyzed using simple percentage, mean score and standard deviation and chi-square statistics.

Population and Sample size of the Study

The population of the study consists of the three federal owned tertiary institutions in Adamawa State, namely; Modibbo Adama University of Technology, Yola; Federal Polytechnic Mubi, and Federal College of Education Yola. For the survey, the population comprises of all bursary staff, audit staff and management staff in the three (3) federal tertiary institutions in Adamawa State. Based on the pre-survey result, the study population was 156, arrived at as presented in table 3.1.

Table 3.1 distribution of the survey population based on category of staff in the institution studied.

Categories of Staff	MAUTECH Yola	Federal Poly Mubi	FCE yola	Total
Bursary staff	31	69	12	112
Audit staff	10	18	7	35
Management staff	3	3	3	9
Total	44	90	22	156

Source: Field Survey, 2018

The study sample size consists of 111 staff drawn from the three federal tertiary institutions in Adamawa State. The sample as determined using Krejcie and Morgan (1970) table for determining needed size (s) of a randomly chosen sample from a finite population (N) cases such that the sample proportion (p) was within

- i. Approvers; (in the case of university, the vice chancellor and a deputy, in polytechnics, they include rector and a deputy; while in college of education, provost and a deputy provost.
- ii. Reviewers; this comprises all the bursars and the deputy bursars of each institution.
- iii. Auditors: are staffs working in the audit unit of the institutions.
- iv. Initiator; these are accountants who are assigned to initiate payments
- v. Expenditure control accounts officers working in the expenditure units of the institutions.

Table 3.2 Distribution of Study Sample Based on Institutions

Institutions	Approvers	Reviewers	Internal Auditors	Initiators	Exp-Control Accountants	Total
FED. POLY MUBI	1	1	9	29	25	65
MAUTECH, YOLA	1	1	5	14	10	31
FCE, YOLA	1	1	3	5	5	15
TOTAL	3	3	17	48	40	111

Field Survey, 2018

Method and Instruments for Data Collection

Field survey using policy performance evaluation questionnaire (PPEQ) was the major instrument employed to gather the primary data. The questionnaire was adopted from Olukake (2013) with some modifications and it was designed to purposely collect data for evaluation of public policies as applied to this study. The questionnaire was designed to specifically gather data that addressed the impact of GIFMIS and TSA on expenditure control of the selected distributions in the study area. The questionnaire was structured to contained close ended questions on five (5) point Likert graded summation scale with strongly disagree (SD) one (1) point; disagree (DA) two (2) point; undecided (UD) three (3); agreed (A) four (4) points and strongly agreed (SA) five (5) points.

A pre-test was conducted on twenty (20) people to ascertain the reliability of the instrument. Reliability co-efficient of 0.82 was estimated using cronbach alpha reliability test. And based on cronbach lower-stakes standardized tests for internal consistencies of 0.80-0.85 in Olukake (2013) the alpha co-efficient of 0.82 implies that the instrument is reliable.

Data Presentation and Analysis

Table 4.1 Questionnaires Administration and Return

Institution	No. administered	No returned	%returned	No not returned	% not returned
Mautech, Yola	31	30	96.8	1	3.2
Fed Poly, Mubi	65	57	87.7	8	12.3
FCE, Yola	15	15	100.0	-	0.0
Total	111	102	91.9	9	8.1

Source: Field Survey, 2018

Extent of GIFMIS and TSA implementation in federal owned tertiary institutions

Research question one: to determine the extent of GIFMIS and TSA implementation in federal owned tertiary institutions in Adamawa State.

Table 4.2 GIFMIS and TSA implementation in federal owned tertiary institutions.

S/N	Questionnaire statement	SA	A	UD	D	SD	Total	Mean	Std. Dev
1	Financial transactions are carried out through special accounts maintained with CBN as required by TSA	69(67.7%)	31(30.4%)	2(1.9%)	0(0.0%)	0(0.0%)	102(100%)	4.65	3.0411
2	Major Accounts Domiciled In Commercial Banks Are Closed	77(75.5%)	11(10.8%)	9(8.6%)	5(4.9%)	0(0.0%)	102(100%)	4.57	2.9610
3	Minor Accounts Are Still Operated In Commercial Banks	1(0.9%)	15(14.7%)	4(3.9%)	61(59.9%)	21(20.6%)		2.16	1.0311
4	All accrued revenues from IGR is remitted to the appropriate accounts in CBN	14(13.7%)	84(82.4%)	3(2.9%)	0(0.0%)	1(0.9%)		4.08	3.1449
5	Staff are properly trained and oriented on GIFMIS and TSA	40(39.1%)	32(31.4%)	10(9.8%)	4(3.9%)	16(15.7%)		3.75	2.5481
6	All payments are processed through GIFMIS/TSA accounts	46(45.1%)	19(18.6%)	13(12.8%)	20(19.6%)	4(3.9%)	102(100%)	3.81	2.1663
7	Stakeholders supported GIFMIS/TSA reform	58(56.9%)	4(3.9%)	29(28.4%)	0(0.0%)	11(10.8%)	102(100%)	3.96	2.5182
	Average							3.85	2.4812

Source: Field Survey, 2018

Table 4.2 shows an average mean of 3.85 which indicate that the respondents are of the opinion that the federal owned tertiary institutions complied with the directives of the government that all transactions be channeled through GIFMIS and TSA framework. While an average standard deviation of 2.4812 shows element of dispersion in view by the respondents.

GIFMIS and expenditure control in federal tertiary institutions.

Research Question Two: To examine the effect of GIFMIS on expenditure control in federal owned tertiary institution in Adamawa State.

Table 4.3: GIFMIS and Expenditure Control in Federal Tertiary institutions

S/N	Questionnaire statement	SA	A	UD	D	SD	Total	Mean	Std. Dev
1	GIFMIS has provided adequate mechanism for regulating expenditure	34(33.4%)	29(28.1%)	4(3.9%)	30(29.4%)	5(4.9%)	102(100%)	3.56	2.6331
2	GIFMIS increase the ability of FGN to undertake central control on expenditure	64(61.3%)	21(20.6%)	2(1.9%)	10(9.8%)	6(5.9%)	102(100%)	4.27	3.0061
3	GIFMIS has strengthen internal control that prevent fraud during payments	42(41.2%)	34(33.4%)	8(7.8%)	8(7.8%)	10(9.8%)	102(100%)	3.88	2.1793
4	GIFMIS has flexible procedures that eased expenditure process	23(22.5%)	58(56.9%)	6(5.9%)	8(7.8%)	7(6.9%)	102(100%)	3.80	2.9166
5	GIFMIS mechanisms has adequately control expenditure	30(29.4%)	35(34.4%)	2(1.9%)	34(33.4%)	1(0.9%)	102(100%)	3.58	2.1033
	Average							3.82	2.5677

Source: field survey, 2018

Table 4.3 shows a mean value 3.82 which indicates that GIFMIS has provided adequate mechanisms for controlling expenditure and increase the ability of FGN to undertake central control of expenditure in federal tertiary institution and an average SD of 2.5677 suggest significant dispersion in the view of the respondents.

Treasury single account and expenditure control in federal tertiary institution

Table 4.4: TSA and expenditure control in federal tertiary institution

S/N	Questionnaire statement	SA	A	UD	D	SD	Total	Mean	Std. Dev
1	TSA has ensured all receipts, are paid into one account with CBN and payments processed through the same account	66(64.7%)	23(22.5%)	6(5.9%)	7(6.9%)	0(0.0%)	102(100%)	4.45	3.6233
2	TSA ensured ----- ----- blockage of leakages and other misappropriations	61(59.8%)	11(10.8%)	2(1.9%)	20(19.6%)	8(7.8%)	102(100%)	3.92	2.8316
3	TSA ensured strict spending on budget items	56(54.9%)	22(21.6%)	6(5.9%)	16(15.7%)	2(1.9%)	102(100%)	4.12	3.1411
4	TSA has ensured better government monitoring expenditure of institutions	69(67.6%)	19(18.7%)	11(10.8%)	0(0.0%)	3(2.9%)	102(100%)	4.37	3.1642
	Average							4.22	3.1951

Source: Field Survey, 2018

Table 4.4 indicate that an average mean of 4.22 shows that TSA improves cash receipts and ensures that all revenue accrues from institution are paid into a single government which aided in expenditure control. An average standard deviation of 3.1951 shows a high dispensation in the respondents' view on the matter.

Test of hypothesis

Hypothesis one: the federal tertiary institution in Adamawa State has not significantly implemented GIFMIS and TSA reforms.

The relevant data was tested using chi-square statistics.

Table 4.5 chi-square on the extent of GIFMIS and TSA implementation in federal tertiary institutions

	Value	Df	Asyrm.sig(2-side)	95% confidence interval (2-sides)		
				Sig	Lower bound	Upper bound
Pearson chi-square	36.988	24	0.769	0.086	0.856	0.905
Likelihood ratio	34.956	24	0.752	0.085	0.987	0.841
Fisher's exact test	32.580				0.877	
Linear by liver assoc.	0.837	1	0.631	0.644	0.652	0.426
N of valid cases	102					

Source: SPSS version 22 data processor 2018



Chi-square value $X^2_{cal} = 36.988$ X^2_{table} df = 24 at 0.01 significant level 36.420

Decision: since X^2_{cal} of 36.988 is greater than X^2_{table} of 36.420, the null hypothesis is rejected. Therefore, the conclusion with respect to research hypothesis one (H01) is that the federal tertiary institutions has significantly implemented GIFMIS and TSA reforms.

Hypothesis two: GIFMIS has no significant impact on expenditure control in the federal tertiary institution in Adamawa State.

Table 4.6: Chi-square on the impact of GIFMIS on expenditure control in Federal tertiary institutions.

	Value	Df	Asyryn.sig(2-side)	95% confidence interval (2-sides)		
				Sig	Lower bound	Upper bound
Pearson chi-square	44.938	30	0.448	0.520	0.094	0.247
Likelihood ratio	43.608	30	0.434	0.539	0.072	0.197
Fisher s exact test	41.134			0.449	0.067	0.191
Linear by liver assoc. N of valid cases	0.533	1	0.856	0.863	0.796	0.930
N of valid cases	102					

Source: SPSS version 22 data processor 2018

Chi-square value $X^2_{cal} = 44.938$ X^2_{table} df = 30 at 0.05 significant level = 43.770

Decision: since X^2_{cal} of 44.938 is greater than X^2_{table} of 43.770, the null hypothesis is rejected. Therefore, the conclusion with respect to research hypothesis two (H0₂) is that GIFMIS has significantly impacted on expenditure control in the federal tertiary institutions in Adamawa State.

Hypothesis three: TSA has not significantly impacted on expenditure control in the federal tertiary institution in Adamawa State.

Table 4.7: Chi-square on the impact of TSA on expenditure control in federal tertiary institution.

	Value	Df	Asyryn.sig side)	(2- 95% confidence interval (2-sides)		
				Sig	Lower bound	Upper bound
Pearson chi-square	38.394	24	0.497	0.441	0.345	0.538
Likelihood ratio	36.225	24	0.394	0.422	0.326	0.517
Fisher s exact test	34.083			0.373	0.279	0.466
Linear by liver assoc. N of valid cases	0.946	1	0.460	0.392	0.297	0.487
N of valid cases	120					

Source: SPSS version 22 data processor 2018

Chi-square value $X^2_{cal} = 38.394$

X^2_{table} df = 24 at 0.05 significant level = 36.420

Decision: since X^2_{cal} of 38.394 is greater than X^2_{table} of 36.420, the null hypothesis is rejected, therefore the respondents' views that TSA has significantly impacted on expenditure control in the federal tertiary institutions in Adamawa State.

Results and Discussion

The study revealed that GIFMIS and TSA were significantly implemented in the Federal Tertiary Institutions in Adamawa State and that government objective of financial management reforms which is geared towards efficient and effective utilization of funds for better results is realized in these institutions. The study shows that GIFMIS has significantly impacted on expenditure control in the federal tertiary institutions in Adamawa state, and aligns to the research work of: Olurunnishola and Fasina (2018); Enofe et.al., (2017); Ahmed, (2016); Odoyo, Adero and Chumba, (2014). This implies that, to a large extent, the era of wasteful and exaggerated spending in public sector is over. The dawn of probity is ushered in these tertiary institutions.

The results of the relationship between TSA and expenditure control shows that TSA has significantly impacted on expenditure control in the federal tertiary institutions in Adamawa state which agrees to the work of: Olurunnishola and Fasina (2018); Enofe, et.al., (2017); Dauda and Jehve (2016); Chukwu, (2015); and Onyekpere (2015). This implies that the implementation of TSA reform has ensured strict adherence to budget provision by putting in place mechanism that reduces excess expenditure of allocated funds.

Conclusion

The Nigerian public sector has been characterized by waste and inefficiency over the years. The indiscipline prevalent in government spending (expenditure) has significantly limited the effective performance of government ministries and agencies. To curb the wastages and inefficiencies in

government circles including tertiary institutions, Public financial management reforms became inevitable. This study revealed that the introduction of the GIFMIS and TSA reforms has been significantly implemented by federal tertiary institutions. The implementation of these reforms has made significant impact on expenditure control in these institutions. The study concluded that the implementation of GIFMIS and TSA has significantly achieved its goal, specifically, in the area of expenditure control in the Nigerian public sector as evidence in the federal tertiary institutions in Adamawa State. The study recommends that:

- i. To ensure maximum goal achievement, regulatory agencies should carryout implementation monitoring to ensure all the requirements of the reforms are fully complied with.
- ii. GIFMIS and TSA require constant or uninterrupted network service thus service providers should ensure adequate and uninterrupted network supply at all times.
- iii. Public institutions should consolidate their internal control mechanisms to ensure total blockage of leakages through proper application of e-collection and e-payments systems and processes.

Future studies should be carried out using time series studies on the impact of these reforms pre and post implementation should be conducted to substantiate the findings of this study

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