

Title

Integrated Information Systems and Public Financial Management in Nigeria:
IPPIS, GIFMIS and TSA

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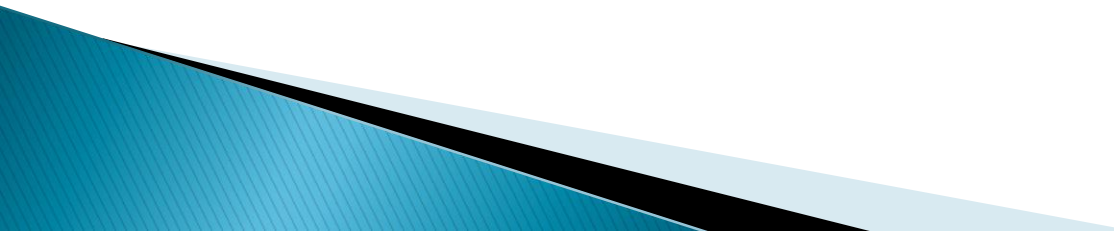
Preview

- **Objective:** The aim of this study is to examine the effect of integrated financial information systems on public sector financial management.
- **Method:** Method: Data were obtained from questionnaire administered on employees of public of Nigeria, and the parameters of the models were estimated by the E-views statistical software.
- **Findings:** The activities of integrated information system has positive effect on the anti-corruption fight, the war against ghost workers, budget fiscal discipline financial reporting, cash management and internal control in the public sector in Nigeria, though the effect is insignificant for budget fiscal discipline and financial reporting.
- **Recommendations:** It is recommended that more transparency and accountability be incorporated into the system so as to strengthen the gains on anti-corruption, ghost workers, internal control and cash management.

Objective

- ▶ The aim of this study is to examine the effect of integrated financial information systems on public sector financial management

Conceptual Review

- ▶ Meaning of GIFMIS
 - ▶ Objectives of GIFMIS
 - ▶ Meaning of IPPIS
 - ▶ Implementation of IPPIS in Nigeria
 - ▶ Meaning of TSA
 - ▶ Relevance of TSA to public financial management in Nigeria
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Theoretical Review

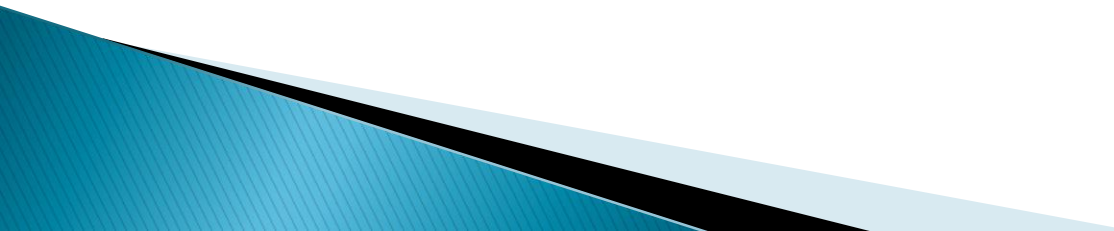
Theories reviewed in this study include:

- ▶ Fraud Triangle Theory
- ▶ Meta Fraud Model
- ▶ Institutional theory

Theoretical Framework

This study is however anchored on the fraud triangle since it offers an in-dept explanation of the factors that must exist for corruption and other inefficiency and conduct for which the public sector is often accused to thrive.

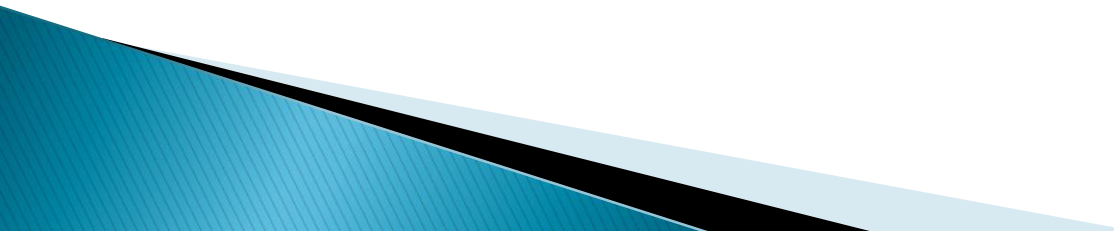
Methods

- This study employed the descriptive survey design.
 - The data used in this study are collected from questionnaire administered to employees in the public sector of Nigeria.
 - The E-Views 8.0 statistical package was used to estimate the parameters of the adopted models.
 - The ordinary least squares regression was used in the study.
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Model and Measurement of Variables

- $Y = \beta_0 + \beta_1 x + \Sigma$ General
- $COR = \beta_0 + \beta_1 IFCOR + \Sigma$ Anti-Corruption
- $GWK = \beta_0 + \beta_1 IFGWK + \Sigma$ Anti-Ghost Workers
- $BED = \beta_0 + \beta_1 IFBFD + \Sigma$ Budget Fiscal Disciplines
- $FRP = \beta_0 + \beta_1 IFFRB + \Sigma$ Financial Reporting
- $CMG = \beta_0 + \beta_1 IFCMG + \Sigma$ Cash Management
- $INC = \beta_0 + \beta_1 IFINC + \Sigma$ Internal Control
- β_0 = Intercept
- β_1 = Parameter
- Σ = Stochastic error term
- COR = Effect of integrated system on corruption
- GWK = Effect of integrated system on ghost workers
- BFD = Effect of integrated system on budget fiscal discipline
- FRP = Effect of integrated system on financial reporting
- CMG = Effect of integrated system on cash management
- INC = Effect of integrated system on internal control
- IFCOR = Integrated system anti-corruption activities
- IFGWK = Integrated system anti-ghost workers activities
- IFBFD = Integrated System budget fiscal discipline activities
- IFFRP = Integrated system financial reporting activities
- IFINC = Integrated system internal control activities

Findings

- The activities of integrated information systems are likely to have positive effect on the anti-ghost workers drive
 - The activities of integrated financial information systems are likely to have positive effect on anti-corruption in the Nigerian public sector
 - That the activities of integrated information systems are likely to have positive effect on budget fiscal discipline, though not significantly
 - The activities of integrated information system are likely to have positive effect on financial reporting practices, though insignificantly
 - The activities of integrated information systems are likely to have positive effect on cash management in Nigerian public sector
 - The activities of integrated information system are likely to have positive effect on internal control in Nigerian public sector
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Recommendations

- ▶ Public sector budgetary system should migrate out of the mundane traditional system to an on-line, real time-based system
- ▶ Financial reporting in the public sector should, in line with the integrated system be real time and digitalized
- ▶ The gains of integrated information systems in the anti-corruption fight and the war against ghost workers should be improved upon by incorporating more transparency into the system
- ▶ All governmental units should be brought under the TSA system
- ▶ The internal control systems being strengthened by the integrated system should be supported by a greater culture of accountability.

Appreciations

*Thanks for your
time and
attention*

