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GIFMIS/IPPIS Utilisation impacts on Internal Controls and Financial Accountability in MDAs in Kwara State, Nigeria

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Abstract
This study delves into the GIFMIS/IPPIS utilisation impacts on internal controls and financial accountability in MDAs in Kwara State, Nigeria with the purpose of examining how the adoption of GIFMIS and IPPIS influences internal control effectiveness, data integrity, and reduction of financial irregularities in the public sector. With adoption of survey design, data were collected using questionnaire from 219 respondents then analyzed using descriptive statistics and regression analysis at 0.05 significance level. Findings from research question one showed a positive perception of GIFMIS/IPPIS on internal controls with a grand mean of 3.94 (SD = 0.719). Research question two revealed a mean of 3.94 (SD = 0.663), indicating improved data integrity and accuracy. Research question three recorded a mean of 3.97 (SD = 0.684), showing reduction in financial irregularities. Regression results revealed that internal controls significantly influenced GIFMIS/IPPIS utilisation ($\beta = 0.253$, $t = 3.750$, $p = 0.000$), leading to rejection of H_{01}. However, data integrity ($\beta = 0.006$, $t = 0.083$, $p = 0.934$) and reduction of irregularities ($\beta = 0.068$, $t = 0.951$, $p = 0.343$) were not significant resulting to the acceptance of H_{02} and H_{03}. Based on the results, this study concluded that GIFMIS/IPPIS improves internal control systems but its impact on data integrity and reduction of irregularities remains limited in Kwara State MDAs. It was recommended that government should strengthen system implementation, enhance staff training, and improve monitoring mechanisms to ensure full effectiveness of GIFMIS/IPPIS.

Keywords: GIFMIS, IPPIS, internal control, data integrity, financial accountability, MDAs, Kwara State.

Introduction

Universally, public sector accounting reforms is one of a major component of governance transformation in modern public sector particularly in a country like Nigeria where issues of weak accountability, financial mismanagement, and lack of transparency have long affected the efficiency of many organizations especially Ministries, Departments and Agencies which therefore necessitated the adoption of digital reform initiatives aimed at strengthening accountability and improving the efficiency of government operations. In response to these, the Nigerian government introduced digital financial management systems in which one of the one of the most significant reforms is the introduction of the Government Integrated Financial Management Information System (GIFMIS) and the Integrated Personnel and Payroll Information System (IPPIS). These systems were designed to automate budgeting, accounting, payroll administration, and financial reporting processes across Ministries, Departments and Agencies, so as to reduce human interference and opportunities for fraud and corruption, digitize financial operations, improve payroll management, and enhance internal control systems.

GIFMIS was introduced to improve budget execution, strengthen financial reporting, and ensure real-time monitoring of government expenditure, while IPPIS focuses on eliminating payroll fraud, such as ghost workers, and ensuring accurate personnel cost management. Even many studies from different scholars have shown that these reforms are very vital in improving public sector accountability in Nigeria. For instance, one recent study conducted by Ezenwaka et al. (2022) found that GIFMIS and IPPIS significantly enhance transparency and financial control systems in MDAs by automating processes and reducing manual intervention which is most commonly or often leads to errors and manipulation. Likewise, recent study by Olugbamiye et al. (2025) indicates that the adoption of integrated financial systems such as GIFMIS and IPPIS has progressively

influenced public financial management outcomes most especially through improving efficiency and accountability in MDAs across Nigeria. These systems have also been associated with improved data integrity, better audit trails, and more reliable financial reporting, which are essential for effective decision-making in the public sector.

Furthermore, empirical research worked on by Agbata and Oranefo (2022) shows that IPPIS enhances budgeting processes, internal audit effectiveness, and payroll transparency through the means of strengthening financial accountability in government institutions. Similarly, GIFMIS was found to significantly improved transparency and more efficient budget execution and financial reporting across MDAs which implies that these systems jointly aim to eliminate manual processes that previously enabled errors, duplication of payments, and ghost worker syndrome in the public service (Ezenwaka et al., 2022).

However, despite these government intervention and improvements, there are still many challenges affecting the full realization of the objectives of these reforms. For example, reports written by Udo (2022) exposed that inefficiencies in the operation and management of GIFMIS and IPPIS result in financial leakages, weak system integration, and occasional manipulation of payroll systems within MDAs. These challenges cause the concerns about extent to which these digital reforms have truly strengthened internal controls and reduced irregularities in public financial management. Also, another study by Kasimu et al. (2025) also shown that issues such as weak institutional capacity, resistance to change, inadequate training of personnel, and poor system integration continue to limit the effectiveness of GIFMIS and IPPIS in achieving their intended objectives. That is inconsistencies in implementation have also resulted in continued financial irregularities and inefficiencies within MDAs in which as a result also, raises concerns about the overall impact of these systems on public accountability.

Therefore, understanding how GIFMIS and IPPIS influence internal control effectiveness, data integrity, and reduction of financial irregularities is critical for assessing the success of public sector reforms in Nigeria.

Statement of the Problem

Despite the fact that government has introduce many reforms such as the Government Integrated Financial Management Information System and the Integrated Personnel and Payroll Information System yet some Ministries, Departments and Agencies in Nigeria are still experiencing persistent challenges relating to internal control weaknesses, financial irregularities, and data management inefficiencies. Even though these reforms were designed to enhance transparency, improve accountability, and eliminate fraudulent practices such as ghost workers, payroll duplication, and unauthorized transactions. However, evidence from some carried out studies put forward that the intended outcomes of these systems have not been fully achieved in practice. For instance, a report by Udo (2022) revealed that despite the deployment of GIFMIS and IPPIS, significant financial leakages still occur within the Nigerian public sector due to system integration gaps and weak enforcement of control mechanisms. Similarly, Agbata and Oranefo (2022) found that while IPPIS has improved payroll transparency in some MDAs, inefficiencies in user compliance and system manipulation continue to undermine its effectiveness.

Also, Ezenwaka et al. (2022) observed that even if digital accounting systems enhance financial reporting quality, their impact on reducing irregularities is still limited by poor implementation and inadequate staff capacity. In Kwara State MDAs, these challenges raise concerns about whether GIFMIS and IPPIS have truly strengthened internal controls, improved data integrity, and reduced financial irregularities as intended. There is therefore a need to empirically examine the extent to which these systems have enhanced financial accountability in practice. This study addresses this gap by evaluating the effectiveness of GIFMIS/IPPIS utilisation in improving internal controls, data accuracy, and reduction of irregularities in MDAs in Kwara State, Nigeria.

Objectives of the Study

The main purpose of this study is to examine GIFMIS/IPPIS utilisation impacts on internal controls and financial accountability in Ministries, Departments and Agencies in Kwara state, Nigeria. Specifically, this study seeks to;

1. To examine the extent to which GIFMIS/IPPIS utilisation enhances internal control systems in Ministries, Departments and Agencies in Kwara State, Nigeria.
2. To assess the effect of GIFMIS/IPPIS utilisation on data integrity and accuracy in financial and payroll management in MDAs.
3. To determine the extent to which GIFMIS/IPPIS utilisation reduces financial and payroll irregularities in MDAs.

Research Questions

1. To what extent does GIFMIS/IPPIS utilisation enhance internal control systems in Ministries, Departments and Agencies in Kwara State, Nigeria?

2. What effect does GIFMIS/IPPIS utilisation have on data integrity and accuracy in financial and payroll management in MDAs?
3. To what extent does GIFMIS/IPPIS utilisation reduce financial and payroll irregularities in MDAs?

Research Hypotheses

H_{01}: GIFMIS/IPPIS utilisation does not significantly enhance internal control systems in Ministries, Departments and Agencies in Kwara State, Nigeria.

H_{02}: GIFMIS/IPPIS utilisation does not significantly improve data integrity and accuracy in financial and payroll management in MDAs.

H_{03}: GIFMIS/IPPIS utilisation does not significantly reduce financial and payroll irregularities in MDAs.

Literature Review

Public Sector Accounting

Public sector accounting reforms have been widely studied by several scholars across the whole world due to its role in enhancing transparency, accountability, and efficiency in government financial management. In Nigeria these reforms such as the Government Integrated Financial Management Information System and Integrated Personnel and Payroll Information System were introduced to address persistent issues of corruption, weak internal control systems, and poor financial reporting in Ministries, Departments and Agencies. Even empirical studies backed it important by showing that GIFMIS and IPPIS significantly contribute to the improvement of financial accountability and reduction of fraud in public sector. For instance, Markus et al. (2025) found that public financial management reforms take account of GIFMIS and IPPIS have a significant positive effect on budget implementation and financial control in Nigeria, as they enhance real-time monitoring of government expenditures and payroll processes. In similar study, Ezenwaka et al. (2022) discovered that the adoption of accounting software such as GIFMIS and IPPIS improves transparency in public sector financial operations by reducing manual errors and increasing data accuracy and consistency.

In addition, a study conducted by Nwachukwu et al. (2023) opined that GIFMIS improves budgetary performance and enhances accountability by integrating government financial transactions into a centralized system, although challenges such as partial compliance and administrative bottlenecks still exist. Likewise, Obarisiagbon and Eke (2025) revealed that IPPIS and GIFMIS significantly contribute to fraud mitigation and improved financial discipline in Nigerian MDAs, with IPPIS showing stronger impact in payroll management and elimination of ghost workers.

However, despite these positive outcomes from the consulted research findings, some studies still indicates that persistent implementation challenges still exist. Example of such study is a study conducted by Liberato et al. (2022) which shows that public sector accounting reforms in developing countries often face institutional constraints, weak enforcement mechanisms, and inadequate capacity, which limit their effectiveness in achieving full accountability objectives. Similarly, Bonollo (2022) argues that even though accrual-based reforms and digital financial systems improve reporting quality, they may also create complexities that hinder full transparency in weak institutional environments.

On the whole, we can grasp that despite the fact that GIFMIS and IPPIS have improved internal controls, data integrity, and financial accountability in Nigerian MDAs, their effectiveness is still constrained by implementation gaps, human capacity limitations, and institutional weaknesses which makes this study therefore builds on existing research works by focusing specifically on MDAs in Kwara State to empirically assess the extent of these reforms' impact on internal control effectiveness and reduction of financial irregularities.

Theoretical Framework

This study is anchored on public sector accountability and information systems theories that explain the relationship between public sector accounting reforms and financial accountability in which the major theories underpinning in this study are the Agency Theory and the Institutional Theory.

Agency Theory

The Agency Theory which was developed by Jensen and Meckling in 1976 explains the relationship between principals (citizens or government) and agents (public sector managers and accounting officers). In public sector, agents are expected to manage public resources on behalf of the principals with high levels of accountability and transparency. However, due to information asymmetry and conflicting interests, agents may engage in opportunistic behaviors such as misreporting, payroll fraud, and weak compliance with financial regulations. In support of this, studies by Eke & Enowoghwenma (2024) even show that systems such as GIFMIS and IPPIS help to reduce agency problems by automating financial transactions, improving monitoring, and reducing human interference in payroll and budgeting processes. This supports the argument that digital accounting systems strengthen

internal control mechanisms and improve accountability outcomes in MDAs.

Institutional Theory

Similarly, the Institutional Theory explains how organizations adopt structures and practices that are considered legitimate within their institutional environment. According to DiMaggio and Powell (1983), many organizations tend to conform to external pressures such as government policies, regulatory frameworks, and professional standards. In Nigeria, the adoption of GIFMIS and IPPIS reflects institutional pressure to improve transparency and align with global best practices in public financial management. Oluwagbade et al. (2024) shows that these reforms have become institutionalized tools for enhancing fiscal discipline, accountability, and transparency in the Nigerian public sector.

Furthermore, studies such as Kasimu et al. (2025) confirm that public sector financial reforms, including GIFMIS and IPPIS, significantly improve financial performance and accountability by promoting real-time financial reporting and reducing leakages in government expenditures. However, challenges such as weak enforcement, inadequate capacity, and resistance to change still limit full effectiveness.

In conclusion, Agency Theory explains the need for control and accountability mechanisms, while Institutional Theory explains the adoption and legitimacy of GIFMIS/IPPIS in MDAs. Together, they provide a strong theoretical foundation for this study.

Empirical Review

Nwachukwu et al. (2023) conducted a study titled "Government Budgeting and Accountability Systems in Nigeria" to examine the effectiveness of GIFMIS and IPPIS in improving public sector performance in Nigeria. The study adopted a quantitative survey research design in which data were collected from public sector officers using questionnaires with the use of Chi-square. The findings revealed that GIFMIS had a strong and positive significant effect on public sector performance ($X^2cal = 15.06 > X^2tab = 9.49$), while IPPIS showed a positive but weak significant effect ($X^2cal = 9.52 > X^2tab = 9.49$). The study concluded that both systems enhance public sector efficiency, though IPPIS requires improvement to address institutional peculiarities and recommended that IPPIS should be restructured to accommodate the operational needs of different MDAs in order to strengthen its effectiveness in enhancing accountability and payroll transparency.

Similarly, Agbata and Oranefo (2025) in their study titled "Integrated Personnel and Payroll Information System and Financial Accountability in Nigerian Federal Universities" examined the impact of IPPIS on financial accountability. The study employed a survey research design involving 2,217 accounting and internal audit staff, with a sample size of 106 respondents. Data were analyzed using descriptive statistics and multiple regression analysis. The results showed that IPPIS has a significant positive impact on budgeting processes and internal audit effectiveness in federal universities, indicating improved financial accountability. The study concluded that IPPIS enhances transparency and accountability in financial management. It recommended continuous strengthening of IPPIS infrastructure and improved staff training to maximize its effectiveness in public financial management.

Kasimu et al. (2025) also examined the effectiveness of key public financial management reforms such as TSA, IPPIS, and GIFMIS in Nigeria. The study adopted a qualitative descriptive analytical approach using secondary data from government reports and academic literature. Findings revealed that although these reforms have improved payroll integrity, reduced financial leakages, and enhanced fiscal transparency, their effectiveness remains limited by corruption, weak institutional capacity, and political interference. The study concluded that public financial management reforms in Nigeria are only partially effective despite their potential. It recommended strengthening institutional autonomy, improving enforcement mechanisms, and enhancing digital governance systems to improve accountability and fiscal discipline.

Ezenwaka et al. (2025) at the same time investigated the effect of IPPIS and GIFMIS on transparency in public sector financial management. The study adopted a survey research design with 250 respondents drawn from the Federal Pay Office. Data were analyzed using descriptive statistics and ordinary least squares regression. The findings showed that both IPPIS and GIFMIS have a significant positive effect on transparency in the Nigerian public sector, improving openness in financial reporting and reducing corruption tendencies. The study concluded that accounting software enhances transparency and accountability in government financial operations. It recommended that the Federal Government should sustain and strengthen the implementation of IPPIS and GIFMIS to further improve public trust and financial responsibility.

Olugbamiye et al. (2024) in their study titled "Effect of Integrated Financial System on Public Expenditure of Selected Federal MDAs in Ekiti State" examined the impact of GIFMIS, IPPIS, and TSA on public expenditure management. The study adopted a multistage sampling technique and collected data from 200 respondents across selected MDAs. Data were

analyzed using correlation and ANOVA regression techniques. The findings revealed that IPPIS and GIFMIS have significant positive effects on public expenditure control and financial accountability, while TSA had a negative effect on expenditure flexibility. The study concluded that integrated financial systems significantly improve accountability and efficiency in public financial management. It recommended improved training and effective implementation of GIFMIS and IPPIS to enhance transparency and reduce corruption in MDAs.

Despite these numerous studies on GIFMIS and IPPIS in Nigeria, we believe that we can all see that majority of this study focused on federal institutions, universities, and general public financial management systems, with limited attention to state level Ministries, Departments and Agencies. In particular, few studies have comprehensively examined how GIFMIS/IPPIS utilisation specifically influences internal controls, data integrity, and reduction of financial irregularities in Kwara State MDAs, thereby creating gap this study addresses.

Methodology

This study adopted survey design to examine the effect of GIFMIS and IPPIS utilisation on internal control effectiveness, data integrity, and reduction of financial and payroll irregularities in Ministries, Departments and Agencies in Kwara State, Nigeria. This study used this design because it aids the collection of data from respondents while also supports the analysis of perceptions regarding existing administrative and financial practices within the public sector. The population of this study comprised finance and accounting personnel in selected MDAs in Kwara State, including accountants, internal auditors, budget officers, and payroll staff directly involved in financial management and reporting functions in which only staff with at least two years of professional experience were included to ensure primed responses on GIFMIS and IPPIS implementation. The sample size consisted of 219 respondents drawn using a multi-stage sampling technique and purposive selection across selected MDAs by ensuring that key financial officers were adequately represented. In the first stage, MDAs were stratified to ensure proper coverage, while in the second stage, relevant finance and accounting units were identified. In the final stage, respondents were selected purposively based on their roles in financial management and reporting. Data were collected using a questionnaire designed to measure respondents' perceptions on GIFMIS/IPPIS utilisation, internal controls, data integrity, and reduction of irregularities in which the questionnaire was divided into demographic and thematic sections (i.e. variables sections in line with this study objectives) and responses were measured using a 5-point Likert scale from strongly agree to strongly disagree. Also, Content validity was ensured through expert review while the reliability was confirmed through a pilot study tested using Cronbach's alpha yielded a coefficient of 0.935. Data collected were coded and analyzed using descriptive statistics including frequencies, percentages, means, and standard deviation, and multiple regression analysis with the use of SPSS statistical software.

Results

Research Questions One: To what extent does GIFMIS/IPPIS utilisation enhance internal control systems in Ministries, Departments and Agencies in Kwara State, Nigeria?

Table 1: Respondents' Perceptions on Internal Control Effectiveness of GIFMIS/IPPIS in MDAs

S/N	Statement	Frq.	SA	A	N	D	Mean	STD
1.	GIFMIS/IPPIS is fully implemented in all major financial and payroll processes.	219	42 (19.2%)	123 (56.2%)	41 (18.7%)	13 (5.9%)	3.87	0.820
2.	Staff are adequately trained and supported to use GIFMIS/IPPIS effectively.	219	44 (20.1%)	124 (56.6%)	41 (18.7%)	10 (4.6%)	3.91	0.782
3.	GIFMIS/IPPIS has strengthened internal control systems.	219	43 (19.6%)	137 (62.6%)	33 (15.1%)	6 (2.7%)	3.99	0.694
4.	The system enforces consistent control measures, reducing unauthorized transactions.	219	46 (21.0%)	136 (62.1%)	31 (14.2%)	6 (2.7%)	4.01	0.697
5.	Internal control effectiveness has improved, supporting accountability and oversight.	219	30 (13.7%)	148 (67.6%)	38 (17.4%)	3 (1.4%)	3.94	0.602

Total / Average	**219**	**205 (18.7%)**	**668 (60.8%)**	**184 (16.7%)**	**38 (3.8%)**	**3.94**	**0.719**

The response result presented in Table 1 shows that respondents generally agreed that GIFMIS/IPPIS utilisation enhances internal control systems in MDAs in Kwara State with an overall average score of 3.94. Specifically, item 1 recorded a mean of 3.87, where 56.2% agreed and 19.2% strongly agreed that GIFMIS/IPPIS is fully implemented in major financial and payroll processes. Item 2 had a mean of 3.91, with 56.6% agreeing and 20.1% strongly agreeing that staff are adequately trained and supported. Item 3 recorded a mean of 3.99, showing that 62.6% agreed and 19.6% strongly agreed that internal control systems have been strengthened. Item 4 obtained a mean of 4.01, where 62.1% agreed and 21.0% strongly agreed that the system reduces unauthorized transactions. Item 5 recorded a mean of 3.94, with 67.6% agreement and 13.7% strong agreement that internal control effectiveness has improved. In general, all the mean score indicates a positive perception regarding GIFMIS/IPPIS in enhancing internal controls.

Research Questions Two: What effect does GIFMIS/IPPIS utilisation have on data integrity and accuracy in financial and payroll management in MDAs?

Table 2: Respondents' Perceptions on Effect of GIFMIS/IPPIS on Data Integrity in MDAs

S/N	Statement	Frq.	SA	A	N	D	Mean	STD
1.	GIFMIS/IPPIS ensures accurate, consistent, and reliable financial and payroll data.	219	31 (14.2%)	148 (67.6%)	35 (16.0%)	5 (2.3%)	3.93	0.642
2.	Errors, duplications, and inconsistencies in accounting and payroll have decreased.	219	36 (16.4%)	140 (63.9%)	40 (18.3%)	3 (1.4%)	3.95	0.634
3.	GIFMIS/IPPIS enables retrieval of reliable data for reporting and enhances data integrity.	219	35 (16.0%)	132 (60.3%)	47 (21.5%)	5 (2.3%)	3.89	0.693
4.	Financial records generated through GIFMIS/IPPIS are consistent and free from manipulation.	219	40 (18.3%)	136 (62.1%)	36 (16.4%)	7 (3.2%)	3.95	0.710
5.	GIFMIS/IPPIS improves the accuracy and reliability of payroll processing in MDAs.	219	38 (17.4%)	139 (63.5%)	39 (17.8%)	3 (1.4%)	3.97	0.638
Total / Average		**219**	**180 (16.4%)**	**695 (63.3%)**	**197 (17.9%)**	**23 (2.1%)**	**3.94**	**0.663**

Table 2 results also shows that respondents generally agreed that GIFMIS/IPPIS utilisation has a positive effect on data integrity and accuracy in MDAs, with an overall mean score of 3.94 and standard deviation of 0.663. seeing item 1, the mean of 3.93 indicates that 67.6% agreed and 14.2% strongly agreed that GIFMIS/IPPIS ensures accurate, consistent, and reliable financial and payroll data. Item 2 recorded a mean of 3.95, where 63.9% agreed and 16.4% strongly agreed that errors, duplications, and inconsistencies in accounting and payroll have reduced likewise, item 3 had a mean of 3.89, showing that 60.3% agreed and 16.0% strongly agreed that the system enhances reliable data retrieval for reporting and strengthens data integrity. Item 4 recorded a mean of 3.95, with 62.1% agreement and 18.3% strong agreement that financial records are consistent and free from manipulation. Item 5 obtained a mean of 3.97, where 63.5% agreed and 17.4% strongly agreed that payroll accuracy and reliability have improved. From the whole, one we see that the perceptions of respondents shows that GIFMIS/IPPIS improves data integrity in MDAs.

Research Questions Three: To what extent does GIFMIS/IPPIS utilisation reduce financial and payroll irregularities in MDAs?

Table 3: Respondents' Perceptions on GIFMIS/IPPIS in Reduction of Financial Irregularities in MDAs

S/N	Statement	Frq.	SA	A	N	D	Mean	STD
1.	GIFMIS/IPPIS ensures real-time transaction recording, reconciliation, and oversight.	219	47 (21.5%)	134 (61.2%)	32 (14.6%)	6 (2.7%)	4.00	0.736

2.	GIFMIS/IPPIS reduces irregularities in financial transactions and payroll, including ghost worker issues.	219	40 (18.3%)	132 (60.3%)	40 (18.3%)	7 (3.2%)	3.93	0.717
3.	System usage allows timely detection, correction, and compliance with payment regulations.	219	38 (17.4%)	139 (63.5%)	39 (17.8%)	3 (1.4%)	3.97	0.638
4.	GIFMIS/IPPIS improves audit readiness by ensuring accurate, compliant, and transparent processes.	219	39 (17.8%)	142 (64.8%)	31 (14.2%)	7 (3.2%)	3.97	0.670
5.	GIFMIS/IPPIS enhances transparency and reduces financial misreporting in MDAs.	219	41 (18.7%)	138 (63.0%)	34 (15.5%)	6 (2.7%)	3.98	0.660
Total / Average		**219**	**205 (18.7%)**	**685 (62.4%)**	**176 (16.1%)**	**29 (2.6%)**	**3.97**	**0.684**

Table 3 shows that respondents agreed that GIFMIS/IPPIS utilisation reduces financial and payroll irregularities in MDAs with mean score of 3.97 and standard deviation of 0.684 standings as the overall average of their perceptions. For item 1, the mean of 4.00 indicates that 61.2% agreed and 21.5% strongly agreed that the system ensures real-time transaction recording, reconciliation, and oversight. Also, item 2 recorded a mean of 3.93, where 60.3% agreed and 18.3% strongly agreed that GIFMIS/IPPIS reduces irregularities in financial transactions and payroll, including ghost worker issues. Item 3 had a mean of 3.97, showing that 63.5% agreed and 17.4% strongly agreed that the system allows timely detection, correction, and compliance with payment regulations. Item 4 also recorded a mean of 3.97, with 64.8% agreement and 17.8% strong agreement that it improves audit readiness and ensures transparency. Lastly, item 5 obtained a mean of 3.98, where 63.0% agreed and 18.7% strongly agreed that it enhances transparency and reduces financial misreporting. Overall, the results indicate a strong positive perception that GIFMIS/IPPIS reduces financial and payroll irregularities in MDAs.

Test of Hypotheses

H_{01}: GIFMIS/IPPIS utilisation does not significantly enhance internal control systems in Ministries, Departments and Agencies in Kwara State, Nigeria.

H_{02}: GIFMIS/IPPIS utilisation does not significantly improve data integrity and accuracy in financial and payroll management in MDAs.

H_{03}: GIFMIS/IPPIS utilisation does not significantly reduce financial and payroll irregularities in MDAs.

Table 4: Regression results showing the effect of internal controls, data integrity, and reduction of irregularities on GIFMIS/IPPIS utilisation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	0.264	0.070	0.057	0.5773	0.070	5.366	3	215	0.001	1.672

Predictors: (Constant), reduction of irregularities, internal controls, data integrity and accuracy

Dependent variable: GIFMIS/IPPIS utilisation

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	5.365	3	1.788	5.366	0.001
Residual	71.650	215	0.333	–	–
Total	77.015	218	–	–	–

COEFFICIENTS

Predictor	B	Std. Error	Beta	t	Sig.	Collinearity Statistics

							Tolerance	VIF
	(Constant)	2.349	0.465	–	5.054	0.000	–	–
H_{01}	Internal controls	0.313	0.084	0.253	3.750	0.000	0.950	1.052
H_{02}	Data integrity and accuracy	0.007	0.088	0.006	0.083	0.934	0.817	1.223
H_{03}	Reduction of irregularities	0.077	0.081	0.068	0.951	0.343	0.854	1.171

***Source**: Author's Field survey, 2026* *Dependent Variable: GIFMIS/IPPIS utilisation*

The regression results in Table 4 show that GIFMIS/IPPIS utilisation is significantly influenced by internal controls, data integrity, and reduction of financial irregularities in MDAs with model summary indicate a correlation coefficient (R = 0.264), showing a positive relationship between the predictors and GIFMIS/IPPIS utilisation. The coefficient of determination ($R^2 = 0.070$) reveals that 7.0% of the variation in GIFMIS/IPPIS utilisation is explained by the independent variables, while the adjusted R^2 of 0.057 confirms this. Also, the ANOVA table result shows that the overall model is statistically significant ($F = 5.366$, $p = 0.001 < 0.05$) meaning that the predictors jointly influence GIFMIS/IPPIS utilisation.

Hypothesis One (H_{01})

The regression result shows that internal controls have a significant positive effect on GIFMIS/IPPIS utilisation, with a beta value of 0.253, t-value of 3.750, and a p-value of 0.000. Since the p-value is less than 0.05, then hypothesis one is rejected. This implies that GIFMIS/IPPIS utilisation significantly enhances internal control systems in Ministries, Departments and Agencies in Kwara State, Nigeria.

Hypothesis Two (H_{02})

The coefficient table result reveals that data integrity and accuracy have an insignificant effect on GIFMIS/IPPIS utilisation, with a beta value of 0.006, t-value of 0.083, and a p-value of 0.934. Since the p-value is greater than 0.05, so hypothesis two is accepted. This indicates that GIFMIS/IPPIS utilisation does not significantly improve data integrity and accuracy in financial and payroll management in MDAs in Kwara State, Nigeria.

Hypothesis Three (H_{03})

The regression analysis shows that reduction of financial irregularities has an insignificant effect on GIFMIS/IPPIS utilisation, with a beta value of 0.068, t-value of 0.951, and a p-value of 0.343. Since the p-value is greater than 0.05, therefore, hypothesis three is accepted. This indicates that GIFMIS/IPPIS utilisation does not significantly reduce financial and payroll irregularities in MDAs in Kwara State, Nigeria.

Discussion of findings

The findings of this study revealed that GIFMIS/IPPIS utilisation has a significant positive effect on internal control systems in Ministries, Departments and Agencies in Kwara State. This implies that the implementation of GIFMIS/IPPIS has strengthened financial supervision, improved accountability structures, and reduced unauthorized transactions within the public sector. This finding is consistent with Nwachukwu et al. (2023), who reported that GIFMIS significantly enhances public sector performance and internal accountability mechanisms. It also aligns with Olugbamiye et al. (2024), whose study found that integrated financial systems such as GIFMIS and IPPIS improve expenditure control and financial accountability in MDAs, in so doing reinforcing the effectiveness of internal control systems.

This study further ascertained that GIFMIS/IPPIS utilisation has a positive but statistically insignificant effect on data integrity and accuracy in MDAs. This literally mean that even though the system improves record consistency and reduces errors in practice, its effect is not strong enough to be statistically significant in explaining variations in data integrity. This finding partially agrees with Ezenwaka et al. (2025), who found that GIFMIS and IPPIS significantly improve transparency and accuracy in financial reporting in the Nigerian public sector. However, it contrasts with Kasimu et al. (2025), who argued that despite the presence of these reforms, their effectiveness is still limited by weak institutional capacity, corruption, and implementation challenges, which may explain the insignificant result observed in this study.

Lastly, this study revealed that GIFMIS/IPPIS utilisation does not significantly reduce financial and payroll irregularities in MDAs in Kwara State, although respondents perceived a positive relationship. This finding supports Kasimu et al. (2025), who reported that PFM reforms such as GIFMIS and IPPIS have only partially reduced financial leakages due to persistent systemic constraints. However, it contradicts Suleiman and Mohammed (2024), who found a significant reduction in payroll fraud and ghost worker syndrome following IPPIS adoption in northern Nigerian states, this

therefore shows that effectiveness may vary across different administrative environments.

Conclusion

Based on the results of this study, it is concluded that GIFMIS/IPPIS utilisation has a meaningful impact on financial accountability in Ministries, Departments and Agencies in Kwara State, Nigeria as this study result and findings revealed that GIFMIS/IPPIS significantly enhances internal control systems, indicating improved monitoring, accountability, and reduction of unauthorized financial activities within MDAs. However, the study shows a positive but statistically insignificant effect on data integrity and accuracy, suggesting that while improvements exist, they are not strong enough to produce a significant influence. Similarly, GIFMIS/IPPIS was found to have a positive but no significant effect on the reduction of financial and payroll irregularities which as result of these implies that challenges such as implementation gaps and institutional constraints may still exist. Therefore, this study reckons that although GIFMIS/IPPIS contributes positively to public financial management reforms but yet its full effectiveness in achieving complete financial accountability in Kwara State MDAs is yet to be fully realized and requires further strengthening.

Recommendations

Based on these results, the following recommendations are made:

1. Government, and management of Ministries, Departments and Agencies in Nigeria should strengthen the implementation of GIFMIS/IPPIS by ensuring full integration across all financial and payroll processes so as to enhance the system effectiveness and improve internal control performance.
2. Government should invest in continuous training for accounting and finance staff on the use of GIFMIS/IPPIS in order to improve data handling skills, increase their accuracy, and enhance the reliability of financial and payroll information.
3. There should be strong monitoring, supervision, and enforcement mechanisms by relevant regulatory bodies to ensure compliance with GIFMIS/IPPIS procedures in order to be able to reduce financial and payroll irregularities and improve overall accountability in Nigeria MDAs.

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