

The Role of Public Financial Management Reforms in Enhancing Government Accountability in Nigeria.

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Abstract

This study examines the role of public financial management (PFM) reforms in enhancing government accountability in Nigeria, with particular attention to the Medium-Term Expenditure Framework (MTEF), Treasury Single Account (TSA), and procurement reforms (PRF). Employing a descriptive survey design, data were collected from management-level staff within selected Ministries, Departments, and Agencies (MDAs) using a structured questionnaire. Due to accessibility limitations, a convenience sampling method was adopted, resulting in 221 valid responses. Partial Least Squares Structural Equation Modelling (PLS-SEM) was utilized to assess the relationships between PFM reforms and government accountability. The findings indicate that MTEF and PRF contribute positively to strengthening government accountability, highlighting the importance of effective budget planning and procurement practices within Nigeria's institutions. In contrast, the TSA system showed limited influence on fiscal transparency and accountability in this context. Based on these results, the study recommends enhancing MTEF implementation for better budget predictability and control, re-evaluating the structure and function of TSA operations to improve its effectiveness or exploring alternative cash management solutions and strengthening PRF mechanisms to improve transparency and accountability.

Keywords: *Accountability, Expenditure Framework, Procurement Reforms, Public Financial Management, Treasury Single Account.*

1. Introduction

Globally, public financial management (PFM) reforms have emerged as strategic tools for enhancing government accountability and transparency. Countries across Europe, Asia, and the Americas have adopted comprehensive frameworks to improve fiscal discipline, transparency, and outcomes (Andrews, 2010). In Africa, particularly, the pursuit of sound PFM systems is increasingly seen as central to combating corruption and strengthening institutions. However, the implementation and outcomes vary significantly across nations due to capacity, political commitment, and socio-economic constraints (Lawson, 2015).

In Nigeria, reforms such as the Medium-Term Expenditure Framework (MTEF), Treasury Single Account (TSA), and the Public Procurement Act have been introduced to address chronic issues of budget indiscipline, leakage of public funds, and non-performance in service delivery (Ibrahim & Abdullahi, 2023). These reforms are central to aligning spending with development goals while also establishing mechanisms for public scrutiny (Okonjo-Iweala, 2014). The TSA, for example, has reduced idle cash

balances and improved fiscal reporting (Central Bank of Nigeria [CBN], 2022). MTEF provides a rolling plan for fiscal discipline (Federal Republic of Nigeria [FRN] Budget Office, 2021), while procurement reforms target fairness, competitiveness, and value-for-money in public spending (Public and Private Development Centre [PPDC], 2022).

Despite these efforts, Nigeria continues to witness cases of misappropriation, budget padding, and ghost workers, raising concerns about the effectiveness of reforms. Presently, these national reforms have been adopted, but their implementation outcomes remain empirically underexplored. Given the country's dependence on oil revenue generation and developmental deficits, understanding how PFM reforms influence accountability becomes imperative.

This study addresses the operational inefficiencies in Nigeria's public sector - including delayed audit reports, contract inflation, and opaque budgeting - and asks whether these are rooted in the absence or weakness of PFM reforms. Despite various reforms initiated by the Nigerian government – such as MTEF, TSA, procurement reform, few empirical studies have thoroughly assessed their effectiveness at subnational levels, particularly using advanced statistical techniques. Most past studies (e.g., Yusuf & Oyetunde, 2020; Adewunmi, 2019; Aliyu et al., 2021) employed regression, ANOVA, and chi-square analyses, which often fall short in capturing complex, latent relationships.

The current study thus fill gaps in extant studies by employing Partial Least Squares Structural Equation Modelling (PLS-SEM) to offer deeper insights into causal pathways. Specifically, to:

- (i) examine the effect of the Medium-Term Expenditure Framework on government accountability in Nigeria;
- (ii) assess the influence of the Treasury Single Account system on fiscal transparency and accountability in Nigeria; and
- (iii) evaluate how procurement reforms contribute to institutional accountability in Nigeria.

2. Literature Review

2.1. Conceptual Framework

Public financial management encompasses all processes that governments use to plan, direct, and monitor public resources Organisation for Economic Co-operation and Development (OECD). (2019). Reforms aim to streamline budget planning, enhance revenue mobilization, and instil accountability. In Nigeria, early reforms were driven by Structural Adjustment Programmes (SAPs) in the 1980s, but gained momentum in the 2000s with the adoption of the Fiscal Responsibility Act and Public Procurement Act (Ariyo & Jerome, 2022).

Public procurement reforms, initiated through the 2007 Public Procurement Act, seek to ensure competitiveness and transparency. Despite gains, issues such as contract duplication and political interference persist (Public and Private Development Centre [PPDC], 2021; Independent Corrupt Practices and Other Related Offences Commission [ICPC], 2022).

MTEF is a forward-looking approach to budgeting that links policy, planning, and budgeting over a 3-year horizon (World Bank, 2018). In Nigeria, it underpins the annual budget, aiming to curtail budget variances and encourage fiscal discipline Budget Office of the Federation (Budget Office of the Federation (BOF), 2022). Critics, however, argue that political will and weak institutional capacity hinder its effectiveness (Abdullahi, 2020).

TSA consolidates government revenues into a single account to improve cash management and reduce leakages. Since 2015, the Nigerian government has saved billions through TSA (CBN, 2022). While the system boosts accountability, challenges include delays in disbursement and resistance from MDAs (Yusuf et al., 2022). Accountability refers to the obligation of public officials to report, explain, and be answerable for resulting consequences (UNDP, 2016). Financial accountability, a subset, deals with how

resources are allocated, spent, and accounted for. In Nigeria, weak oversight institutions and low civic engagement challenge financial accountability (BudgIT, 2022).

2.2. Empirical Review

Empirical studies such as that of Andrews (2010) evaluated the impact of MTEF on government performance in Ghana, Tanzania, and Uganda. Using a mixed-methods approach, he found that MTEF and procurement reforms showed potential for improving fiscal accountability but required strong political commitment. Simson (2011) assessed the application of MTEF in Kenya, Malawi, and Rwanda using qualitative interviews, concluding that while transparency improved, integration with sectoral strategies remained weak. Aregbeyen and Smart (2020) applied PLS-SEM to data from Nigerian ministries and found MTEF increased budget predictability but failed to influence actual spending discipline. Yusuf and Oyetunde (2020) evaluated the implementation of MTEF in select Nigerian states using correlation analysis tests and established positive correlations between MTEF implementation and improved revenue tracking. Egbeide et al. (2016) investigated Nigeria's budgetary reforms (MTEF), using descriptive statistics they found out that MTEF improved public expenditure productivity.

Sane and Sharma (2019) quantitatively analyzed TSA implementation in India and revealed that it reduced idle cash balances and enhanced fiscal forecasting. Odia and Ogiedu (2013) conducted a survey in Nigeria's federal MDAs and found that TSA improved visibility but faced institutional resistance. The World Bank (2012) used a cross-country analysis to show that procurement reform enhanced competition and transparency but suffered enforcement gaps. Nwosu (2021) conducted a case study on Nigerian universities and found that while TSA improved fund control, it caused disbursement delays. Aliyu et al. (2021) analyzed the impact of TSA implementation on public cash management in Nigeria and discovered that lack of political will and inadequate IT infrastructure has significantly affected the effectiveness of TSA.

Recent empirical studies highlight diverse impacts of procurement reforms on public accountability across varying contexts. Waxenecker and Prell (2024) revealed that procurement transparency in Guatemala reduced corruption through anti-corruption cycles. Pancasilawan et al. (2024) emphasized that regional asset management reforms in Indonesia improved accountability through enforced transparency. Laksana (2024) found that legal standardization in Indonesian procurement systems improved public trust and accountability. Nokhwali-Mboyi and van der Waldt (2025) demonstrated that South Africa's National Consumer Commission benefited from structured reforms enhancing procurement oversight. Finally, Sun and Jiang (2025) empirically showed that in China, government procurement reforms strengthened internal controls, indirectly supporting public accountability via rigorous financial supervision. Adewunmi (2019) focused on procurement reforms at Nigeria's local government levels using ANOVA demonstrated statistically significant improvements in transparency perceptions.

2.3. Theoretical Foundation

Theoretically, this study is anchored on Agency Theory by Jensen and Meckling (1976), which explains the relationship between principals (citizens) and agents (public officials). In public financial management, agents are expected to act in the interest of the public but may pursue personal gains due to weak oversight. Reforms such as the Medium-Term Expenditure Framework (MTEF), Treasury Single Account (TSA), and procurement regulations serve as control mechanisms to reduce this agency problem by promoting transparency, reducing fiscal leakages, and ensuring accountability. Agency Theory is thus relevant as it highlights how these reforms align public officials' behaviour with the goals of public sector performance in Nigeria.

3. Methods

This study adopts a descriptive survey design, suitable for assessing attitudes and perceptions in organizational settings (Creswell, 2014). The population includes management-level staff from selected Ministries, Departments, and Agencies (MDAs) in Nasarawa State. As the total population is unknown, Cochran's formula was employed to derive a representative sample size.

A convenience sampling technique was adopted due to accessibility constraints and to ensure high response rates; justified in public administration research where probabilistic sampling may be impractical (Etikan et al., 2016). A structured questionnaire based on a 5-point Likert scale was developed, validated, and distributed to 250 respondents. A total of 221 valid responses were retrieved and analyzed.

To evaluate complex interrelationships among latent constructs, this study applies Partial Least Squares Structural Equation Modeling (PLS-SEM). PLS-SEM is increasingly recognized for its robustness in exploratory models involving multiple constructs and indicators (Hair et al., 2021).

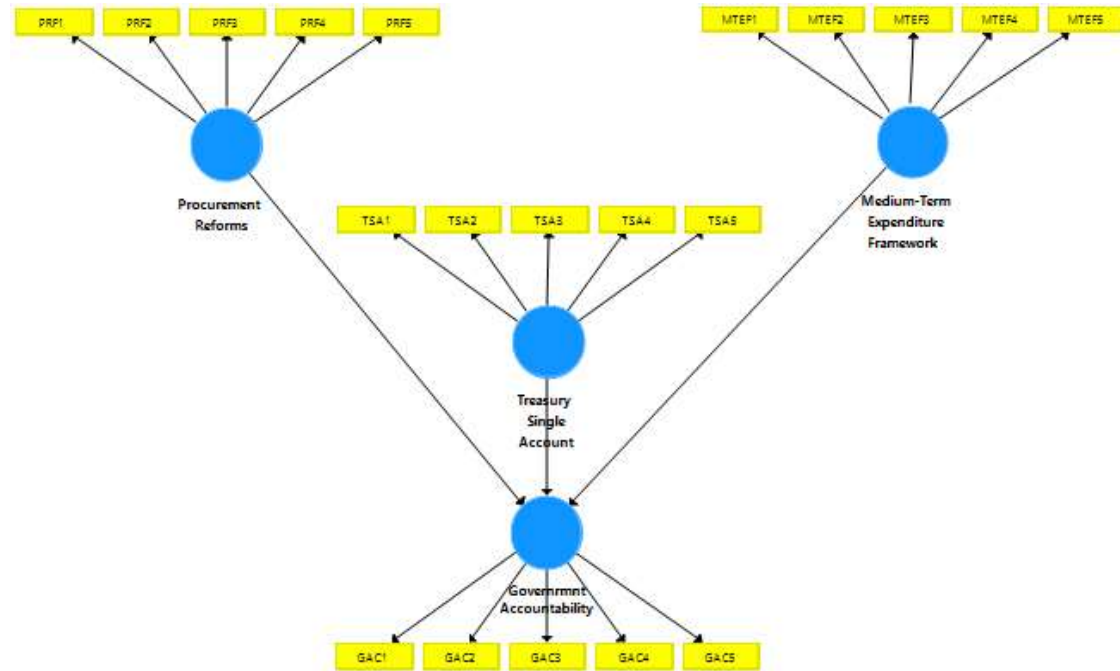


Fig 1. *Partial Least Squares -Structural Equation Model for the Study*

Keys: MTEF 1 to MTEF 5: Responses to the 5 items under the Medium Term and Expenditure Framework construct; TSA 1 to TSA 5: Responses to the 5 items under the Treasury Single Account construct; PRF 1 to PRF 5: Responses to the 5 items under the Procurement Reforms construct; GAC 1 to GAC 5: Responses to the 5 items under Government Accountability and Control construct; See table 1 for the measurement of the study’s variables.

Table 1. *Variables Measurements*

| Variable | Number of Items | Measurement Scale | Source |
|----------|-----------------|------------------------------|----------------|
| MTEF | 5 | 5-point Likert Ordinal Scale | Self-Developed |
| TSA | 5 | 5-point Likert Ordinal Scale | Self-Developed |
| PRF | 5 | 5-point Likert Ordinal Scale | Self-Developed |
| GAC | 5 | 5-point Likert Ordinal Scale | Self-Developed |

Source: Researchers’ Compilations (2025)

The measurement instrument used in this study was self-developed based on the study’s conceptual framework and relevant public financial management literature. No items were adapted or adopted from previous research. Each construct- Medium-Term Expenditure Framework (MTEF), Treasury Single Account (TSA), Procurement Reform (PRF), and Government Accountability (GAC) - was measured using five items structured on a 5-point Likert scale ranging from Strongly Disagree (1) to Strongly Agree (5).

To ensure content validity, the questionnaire was reviewed by two public finance academics and three senior officials from Nigerian Ministries, Departments, and Agencies (MDAs). Their feedback helped refine item clarity and relevance. A pilot study involving 30 management-level staff from MDAs in FCT-Abuja was conducted to assess the instrument’s clarity and consistency.

The pilot test indicated satisfactory item comprehension and response reliability. Based on this pretest, minor modifications were applied before final administration. The final instrument was used to collect data from 250 participants, of which 221 valid responses were analyzed.

4. Results and Discussions

Table 2. *Descriptive Statistics*

| | Mean | Median | Min | Max | Std. Dev. | Kurtosis | Skewness |
|-------|-------|--------|-----|-----|-----------|----------|----------|
| MTEF1 | 3.453 | 4 | 1 | 5 | 1.191 | -0.153 | -0.858 |
| MTEF2 | 3.381 | 4 | 1 | 5 | 1.203 | -0.641 | -0.598 |
| MTEF3 | 2.629 | 2 | 1 | 5 | 1.439 | -1.452 | 0.208 |
| MTEF4 | 3.67 | 4 | 1 | 5 | 1.08 | 0.283 | -0.878 |
| MTEF5 | 3.821 | 4 | 1 | 5 | 1.089 | 0.695 | -1.072 |
| PRF1 | 3.701 | 4 | 1 | 5 | 1.155 | -0.597 | -0.596 |
| PRF2 | 3.821 | 4 | 1 | 5 | 1.031 | -0.116 | -0.761 |
| PRF3 | 3.616 | 4 | 1 | 5 | 1.237 | -0.53 | -0.647 |
| PRF4 | 3.494 | 4 | 1 | 5 | 1.168 | -0.158 | -0.863 |
| PRF5 | 3.471 | 4 | 1 | 5 | 1.17 | -0.697 | -0.453 |
| TSA1 | 3.921 | 4 | 1 | 5 | 1.071 | 0.702 | -1.145 |
| TSA2 | 3.803 | 4 | 1 | 5 | 1.186 | -0.142 | -0.87 |
| TSA3 | 3.136 | 3 | 1 | 5 | 1.338 | -1.145 | -0.262 |
| TSA4 | 3.136 | 3 | 1 | 5 | 1.428 | -1.331 | -0.076 |
| TSA5 | 3.263 | 4 | 1 | 5 | 1.514 | -1.446 | -0.275 |
| GAC1 | 3.292 | 4 | 1 | 5 | 1.266 | -0.766 | -0.501 |
| GAC2 | 3.818 | 4 | 1 | 5 | 1.142 | 0.787 | -1.211 |
| GAC3 | 3.967 | 4 | 1 | 5 | 1.233 | 0.93 | -1.382 |
| GAC4 | 3.813 | 4 | 1 | 5 | 1.202 | 0.671 | -1.231 |
| GAC5 | 3.708 | 4 | 1 | 5 | 1.147 | -0.12 | -0.799 |

Source: Author’s computation using SmartPLS (2025)

Table 2 presents the descriptive statistics for the observed variables representing the public financial management reforms proxies- Medium-Term Expenditure Framework (MTEF), Treasury Single Account (TSA), Procurement Reform (PRF)- and the dependent variable, Government Accountability (GAC). On average, responses clustered moderately high across all constructs, with mean scores ranging from 2.63 (MTEF3) to 3.97 (GAC3) on a 5-point Likert scale, suggesting a general perception of effectiveness and agreement with the reform measures. Skewness values are predominantly negative (e.g., MTEF5 = -1.072; TSA1 = -1.145; GAC3 = -1.382), indicating a left-skewed distribution where more respondents provided higher ratings. Kurtosis values were generally near zero or negative (e.g., MTEF3 = -1.452; TSA5 = -1.446), suggesting relatively flat distributions with lighter tails than a normal distribution. Notably, standard deviations for most items exceed 1.0 (e.g., TSA5 = 1.514; MTEF3 = 1.439), indicating substantial variability in responses. Overall, the data suggest moderate to high perceived effectiveness of the reform constructs and their role in enhancing government accountability, with acceptable variability and a slight tendency toward higher (favorable) responses.

4.1. Measurement Model Assessments

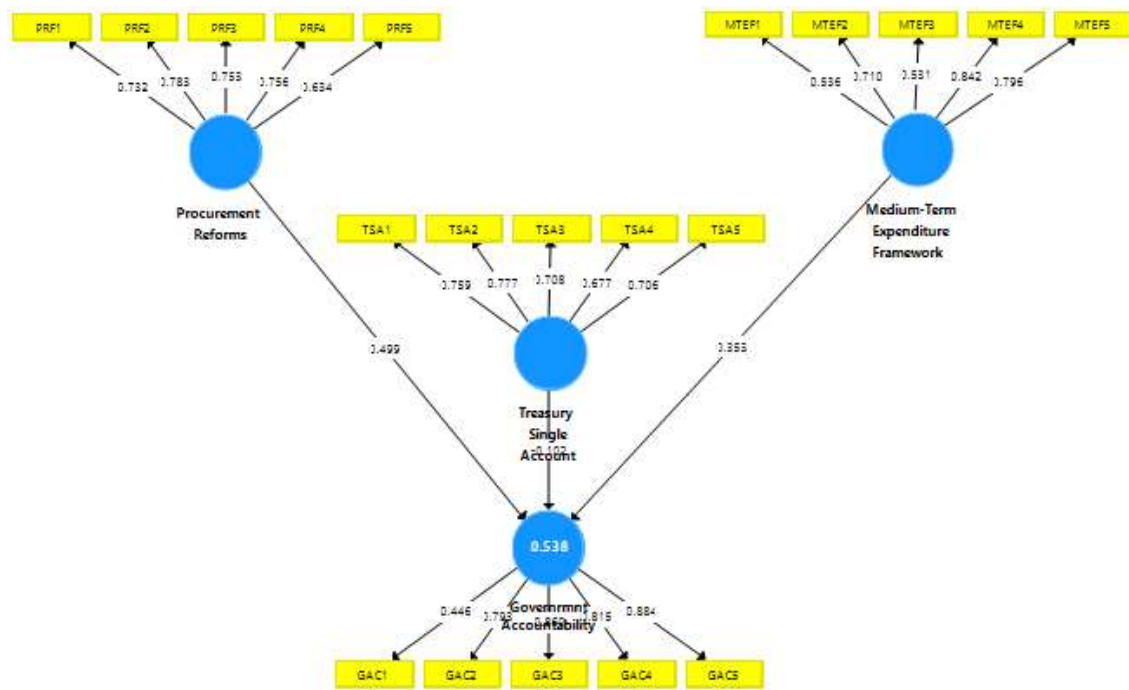


Fig 2. PLS-SEM Output

Table 3. Reliability Tests

| Construct | Loadings | Cronbach Alpha | Composite Reliability | Average Variance Inflation |
|-----------|----------|----------------|-----------------------|----------------------------|
| MTEF1 | 0.536 | | | |
| MTEF2 | 0.71 | | | |
| MTEF3 | 0.531 | | | |
| MTEF4 | 0.842 | | | |
| MTEF5 | 0.796 | 0.752 | 0.819 | 0.484 |
| PRF1 | 0.732 | | | |
| PRF2 | 0.783 | | | |
| PRF3 | 0.753 | | | |
| PRF4 | 0.756 | | | |
| PRF5 | 0.634 | 0.784 | 0.853 | 0.538 |
| TSA1 | 0.759 | | | |
| TSA2 | 0.777 | | | |
| TSA3 | 0.708 | | | |
| TSA4 | 0.677 | | | |
| TSA5 | 0.706 | 0.81 | 0.848 | 0.528 |
| GAC1 | 0.446 | | | |
| GAC2 | 0.793 | | | |
| GAC3 | 0.86 | | | |
| GAC4 | 0.815 | | | |
| GAC5 | 0.884 | 0.821 | 0.879 | 0.603 |

Source: Author's computation using SmartPLS 4

Table 3 presents the reliability and validity metrics for the measurement model constructs—Medium-Term Expenditure Framework (MTEF), Procurement Reforms (PRF), Treasury Single Account (TSA), and Government Accountability (GAC)—based on factor loadings, Cronbach’s alpha, composite reliability (CR), and average variance extracted (AVE). Following reliability benchmarks (Hair et al., 2021), CR values for all constructs exceed the acceptable threshold of 0.70 (MTEF = 0.819; PRF = 0.853; TSA = 0.848; GAC = 0.879), indicating strong internal consistency. Cronbach’s alpha values also range from 0.752 to 0.821, surpassing the minimum standard of 0.70 (Nunnally & Bernstein, 1994). AVE values for PRF (0.538), TSA (0.528), and GAC (0.603) exceed the minimum criterion of 0.50, suggesting adequate convergent validity (Fornell & Larcker, 1981). However, MTEF’s AVE of 0.484 is slightly below the threshold, indicating marginal convergence of its indicators. Factor loadings mostly surpass 0.60, though MTEF1 (0.536), MTEF3 (0.531), and GAC1 (0.446) fall below the recommended 0.50 cutoff, signaling potential issues with those specific items. The constructs demonstrate acceptable reliability and validity, with a need for further refinement of select indicators within the MTEF and GAC domains.

Table 4. *Collinearity Test*

| Construct | VIF |
|-----------|-------|
| MTEF1 | 1.561 |
| MTEF2 | 1.956 |
| MTEF3 | 1.445 |
| MTEF4 | 1.938 |
| MTEF5 | 1.745 |
| PRF1 | 1.734 |
| PRF2 | 2.173 |
| PRF3 | 1.764 |
| PRF4 | 1.507 |
| PRF5 | 1.403 |
| TSA1 | 1.492 |
| TSA2 | 1.703 |
| TSA3 | 4.58 |
| TSA4 | 3.587 |
| TSA5 | 2.671 |
| GAC1 | 1.132 |
| GAC2 | 1.956 |
| GAC3 | 2.319 |
| GAC4 | 2.198 |
| GAC5 | 2.927 |

Source: Author’s computation using SmartPLS 4

Table 4 reports the collinearity diagnostics using Variance Inflation Factor (VIF) values for all observed indicators in the constructs of Medium-Term Expenditure Framework (MTEF), Procurement Reforms (PRF), Treasury Single Account (TSA), and Government Accountability (GAC). According to Kock and Lynn (2012), VIF values below 5.0 suggest the absence of problematic multicollinearity, while Hair et al. (2021) recommend a more conservative threshold of 3.3 in PLS-SEM models. Most indicators fall well within acceptable limits, with VIFs ranging between 1.132 (GAC1) and 2.927 (GAC5), indicating minimal risk of multicollinearity. Although TSA3 (VIF = 4.580) and TSA4 (VIF = 3.587) exceed the conservative 3.3 threshold, they remain below the acceptable upper limit of 5.0, indicating tolerable collinearity. Their AVE of 0.528 (Hair et al., 2021) confirms sufficient discriminant validity. Thus, they do not compromise the model’s measurement integrity (Fornell & Larcker, 1981). The VIF statistics

confirm that collinearity among items is generally low and should not adversely affect the structural equation modeling results.

4.2. Structural Model Assessments

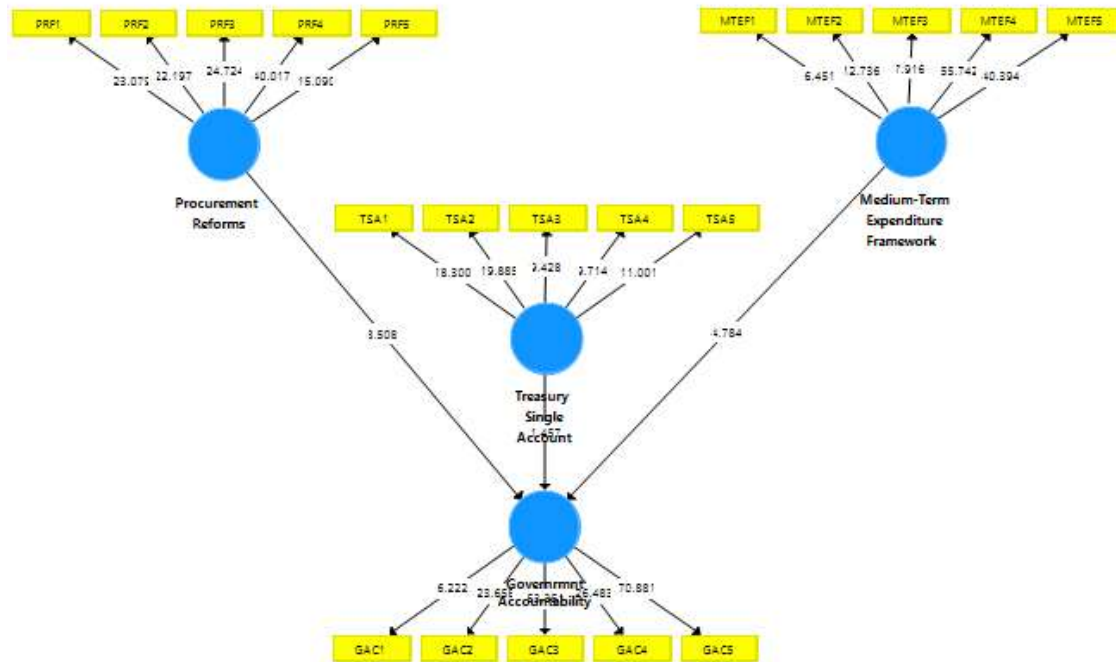


Fig 3. PLS-SEM Bootstrapping Output

Table 6. Model Fit Analysis

| | Saturated Model | Estimated Model |
|------------|-----------------|-----------------|
| SRMR | 0.06 | 0.06 |
| d_ULS | 4.016 | 4.016 |
| d_G | 2.093 | 2.093 |
| Chi-Square | 1588.029 | 1588.029 |
| NFI | 0.92 | 0.921 |

Source: Author's computation using SmartPLS (2025)

The model fit indices presented in Table 6 suggest an overall acceptable fit of the estimated model. The Standardized Root Mean Square Residual (SRMR) value of 0.06 is below the recommended threshold of 0.08, indicating good model fit (Hu & Bentler, 1999; Hair et al., 2019). The discrepancy measures d_ULS (4.016) and d_G (2.093) indicate acceptable absolute fit, although specific cutoffs for these indices vary depending on the modeling context (Dijkstra & Henseler, 2015). The Chi-square statistic ($\chi^2 = 1588.03$) is significant and relatively high, which may reflect sensitivity to sample size rather than poor fit alone (Bentler & Bonett, 1980). Importantly, the Normed Fit Index (NFI) value of 0.92 surpasses the conventional threshold of 0.90, suggesting that the estimated model fits the data well compared to a null model (Bentler & Bonett, 1980; Hair et al., 2019). Taken together, these fit indices indicate that the estimated model demonstrates an acceptable to good fit with the observed data.

Table 7. *Construct Effect Size Analysis*

| | GAC | MTEF | PRF | TSA |
|------|-------|------|-----|-----|
| GAC | | | | |
| MTEF | 0.064 | | | |
| PRF | 0.191 | | | |
| TSA | 0.008 | | | |

Source: Author’s computation using SmartPLS (2025)

The effect size analysis presented in Table 7 shows varying magnitudes of relationships among the constructs. The effect size (f^2) values for MTEF on GAC (0.064) and TSA on GAC (0.008) indicate small effects, as values around 0.02 are considered small according to Cohen’s (1988) guidelines. In contrast, PRF on GAC shows a moderate effect size of 0.191, exceeding the 0.15 threshold for a medium effect, suggesting a more substantial impact on GAC (Cohen, 1988; Hair et al., 2019). These findings imply that PRF contributes more meaningfully to the variance explained in GAC compared to MTEF and TSA, which have minimal to small impacts. Effect size interpretation is critical for understanding the practical significance of relationships beyond statistical significance (Cohen, 1988; Hair et al., 2019).

Table 8. *Model Explanatory Power*

| | R Square | R Square Adjusted |
|-----|----------|-------------------|
| GAC | 0.538 | 0.534 |

Source: Author’s computation using SmartPLS (2025)

The explanatory power of the model for GAC is reflected by an R^2 value of 0.538 and an adjusted R^2 of 0.534, indicating that approximately 53.8% of the variance in GAC is explained by the predictors in the model. The adjusted R^2 value, which accounts for the number of predictors and sample size, remains very close to the R^2 , suggesting a stable and reliable model fit (Hair et al., 2019; Cohen, 1988). According to Cohen’s (1988) guidelines, an R^2 value above 0.26 is considered a large effect size, signifying that the model has substantial explanatory power. Thus, the results demonstrate that the independent variables collectively explain a significant proportion of the variance in GAC, indicating the model’s practical relevance and predictive capability.

4.3. Test of Hypotheses

Table 9. *PLS-SEM Bootstrapping Significance Tests*

| | Beta Coefficient | Std. Dev. | T Statistics | P- Values |
|-------------|------------------|-----------|--------------|-----------|
| MTEF -> GAC | 0.353 | 0.074 | 4.784 | 0.000 |
| PRF -> GAC | 0.499 | 0.059 | 8.508 | 0.000 |
| TSA -> GAC | -0.102 | 0.07 | 1.457 | 0.146 |

Source: Author’s computation using SmartPLS (2025)

The analysis in Table 9 showed that the Medium-Term Expenditure Framework (MTEF) had a statistically significant positive effect on Government Accountability and Control ($\beta = 0.353$, $t = 4.784$, $p < .001$). This finding aligns with Andrews (2010), Allen and Tommasi (2001), Aregbeyen and Smart (2020); But Simson (2011) found only limited improvements in transparency and weak integration in Kenya, Malawi, and Rwanda, suggesting weaker accountability outcomes than those found here. Theoretically, MTEF’s significant result supports Agency Theory (Jensen & Meckling, 1976), as structured expenditure planning aligns agents’ actions (officials) with principals’ goals (citizens), reducing information asymmetry and fiscal mismanagement.

In contrast, the Treasury Single Account (TSA) showed no statistically significant effect on Government Accountability and Control ($\beta = -0.102$, $t = 1.457$, $p = .146$). This finding is consistent with Aregbeyen and Smart (2020), Nwosu (2021), but quite inconsistent with that of Sane and Sharma (2019) and Odia and Ogiedu (2013). From an Agency Theory perspective, TSA was expected to mitigate agency problems

by centralizing funds and reducing leakage opportunities; however, its lack of significance indicates that institutional weaknesses or administrative bottlenecks may undermine its theoretical role as a control mechanism over agent behaviour.

Procurement Reforms (PRF) demonstrated a significant and strong positive effect on Government Accountability and Control ($\beta = 0.499$, $t = 8.508$, $p < .001$). This result mirrors Waxenecker and Prell (2024), Pancasilawan et al. (2024), Laksana (2024), Nokhwali-Mboyi and Van der Waldt (2025), Sun and Jiang (2025). In theoretical terms, procurement reforms directly align with Agency Theory by limiting officials' discretion and enforcing transparency in public contracts, thereby reducing principal-agent problems and ensuring agents act in the public's interest.

5. Conclusion

This study set out to address whether key public financial management reforms viz., Medium-Term Expenditure Framework, Treasury Single Account, and procurement reforms, are translating into stronger government accountability in Nigeria. With the use of PLS-SEM based on survey data from management-level staff in Nasarawa State MDAs, it explained a sizeable share of variance in government accountability. The results revealed MTEF and procurement reforms have significant and positive effects on accountability. This confirms that more disciplined multi-year budgeting and transparent procurement processes can meaningfully restrain discretion and reduce asymmetries in information available to public officials, as well as citizens. On the contrary, TSA had no statistically significant effect, suggesting that centralization of cash alone cannot guarantee accountability gains when not supported by institutional capacity, responsive cash management processes, and effective oversight.

These findings carry important policy and theoretical implications. From the perspective of agency theory, reforms that change the rules of planning and contracting appear more effective in realigning agent behavior with public interests than those that have a narrow focus on cash consolidation. The policymakers, therefore, need to give priority attention to improving the quality of MTEF implementation-credible ceilings, realistic macro-fiscal assumptions, and tight links between plans, budgets, and performance. This should be equally undertaken by deepening procurement reforms through e-procurement, mechanisms that facilitate independent review, and consistent sanctions in cases of violations. At the same time, the weak effect of TSA invites a re-examination of its design and operation with flexibility for service delivery units, better integration with financial management information systems, among other features. The study is limited in the sense that the focus of this study on one state, the cross-sectional design, and reliance on self-reported perceptions; hence, future research should extend the analysis to multiple jurisdictions, combine quantitative models with qualitative institutional assessments, and test refined measurement scales, so as to capture the nuanced ways that PFM reforms shape accountability in practice.

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