

TREASURY SINGLE ACCOUNT POLICY AND FUND ACCESS FOR EDUCATIONAL DEVELOPMENT IN NIGERIA

Kasimu Awenegieme Osigbeme Eshemogie¹, Nkechi Obiweluozor²

ABSTRACT

The main purpose of this study was to investigate the implication of the operation of Treasury Single Account policy in accessing funds from the federal government for the implementation of academic programmes in federal universities in South – South Nigeria. To guide the study, six research questions were raised and answered and six hypotheses were formulated and tested. The findings of the study revealed that there is a high extent of accessibility of funds through TSA for the employment of academic and non-academic staff by the universities. The study also found out that there is a high extent of accessibility of funds through TSA for the development of infrastructural facilities. The study also revealed that there is a high extent of Access to funds for programme accreditation through TSA. The study also found that access to fund for the employment of academic and non-academic staff in the operation of TSA significantly differ among Universities in the South – South Nigeria. The study recommends amongst others, the need for federal government to put in place a more robust technology to allow seamless access of funds by all universities for employment of academic and non-academic staff. This way, there would be a uniform procedure and process in the modalities for accessing funds whereby, there will be no disparity or short of supply in the number of staff by institutions.

Keywords: Workplace Reputation, Career Success, Job Satisfaction, Stress.

Introduction

The Treasury Single Account (TSA) as provided for by the Federal government of Nigeria is a unified structure of government banking system which enables consolidation and optimum utilization of governments' cash resources and separates transaction level control from overall cash management. In other words, a TSA is a bank account or a set of linked bank accounts through which the government transacts all its receipts and payments and gets a consolidated view of its cash position at the end of each day (International Monetary Fund (IMF), 2010). A Treasury Single Account enables regular and effective monitoring of government cash resources by providing complete and timely information. It also facilitates better fiscal, debt management, and monetary policy coordination as well as better reconciliation of fiscal and banking data, which in turn improves the quality of fiscal information. From existing records, a TSA is considered to significantly reduce government debt servicing costs, even as it seeks to lower liquidity reserve needs, and so helps maximize the return on investments of surplus cash as shown in the IMF (2010). In 2015, the Federal Government of Nigeria directed all the Ministries, Departments and Agencies (MDAs) to close all their accounts domiciled in commercial banks and transfer the balances to the federation account. In the Central Bank of Nigeria (CBN) circular to all deposit money

banks, the commencement of Federal Government Independent Revenue e-collection scheme was announced. The scheme was intended to automate revenue collection of all Ministries, Departments and Agencies (MDAs) directly into the Consolidated Revenue Fund account at the CBN.

Academic programmes mean any combination of courses and/or requirements leading to a degree or certificate, or to a major, minor or academic track and/or concentration. A certificate is earned through a prescribed course of credit study that is pursued independently of and without enrollment in any degree programme (Temple University 2002). In Nigerian universities, academic programmes are implemented in line with the National universities Commission (NUC) through the accreditation guidelines. Accreditation of academic programmes dates back to 1990 when the first accreditation was carried out. This is one of the quality assurance mechanisms initiated by the NUC to regulate academic standard and enhance quality university education in Nigeria. Okebukola (2006) describes academic accreditation as a process of examining the availability and adequacy of resources, merit rating of resources or programmes in order to enhance the quality of output. This means that accreditation involves the process of ensuring that the curricula, physical facilities, personnel, and funds meet the needs of the universities with a view to achieving their stated philosophy and objectives. Obadara and Alaka (2013) have noted that accreditation is a measure of the quality of academic programmes on acceptable minimum standard provided by the accrediting agency. The objectives of accreditation of higher institution programmes as outlined by the NUC (2012) include:

1. Department of Vocational and Technical Education, Faculty of Education, University of Benin, Benin City, Nigeria.
2. Department of Educational Management, Faculty of Education University of Benin, Benin City, Nigeria.

- a) To ensure that at least the minimum academic standards documented are attained, maintained and enhanced.
- b) To assure employers and other members of the community that Nigerian graduates of all academic programmes have attained an acceptable level of competency in their areas of specialization.
- c) To certify the international community that the programmes offered in Nigerian universities are of high standards and that their graduates are adequate for employment and further studies.

Academic programmes in federal universities can be discussed under following categories:

1. Employment of Academic and Non-academic Staff
2. Infrastructural facilities
3. Information and Communication Technology (ICT) and
4. Staff training and Development programmes.

Federal Universities have always cried out over the issue of funds to finance and run academic programmes effectively. Fund is a very important input in education as it is needed for employment of academic and non-academic staff, for the provision of infrastructural facilities, to manage information communication technology services and staff training and development as well as to ensure quality academic programme delivery. The lack of timely access to fund under the TSA policy would perhaps affect negatively the smooth running of academic programmes in the universities and the quality of their output. This is because the funds meant for the running of academic programmes hitherto deposited with the Deposit Money Banks (DMB) and controlled by the principal officers of the universities are now consolidated with the Central Bank of Nigeria and only released to the institutions upon presentation of verifiable budgets. With this policy now in place, the federal government has sought to entrench transparency and accountability in the government ministries, departments and agencies and by extension as a measure to curb corruption. Whereas the operation of Treasury Single Account is meant to address the above challenges of the Federal government in all federal universities, the stakeholders in the tertiary education level and indeed the education sector, appear to be lamenting that the implementation of the treasury single account policy has negatively affected the speedy access to funds for the implementation of academic programmes in federal universities.

In general terms, researchers appear to have neglected a review of this vital aspect of the implication of the implementation and operation of

TSA policy; as this directly affects the educational sector, especially in the key variables needed as inputs for academic programme implementation such as employment of both academic and non-academic staff, procurement of relevant infrastructural facilities, deployment of Information and Communication Technology for effective teaching and learning and most importantly, the training and retraining of staff and development. Since the policy does not seem to have neither stopped nor reduced the usual funding of Federal university education by the Federal Government through budgetary allocation and other intervention funds, the researcher is therefore interested in establishing the true state of affairs concerning the operation/implementation of Treasury Single Account policy as it affects the timely access of the funds needed for academic programmes. Would it be that the process of accessing funds for academic programme is more cumbersome under the TSA or that universities have not fully mastered the techniques of promptly accessing these funds? Resolving these may provide possible answers to how universities fund their academic programmes.

Research Questions

To guide this study, the following research questions are asked:

1. To what extent does access to fund for the development of ICT in the operation of TSA significantly differ among federal universities in the South – South Nigeria?
2. To what extent does timely access to fund in the operation of TSA significantly differ among federal universities in South – South Nigeria?
3. To what extent does access to fund for programme accreditation in the operation of TSA significantly differ among federal universities in South – South Nigeria?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

1. Access to fund for the development of ICT in the operation of TSA does not significantly differ among federal universities in the South – South Nigeria.
2. Timely access to fund in the operation of TSA does not significantly differ among federal universities in South – South Nigeria.
3. Access to fund for programme accreditation in the operation of TSA does not significantly differ among federal universities in South – South Nigeria.

Purpose of the Study

The main purpose of the study was to assess the implication of the operation Treasury Single Account

policy in accessing funds from the federal government for the implementation of academic programmes in federal universities in South – South Nigeria. Specifically, the study sought to determine the following:

1. The extent to which access to fund for the developments of ICT in the operation of TSA significantly differ among federal universities in the South – South Nigeria.
2. Establish the extent to which timely access to fund in the operation of TSA significantly differ among federal universities in South – South Nigeria.
3. Establish the extent to which access to fund for programme accreditation in the operation of TSA significantly differ among federal universities in South – South Nigeria.

THEORETICAL FRAMEWORK

This study is hinged on System Theory. The Systems theory was propounded by Bertalanffy (1968). The theory is based on the interdisciplinary study of systems. It states that the whole is always better than the parts. A system is a complex of interacting elements and they are open to, and interact with their environment. His ideas were adopted by others including Kenneth E. Boulding, William Ross Ashby and Anatol Rapoport working in mathematics, psychology, biology, game theory and social network analysis. Sociological systems thinking started earlier, in the 19th century. A system is a cohesive conglomeration of interrelated and interdependent parts that is either natural or man-made (Beven, 2006). Every system is delineated by its spatial and temporal boundaries, surrounded and influenced by its environment, described by its structure and purpose or nature and expressed in its functioning. In terms of its effects, a system can be more than the sum of its parts if it expresses synergy or emergent behavior. Changing one part of the system usually affects other parts and the whole system, with predictable patterns of behavior. For systems that are self-learning and self-adapting, the positive growth and adaptation depend upon how well the system is adjusted with its environment. Some systems function mainly to support other systems by aiding in the maintenance of the other system to prevent failure. The goal of systems theory is systematically discovering a system's dynamics, constraints, conditions and elucidating principles (purpose, measure, methods, tools, etc.) that can be discerned and applied to systems at every level of nesting, and in every field for achieving optimized result.

Systems theory focuses on the relations between the parts. Rather than reducing an entity such as the human body into its parts or elements (e.g. organs or cells), systems theory focuses on the arrangement of and relations between the parts and how they work together as a whole. The way the parts are organized

and how they interact with each other, determines the properties of that system. The behaviour of the system is independent of the properties of the elements. This often referred to as a holistic approach to understanding phenomena. With respect to management, system simply refers to a set of different independent parts working together in interrelated manner to accomplish a whole. It is with this essence that synergism appears. For instance, an organization is formed by different departments, sections, and units composed of individuals and groups which are independent, but working together to achieve a common goal with the aim of turning organizational vision into reality.

Access and Management of Funds in the University

In Nigeria, funding of tertiary education has continued to be a challenge to government. Like every other project and programmes, which require funding for its successful implementation, education when not adequately funded, leads to decayed infrastructure and poor academic programme implementations. The underfunding of tertiary education, though a global phenomenon among developing economies of the world, successive government in Nigeria seem not to have the political will to address these challenges and their consequences in the successful implementation of academic programmes and policies. For instance, the 6-3-3-4 system of education as contained in the National Policy on Education suffered some setbacks, not because the policy was bad, but because it was underfunded. This has led to its modification to what is now known as the Universal Basic Education, which provides for 9 years free and compulsory education from primary to junior secondary school, 3 years of senior secondary and 4 years of university education (9-3-4). This change in policy further led to the National Curriculum Review by the Federal Ministry of Education. Obviously, the issue is not the policy, but its implementation occasioned by poor funding using the instrumentality of government budget as a major determinant for allocation of resources to the education sector.

Aluko (2006) found that the federal government of Nigeria total budget was N1.9trn. the education sector got a paltry N16.6bn or 8.77% of the total budget. This is a far cry from the UNESCO benchmark of 26%. Reacting to the budget proposal to the National Assembly by the federal government in December 2016, the Minister of Education, mallam Adamu Adamu, said Nigeria education sector has again received much lower than the 26% UN benchmark. He concluded by saying that underfunding was the reason why no Nigeria university is ranked among the top 800 in the world or among top 10 universities in Africa. (Premium Times publication, May, 21, 2017). The federal government of Nigeria's historical budget shows that

between 2010 and 2017, the education sector had not received more than 10% of the nation's budget.

Table 1: 8 Year Historical Budget Allocation Trend

Years	Total Budget	Allocation To Education	% Budget
2010	N3.931trn	N249.086bn	6.34
2011	N3.571trn	N306.3bn	8.58
2012	N3.945trn	N400.15bn	10
2013	N4.987trn	N426.53bn	8.5
2014	N4.642trn	N493bn	10.6
2015	N4.493trn	N492.34bn	10.96
2016	N6.077trn	N367.73bn	6.05
2017	N7.30trn	N448.01bn	6.14

Source: Budget office of the federation (Ministry of Finance) 2017

The above table shows the trend in budget allocation to education sector for a period of 8 years. For instance in 2016, 33 States of the federation allocated N653.53bn to education sector, representing 10.70% of their combined budget estimates of N6.1trn. to education. Despite the huge resources from various sectors of the economy available to government in revenue generation, funding of education remains on the downward trend.

Source of Funding Tertiary Education

Basically, the academic programmes of federal universities in Nigeria are funded by two broad sources. Toluwalope (2016) explained the sources as; government and non-governmental sources.

Government Sources: the government sources include but not limited to

- Budgeting allocation and
- Grants.

Budgetary allocation is the government means of determining how to distribute its resources to various sectors of the economy, which includes the tertiary education. This explains the amount of money made available to universities in a particular year.

Grants may come as capital, recurrent or special grants. Capital grants are bulk payments to institutions for the construction of new buildings and major repairs of old ones, while recurrent grants are usually salaries, allowances, maintenance, travelling and transport expenses. But special grants are like aids by the federal government to the service schools, may be to improve the quality of education, structure special programmes and much more. Grants to tertiary institutions are usually received and disbursed by regulatory institutions such as NUC, NCCE and NBTE among others.

Non- governmental Sources: this includes

- School fees

- Proceeds from school activities such as farming, baking, cottage industries for the production of finished goods such as we have the UNIBEN Enterprises for the production of bottled water in commercial quantities by the University of Benin, Edo state.
- Donations by corporate organization as part of their corporate social responsibility.
- External aids from World Bank, UNESCO, USAID, Ford Foundation, PTF and TETFUND which act as intervention agencies in the education sector. For instance, the TETFUND was established as agency under the Tertiary Education Trust Fund Act, 2011. It was introduced in 1993 as an intervention fund for education. Under the scheme, limited liability and quoted companies are expected to contribute 2% of their assessable profits as education tax. The amount is shared in the ratio 50:25:25% to universities, polytechnics and colleges of education.

According to Abdullai (2017) the government approved N213.4 billion for the schools in 2016, with the releases and utilization of the funds to be done in 2017. He said each of the 40 federal universities and 34 state universities will receive N1.94 billion, while each of the 55 colleges of education would receive N679 million. This was described as the biggest annual disbursement given to any beneficiary institution since the establishment of TETFund. He said that in a bid to ensure that institutions were manned by scholars that have terminal degrees, the trust fund had placed a high premium for them to have scholarships to study for higher degrees. gniart ffats cimedaca yhw si tahT“ and development is allocated N300m for universities, N200m each for polytechnics and colleges of education as against N100m, N70m and N60m respectively, in 2015. While programme upgrade is allocated N565.41m for universities, N380.632m for polytechnics and N371.06m for colleges of education as against N100m, N70m and N72m respectively, in 2015”.

With the introduction of the treasury single account, there seems to be a general perception that the release of the allocated funds by the managers of National universities Commission will be delayed due to the processes and procedures in accessing the funds by the spending MDAs, which includes the federal universities in the South – South zone of Nigeria, to implement their academic programmes. *The Process of Accessing Allocated Funds:* One of the primary responsibilities of the National Universities Commission (NUC), is to receive block grants from the Federal Government and allocate them to universities in accordance with such formula as may be laid down by the Federal Executive Council (FEC), FGN (2000:1-3). Prior to the

introduction of the treasury single account policy of the federal government, the NUC maintained multiple accounts with commercial banks where different funds such as Tertiary education intervention funds, special intervention funds, grants and donations from donor Agencies and several other education funds were warehoused and released to the respective universities. But with the introduction of the treasury single account, all such funds are kept with the Central Bank of Nigeria (CBN) and are released to NUC upon justification and approval of the various projects (capital & Recurrent) of the universities for which such funds are meant. Could this be responsible for the seeming general perception of delay in implementing needed academic programmes, payment of salaries and allowances of staff and execution of capital projects by federal universities?

Ifeanyi, (2015) viewed treasury single account as a contemporary politico-socio-macro-economic and accounting issue of our time and can be better understood from three related stand points viz:

I. Treasury single account as a system of aggregative Financial inclusion, being a nationally organized and particular way of connecting all and by-3matrix, Federal, State and Local governments and their respective Ministries, Departments and Agencies (MDAs), to account for all their incomes and revenues via Treasury Single Account designated bank accounts with deposit money banks (DMBs) and

channeling and consolidating same to single treasury account with Central Bank of Nigeria.

II. Treasury single account as a systemic approach that is affecting and connecting the whole Nigeria State, and requiring a common directive principle (in line with chapter 2, of the 1999 constitution of the Federal Republic of Nigeria).

III. Treasury Single Account as integral part of Government Integrated Financial Management Information System (GIFMIS).

IV. Upon the introduction of the e-collection of government receipts, the office of the Accountant General of the Federation (OAGF) emphasized that treasury single account must run on e-receipts basis. Paragraph 2 of the circular from the office of the accountant general of the federation states that with effect from April 1st, 2015, all payments due to federal government or any of her agencies, are to be paid into the Consolidated Revenue Fund (CRF) or designated accounts in Central Bank of Nigeria through Deposit Money Banks (DMBs) or electronic channels using the CBN payment gateways. This is in line with the operation of treasury single account and the payment policies of the federal government.

Table 1 above shows that for seamless Operation of Treasury Single Account and clarity, the Office of Accountant General of the Federation issued the categorizations and exemptions to the treasury single

Table 2: Accounts Operation Table & Exemptions

S/No	Category	Examples	Remarks
i)	MDAs fully funded through the National Budget	All Ministries, relevant Departments and Agencies	All receipts to go to the CRF/TSA
ii)	MDAs not funded through the National Budget but generate additional revenues	Teaching Hospitals, Medical Centres, Federal Universities, Polytechnics, Colleges of Education etc	Collection Accounts to be maintained in CBN
iii)	MDAs not funded through the National Budget but expected to pay operating surplus to the CRF	CAC, NPA, NCC, FAAN, NCAA, NIMASA etc	Collection Accounts to be maintained in CBN
iv)	MDAs that are funded from the Federation Account	NNPC, FIRS, Customs Service, DPR etc	All FAAC and CRF receipts to be paid into the designated accounts in CBN respectively
v)	Agencies funded through the Special Accounts	NSC, RMRDC, PTDF etc	Collection Accounts to be maintained in CBN
vi)	MDAs with Revolving Funds and Project Accounts	Drug Revolving Fund, Fertilizer Revolving Fund, Roll-Back Malaria, Sure-P etc	All Revolving Funds and Project Accounts to be kept in CBN
vii)	Profit oriented public corporation/business enterprises	BOI, NEXIM, BOA, Transcorp Hilton etc	Policy not applicable

Source: Office of the Accountant General of the Federation (2016)

account as it affects the Ministries, Departments and Agencies. For instance, all the Ministries, Department and Agencies (MDAs) that are funded through the national budget in (i) on the table, are expected to put all their monies in the Consolidated Revenue Fund (CRF) from where they draw down in line with approved budget. While MDAs in (ii), such as tertiary institutions and teaching hospitals who have capacity to generate revenue internally, are under the TSA arrangement, expected to maintain their revenue account with the Central Bank of Nigeria (CBN). The implication is that such revenues collected can only be accessed by the institution after relevant approvals from the office of the accountant General of the federation. MDAs not funded through the national budget such as the Corporate Affairs Commission (CAC), Nigerian Ports Authority (NPA) and others in (iii) on the table would before the TSA have access to their monies through designated banks of their choice, for their operations, while the unspent amount at the end of the financial year was carried forward into the new year. Under the TSA arrangement, they are now expected to maintain a revenue or collection account with CBN, where the unspent amount is transferred and only accessed upon justifications and approvals. This is to ensure transparency and accountability. But MDAs that are funded from the federation account such as Nigeria National Petroleum Corporation (NNPC), Federal Inland Revenue Service (FIRS) and others in (iv) on the table, are to have their allocations paid directly into the TSA account domiciled with CBN.

Agencies funded through the federal government special account, such as Petroleum Tax Development Fund (PTDF) while closing their existing accounts with commercial banks. From the table, MDAs maintaining revolving project funds such as roll back malaria, as in (vi) are expected to deposit such funds with CBN. However, organizations established by the federal government that are profit oriented, are exempted from the treasury single account policy. Such organizations are Bank of Industry (BOI), Nigeria Export Import Bank (NEXIM) and a host of others in (vii) on the table.

Prior to the introduction of the treasury single account policy by the federal government, the MDAs listed in the different categories in table1, had maintained multiple accounts with commercial banks and funds managed by their chief accounting officers such as the Permanent Secretaries and Directors of finance. Such MDAs only needed to seek approval from the Accountant General of the federation to open an account with commercial banks. Such accounts have now been closed and taxpayers now make payments through the electronic platform called Remita and such payments defaults to designated account mapped to it in CBN. According to Oyekpere (2016) The TSA is a process and tool for effective management of government's finances,

banking and cash position. In accordance with the name, it pools and unifies all government accounts through a single treasury account. The advantages and benefits of the TSA are legion. The consolidation into a TSA paves way for the timely capture and payment of all due revenues into government coffers without the intermediation of multiple banking arrangements. This prevents revenue leakages in terms of revenue loss and mismanagement by operators of all revenue-generating agencies.

With this comes better cash management practices since the Treasury can at all times have an overall view of government's cash position, as against the fragmented positions of different Ministries, Department and Agencies (MDAs), which need to be laboriously pooled together to get the overall picture. This will reduce the cost of borrowing by government and its agencies, as the government will likely be in the surplus at most times of the year. The treasury single account is bound to improve transparency and accountability in public finance management. First, it will remove that organizational/MDA secrecy around the management of public finances. The discretionary aspect of accounting officers and politicians collaborating to do all manner of business with government finances before executing projects thereby causing delays or negotiating interest rates with banks for private gains will be over. The second is that revenue generating agencies that have been depriving the Treasury of due revenue through a plethora of bank accounts under their purview and which is not known to the authorities will no longer be able to defraud the revenue since all funds will be swept into the TSA. Thus, beyond transparency and accountability, the TSA will introduce economy and efficiency into overall management of public finances and this will in the long run lead to effectiveness of government spending since it places government in a better position to realize overall policy goals.

The above definition and explanation of treasury single account by Onyekpere (2016) underscores the significance of the Federal government, consolidating her revenue for proper accountability. Chukwu (2016) described treasury single account (TSA) as a network of subsidiary accounts all linked to a main account such that, transactions are effected in the subsidiary accounts but closing balances on these subsidiary accounts are transferred to the main account, at the end of each business day. According to Chukwu (2016), with the implementation of the Treasury Single Account, Ministries, Agencies and Departments (MDAs) will maintain their individual accounts with the commercial banks, but daily funding of their disbursements are made from the central or main account, which is resident with the Central Bank, just as their closing balances at the end of day are transferred to the main account. The TSA is principally a cash management tool for efficient

management of the Government's cash position. Prior to the implementation of the TSA, government was incurring finance cost on debit balances in some MDA's accounts while it was earning close to nothing on the credit balances of other MDAs. With the TSA, the net balances on all the MDA accounts will now reside with the Central Bank; hence, the government will avoid incurring interest costs when it has positive net position.

Balogun (2016) completely disagreed with the implementation of treasury single account policy of the Federal government. According to him, the total Consolidation of Government Account is not feasible. It is not that it is not visible, but the intention is for you to provide adequate financial instructions that would guide government revenue collectors to be transparent. Perhaps the major problem that has been therewith revenue collection is not whether you assemble it in a distributable pool account but the financial instruction governing revenue mobilization has a setback. The instruction should stipulate that every mobilization unit be able to retain a proportion of the revenue mobilized for meeting running expenses. For instance, a situation where the revenue mobilisation unit, mobilises all its revenue 100 percent and pay it into the revenue account, what happens? It therefore depends on the nature of the parastatal. If it is essentially a spending parastatal, it is very easy to domicile all their expenses and account with the Central Bank of Nigeria (CBN). It is equally easy to domicile account for revenue mobilization agencies such as the Nigeria Customs Service, (NCS), but the issue is, what percentage of the revenue mobilized can the agencies retain and what is the timeline between realization and transfer to the consolidated revenue account?.

A government has the choice to also say that if this is the revenue capacity of this organisation, they should also look at running cost. For accountability, if all revenue must be paid into the consolidated account, let them be paid, but before the beginning of the next revenue month, it is expected that you should have given them their overhead cost in advance. This assertion by Balogun (2016) confirms why the Federal government in introducing the treasury single account, created the different categories of organizations that may be exempted from the policy due to the nature of their jobs. He believes that the total consolidation of the entirely generated revenue without the MDAs allowed to retain some percentage of the amount generated was going to stifle the system and could lead to delayed salary payment on monthly basis. He advocated the need for the government to recognize the running/overhead cost of the MDAs and set the money aside before transfer to CBN in single account.

According to Labinjo (2016), a maritime expert; treasury single account policy when viewed from Maritime Agency, makes spending by any government department in civilized countries to be guided by their budgets, which make them to plan ahead, because they know what goes in and out of the treasury yearly. "But here (Nigeria) the agencies spend their revenue the way they like, without question from any quarter, provided they give paltry sum to the Federal Government. The agencies believe they are doing the government favour by giving a little fraction of their revenue, when it should be their statutory responsibility to the government to fund the government. So it is imperative for the government to know how much they are generating." He said all agencies, before now, demonstrated impunity in the way they spent public fund, because the country lacks institutions to check their excesses.

According to him, the agencies would now learn how to prepare their budgets, capture their income and expenditure for the whole year and present it to the government, through the National Assembly, for approval to enable them withdraw from their revenue at the Central Bank. The TSA coverage should be comprehensive by including all government-funded entities, including the autonomous and statutory government bodies as well as extra budgetary funds (EBFs) and special accounts. This is to ensure that the TSA covers, as far as possible, all relevant cash resources of the government. All cash flows related to government revenue, expenditure, donor financing, debt issuance and amortization (including those associated with external debt) should be fully integrated into the TSA system. Including an EBF within the TSA may be difficult to achieve in some cases where it has a separate legal status or has a public standing (e.g., health funds).

METHODOLOGY

Research Design

The descriptive survey design is employed for this study. This method was primarily concerned with the collection of data for the purpose of describing and interpreting existing conditions and prevailing practices using a representative sample for the population. For example, the study sought to explain how the Treasury Single Account policy influence employment of academic and non-academic staff, accreditation of academic programmes, procurement of infrastructural facilities, deployment of Information and Communication Technology, staff training and development.

Population of the Study

The population of this study consisted of the 80 principal officers in the five federal universities in South-South, Nigeria, comprising the Vice-Chancellors, Deans of faculties and Bursars.

Research Instrument

The instrument for data collection for this study was the questionnaire titled “Implication of the Treasury Single Account in Federal Universities (ITSAFU). The questionnaire was structured based on the research questions after intensive review of literature. The questionnaire was made up of two sections, A and B.

Validity of the Instrument

The instrument for data analysis was subjected to face and content validity by the researcher's supervisors and one expert from the Department of Educational Evaluation and Counselling Psychology, from the Faculty of Education, University of Benin, Benin City.

Reliability of the Instrument

To determine the reliability of the instrument for the study, the internal uniformity of the items were measured. This was done by using the Cronbach's alpha statistic. The instrument was administered once to 20 respondents (Vice-Chancellor, Deans of faculties, and Bursars) comprising 10 each from Federal University of Technology Akure and University of Nigeria, Nsukka, who were not part of the study population. The instrument yielded an alpha value of 0.74 which indicates the items were all reliable.

Method of Data Collection

The instrument was personally administered by the researcher with the help of four research assistants. The assistants helped in the distribution and retrieval of the questionnaire which lasted for four weeks. The research assistants were properly briefed on the

purpose of the study, questionnaire distribution and collection. Completed copies of the questionnaire were correctly checked to ensure their level of completeness by the respondents.

Method of Data Analysis

The statistical tools that were used to answer all the research questions were descriptive statistics such as mean and standard deviation. One-Way ANOVA was used to test the hypotheses. This was chosen in order to test for the significant difference among the variables under the study.

The mean decision rule for accepting or rejecting is 3.0. The mean ≥ 3.0 was accepted while mean < 3.0 is rejected. Furthermore, the decision rule for accepting or rejecting the hypotheses was the p-value $< .05$. The hypotheses with the significant value or p-value less than .05 were accepted while the hypotheses with the significant value or p-value greater than .05 were rejected.

PRESENTATION OF RESULTS AND DISCUSSION OF FINDINGS

This chapter presents the results of data analyses and discussion of findings.

Research Question 1

To what extent does access to fund for the development of ICT in the operation of TSA significantly differ by Universities in the South – South Nigeria?

Results from Table 1 shows that item 1 which is access of funds through TSA to purchase needed ICT facilities for teaching and learning programmes has a

Table 1: Access to Fund through TSA for the Deployment of ICT

SN	Items	Mean	Std. Deviation	Remark
1	Access of funds through TSA to purchase needed ICT facilities for teaching and learning programmes	3.87	1.32	High
2	Access of funds through TSA to replace obsolete computers for teaching	3.91	1.37	High
3	Access of funds through TSA to deploy ICT equipment for academic programme implementation as and when needed	3.88	1.32	High
4	Access of funds through TSA in meeting your ICT needs	3.78	1.36	High
5	Source for funds outside the budget for ICT equipment under the TSA policy	3.75	1.36	High
6	Source for funds outside the budget to get all the needed ICT equipment to enhance effective teaching and learning during lecture	4.00	1.15	High
7	Access of funds through TSA to purchase modern visual aids for lectures	3.63	1.41	Moderate
8	Access of funds through TSA for Procuring of ICT materials for learning and academic operations in the university has been difficult under the TSA regime.	4.04	1.26	High
9	Access of funds through TSA for maintenance and repairs of ICT equipment used for teaching and non-teaching operations	3.93	1.24	High
	Access of funds through TSA for the development of ICT	3.87	0.96	High

N=76; Key: 1.00 – 2.33 = Low Extent; 2.34 – 3.67 = Moderate Extent; 3.68 – 5.00 = High Extent

mean of 3.87 and standard deviation of 1.32 meaning a high extent of accessibility; furthermore, item 2 which is access of funds through TSA to replace obsolete computers for teaching has a mean of 3.91 and standard deviation of 1.37 meaning a high extent of accessibility; In addition, item 3 which is access of funds through TSA to deploy ICT equipment for academic programme implementation as and when needed has a mean of 3.88 and standard deviation of 1.32 meaning a high extent of accessibility; also, item 4 which is access of funds through TSA in meeting your ICT needs has a mean of 3.78 and standard deviation of 1.36 meaning a high extent of accessibility; furthermore, item 5 which is source for funds outside the budget for ICT equipment under the TSA policy has a mean of 3.75 and standard deviation of 1.36 meaning a high extent of accessibility; in addition, item 6 which is source for funds outside the budget to get all the needed ICT equipment to enhance effective teaching and learning during lecture has a mean of 4.00 and standard deviation of 1.15 meaning a high extent of accessibility; Moreso, item 7 which is access of funds through TSA to purchase modern visual aids for lectures has a mean of 3.63 and standard deviation of 1.41 meaning a moderate extent of accessibility; Similarly item 8 which is access of funds through TSA for Procuring of ICT materials for learning and academic operations in the university has been difficult under the TSA regime has a mean of 4.04 and standard deviation of 1.26 meaning a high extent of accessibility; also item 9 which is access of funds through TSA for maintenance and repairs of ICT equipment used for teaching and non-teaching operations has a mean of 3.93 and standard deviation of 1.24 meaning a high extent of accessibility. In conclusion, access of funds through TSA for the development of ICT with a mean of 3.87 and standard deviation of .96 meaning a high extent of accessibility of funds through TSA for the development of ICT.

Hypothesis 1

Access to fund for the development of ICT in the operation of TSA does not significantly differ by

Universities in the South – South Nigeria.

Table 2: Mean and Standard Deviation for Deployment of ICT in TSA Operation by University

University	N	Mean	Std. Deviation
University of Uyo	13	4.38	0.41
Federal University Otuoke	14	3.20	0.88
University of Calabar	23	4.40	0.21
University of Benin	13	2.59	1.08
University of Port Harcourt	13	4.39	0.22

Table 2 shows a mean and standard deviation of access to fund for the deployment of ICT in University of Uyo, Federal University Otuoke, University of Calabar, University of Benin and University of Port Harcourt as 4.38 and 0.41; 3.20 and 0.88; 4.40 and 0.21; 2.59 and 1.08; 4.39 and 0.22 respectively.

Table 3: One Way ANOVA of Deployment of ICT in TSA Operation by University

Groups	Sum of Squares	df	Mean Square	F	Sig.
Between	41.106	4	10.276	26.301	.000
Within	27.742	71	.391		
Total	68.847	75			

$\alpha = 0.05$

Table 3 shows an F value of 26.301 and a *p value* of .000, testing at an alpha level of 0.05, the *p value* less than alpha level. So, the null hypothesis which states that “access to fund for the development of ICT in the operation of TSA does not significantly differ by Universities in the South – South, Nigeria” is rejected. Consequently, access to fund the deployment of ICT in the operation of TSA

Table 4: LSD Multiple Comparisons of Deployment of ICT in TSA Operation by University

(I) Institution	(J) Institution	Mean Difference (I-J)	Std. Error	Sig.
University of Uyo	Federal University Otuoke	1.19*	0.24	0.00
University of Uyo	University of Benin	1.79*	0.25	0.00
Federal University Otuoke	University of Benin	0.61*	0.24	0.01
University of Calabar	University of Uyo	0.02	0.22	0.94
University of Calabar	Federal University Otuoke	1.20*	0.21	0.00
University of Calabar	University of Benin	1.81*	0.22	0.00
University of Calabar	University of Port Harcourt	0.01	0.22	0.97
University of Port Harcourt	University of Uyo	0.01	0.25	0.97
University of Port Harcourt	Federal University Otuoke	1.19*	0.24	0.00
University of Port Harcourt	University of Benin	1.80*	0.25	0.00

*. The mean difference is significant at the 0.05 level.

significantly differs by Universities in the South – South, Nigeria. Hence the need for post hoc multiple comparison to determine where the difference lies.

The data analysis in Table 4 shows that a significant difference exist between University of Uyo and Federal University Otuoke with a mean difference of 1.19 and a *sig value* of 0.00 which is less than .05 alpha level. The paired comparison between University of Uyo and University of Benin with a mean difference of 1.79 and a *sig value* of 0.00 is less than alpha value of 0.05 which indicate a significant difference exist between both institutions, Also, there is a significant difference between University of Calabar and Federal University Otuoke with a mean difference of 1.20 and a *sig value* of 0.00 which is less than 0.05 alpha level. Furthermore, a significant difference also exist between University Calabar and University of Benin with a mean difference of 1.81 and a *sig value* of 0.00 which is less than 0,05 alpha level. Furthermore, there is a significant difference between University of Port Harcourt and Federal University Otuoke with a mean difference of 1.19 and a *sig value* of 0.00 which is less than 0.05 at which it was tested. The table also depicts a significant difference between University of Port Harcourt and University of Benin with a mean difference of 1.80 and a *sig value* of 0.00 which is less than 0.05 alpha level. Finally, a significant difference between Federal University Otuoke and University of Benin with a mean difference of 0.61 and a *sig value* of 0.01 which is less than 0.05 at which it was tested.

However, the paired comparison also indicates that there is no significant difference between University of Calabar and University of Uyo with a mean difference 0.02 and a sig value 0.94 which is higher than alpha value of 0.05; Similarly, there is no significant difference between University of Calabar and University of Port Harcourt with a mean difference 0.01 and a sig value 0.97 which is higher than alpha value of 0.05 at which it was tested. Finally, there is no significant difference between University of Port Harcourt and University of Uyo with a mean difference 0.01 and a sig value 0.97 which is higher than alpha value of 0.05. Meaning University of Uyo, University of Calabar and University of Port Harcourt mastered access to fund for the development of ICT in TSA operation by university compared to University of Benin and Federal University Otuoke. Furthermore, Federal University Otuoke mastered access to fund for development of ICT in TSA operation by university compared to University of Benin.

Research Question 2:

To what extent does timely access to fund in the operation of TSA significantly differ by Universities in South – South Nigeria?

The data analysis from Table 5 shows that item 1 which is “approved funds for academic programme implementation are released in good time under the TSA policy” has a mean of 3.67 and standard deviation of 1.56 meaning a moderate extent of

Table 5: Timely Access to Fund through TSA

SN	Items	Mean	Std. Deviation	Remark
1	The approved funds for academic programme implementation are released in good time under the TSA policy	3.67	1.56	Moderate
2	The approved funds for academic programme implementation were delayed before the TSA policy	3.49	1.53	Moderate
3	The process of accessing funds under the TSA policy is cumbersome	3.66	1.43	Moderate
4	Mastering technique for accessing funds under the TSA regime	3.75	1.42	High
5	Access of funds through quickly to facilitate academic and non-academic operations in the university	3.76	1.39	High
6	Access of funds quickly for the purchase and maintenance of ICT equipment	3.80	1.42	High
7	Access of funds quickly for the purchase and maintenance of Infrastructural facilities	4.04	1.30	High
8	Access funds quickly for staff training and development	3.82	1.46	High
9	Access to funds under the TSA regime due to bureaucratic process has slowed down academic and non-academic policy implementation in the university.	4.04	1.28	High
	Timely access to funds through TSA	3.78	1.03	High

N=76; Key: 1.00 – 2.33 = Low Extent; 2.34 – 3.67 = Moderate Extent; 3.68 – 5.00 = High Extent

accessibility; also, item 2 which is “the approved funds for academic programme implementation were delayed before the TSA policy” has a mean of 3.49 and standard deviation of 1.53 meaning a moderate extent of accessibility; furthermore, item 3 which is “The process of accessing funds under the TSA policy is cumbersome” has a mean of 3.66 and standard deviation of 1.43 meaning a moderate extent of accessibility; Moreso, item 4 which is “Mastering technique for accessing funds under the TSA regime” has a mean of 3.75 and standard deviation of 1.42 meaning a high extent of accessibility; similarly, item 5 which is “Access of funds through quickly to facilitate academic and non-academic operations in the university” has a mean of 3.76 and standard deviation of 1.39 meaning a high extent of accessibility; also, in addition, item 6 which is “Access of funds quickly for the purchase and maintenance of ICT equipment” has a mean of 3.80 and standard deviation of 1.42 meaning a high extent of accessibility; also, item 7 which is “Access of funds quickly for the purchase and maintenance of Infrastructural facilities” has a mean of 4.04 and standard deviation of 1.30 meaning a high extent of accessibility; the data analysis item 8 which is, “Access funds quickly for staff training and development” has a mean of 3.82 and standard deviation of 1.46 meaning a high extent of accessibility; Finally, item 9 which is “Access to funds under the TSA regime due to bureaucratic process has slowed down academic and non-academic policy implementation in the university” has a mean of 4.04 and standard deviation of 1.28 meaning a high extent of accessibility. In conclusion, “Timely access to funds through TSA” with a mean of 3.78 and standard deviation of 1.03 meaning a high extent of timely access to funds through TSA.

Hypothesis 2

Timely access to fund in the operation of TSA does not significantly differ by Universities in South – South Nigeria.

Table 6: Mean and Standard Deviation for Timely Access to Fund in TSA Operation by University

University	N	Mean	Std. Deviation
University of Uyo	13	4.37	0.40
Federal University Otuoke	14	3.09	1.18
University of Calabar	23	4.49	0.27
University of Benin	13	2.56	1.06
University of Port Harcourt	13	3.91	0.43

Table 6 shows a mean and standard deviation of timely access to fund in University of Uyo, Federal University Otuoke, University of Calabar, University of Benin and University of Port Harcourt as 4.37 and 0.40; 3.09 and 1.18; 4.49 and 0.27; 2.56 and 1.06; 3.91 and 0.43 respectively.

Table 7: One Way ANOVA of Timely Access to Fund in TSA Operation by University

Groups	Sum of Squares	df	Mean Square	F	Sig.
Between	42.457	4	10.614	20.207	.000
Within	37.295	71	.525		
Total	79.752	75			

$\alpha = 0.05$

Table 7 shows an F value of 20.207 and a *p value* of .000, testing at an alpha level of 0.05, the *p value* less than alpha level. So, the null hypothesis which states that “timely access to fund in the operation of TSA does not significantly differ by Universities in the South – South, Nigeria” is rejected. Consequently, timely access to fund in the operation of TSA significantly differs by Universities in the South – South, Nigeria. Hence the need for post hoc multiple comparison to determine where the difference lies.

The data analysis in Table 8 indicates that the paired comparison between University of Uyo and Federal

Table 8: LSD Multiple Comparisons of Timely Access to Fund in TSA Operation by University

(I) Institution	(J) Institution	MeanDifference (I-J)	Std. Error	Sig.
University of Uyo	Federal University Otuoke	1.28*	0.28	0.00
University of Uyo	University of Benin	1.81*	0.28	0.00
University of Uyo	University of Port Harcourt	0.45	0.28	0.12
Federal University Otuoke	University of Benin	0.53	0.28	0.06
University of Calabar	University of Uyo	0.12	0.25	0.63
University of Calabar	Federal University Otuoke	1.40*	0.25	0.00
University of Calabar	University of Benin	1.93*	0.25	0.00
University of Calabar	University of Port Harcourt	0.57*	0.25	0.03
University of Port Harcourt	Federal University Otuoke	0.83*	0.28	0.00
University of Port Harcourt	University of Benin	1.36*	0.28	0.00

*. The mean difference is significant at the 0.05 level.

University Otuoke with a mean difference of 1.28 and a *sig value* of 0.00 which is less than 0.05 alpha level show that a significant difference exist between both institutions. In addition, there is a significant difference between University of Uyo and University of Benin with a mean difference of 1.81 and a *sig value* of 0.00 which is less than alpha level of 0.05 at which it was tested. Moreso, the data analysis indicates that a significant difference exist between University of Calabar and Federal University Otuoke with a mean difference of 1.40 and a *sig value* of 0.00 which is less than 0.05 alpha level. Similarly, the paired comparison also depict a significant difference between University Calabar and University of Benin with a mean difference of 1.93 and a *sig value* of 0.00 which is less than 0.05 alpha level. Also, there is a significant difference between University of Calabar and University of Port Harcourt with a mean difference of 0.57 and a *sig value* of 0.03 which is less than 0.05 alpha level. The data analysis shows, a significant difference between University of Port Harcourt and Federal University Otuoke with a mean difference of 0.83 and a *sig value* of 0.00 which is less than 0.05 alpha level. Finally, there is a significant difference between University of Port Harcourt and University of Benin with a mean difference of 1.36 and a *sig value* of 0.00 which is less than 0.05 at which it was tested.

However, the paired comparison depicts that there is no significant difference between University of Uyo and University of Port Harcourt with a mean

difference of 0.45 and a *sig value* of 0.12 which is higher than 0.05 alpha level; similarly, there is no significant difference between Federal University of Otuoke and University of Benin with a mean difference of 0.53 and a *sig value* of 0.06 which is higher than 0.05 at which it was tested. Moreso, the data analysis shows that there is no significant difference between University of Calabar and University of Uyo with a mean difference of 0.12 and a *sig value* of 0.63 which is higher than 0.05 at which it was tested. Meaning University of Uyo, University of Calabar, Univeristy of Benin, University of Port Harcourt and Federal University Otuoke have timely access to fund in TSA operation by university.

Research Question 3:

To what extent does access to fund for programme accreditation in the operation of TSA significantly differ by Universities in South – South Nigeria?

The data analysis from Table 9 indicates that item 1 which is access of funds through TSA for staff payment of salaries and allowances has a mean of 3.67 and standard deviation of 1.51 meaning a moderate extent of accessibility; furthermore, item 2 which is TSA policy allows the university unfettered access to intervention funds for academic programme implementation has a mean of 3.79 and standard deviation of 1.44 meaning a high extent of accessibility; in addition, item 3 which is access of funds through TSA has improved the quality of

Table 9: Access to Fund for Programme Accreditation through TSA

SN	Items	Mean	Std. Deviation	Remark
1	Access of funds through TSA for staff payment of salaries and allowances	3.67	1.51	Moderate
2	TSA policy allows the university unfettered access to intervention funds for academic programme implementation	3.79	1.44	High
3	Access of funds through TSA has improved the quality of academic programmes under the TSA policy	3.76	1.40	High
4	Access of funds through TSA for the day to day administration of the university's processes and procedures	2.84	1.53	Moderate
5	Access of funds through TSA for the purchase of needed ICT equipment to enhance accreditation of some academic programmes in the university	4.09	1.34	High
6	Access of funds through TSA for the building and maintenance of needed infrastructural facilities to enhance accreditation of some academic programmes in the university	3.91	1.29	High
7	Access of funds through TSA for resource programmes in order to meet the standard for accreditation of academic programmes	4.07	1.15	High
8	Access of funds through TSA for the provision of quality and effective academic programmes to meet up the standard for accreditation	4.03	1.36	High
9	Access of funds through TSA for accreditation of academic programmes in the university.	4.29	1.15	High
	Access to funds for programme accreditation through TSA	3.97	1.47	High

N=76; Key: 1.00 – 2.33 = Low Extent; 2.34 – 3.67 = Moderate Extent; 3.68 – 5.00 = High Extent

academic programmes under the TSA policy has a mean of 3.76 and standard deviation of 1.40 meaning a high extent of accessibility; Moreso, item 4 which is access of funds through TSA for the day to day administration of the university's processes and procedures has a mean of 2.84 and standard deviation of 1.53 meaning a moderate extent of accessibility; Similarly, item 5 which is access of funds through TSA for the purchase of needed ICT equipment to enhance accreditation of some academic programmes in the university has a mean of 4.09 and standard deviation of 1.34 meaning a high extent of accessibility; in addition, item 6 which is access of funds through TSA for the building and maintenance of needed infrastructural facilities to enhance accreditation of some academic programmes in the university has a mean of 3.91 and standard deviation of 1.29 meaning a high extent of accessibility; also, item 7 which is access of funds through TSA for resource programmes in order to meet the standard for accreditation of academic programmes has a mean of 4.07 and standard deviation of 1.15 meaning a high extent of accessibility; furthermore, item 8 which is access of funds through TSA for the provision of quality and effective academic programmes to meet up the standard for accreditation has a mean of 4.03 and standard deviation of 1.36 meaning a high extent of accessibility; finally, item 10 which is access of funds through TSA for accreditation of academic programmes in the university has a mean of 4.29 and standard deviation of 1.15 meaning a high extent of accessibility. In conclusion, access to funds for programme accreditation through TSA with a mean of 3.97 and standard deviation of 1.47 meaning a high extent of Access to funds for programme accreditation through TSA.

Hypothesis 3

Access to fund for programme accreditation in the operation of TSA does not significantly differ by Universities in South – South Nigeria.

Table 12: LSD Multiple Comparisons of Access to Fund for Programme Accreditation in TSA Operation by University

(I) Institution	(J) Institution	Mean Difference (I-J)	Std. Error	Sig.
University of Uyo	Federal University Otuoke	1.31*	0.25	0.00
University of Uyo	University of Calabar	0.08	0.23	0.73
University of Uyo	University of Benin	2.09*	0.25	0.00
University of Uyo	University of Port Harcourt	0.34	0.25	0.19
Federal University Otuoke	University of Benin	0.78*	0.25	0.00
University of Calabar	Federal University Otuoke	1.23*	0.22	0.00
University of Calabar	University of Benin	2.01*	0.23	0.00
University of Calabar	University of Port Harcourt	0.26	0.23	0.25
University of Port Harcourt	Federal University Otuoke	0.97*	0.25	0.00
University of Port Harcourt	University of Benin	1.75*	0.25	0.00

*. The mean difference is significant at the 0.05 level.

Table 10: Mean and Standard Deviation for Access to Fund for Programme Accreditation in TSA Operation by University

University	N	Mean	Std. Deviation
University of Uyo	13	4.52	0.33
Federal University Otuoke	14	3.21	0.99
University of Calabar	23	4.44	0.34
University of Benin	13	2.43	1.02
University of Port Harcourt	13	4.18	0.22

Table 10 shows a mean and standard deviation of access to fund for programme accreditation in University of Uyo, Federal University Otuoke, University of Calabar, University of Benin and University of Port Harcourt as 4.37 and 0.40; 3.09 and 1.18; 4.49 and 0.27; 2.56 and 1.06; 3.91 and 0.43 respectively.

Table 11: One Way ANOVA of Access to Fund for Programme Accreditation in TSA Operation by University

Groups	Sum of Squares	df	Mean Square	F	Sig.
Between	47.284	4	11.821	28.087	.000
Within	29.881	71	.421		
Total	77.165	75			

$\alpha = 0.05$

Table 11 shows an F value of 20.207 and a *p* value of .000, testing at an alpha level of 0.05, the *p* value less than alpha level. So, the null hypothesis which states that “access to fund for programme accreditation in the operation of TSA does not significantly differ by Universities in the South – South, Nigeria” is rejected. Consequently, access to fund for programme accreditation in the operation of TSA significantly differs by Universities in the South – South, Nigeria. Hence the need for post hoc multiple

comparison to determine where the difference lies.

The data analysis in Table 12 indicates that the paired comparison between University of Uyo and Federal University Otuoke with a mean difference of 1.31 and a *sig value* of 0.00 which is less than 0.05 alpha level, hence a significant differences exist between both institutions. Furthermore, there is a significant difference between University of Uyo and University of Benin with a mean difference of 2.09 and a *sig value* of 0.00 which is less than 0.05 alpha level. In addition, a significant difference exist between Federal University Otuoke and University of Benin with a mean difference of 0.78 and a *sig value* of 0.00 which is less than 0.05 at which it was tested. Moreso, there is a significant difference between University Calabar and Federal University Otuoke with a mean difference of 1.23 and a *sig value* of 0.00 which is less than 0.05 alpha level. Also, the paired comparison between University of Calabar and University of Benin reported a mean difference of 2.01 and a *sig value* of 0.00 which is less than 0.05 alpha level at which it was tested which shows a significant differences between both institutions. In addition, the data analysis reveals a significant difference between University of Port Harcourt and Federal University Otuoke with a mean difference of 0.97 and a *sig value* of 0.00 which is less than 0.05 alpha level at which it was tested. Finally, there is a significant difference between University of Port Harcourt and University of Benin with a mean difference of 1.75 and a *sig value* of 0.00 which is less than 0.05 alpha level.

However, the paired comparison between University of Uyo and University of Calabar reported a mean difference of 0.08 and a *sig value* of 0.73 which is higher than alpha value of 0.05, hence there is no significance difference between both institutions; similarly, there is no significant difference between University of Uyo and University of Port Harcourt with a mean difference of 0.34 and a *sig value* of 0.19 which is higher than alpha value of 0.05, finally, there is no significant difference between Federal University of Calabar and University of Port Harcourt with a mean difference of 0.26 and a *sig value* of 0.25 which is higher than alpha value of 0.05 at which it was tested.

Meaning University of Uyo, University of Calabar and University of Port Harcourt mastered access to fund for programme accreditation in TSA operation by university compared to University of Benin and Federal University Otuoke. Furthermore, Federal University Otuoke mastered access to fund for programme accreditation in TSA operation by university compared to University of Benin.

CONCLUSION AND RECOMMENDATION

The main purpose of this study was to investigate the implication of the operation of Treasury Single

Account policy in accessing funds from the federal government for the implementation of academic programmes in federal universities in South – South Nigeria. The result of the study suggests that the universities have access to fund for the development of ICT in the operation of TSA. This is because Treasury Single Account is said to become a useful model that government uses to establish centralized control over its revenue through effective cash management. This enhances accountability, promotes transparency and enables government to know how much is accruing to it on a daily basis and efficiently disburse funds for development and smooth running of the universities in the country. This is in agreement with the study of Olehiria (2007) which reported that as part of the benefits of the TSA policy, the National universities commission NUC has prescribed that there should be provision of funds for providing of at least one computer to every four students and one P.C to every two lecturer between the grades of lecturer 1, one PC for senior lecturer and one notebook for reads/professor. This is because information and communication technology support, enhance and optimize the delivery information; such activities include gathering, processing, storing and printing data in the university. Buttressing this, Checking and Huang (2005) described the use of ICT as an effective teaching tool in university education as many university teachers now publish their courses materials via the internet. This means that ICT is relevant for effective and efficient teaching and learning process. This corroborates with the report of Daintitth, (2009) which stated that ICT facilitates the generation and sharing of information through a digital or electronic means.

The findings of the study shows that some universities have mastered the access to funds for development ICT in the operation of ICT compared to other universities. This is in agreement with the study of Adegboyega (2002) which observed that little attention is paid to education in terms of funding and the general conditions of infrastructures as well as instructional materials in some universities are poor. This suggests that some universities mastered the access to funds for the development of infrastructural facilities in the operation of TSA compared to other universities. This is in agreement with the report of Oredein, (2000) which showed that the prevailing condition in the provision and availability of infrastructural facilities is due to the lack of uniformity in the access to fund for education processes by the institutions across the nation. And Okebukola (2005), which reported that as at 2005 when NUC carried out needs assessment survey of the infrastructure status of universities, it was observed that only 30% of Nigerian students' population has adequate access to classrooms, workshops, lecture halls, laboratories and libraries. In corroboration of the report of Okebukola (2005),

Olehiria (2007) reported that as part of the benefits of the TSA policy, the National universities commission NUC has prescribed that there should be provision of funds to provide for at least one computer to every four students and one P.C to every two lecturers between the grades of lecturer 1, one PC for senior lecturer and one notebook for reads/professor. But there exist difference in the access of funds for the deployment of ICT as shown in results which simply connotes the mastery of access to funds for deployment of ICT in the operation of TSA by the universities with adequate ICT facilities compared to other universities with inadequate ICT facilities. This is in accordance with the report of Oredein, (2000) which showed that the prevailing condition in the provision and availability of infrastructural facilities is due to the lack of uniformity in the assessment of fund for education programmes by the institutions across the country.

Additionally, the study shows that the universities were able to employ more staffs (academic and non-academic) under the TSA regime because the university and government understand that no organization would function efficiently without good and quality staffs. More so, the achievement and realization of the university education goals and objectives depends solely on the staff (both academic and non-academic). This finding is in agreement with the study of Villegas-Reimers (2003), which reported that all over the world, the teacher is recognized as a major factor in implementing educational reform efforts aimed at improving the quality of education and that teachers are the most significant change agent in educational reform. The study is also in line with Dembele (2005), who asserted in his study that lecturers are critical to quality improvement in universities and their sense of ownership is important in order to ensure quality teaching and learning. Therefore high quality staff, better teacher incentives, relevant curriculum and decentralized decision making involving lecturers would help to facilitate improvement in university education systems in Nigeria. This is corroborates with the report of Telford and Masson, (2005), which stated that lecturer commitment is one of the quality values in congruence among higher education stakeholders.

The result obtained also shows that the universities have access to funds for staff training and development under the TSA regime given the relevance of staff training and development to the quality of the university output. This is in agreement with the report of Adeniyi (1995) on the importance of staff development which stated that staff training and development is a work activity that can make a very significant contribution to the overall effectiveness and profitability of an organization. This therefore means that the effectiveness and success of an organization therefore lies on the level of investment in the people who constitute the

workforce within the organization. In lieu of Adeniyi (1995), FGN (2015) stated that the Treasury Single Account is to become a useful model that government uses to establish centralized control over its revenue through effective cash management. This enhances accountability, promotes transparency and enables government to know how much is accruing to it on a daily basis and efficiently disburse funds for development and smooth running of the universities in the country. This means that under the TSA policy, the access to funds would remain timely and seamless. This is in contrast with the study of Balogun (2015) which reported that there have been challenges to the implementation of the TSA policy as regard disbursement of funds as there seem to be delay in access of funds for university operations in the country.

The findings of the study point to the fact that some of the universities had mastered the techniques of accessing funds for staff training and development compared to other universities. This is in agreement with the study of Oredein, (2000) which showed that there is lack of uniformity in the access to fund for education processes by the institutions across the nation. In consonance with Oredein (2000), Oriowo (2011) who asserted in their study, that most public university in urban areas have more staff compared to some in rural areas substantiating the claim that some universities have mastered the technique to access funds for the employment of academic and non-academic staff under the TSA policy compared to other universities. Buttressing this, Ibrahim (2015) asserted that most lecturers teach in more than two universities due to inadequate supply of human resource in most universities in Nigeria.

The result of the study in regards to extent of access to funds for programme accreditation under the TSA shows that the universities under the TSA operation has accessed funds better for programme accreditation. This is because the TSA policy is geared towards ensuring better performance and management of funds in the universities in the country. This is in agreement with the report of FGN (2015) which stated that the Treasury Single Account is to become a useful model that government uses to establish centralized control over its revenue through effective cash management. This enhances accountability, promotes transparency and enables government to know how much is accruing to it on a daily basis and efficiently disburse funds for development and smooth running of the universities in the country. This means that through the TSA the access to funds would be timely and easier. In contrast to the report of FGN (2015), Balogun (2015) reported that there have been challenges to the implementation of the TSA policy as regard disbursement of funds as there seem to be delay in access of funds for university operations in the country. In agreement with the study of Balogun

(2015), Oredein, (2000) which showed that there is lack of uniformity in the access to fund for education processes by the institutions across the nation. Similarly, Egunjobi (2006) stated that most universities are in short supply of staff as the available staff were over-stretched to meet the demanding services. In consonance with the study of Egunjobi (2006), Oriowo (2011) reported that most public universities in urban areas have more staff compared to some in rural areas. This therefore means that some universities have mastered the access to funds for the employment of academic and non-academic staff in the operation of TSA compared to other universities.

The findings of the study in regards to access to fund for programme accreditation in the operation of TSA significantly differs by Universities in the South – South Nigeria is in agreement with the study of Oredein, (2000) which showed that there is lack of uniformity in the access to fund for education processes by the institutions across the nation. Similarly, Egunjobi (2006) stated that most universities are in short supply of staff as the available staffs were over-stretched to meet the demanding services. In consonance with the study of Egunjobi (2006), Oriowo (2011) reported that most public universities in urban areas have more staff compared to some in rural areas. This therefore means that some universities have mastered the access to funds for the employment of academic and non-academic staff in the operation of TSA compared to other universities. In contrast with the report of the FGN (2015) which stated that the Treasury Single Account is to become a useful model that government uses to establish centralized control over its revenue through effective cash management. This enhances accountability, promotes transparency and enables government to know how much is accruing to it on a daily basis and efficiently disburse funds for development and smooth running of the universities in the country. This means that through the TSA the access to funds would be timely and easier. It therefore means that some universities have mastered the accessibility of funds for programme accreditation in the operation of TSA significantly differs by Universities in the South – South Nigeria.

The major findings of the study were as follows:

1. There is a high extent of timely access to funds under TSA policy. Also, timely access to fund in the operation of TSA significantly differs by Universities in the South – South Nigeria.
2. There is a high extent of Access to funds for programme accreditation through TSA while Access to fund for programme accreditation in the operation of TSA significantly differs by Universities in the South – South Nigeria as some universities have mastered the operation of TSA more than the others.

Based on the findings of the study and the conclusion, the following recommendations were made:

1. The federal government should put in place a more robust technology to allow seamless access of funds by all universities for employment of academic and non-academic staff. This way, there would be a uniform procedure and process in the modalities for accessing funds whereby, there will be no disparity or short of supply in the number of staff by institutions.
2. Government should establish a model to ensure that there is strict adherence to accessibility of fund by federal institutions for the development of information and communication technology so as to achieve the objectives of NUC with respect to one computer to every four students and one PC to every two lecturer between the grades of lecturer 1, one PC for senior lecturer and one notebook for reads/professor can be achieved.
3. Government must also ensure a platform is created where all federal institutions will have timely access to fund to avoid misconception of government intentions and policies.

REFERENCES

- Abdullahi, (2017). Nigeria government approves N1.9bn for universities; Premium times publication on TETFUND intervention in tertiary Institutions. From: www.premiumtimesng.comwww.tetfund.gov.ng/
- Abiodun, E. J. A. (1999) *Human resources management, an overview*. Concept publication, Shomolu, Lagos. 110-121.
- Adamu A. (2016). The 2016-2017 budget: Again, Nigeria fails to meet UN benchmark on education; A publication of premium times newspaper. Budget office of the federation, Ministry of Finance. www.nairametrics.com/nigeria. From www.premiumtimesng.com
- Ayodele, J.B. (2004). The role of head teacher in school plant management and maintenance. In E.O. Fagbemiye, J.B. Babalola et al (eds) *Management of Primary and Secondary School Education in Nigeria*. NAEAP publications. 2(7) 243-335.
- Adedeji, S.O. (1998). Resource utilization and academic performance of students in Osun State Vocational Secondary Schools: An Unpublished PhD Thesis, University of Ibadan.
- Adeniran, T. (2000). *Government policy on autonomy for universities*; Abuja; Federal Ministry of Education. Abuja. Nigeria
- Adeniyi, O.I. (1995). Staff training and development in Ejiogu, A; Achumba, I. Asika (eds). reading

- in organizational behaviour in Nigeria, Lagos. *Academic Journal on School Finance*. 159-167.
- Ajibade, E.S. (1993). Staff development and in-service for teachers in Ajibade (Ed) *Emia Nigerian Educational issues policies and practice in the eighties and Beyond*. Publication, 147-157.
- Akinpelu, B. (1999). Educational technology and teaching – learning process in the 21st century” in Adesomowo, P.O. (Ed), *Basic of education*, Lagos Triumph Books publishers.
- Akintayo, M.O. (1996). Upgrading the teachers status through in-services training by distant learning system” (DLS) Unpublished. A public lecturer at the Second convocation ceremony of NTI, NCE by DLS.
- Amos, G (2018). Effect of Treasury Single Account (TSA) on financial accountability, corruption and financial discipline in the Nigerian Public Sector, Retrieved on line from www.researchgate.net/publication on the 1st of October 2019.
- Arikewuyo, M.O. (1999). Improving teachers’ productivity in Nigeria, in Adesomowo, P.O. (Ed). *Basic of education*, Lagos Triumph Books Publishers, 102 – 109.
- Bertalanffy V.L. (1968). *General system theory: Foundations, development, Applications*. New York; George Braziller.
- Chandler, D., Munday, R, (2012). *Information technology. A dictionary of media and communication* (first ed.), Oxford University Press.
- Chris O. (1996). *Personnel management*. Jackbod Enterprises. Ojokondo Layout Agbowo, Ibadan.
- Daft, R. L. (1983). *Organization theory and design*. Minnesota, West Publishing Company.
- Daintith, J. (2009). *A dictionary of physics*, Oxford University Press.
- Ekubiat, J. U. & Ime, E. E. (2016). Adoption of Treasury Single Account (TSA) by State Governments of Nigeria: Benefits, Challenges and Prospects. *Journal of Finance and Accounting*, 4(3), 126-130.
- Egunjobi, U. & Adeolu A. (2006). Buhari orders federal ministries, agencies to open treasury single account. www.vanguardnewspaper.com.
- Funnell, S.C., & Rogers, P. J. (2011). *Purposeful program theory: Effective use of theories of change and logic models*. San Francisco: Jossey-Bass/Wiley.
- Hinum, M. (1999). *Strategies for managing educational facilities*. Track 3 of the UEF /P E B / CAE International Symposium USA.
- Ifueko O. O.(2011). Emerging issues in tax administration: The way forward” being a lecture delivered at the 4TH national conference of the dept. of Finance, Faculty of Business Administration, University of Lagos.
- Ibrahim, U. & Okwe, M. (2005). Treasury Single Account: Giving life to Jonathan’s Dead Policy Directives.
- Igbekoyi, O. E. & Agbaje, W. H. (2017). An assessment of the Implication of Treasury Single Account (TSA) adoption on Public Sector Accountability an Transparency. *European Journal of Accounting Auditing and Finance Research*, 5(8), 33-49
- International Monetary Fund (2001). *Government finance statistics manual*. Washington.
- International Monetary Fund (2007). *Manual on fiscal transparency*. Washington.
- Isyaku, I. A. (2000). Training and retraining of teachers through distance education. Being a paper presented at the national workshop on distance education held at Abuja Nigeria. *Academic Journal on Training and retraining of Teachers*. 27-29
- Karen, A., & Horcher. (2006). *Essentials of managing treasury*. John Wiley & Sons, Inc.
- Kayode, A., & Taiwo, R. (2001). The role of training in charge management. *Journal of the Institute of Personnel Management of Nigeria*, 10(7), 24 – 31.
- Khan, A., & Pessoa, M. (2010). Conceptual design: A critical element of a government financial management information system project, *Technical Notes and Manuals* (Washington: International Monetary Fund).
- Lawrence, H., & White, R. (2006). Payments system innovations in the United States since 1945 and their implications for monetary policy, institutional change in the payment system and monetary policy, ed. by Stefan W. Schmitz and Geoffrey E. Wood (Routledge).
- Lienert, I. (2004). *Modernizing cash management, technical notes and manuals international monetary fund*. Washington.
- Margaret, R. (2005) ICT (Information and Communications Technology). <http://search.cio.techtarget.com/definition/ICT-information-and-communications-technology-or-technologies>.
- Mondy, R.W. (1990). *Management and organization behavior*. Boston, Allyn and Bacon Publishers. New York.

- Ofurum, C. N., Oyinbo, P. C., & Ahuche, Q. E. (2018). Impact of treasury single account (tsa) on government revenue and economic growth in Nigeria: A Pre-Post Design. *International Journal of Academic Research in Business and Social Sciences*, 8(5), 283-292.
- Ofurum, C. N., Oyibo, P. C., & Ahuche, Q.E. (2018). Impact of treasury single account (TSA) on Government Revenue and Economic Growth in Nigeria: A Pre-Post Design. *International Journal of Academic Research in Business and Social Sciences*, 8(5), 283-292.
- Oguntimehin, A. (2001). Teacher effectiveness: Some practical strategies for successful implementation of universal basic education in Nigeria. *African Journal of Educational Management*, 9(1), 151–161.
- Chinedu, R.A. (2016). Law and university administration in Nigeria, Lagos; *Malthouse Press International Journal of Advanced Research; Research article; Perspectives of University Autonomy I Nigeria*, FGN (2000). NUC Secretariat Statistical information, Abuja.
- Okpala, K. E., Olabisi, J., Adebayo, O. (2018). Implementing treasury single account (TSA) among federal governments’ ministries, departments and Agencies in Nigeria. *Nigerian Journal of Management Sciences*, (6) 1, 1-17.
- Oribabor, P.E. (2000). Human resources management, a strategic approval. *Human Resources Management*, 9(4), 21 - 24
- Orowo, I., & Hamisu, M. (2011). MDAs, banks under pressure as TSA deadline ends” Daily Trust, September 14, p3.
- Oru, A. O., & Odumusor, C, J (2019). Effect of treasury single account (TSA) on liquidity of deposit money banks and effective control of governments cash resources in Nigeria. *Journal of Economics and Finance*, (10)1, 49-59.
- Pattanayak, S., & Cooper, J. (2011). *Chart of accounts: A critical element of the public financial management framework, technical notes and manuals*. International Monetary Fund. Washington.
- Pattanayak, S., & Fainboim, I. (2010). Treasury single account: concept, design and implementation issues, *IMF working paper 10/143* (Washington: International Monetary Fund).
- Stefan, W., Schmitz & Geoffrey, E. Wood (2006). Institutional change in the payments systems and monetary policy—An introduction, in *Institutional Change in the Payment System and Monetary Policy*, ed. by Stefan W. Schmitz and Geoffrey E. Wood (Routledge).
- Teresa Ter-Minassian & Pedro Parente (1995). Setting up a treasury in economies in transition *IMF Working Paper 95/16*. Washington.
- Toluwalope (2016). Sources of funding education in Nigeria. www.gemanalyst.com
- Tung Chun Huang, (2005) Relationship between strategic human resource management and firm performance: A contingency perspective, *International Journal of Manpower*, 26(5), 434-449
- Weirich, H., Cannice, MV & Koontz, H. (2008). *Management: A global and entrepreneurial perspective* 12th Edition, Mc Graw-Hill, New Delhi.
- Williams, M. (2010). Government cash management: It’s interaction with other financial policies, Technical Notes and Manuals. International Monetary Fund. Washington.
- Yusuf M. (2016): Effects of Treasury Single Account (TSA) on public finance management in Nigeria. *Journal of Finance and Accounting*, 7(6) 169.
- Zayol, P. I., Iorlaha, T. & Nege, J. D. (2019). Effect of Treasury Single Account (TSA) on the Liquidity of deposit money banks in Nigeria. *Journal of Economics and Finance*, 1(10), 23-59
