

ACCESSING FUNDING THROUGH TREASURY SINGLE ACCOUNT (TSA) AND STAFF EMPLOYMENT IN NIGERIAN UNIVERSITIES

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ABSTRACT

The study is an assessment of funding access via TSA for purpose of staff development in Nigerian universities. The study adopted a descriptive survey research design. The reliability of the instrument was determined by using Cronbach's alpha statistic which yielded an alpha value of 0.74. The questionnaire was administered to the respondents by the researcher with the help of four research assistants who were briefed on how to administer the instrument. Mean and Standard deviation was used to answer research questions 1-6. One way ANOVA was used to test the hypotheses 1-6 and a post hoc multiple comparison to determine where the difference lies. The hypotheses were tested at 0.05 level of significance. 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 findings of the study also revealed that there is a high extent of accessibility of funds through TSA for the development of ICT. The study also found that there is a high extent of accessibility of funds through TSA for staff training and development by the universities in South-South. It also revealed that there is a high extent of timely access to funds through TSA. Based on the findings of the study, it was recommended among others that 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.

Key words:

INTRODUCTION

Staff development programme as a key factor for academic programme implementation is the availability of staff training and development programmes on a continuous basis. This helps to modify workers' behavior, attitude, skill, value and competencies. However, the weakness of post graduate programmes of some institutions of higher learning in Nigeria is that they do not have personnel as well as facilities (Peretomode 2008). Again, the increasing number of pseudo scholars in Nigerian universities, in the wake of enormous rapid expansion of higher education, it is clearly seen that the doctorate degree is not sufficient for an elite (Peretomode & Chukwuma, 2007). To attain this, fund becomes pre-requisite. Many people who undergo training programmes have had their training abandoned as a result of non-timely release of fund for such programmes. Under the TSA, there ought to be access and timely release of funds for such academic programme.

Stakeholders in the education sector have argued that the operation of Treasury Single Account have made the universities unable to implement their academic programmes effectively and efficiently due to the fact that access to funds appear to be difficult and not timely. To this end, the researcher sought to investigate the above concern. Workers are employed

in organizations for the primary purpose of rendering essential duties required for the attainment of organizational goals. This is more so in tertiary institutions especially universities widely acknowledged as a place of conglomeration of intellectuals for the primary purpose of expanding knowledge and research needed for the society to grow. The quality of teaching and non-teaching staff employed by a university is pivotal in the development of quality educational output. They ensure quality and adequate teaching and learning in universities. As critical input in the education process, both academic and non-academic, to a large extent determine the quality of graduates (output) that are produced from the university education system. Therefore, the proper functioning of the system and the employment of the right caliber of staff, is largely dependent on the timely release of fund for the employment of relevant human resource input.

University infrastructural programmes include but not limited to: science laboratories, workshops, students' hostels, staff accommodations, libraries, classrooms and lecture halls, electricity among numerous others. For quality delivery, these facilities must meet the minimum standards specified by NUC. The university library is expected to be stocked with up to date textbooks and current academic journals. Kamm (1980) described the library as the heart of the academic efforts in a university or college. For a university to be strong academically, it must have a formidable library put in place. As at 2005 when NUC carried out needs assessment survey of the infrastructure status of universities, it was observed that only 30% of

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Nigerian students' population has adequate access to classrooms, workshops, lecture halls, laboratories and libraries. Okebukola (2005). To procure and maintain the necessary infrastructural facilities and Information and Communication Technology (ICT) for academic programmes require adequate and speedy access to funds.

The management and administration of funds as received from the Federal Government or internally generated by the universities is the responsibility of two of the principal officers of the university – the Vice Chancellor and the Bursar. It is important to note here that, federal universities before now had the responsibility of generating revenues internally and allocating same to different units or departments for the implementation of various projects in the institution. They determine which commercial bank to deposit the money and how to disburse such money for the purpose it was meant. In order that there is proper accounting system, different funds had different accounts both in local and foreign currencies. Thus, there were accounts such as tuition fees, IGR, Faculties accounts, research accounts, Post University Tertiary Matriculation Examination (PUTME) accounts, School registration, Education Trust Fund (ETF), Tertiary Education Trust Fund (TETFUND), Projects accounts, Overheads, endowment, consultancy, subvention/grants, part time and numerous other dedicated accounts maintained by federal universities as the need arose. This liberalization of the university accounting system had helped in timely academic programme implementation and made access to funds seamless. Whether this is same situation under the TSA policy is yet to be determined. Going forward therefore, the purpose of this study is to examine access to fund through treasury single account (TSA) and its impact on staff development in Nigerian universities. The study adopted a descriptive survey research design. This design was suitable for this study because it was basically meant to explain how the independent variables (Treasury Single Account) can be used to describe or explain the dependent variable (implementation of academic programmes). The instrument was subjected to content validity by the researcher's supervisors and one expert from the Department of Educational Evaluation and Counseling Psychology, from the Faculty of Education, University of Benin, Benin City. The study is further organized into five sections. Next section is devoted to literature review followed by research design, data analysis, and conclusion.

LITERATURE REVIEW

Theoretical Literature

Tertiary institutions cannot function effectively without funds. Hence, tertiary institutions need the input of the government (Environment) to be able to carry out their programmes effectively. Tertiary institutions cannot function effectively without funds. Prior to the introduction of TSA, the school administrators internally generate and manage their

funds by themselves. They allocated the funds internally generated to the various departments and units that needed it for effective and efficient running of the schooling process. But the introduction of TSA has removed from the hands of the school administrators the sole management and allocation of funds. All revenues are now sent to the treasury single account and the government in turn disburses money to the institutions to run their academic programme and also cater for whatever needs of the institutions. This is where the system approach theory comes into play; the institutions are dependent on the government for input (access to funds) to process- throughput and then release output (graduates) to the environment.

The institutions need to access funds for the following: M

1. Employment of teaching and non-teaching personnel: the institutions cannot function properly without human capital which is the teaching and non-teaching staff. The goals and objectives of every organization are brought to reality by the quality of staff. The institutions are also an organization and would need competent staff (teaching and non-teaching staff) to achieve its goals and objectives. For this to be possible the school must have access to funds timely and adequately.
2. Provision of Information Communication Technology: the tertiary institutions also need funds to provide ICT. ICT is a resource that is needed as it benefits cannot be overemphasized. The procurement of audio-visual and visual aids for teaching and learning, and computers and other ICT gadgets to aid the smooth running of the academic programme.
3. Provision of Infrastructural Facilities: this is also an important and integral resource needed for effective school outcome. School facilities are the conner stone of any educational process. The provisions of infrastructural facilities require huge funds.
4. Staff Training and Development Programme: the school like every organization must from time to time train and re-train their staff to be abreast with the development and trends in globalization so they can be more effective and efficient. The carrying out of this development programmes and on the job training for staff requires funds also.

The access to funds to provide the above mentioned needs of the school would impact on the school output. If enough funds are not released, the institutions would not provide infrastructural facilities, ICT, Staff training and development programmes and employment of teaching and non-teaching staff. And if funds are provided but not adequate it may also have consequences and this may affect the output which is the graduates.

TSA and Funding of Staff Training and Development Programmes

Akinpeju (1999) postulated that the process of training and development is a continuous one. The need to perform one's job efficiently and the need to know how to lead others are sufficient reasons for training and development and the desire to meet organizations objectives of higher productivity, makes it absolutely compulsory. The treasury single account is a public accounting system under which all government revenues, receipts and income are collected into one single account usually maintained by the Central Bank of Nigeria, and all payments done through this account as well. The purpose is generally to ensure accountability of government revenue, enhance transparency and avoid misapplication of public funds. The maintenance of treasury single account will help to ensure proper cash management by eliminating idle funds usually left with different commercial banks and in a way, enhance reconciliation of revenue collection and payment. (Adeolu, 2015).

Centralized Model

Under this model, requests for payments are prepared by individual budget agencies and sent to a central treasury payment unit for control and execution. The central payment unit manages the float of outstanding invoices. This model may create a useful synergy between cash management on the one hand, and expenditure control and transaction accounting on the other hand.

Decentralized Model

Under this model, individual budget agencies process and make payments directly to suppliers and account for these transactions through a TSA system. Modern technology allows electronic links between spending agencies, the Central bank, the commercial banks, and the treasury.

Review of Related Empirical Studies

Okpala, Olabisi & Adebayo (2018) carried out a study to analyse the effect of implementing Treasury Single Account among Federal Government Ministries, Departments and Agencies (MDAs) in Nigeria. The purpose of the study was to examine if TSA policy has been able to curb alleged fund leakages and corruption by the government's MDAs operating multiple accounts with various deposit money banks. (DMB) across the country. The study examines the relationships between TSA and the liquidity of deposit money banks in Nigeria. Descriptive cross-sectional survey design was adopted and 441 management staff and customers of 21 banks were purposively selected for the study. One-way analysis of variance and Pearson Correlation Coefficients were adopted for the data analysis. The result of the study indicated that TSA has a positive and significance impact on liquidity performance of deposit money banks in Nigeria.

Both studies have commonalities in the following areas: study design and instrument for data collection. The former study looked at the effects of TSA in federal MDAs while the present study looks at TSA implications on the implementation of academic programmes in federal universities in the South –South Nigeria. However, the studies differ in scope, data analysis technique, subject of study, geographical coverage and size of population. The former study purposively selected sample for the study, while the present study has no sampling technique. The former study adopted One-way Analysis of variance and Pearson Correlation Coefficients for data analysis. The present study will adopt frequency and percentages, Mean and standard deviation and Chi- Square for data analysis. The former studies focused research on MDAs of government, the present study focused on federal universities and the implications on academic programmes. The scope of the present study is wider as it covers six states of the South – South zone of the country while the former used 21 banks in Nigeria. These are the gaps that existed in the former study which the present study intends to fill.

The content variables of both studies agree to an extent. Although, the present study covers a wider range because it looked at a number of issues which the study has to examine and they are: the areas of employment of academic and non- academic staff, procurement of infrastructural facilities, deployment of Information and Communication Technology, staff training and development and also determine how this affect the implementation of academic programmes. The studies differ in their data analysis and geographical variables. The former study used regression analysis (ANOVA) while the present study will use frequency and percentages, mean and standard deviation and with Chi-square for data analysis. The former study focused only on ministries, departments and agencies (MDAs) in the public service in Ondo State. The present study concentrates on principal officers in the federal universities in South-South, Nigeria comprising of the Vice-Chancellors, Deans of faculties and Bursars. Therefore, the present study has a wider coverage of content variables and determines how these effect the implementation of academic programmes in the south-south zone of Nigeria. These are the gaps which exist in the former study which the present study intends to fill.

Ofurum, Oyibo and Ahuche (2018) conducted a related study on the Impact of Treasury Single Account on Government Revenue and Economic Growth in Nigeria. Analysis shows that the implementation of TSA has a negative and significant effect on FCR. However, further findings revealed that GDP of the country significantly increased after the implementation of TSA. This study is related to the present study based on the fact that Treasury Single Account (TSA) on Government are contained in the content variables of the recent

study hence, the former study helped in the choice of variables for the present study. The two studies differ in research design. The former study adopted pre-post designs, and experimental study, while the present study will adopt the survey design, used questionnaire as instrument for data collection. The former study used Secondary data sources from Central Bank of Nigeria statistical bulletin and economic report while the present study has a wider coverage of content variables because it touched on a number of items which the study has to examine in the area of employment of academic and non-academic staff, procurement of infrastructural facilities, deployment of information and Communication Technology, staff training and development and also determine how this affect the implementation of academic programmes in the south –south zone in Nigeria, hence their differences in geographical variables. These are the gaps which exist in the former study which the present study intends to fill. Adetula, Adegbenjo, Owolabi, Achugamonu, and Ojeka, (2018) conducted a related study on Treasury Single Account policy and Government Revenue in Nigeria. Finding of the study indicate that the effectiveness and efficiency of Treasury Single Account (TSA) policy can be enhanced by having adequate and close monitoring of government expenditure and not only revenues.

This study is related to the present study in the sense that they focused the benefits and challenges in

employment of academic and non- academic staff, procurement of infrastructural facilities, deployment of Information and Communication Technology and staff training and development. And also determine how this affects the implementation of academic programmes. Finally, while the former study was carried out in government parastatals such as Nigerian Civil Aviation Authority and Federal Inland Revenue Services Civil (FIRS), the current study will be carried out in academic institution. These are the gaps which exist in the former study which the present study intends to fill.

RESEARCH DESIGN

The study adopted the descriptive survey design. This was because the descriptive survey design permits the description of variables as they exist in their natural settings. This design was suitable for this study because it was basically meant to explain how the independent variables (Treasury Single Account) can be used to describe or explain the dependent variable (implementation of academic programmes).

Population of the Study

The population of the study is broken down as in table below.

Sample and Sampling Technique

Given the small size of the population, the entire population was used the sample size.

Table: Population Distribution of Federal Universities in South-South, Nigeria

Federal University	Number Vice-Chancellor	Number of Dean Faculties	Number of Bursar
University of Benin, Benin City, Edo State	1	12	1
Federal University, Otuoke Bayelsa State.	1	12	1
University of Calabar, Calabar, Cross-River State	1	23	1
University of Uyo, Akwa-Ibom State.	1	12	1
University of Port-Harcourt, Rivers State	1	11	1
Total	5	80	5

Sources: University Academic Planning and Statistics Department (2019)

adoption Treasury Single Account (TSA) by Governments of Nigeria. The content variable of the former study was carefully examined when the researchers was making choice of variables for the present study so it helped in the development of research instrument. Both studies equally utilized Treasury Single Account (TSA) in Nigeria as the subject of the study and also used survey design. However both studies differ in the content variable, population, sample and method of data analysis. The former study used the purposive sampling method, a sample of One Hundred and fifty (150) respondents were selected from the population. Questionnaire was used for data collation and linear regression used to analyze the data for the study. Therefore, the present study has a wider coverage of content variables because it touched on a number of items which are to be examined in the areas of:

Research Instrument

The questionnaire utilized for the purpose of this study was made up of two sections, A and B. Section A was made up of demographic variables of the respondents while section B was made up of 6 parts; A, B, C, D, E and F with a total of 55 questionnaire items.

Validity of the Instrument

The instrument validation was carried out to ensure the items in the instrument addressed the relevant research questions as well as the purpose of the study. In the course of validation, item F, was amended to be renamed Accreditation of academic Programmes, while questions 27, 28, 29, 31 and 34 were corrected to read ‘the approved funds’ and ‘to what extent have you been able’. All the corrections were effected in the final instrument administered.

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 retrieved questionnaires were used to obtain data for analysis. A total number of eighty (80) questionnaires were administered.

DATA ANALYSIS

The mean and standard deviation, as well as the One-Way ANOVA methods were deployed for analysis. The threshold when a p value was considered significant is by an Alpha value (α) with the commonly used 95% confidence interval $\alpha = .05$ (since $100-95\% = 5\%$ which is $.05$) this implies that it is significant at 5%.

p value from:

- .01 -.02 is very low
- .021 -.03 is low
- .031-.04 is moderate/average
- .041-.05 is high

Research Question 1:

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

Table 1: Access to Fund through TSA for the Development of Infrastructural Facilities

SN	Items	Mean	Std. Deviation	Remark
1	Access of funds through TSA for furnishing of classroom	3.74	1.33	High
2	Access of funds through TSA for construction of new classrooms in your university	3.92	1.33	High
3	Access of funds through TSA for the procurement of modern materials and facilities for the University Library	3.88	1.41	High
4	Access of funds through TSA delay disbursement of funds due to TSA policy prevent	3.53	1.58	Moderate

SN	Items	Mean	Std. Deviation	Remark
	procurement of laboratory equipment in your university			
5	Access of funds through TSA to furnish the laboratory to standard	3.70	1.50	High
6	Access of funds through TSA to meet up to the accreditation programme requirements	3.92	1.27	High
7	Access of funds through TSA to implement your budget for infrastructural procurement	3.66	1.40	Moderate
8	Access of funds through TSA to implement university budget	3.68	1.40	High
9	Access of funds through TSA to maintain the existing infrastructure	3.68	1.39	High
	Access of funds through TSA for the development of Infrastructural Facilities	3.75	1.05	High

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

Results from Table 1 shows that item 1 which is access of funds through TSA for furnishing of classroom has a mean of 3.74 and standard deviation of 1.33 meaning a high extent of accessibility; Similarly item 2 which is access of funds through TSA for construction of new classrooms in your university has a mean of 3.92 and standard deviation of 1.33 meaning a high extent of accessibility; furthermore item 3 which is access of funds through TSA for the procurement of modern materials and facilities for the University Library has a mean of 3.88 and standard deviation of 1.41 meaning a high extent of accessibility; in addition, item 4 which is access of funds through TSA delay disbursement of funds due to TSA policy prevent procurement of laboratory equipment in your university has a mean of 3.53 and standard deviation of 1.58 meaning a moderate extent of accessibility; also, item 5 which is access of funds through TSA to furnish the laboratory to standard has a mean of 3.70 and standard deviation of 1.50 meaning a high extent of accessibility; in addition, item 6 which is access of funds through TSA to meet up to the accreditation programme requirements has a mean of 3.92 and standard deviation of 1.27 meaning a high extent of accessibility; the table also depicts that item 7 which

is access of funds through TSA to implement your budget for infrastructural procurement has a mean of 3.66 and standard deviation of 1.40 meaning a moderate extent of accessibility; Moreso, item 8 which is access of funds through TSA to implement university budget has a mean of 3.68 and standard deviation of 1.40 meaning a high extent of accessibility; finally, item 9 which is access of funds through TSA to maintain the existing infrastructure has a mean of 3.68 and standard deviation of 1.39 meaning a high extent of accessibility. In conclusion, Access of funds through TSA for the development of Infrastructural Facilities with a mean of 3.75 and standard deviation of 1.05 meaning a high extent of accessibility of funds through TSA for the development of Infrastructural Facilities.

Hypothesis 1

Access to fund for the development of infrastructural facilities in the operation of TSA does not significantly differ by Universities in the South – South Nigeria.

Table 2: Mean and Standard Deviation of Development of Infrastructural Facilities in TSA Operation by University

University	N	Mean	Std. Deviation
University of Uyo	13	4.21	0.31
Federal University Otuoke	14	3.46	1.17
University of Calabar	23	4.37	0.29
University of Benin	13	2.09	0.88
University of Port Harcourt	13	4.15	0.39

Table 2 shows a mean and standard deviation of development of infrastructural facilities in TSA operation by University of Uyo, Federal University Utuoke, University of Calabar, University of Benin, and University of Port Harcourt as 4.21 and 0.31; 3.46 and 1.17; 4.37 and 0.29; 2.09 and 0.88; 4.15 and 0.39 respectively.

Table 3: One Way ANOVA of Development of Infrastructural Facilities in TSA Operation by University

Groups	Sum of Squares	df	Mean Square	F	Sig.
Between	50.307	4	12.577	27.983	.000
Within	31.910	71	.449		
Total	82.218	75			

$\alpha = 0.05$

Table 3 shows an F value of 27.983 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 infrastructural facilities in the operation of TSA does not significantly differ by Universities in the South –

South, Nigeria is rejected. Consequently, access to fund for the development of infrastructural facilities 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.

Table 4: LSD Multiple Comparisons of Development of Infrastructural Facilities in TSA Operation by University

(I) Institution	(J) Institution	Mean Difference (I-J)	Std. Error	Sig.
University of Uyo	Federal University Otuoke	0.74*	0.26	.005
University of Uyo	University of Benin	2.11*	0.26	.000
University of Uyo	University of Port Harcourt	0.06	0.26	.821
Federal University Otuoke	University of Benin	1.37*	0.26	.000
University of Calabar	University of Uyo	0.16	0.23	.488
University of Calabar	Federal University Otuoke	0.91*	0.23	.000
University of Calabar	University of Benin	2.27*	0.23	.000
University of Calabar	University of Port Harcourt	0.22	0.23	.343
University of Port Harcourt	Federal University Otuoke	0.68*	0.26	.010
University of Port Harcourt	University of Benin	2.05*	0.26	.000

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

The data analysis in Table 4 shows the paired comparison between University of Uyo and Federal University Otuoke with a mean difference of 0.74 and a *sig* value of 0.05 which is equal to alpha level of 0.05 at which it is tested, thus, there is a significant difference between University of Uyo and Federal University Otuoke. Furthermore there is a significant difference between University of Uyo and University of Benin with a mean difference of 2.11 and a *sig* value of 0.00 which is less than alpha value of 0.05. A significant difference also exist between Federal University Otuoke and University of Benin with a mean difference of 1.37 and a *sig* value of 0.00 which is less than 0.05 at which it was tested. Similarly, the paired comparison between University of Calabar and Federal University Otuoke depict a mean difference of 0.91 with a *sig* value of 0.00 which is less than alpha value of 0.05 which means a significance difference exist between both institutions. The Table also shows a significant

difference between University of Calabar and University of Benin with a mean difference of 2.27 and a *sig value* of 0.00 which is less than 0.05 at which it was tested. Similarly, there was a significance difference between University of Port Harcourt and University Otuoke with a mean difference of 0.68 and sig value of 0.010 which is less than 0.05 at which it was tested. Finally, there was a significant difference between University of Port Harcourt and University of Benin with a mean difference of 2.05 and a *p value* of 0.00 which is less than 0.05 alpha level.

Conversely, there is no significant difference between University of Uyo and University of Port Harcourt with a mean difference of 0.06 and a sig value of 0.82 which is higher than alpha value of 0.05 at which it was tested; the table also shows the paired comparison between University of Calabar and University of Port Harcourt with a mean difference of 0.22 and a sig value of .343 which is higher than 0,05 at which it was tested, hence no significance difference exist between both institutions. Also, there is no significance difference between university of Calabar and university of Uyo with a mean difference of 0.16 and a sig value of .488 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 development of infrastructural facilities 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 infrastructural facilities in TSA operation by university compared to University of Benin.

Research Question 2:

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

Table 5: Access to Fund through TSA for Staff Training and Development

SN	Items	Mean	Std. Deviation	Remark
1	Access of funds through TSA to train your staff	3.75	1.46	High
2	Access of funds through TSA for training on the job	3.62	1.57	Moderate
3	Financial challenges for staff training under the TSA policy	3.09	1.66	Moderate
4	Access of funds	3.58	1.57	Moderate

	through TSA for staff training			
5	Access of needed funds for staff training before the TSA regime	3.89	1.21	High
6	Access of funds through TSA for the budget allocated for staff training	3.83	1.33	High
7	New staff benefited from training under due to access to funds through TSA	3.83	1.36	High
8	Access of funds through TSA for study leave for staff	3.84	1.31	High
9	Access of needed funds for staff study leave before the TSA regime	3.91	1.28	High
	Access to funds through TSA for staff training and development	3.70	1.05	High

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

Results from Table 5 shows that item 1 which is access of funds through TSA to train your staff has a mean of 3.75 and standard deviation of 1.46 meaning a high extent of accessibility; similarly, item 2 which is access of funds through TSA for training on the job has a mean of 3.62 and standard deviation of 1.57 meaning a moderate extent of accessibility; in addition, item 3 which is financial challenges for staff training under the TSA policy has a mean of 3.09 and standard deviation of 1.66 meaning a moderate extent of accessibility; moreover, item 4 which is access of funds through TSA for staff training has a mean of 3.58 and standard deviation of 1.57 meaning a moderate extent of accessibility; furthermore item 5 which is access of needed funds for staff training before the TSA regime has a mean of 3.89 and standard deviation of 1.21 meaning a high extent of accessibility; also, item 6 which is access of funds through TSA for the budget allocated for staff training has a mean of 3.83 and standard deviation of 1.33 meaning a high extent of accessibility; item 7 which is, new staff benefited from training under due to access to funds through TSA has a mean of 3.83 and standard deviation of 1.36 meaning a high extent of accessibility; similarly, item 8 which is access of funds through TSA for study leave for staff has a mean of 3.84 and standard deviation of 1.31 meaning a high extent of

accessibility; and finally item 9 which is access of needed funds for staff study leave before the TSA regime has a mean of 3.91 and standard deviation of 1.28 meaning a high extent of accessibility. In conclusion, access to funds through TSA for staff training and development with a mean of 3.70 and standard deviation of 1.05 meaning a high extent of accessibility of funds through TSA for staff training and development.

Hypothesis 2

Access to fund for staff training and development in the operation of TSA does not significantly differ by Universities in South – South Nigeria.

Table 6: Mean and Standard Deviation for Staff Training and Development in TSA Operation by University

University	N	Mean	Std. Deviation
University of Uyo	13	4.44	0.35
Federal University Otuoke	14	3.10	1.11
University of Calabar	23	4.24	0.29
University of Benin	13	2.10	0.70
University of Port Harcourt	13	4.27	0.32

Table 6 shows a mean and standard deviation of access to fund for staff training and development in TSA operations in University of Uyo, Federal University Otuoke, University of Calabar, University of Benin and University of Port Harcourt as 4.44 and 0.35; 3.10 and 1.11; 4.24 and 0.29; 2.10 and 0.70; 4.27 and 0.32 respectively.

Table 7: One Way ANOVA of Staff Training and Development in TSA Operation by University

Groups	Sum of Squares	df	Mean Square	F	Sig.
Between	56.264	4	14.066	37.984	.000
Within	26.292	71	.370		
Total	82.557	75			

$\alpha = 0.05$

Table 7 shows an F value of 37.984 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 staff training and development in the operation of TSA does not significantly differ by Universities in the South – South, Nigeria” is rejected. Consequently, access to fund staff training and development 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.

Table 8: LSD Multiple Comparisons of Staff Training and Development in TSA Operation by University

(I) Institution	(J) Institution	Mean Difference (I-J)	Std. Error	Sig.
University of Uyo	Federal University Otuoke	1.34*	0.23	0.00
University of Uyo	University of Calabar	0.21	0.21	0.33
University of Uyo	University of Benin	2.34*	0.24	0.00
University of Uyo	University of Port Harcourt	0.17	0.24	0.48
Federal University Otuoke	University of Benin	1.00*	0.23	0.00
University of Calabar	Federal University Otuoke	1.13*	0.21	0.00
University of Calabar	University of Benin	2.13*	0.21	0.00
University of Port Harcourt	Federal University Otuoke	1.17*	0.23	0.00
University of Port Harcourt	University of Calabar	0.04	0.21	0.86
University of Port Harcourt	University of Benin	2.17*	0.24	0.00

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

The data analysis in Table 8 shows the paired comparison between University of Uyo and Federal University Otuoke with a mean difference of 1.34 and a *sig* value of 0.00 which is less than alpha value of 0.05 this implies that a significant difference exist between both institutions.

The data also indicates a significant difference between University of Uyo and University of Benin with a mean difference of 2.34 and a *p* value of 0.00 which is less than 0.05 alpha level. Similarly, a significant difference exist between Federal University Otuoke and University of Benin with a mean difference of 1.00 and a *sig* value of 0.00 which is less than 0.05 at which it was tested. Also, a significant difference exist between University Calabar and University of Benin with a mean difference of 1.00 and a *sig* value of 0.00 which is less than 0.05 at which it was tested. In addition, there is a significant difference between University Calabar and Federal University Otuoke with a mean difference of 1.13 and a *sig* value of 0.00 which is less than 0.05 alpha level. Moreso, the data indicates a significant difference between University of Port Harcourt and Federal University Otuoke with a mean difference of 1.17 and a *sig* value of 0.00 which is

less than 0.05 at which it was tested. In addition, there is a significant difference between University of Port Harcourt and University of Benin with a mean difference of 2.17 and a *sig value* of 0.00 which is less than 0.05 alpha level.

On the other hand, there is no significant difference between University of Uyo and University of Calabar with a mean difference of 0.21 and a *sig value* of 0.33 which is higher than 0.05 alpha level; furthermore, the paired comparison between University of Uyo and University of Port Harcourt indicates that there is no significant difference with a mean difference of 0.17 and a *sig value* of 0.48 which is higher than 0.05 alpha level at which it was tested. Finally, there is no significant difference between University of Port Harcourt and University of Calabar with a mean difference of 0.04 and a *sig value* of 0.86 which is higher than 0.05 alpha level at which it was tested. 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 staff training and development in TSA operation by university compared to University of Benin.

Research Questions 3:

To what extent does 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?

Table 9: Access to Fund through TSA for Staff Employment

SN	Items	Mean	Std. Deviation	Remark
1	Access of fund through TSA for recruitment of academic staff	3.87	1.50	High
2	Access of fund through TSA for recruitment of non-academic staff	3.87	1.42	High
3	Access of fund through TSA to attract quality academic staff	3.84	1.36	High
4	Access of fund through TSA to attract quality non-academic staff	3.68	1.45	High
5	Access of fund through TSA to recruit staff to meet accreditation of academic programme	3.64	1.42	Moderate
6	Access of fund through TSA to meet academic	3.64	1.44	Moderate

	staff requirement for programme accreditation			
7	Access to funds through TSA to employ staff to meet implementation of academic programme	3.55	1.54	Moderate
8	Dependency on federal government through TSA for staff recruitment	3.79	1.29	High
9	Access through TSA to internally generated revenue for human resource development	3.67	1.48	Moderate
	Access of funds through TSA for the employment of academic and non-academic staff	3.73	1.17	High

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

Results from Table 9 shows that item 1 which is access of fund through TSA for recruitment of academic staff has a mean of 3.87 and standard deviation of 1.50 meaning a high extent of accessibility; also, item 2 which is access of fund through TSA for recruitment of non-academic staff has a mean of 3.87 and standard deviation of 1.42 meaning a high extent of accessibility; similarly, item 3 which is access of fund through TSA to attract quality academic staff has a mean of 3.84 and standard deviation of 1.36 meaning a high extent of accessibility; moreso, item 4 which is access of fund through TSA to attract quality non-academic staff has a mean of 3.68 and standard deviation of 1.45 meaning a high extent of accessibility; also, item 5 which is access of fund through TSA to recruit staff to meet accreditation of academic programme has a mean of 3.64 and standard deviation of 1.42 meaning a moderate extent of accessibility; item 6 which is access of fund through TSA to meet academic staff requirement for programme accreditation has a mean of 3.64 and standard deviation of 1.44 meaning a moderate extent of accessibility; also, item 7 which is dependency on federal government through TSA for staff recruitment has a mean of 3.79 and standard deviation of 1.29 meaning a high extent of accessibility; and , item 8 which is access through TSA to internally generated revenue for human resource development has a mean of 3.67 and standard deviation of 1.48 meaning a moderate extent of accessibility. Finally, item 9 which is access of funds through TSA for the employment of academic and non-academic staff with a mean of 3.73 and standard deviation of 1.17 meaning a high

extent of accessibility of funds through TSA for the employment of academic and non-academic staff.

Hypothesis 3

Access to fund for the employment of academic and non-academic staff in the operation of TSA does not significantly differ by Universities in the South – South Nigeria.

Table 10: Mean and Standard Deviation of Access to fund for Employment in TSA Operation by University

University	N	Mean	Std. Deviation
University of Uyo	13	4.21	0.37
Federal University Otuoke	14	3.05	1.30
University of Calabar	23	4.40	0.23
University of Benin	13	2.20	1.37
University of Port Harcourt	13	4.33	0.23

Table 10 shows a mean and standard deviation of access to fund for employment in TSA operations in University of Uyo, Federal University Otuoke, University of Calabar, University of Benin and University of Port Harcourt as 4.21 and 0.37; 3.05 and 1.30; 4.40 and 0.23; 2.20 and 1.37; 4.33 and 0.23 respectively.

Table 11: One Way ANOVA of Access to Employment in TSA Operation by University

Groups	Sum of Squares	df	Mean Square	F	Sig.
Between	55.066	4	13.767	20.403	.000
Within	47.905	71	.675		
Total	102.971	75			

$\alpha = 0.05$

Table 11 shows an F value of 20.403 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 employment of academic and non-academic staff in the operation of TSA does not significantly differ by Universities in the South – South Nigeria is rejected. Consequently, access to fund for the employment of academic and non-academic staff in the operation of TSA significantly differ by Universities in the South – South Nigeria. Hence the need for post hoc multiple comparison to determine where the difference lies.

Table 12: LSD Multiple Comparisons of Access to fund for Employment in TSA Operation by University

(I) Institution	(J) Institution	Mean Difference (I-J)	Std. Error	Sig.
University of Uyo	Federal University Otuoke	1.17*	0.32	0.00

(I) Institution	(J) Institution	Mean Difference (I-J)	Std. Error	Sig.
University of Uyo	University of Benin	2.02*	0.32	0.00
Federal University Otuoke	University of Benin	0.85*	0.32	0.01
University of Calabar	University of Uyo	0.18	0.29	0.52
University of Calabar	Federal University Otuoke	1.35*	0.28	0.00
University of Calabar	University of Benin	2.20*	0.29	0.00
University of Calabar	University of Port Harcourt	0.06	0.29	0.83
University of Port Harcourt	University of Uyo	0.12	0.32	0.71
University of Port Harcourt	Federal University Otuoke	1.29*	0.32	0.00
University of Port Harcourt	University of Benin	2.14*	0.32	0.00

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

Table 12 shows that there was a significant difference between University of Uyo and Federal University Otuoke with a mean difference of 1.17 and a *sig value* of 0.00 which is less than alpha value .05. Similarly, the paired comparison between University of Uyo and University of Benin shows a mean difference of 2.02, and a significance of 0.000 which is less than the 0.05 level at which it is tested, this therefore indicate that there was a significant difference between both institutions. However, the table shows that there is no significant difference between University of Calabar and University of Uyo with a mean difference 0.18 and a sig value 0.52 which is higher than the 0.05 level at which it is tested. Furthermore, there is no significant difference between University of Calabar and University of Port Harcourt with a mean difference of 0.06 and sig value of 0.83 which is higher 0.05 alpha level. Furthermore, the paired comparison between University of Port Harcourt and University of Uyo shows a mean difference of 0.12, and a significance of 0.71 which is higher than the 0.05 level at which it is tested, this therefore indicate that there was no significant difference between University of Port Harcourt and University of Uyo. Meaning University of Uyo, University of Calabar and University of Port Harcourt mastered access to fund for employment in TSA operation by university compared to University of Benin and Federal University Otuoke. Furthermore, Federal University Otuoke mastered access to fund for employment in TSA operation by university compared to University of Benin.

SUMMARY AND CONCLUSION

The study examines access to fund through treasury single account (TSA) and its impact on staff development in Nigerian universities. The findings of the study have implication on the government and the universities heads. For example, the study established the fact high extent of accessibility of funds under the operation of TSA will help to facilitate the employment of academic and non-academic staff by the universities. This means that the policy has opened new vista in the assessment of funds from federal government through a consolidated fund in a single account. The study has also been able to establish the fact that accessibility of funds under TSA will help to promotes the development of Infrastructural Facilities in federal Universities. The study also establishes that accessibility of funds under TSA will not only help in the procurement of ICT, staff training and development, timely access to fund but it will also help to curb the disparities that exist in federal universities in line with these factors. More so, the introduction of TSA policy has brought in financial discipline in the university system. Hence, the university principal officers have mastered the processes and procedures for accessing funds under the TSA policy.

The result of the study showed that access to fund for the employment of academic and non-academic staff in the operation of TSA significantly differ by Universities in the South – South Nigeria. This is because some universities had mastered the access to fund for employment of academic and non-academic staff in the operation of TSA compared to others. This is in agreement with the study Egunjobi (2006) which stated that most universities are in short supply of staff as the available staffs were over-stretched to meet the demanding services. This is because the population of staff does not correspond with the number of students and work in the university. Oriowo (2011) asserted in his study that most public universities in urban areas have more staff compared to some in rural areas. Similarly, some other universities has fully embrace the operation of TSA while other universities have not fully come to terms with the operation of TSA. 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. This is because there were disparity in the number of staffs employed in the universities under study. 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 study shows that the universities were able to access funds for the development of infrastructural facilities under the TSA regime given the relevance of infrastructural facilities to the success of the schooling process and the quality of the university education product. This is in agreement with the

study of Hinum (1999) asserts that the quality of facilities has impact not only on educational outcomes but on the well-being of students and teachers. This is to say that the lecturers would not be able to perform well without the needed facilities. Buttressing this Adeboyeje (1994) and Ayodele (2004) pointed out that the availability of adequate chairs, desks and other facilities are necessary for the accomplishment of any educational goals and objectives. Hence, the effective management of infrastructural facilities brings about development of educational programmes and facilitates educational process. It also results to boosting of the morale of teachers and students and enhances the usefulness in the determination of the worth of a infrastructural (Ayodele 2004). Infrastructural facilities are the corner stones of education system and they are essential ingredients in the effort to realize effective teaching and learning outcome, hence the reason for high extent of accessibility of funds through TSA for the development of Infrastructural Facilities.

The findings of the study with regards to access to fund for the development of infrastructural facilities in the operation of TSA significantly differs by Universities in the South – South Nigeria. This is in consonance 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. Kamm (1980) in agreement, described the infrastructural facilities as the heart of the academic efforts in a university or college. Therefore, for a university to be strong academically, it must have a formidable library put in place.

The result of the study shows that the universities had timely access to funds under the TSA regime and that the implementation of the TSA policy has been favourable to universities operation. This is seen in the development programmes, employment of staffs and provision of infrastructural facilities in the universities. This is in agreement with Olehria (2007) who 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 PC to every two lecturer

between the grades of lecturer 1, one PC for senior lecturer and one notebook for reads/professor. In contrast with the result of the study that there is a high extent of timely access to funds through TSA, 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. This is in agreement with the study of Oredein, (2000) which indicated that there is lack of uniformity in the access to fund for education processes by the institutions across the nation. This suggests that there is a disparity in the timely access to funds in the operation of TSA by the universities.

The findings of the study reveal that some universities are able to access funds under the operation of TSA. This is in agreement with the study of Oredein, (2000) which indicated that there is lack of uniformity in the access to fund for education programmes by the institutions across the country. Similarly, the study of Oredein, (2000), 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. This suggests that while some universities are complaining of delay in access to fund others are enjoying timely access to funds. This further justifies the findings of the study as regards the hypotheses five that timely access to fund under the TSA significantly differs by Universities in the South – South Nigeria. Hence, we can conclude that some universities have mastered the process of accessing funds compared to other universities under the TSA policy.

The study thus recommend the need for advocacy programmes should be organized by government to sensitize the principal officers of the universities on the need to embrace the treasury single account policy in all its ramifications. Similarly, staff should be exposed to constant training and development to enhance their knowledge, skill and understanding in their various fields of endeavour courtesy accessibility to fund under TSA policy. Finally, regular stakeholders meeting in the education sub sector of the economy should be conveyed by the federal government to create awareness on how TSA policy impacts the education sector. This is with a view to identifying the challenges of government and seeks collaboration with the stakeholders for a common resolution.

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