EFFECT OF TREASURY SINGLE ACCOUNT (TSA) ON PERFORMANCE OF PUBLIC INSTITUTIONS IN NIGERIA: A STUDY OF NNAMDI AZIKIWE UNIVERSITY (UNIZIK) 2017-2020

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Abstract

The study examines the effect of TSA on performance of Nnamdi Azikiwe University, Awka. The study adopted survey design. The study made use of both primary and secondary data. The target population of the paper comprises of staff of Nnamdi Azikiwe University. The population of study is made up of 8037 staff comprising of 2702 teaching staff and 5335 non-teaching staff. The sample size of 380 was determined using the Taro Yamanne Formula of 1964 while simple random sampling method was adopted in this study. Quantitative data collected using a questionnaire was analyzed by the use of descriptive statistics using the Statistical Package for Social Sciences (SPSS) and presented through mean and standard deviation while inferential statistics such Pearson correlation analyses was adopted in the test of hypotheses at 0.05 level of significance. The study revealed that there is no significant relationship between the perceived usefulness of the TSA policy and management of funds for infrastructural development in Nnamdi Azikiwe University: There is no significant relationship between the ease of using the TSA policy and how funds are released for staff welfare and development in Nnamdi Azikiwe University. Based on the findings of this work, the following recommendations were made; Government should prepare a platform subsumed under the TSA that ensures that funds for citadels of learning especially universities are made readily available and ready to be disbursed when needed. They should also look into the budgetary allocation of the educational sector as education is an important tool in building competent leaders of tomorrow if properly equipped: There should exist, an independent system that will act as check on disbursement of funds sent out through the TSA in the university system to ensure that monies assigned for different purposes are used as spelt out while been demanded for.

Introduction

Treasury Single Account (TSA) is not a new concept; it has been adopted for decades in developed countries such as the United States, UK, France and developing economies of India and Indonesia. In Nigeria, the policy was first recommended by the Federal Government's Economic Reform and Governance Programme in 2004, but however dumped in 2005, following intense pressure from the banking industry. TSA is part of the Public Financial Management reforms which falls under the National Strategy for Public Service Reforms towards Vision 20:2020. The public financial management reforms were designed to address impediments to effective and efficient cash management. (Igbokwe-Ibeto,Nkomah, Osakede & Kinge 2016).

Government's management of its finances is a very important function especially in relation to how monies are collected and disbursed and how they are being accounted for. Nigeria has been plagued with mismanagement and gross unaccountability of monies collected and especially how they are been spent. It is believed that government money belongs to everyone therefore, those opportune to be placed where they ought to carry out public functions involving government and money tend to believe it's a norm to have a share of it. Therefore, proper management of finances is a platform for government to

be able to keep stock of the state of their finance, both inflows and outflows, make executable plans given its financial position, check loopholes for leakages as well as prevent unnecessary borrowing of money to sustain the economy. Nigeria has always been known to be fully dependent on its proceeds from sales of crude oil to maintain the economy and since the fall in the oil market, it has fallen back to borrowing of funds to maintain the economy, management of its agencies and even running of government business. It has been marred by tales of corrupt practices, mismanagement and misappropriation especially in public institutions. The establishment of a TSA is in accordance with Executive Order No. 55 (2011), which stipulated that the Bureau of Treasury (BTr) shall operate a Treasury Single Account (TSA) to receive remittance of collections of internal revenue taxes/customs duties from Bureau of Internal Revenue (BIR)/Bureau of Customs (BOC) authorized agent, banks as well as other National Government Agencies from authorized government depository banks. Adamu (2016). Government institutions from time have been directed to remit 25% of their annual revenue to the treasury but they failed to do this. "The idea of treasury single account emanated from the failure of these agencies to declare and remit the 25% of their annual revenue they generated to the treasury as demanded by law. However, forceful collection from agencies, amounted to N120 billion and N34billion were recovered in the years 2012 and 2013 respectively (Daily Trust Editorial, 2015) as cited in Ajibade, Oyedokun & Doumu (2018).

The TSA unifies all government accounts; it is introduced to block financial leakages and prevent mismanagement of government's revenue, especially by revenue-generating agencies. Even though universities generate revenues internally, the study aims to know if the introduction of TSA has made access to those funds a difficult task especially in relation to infrastructural development, funding for research, staff welfare and development and even immediate departmental needs which will reflect on performance of universities as it relates to infrastructural development, conducting of research, which will invariably affect the output quality of students that graduate from the country as well as ability of Nigerian universities to compete on the global platform on performance.

The introduction of TSA in Nigeria is primarily to improve transparency and accountability by making sure that all funds are paid into government account via the use of remita and are transferred to the CBN at the end of each day. It is to ensure financial prudence and to block loopholes and leakages where necessary. It means that TSA is also aimed to ensure that funds are appropriated to various public institutions according to prior budgets submitted and needs assessment and at the same time act as a regulatory agent. However, arguments about delay in releasing these funds to institutions are counteractive to the goal of accountability as this money will no longer serve the need for their allotment when due, ultimately affecting performance as the university will be rendered handicapped to carry out any activity thereby making it difficult for there to be a balanced ledger resulting from backlogs. It also aims to know if there are checks to ensure that accountability and transparency is maintained since the introduction of the policy

Also, since the aim of TSA is to enable government know the total amount the federation has at a glance, it means that appropriations should be made accordingly and timely. Therefore, has the TSA ensured ease in its use for timely and accurate disbursement for staff development? Has it affected performance of staff as it relates to quality of graduates? Has it actually helped to boost staff welfare and development for improved performance of the university? Has the policy been useful in the improvement of infrastructures to create enabling environment for improved performance? And what is the reaction of the users towards its aim of accountability and transparency on the part of the university? What is the way forward to strengthen the policy against all odds?

Research Objectives
The general objective of the study is to examine the effect of TSA on performance of Nnamdi Azikiwe University, Awka. The specific objectives include:
1. To determine the usefulness of TSA policy in curbing mismanagement of funds for infrastructural development in Nnamdi Azikiwe University
2. To ascertain the attitude of users towards TSA policy in promoting accountability in the management of public funds in Nnamdi Azikiwe University.

Research Hypotheses
Hypotheses 1
H_0. There is no significant relationship between the perceived usefulness of using TSA policy and management of funds for infrastructural development in Nnamdi Azikiwe University
Hypotheses 2
H_0. There is negative reaction by users that TSA has achieved its objective of accountability and transparency in Nnamdi Azikiwe University

Review of Related Literature
Concept of Treasury Single Account
To fully understand the concept of Treasury Single Account, it is pertinent to understand its meaning through its definitions. In the words of Pattanayak & Fainboim (2011), A TSA can be defined as a unified structure of government bank accounts enabling consolidation and optimum utilization of government cash resources In other words, it 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. Adeolu (2015) defined Treasury Single Account as a public accounting system under which all government revenue, receipts and income are collected into one single account, usually maintained by the country's Central Bank and all payments done through this account as well. The purpose is primarily to ensure accountability of government revenue, enhance transparency and avoid misapplication of public funds. The maintenance of a Treasury Single Account will help to ensure proper cash management by eliminating idle funds usually left with commercial banks and in a way enhance reconciliation of revenue collection and payment. Otemu, rita & eseoghene (2018) state also that TSA helps check incidence of multiple accounts operated by government ministries, department and agencies (MDAs), foe collection and spending of government revenues. Also, Ikya, Akaa & Ucherwuhe (2017) define Treasury Single Account (TSA) as a unified structure of government bank accounts that gives a consolidated view of government cash resources. It is the concentration of all government funds on one account for its proper management. i.e, Treasury Single Account is a public accounting system under which all government revenue, receipts and income are collected into one single account, usually maintained by the country's Central Bank and all payments done through this account as well. The philosophical underpinning of TSA is primarily to ensure accountability of government revenue, enhance transparency and avoid misapplication and mismanagement of public funds. Igbokwe-Ibeto,c., Nkomah,B., Osakede K, Kinge,R. (2016)

In other words, it is put in place to control government financial resources and expenditure. It ensures complete, real-time information on cash resources and improves operational and appropriation's control. The introduction of TSA will significantly improve transparency and minimize financial secrecy of public institutions as each spending has to be budgeted and approval gotten for disbursement and consequently carrying out of projects. It also remove the tendency of alliance between the MDA's ,public institutions and especially the political appointees at the helm of affairs and banks concerning the use of government funds to raise interests or carry out other business before they are used for what they are designated for, thus leading to either delay in projects or white elephant projects. This is identified as Akujuru & Enyioko (2017) states; "it will remove that organizational 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.

Chukwu (2015) described treasury single account (TSA) as a network of subsidiary accounts all linked to a main account such that transactions are affected in the subsidiary accounts but closing balances on these subsidiary accounts are transferred to the main account at the end of each business day. With 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.
Chukwu further states that, 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. In Akujuru & Enyioko (2017), the Permanent Secretary, Federal Ministry of Finance, Mrs. Anastasia Daniel-Nwobia said: "The position of the constitution is that all revenues should go into the Federation Account. Before now, all agencies were allowed to generate revenue, use part of it to fund their operations and then remit the operating surplus to the Federation Account." it has been recommended also, that no government should operate any account outside the control of the treasury as it is the chief financial agent of the government and should always be able to manage governments cash resources. However, this discretion given to MDA's and other public institutions is the root of all corrupt practices as the greed to siphon public fund(s) has led to the collapse of many government owned parastatals as well as limit government ability to function properly. However, the introduction of the TSA has as its name implies, swept all funds emanating as revenue for the government into a single treasury account which makes sure that the totality of government fund is made available for better planning, disbursement and implementation purpose.

Empirical Literature
Accountability and Transparency Role of TSA
A treasury single account has one of its main objective as maintenance of accountability and transparency to enable it to a have a bedrock on which these MDAS and the general populace can trust and have faith in its utilization. As Opeyemi, kehinde, Samuel and Peter (2017) state; A Treasury Single Account is a precondition for efficient fund management and is a productive instrument for the ministry of finance/treasury to establish oversight and centralized control over government's cash resources. This is due to the fact that a Treasury Single Account is principally to ensure accountability of government revenue, enhance transparency and avoid expropriation of public funds. Some studies have been carried out to this regard. Akujuru & Enyioko (2017) assessed the effects of Treasury Single Account Policy on Corruption in Nigeria, a cross sectional research was employed in this study, data was collected through primary and secondary sources. Descriptive and inferential statistics was used to analyze this data. The study revealed that the major challenges hampering the effective and efficient implementation of the Treasury Single Account (TSA) policy include: Inability of federal government to remit appropriately to the various MDAs, uncertainties underlying federal government inactions and has revealed that to a large extent the adoption of treasury single account (TSA) has reduced corruption in public sector financial management. This will therefore lead to the function of efficiency and economy on the part of the government as they will be able to perform and achieve all their realistic policy goals. However, this can only be achieved when there is diligence in implementation.

Amos Ganyam (2018), researched on the effect of Treasury Single Account (TSA) on financial accountability, corruption and financial discipline in the Nigerian public sector using survey research design. Respondents were selected using convenience sampling technique, data was collected from questionnaire issued and were analyzed using the ANOVA test. The study found that TSA significantly promotes accountability of public funds in Nigeria, reduces the level of corruption in the Nigerian public sector and enhances financial discipline in the Nigerian public sector. The study concluded that TSA has a significant and positive effect on the accountability of public funds, reduction in the level of corruption and enhancing financial discipline. The study recommended that the federal government must demonstrate the political will to ensure the sustainability of TSA policy and also tenaciously pursue its implementation by states and local governments in the country.

Treasury Single Account and Performance
Offor, Omaliko & Okoli (2017) examines the effect of the TSA policy on the performances of federal government MDAs in Nigeria. The study relied basically on primary data which was obtained through questionnaire designed and administered in Anambra state, Nigeria. Analysis was based on the Wilcoxon sign test. This study aims to empirically establish through available statistics the effect of implementing TSA on the performance of government ministries, departments and agencies in Nigeria. The result of this research indicate that the institutionalization of TSA has significantly affected and improved the performance of federal government MDAs at 5% level of significance which goes further to confirm that treasury single account is capable of blocking financial loopholes in revenue generation

and promoting transparency and accountability. The study concludes by recommending that since the adoption of TSA has significantly improved the performance of federal government ministries, departments and agencies (MDAs) in Nigeria, government should enforce the adoption of TSA and ensure that it is mandatory for all MDAs and parastatals in the country.

Amaefule & Barigbon (2019) on an Original Research on Treasury Single Account and Performance of Federal Government of Nigeria: A Pre-Post Analysis examined the effect of Treasury Single Account (TSA) on the performance of federal government of Nigeria. The study comparatively evaluated three performance indices of the federal government (namely, revenue, capital investment and external reserve) during the pre and post TSA implementation periods. Data were sourced from the Central Bank of Nigeria statistical bulletin reported on quarterly basis and were segregated into two periods: before and after TSA implementation in Nigeria. Test of difference of means was adopted in carrying out the comparative analysis with the aid of E-view statistical package version 7.1. Results revealed that the implementation of TSA has asserted a significant negative effect on the revenue generation of the federal government of Nigeria; it also indicated a negative but insignificant effect on the federal government's capital investment and external reserve. The study thus holds that the implementation of TSA in Nigeria has not fared the federal government any better. It therefore, recommended (among others) that the federal government should strengthen the internal control system of the MDAs and engage in reorientation of public servants to be better disposed to operate the system rather than engaging private contractors (System Specs-Remita).

Abdul-lateef & Sofoluwe (2018) on combating corruption in Nigerian Universities through Treasury Single Account writes that Corruption does not operate in a vacuum but in a social context especially in administrative sphere. The purpose of the paper was to take a cursory look on corruption in the administrative tower of Nigerian Universities; Treasury Single Account policy; the reason for Treasury Single Account in Nigerian Universities, and contributions from this policy. The research design method used for this study was phenomenological method of qualitative research. The study revealed that treasury single account policy has come at the right time to rescue Nigerian Universities but the committee of Vice-Chancellors of Nigerian Federal Universities do not want Universities to be treated as revenue generating agencies; it is also found that some Nigerian Universities Vice-Chancellors create alternative ways of extortion by avoiding remittal payment system and engaged in microfinance bank for illegal transactions. Based on these findings, the study therefore recommends that the financial regulators should be proactive and institute measures to correct any lapses or undesirable control of the policy as no law or policy is guaranteed.

Measures to Ensure Implementation of the TSA
Mboto, Offiong, & Ibor, (2017).while studying the public perception of treasury single account in Nigeria, investigated the perception of Nigerians towards the Treasury Single Account (TSA). A sample of one hundred and ninety respondents, drawn from management staff of MDAs, in the Federal and State Services as well as Deposit Money Banks in Calabar Cross River State, was studied to gauge their perception on the Treasury Single Account (TSA) being implemented by the Federal Government of Nigeria. The data were analyzed using the Chi-Square statistical technique. The results reveal a significant acceptance of the TSA policy itself but a non-significant positive perception of its operation. It argues that TSA, as operated presently, has negatively affected the socio-economic life of the people and the operation of Government Ministries, Departments and Agencies (MDA) as a result of delays experienced in releases due to bureaucratic bottle-necks. The paper recommends, among others, that Government should ensure timely release of operational funds to encourage MDAs to support the TSA Policy. This can be achieved through the use of treasury bills (T-bills) or other short-term borrowing instruments aimed at offsetting the impact of TSA implementation on government cash flows.

Sunday & Dan (2020) conducted research on Treasury single account and economic growth: asymptomatic evaluation where they examined the asymptomatic link between Treasury Single Account (TSA) and economic growth. Specifically, the study examined the post TSA era and the extent to which TSA implementation affect revenue generation, employment generation, and improvement in

living standards. An asymptomatic evaluation was undertaken to uncover the degree of undisclosed and indirect influence of the operation of the treasury single account on the growth of the economy. Expo-facto research design was used and data for the study were obtained from the Federal Inland Revenue tax statistics report and UN data site. Data collected were analyzed using the ordinary least square regression method, and descriptive statistical method. The research results indicate that the implementation of the treasury single account has a significant scientific influence on the growth of the economy in real GDP terms, while revenue generated by government and per capita income were negatively influenced by the operation of TSA. The descriptive result shows that non-oil revenue was higher than revenue from custom and excise duties, and other ministerial-based revenue. Based on the findings of the study, it was concluded that TSA affects economic growth in both positive and negative dimensions. It was therefore recommended that the Government should secure, as soon as possible, appropriate legislations to support the growth of the industry to enhance adequate revenue generation to match unending government expenditures. It was also recommended that the government should strengthen revenue generating agencies and relevant regulatory structures to reinforce the optimum implementation of the Treasury Single Account processes.

Theoretical Framework

This research employs the use of Technology Acceptance Model. Technology acceptance model was introduced by Fred Davis in 1986 in his doctoral thesis at MIT Sloan school of management at the time where there was failure to produce reliable measures to explain acceptance or rejection of systems. It is a widely used model to explain user acceptance behavior. According to chuttur (2009), he proposed that system use is a response that can be explained or predicted by user motivation which in turn is directly influenced by external stimulus consisting of the actual systems features and capacities. He refined his model by relying on previous work by Fishbein and Ajzen (1975) on Theory of Reasoned Action Model (TRA) which implies that a person's actual behavior is determined by his/her prior intention and belief the person could have for the given behavior. They referred to the intention one has prior to an actual behavior as the intentional behaviour of a person. They further proposed that the behavioural intention can be determined considering the person's attitude towards the actual behavior and the subjective norm associated with the behavior in question. The attitude of the person referring to positive or negative feelings about performing the actual behavior and the subjective norm is the perception that most people important to the person think he/ she should not perform the behavior.

Application of the Theory

TSA is a policy set up by the government to ease their job of accountability, that is, having a single glimpse of the totality of funds available to them at any given point in time, availing them the potential of having access to the nations fund which means they have access to the money and can disburse timely and as when due. This policy however can be used only through the application of a system which is the remita and which till date still raises arguments over the legality of its use and the perceived usefulness of the system.

However, this policy while been formulated only considered the ease of use and usefulness of the system to the government and not the users i.e. how the policy/ system will make the job of workers easier. What makes a policy effective is when the aim of the policy is achieved and this is greater measured in improvement in the citizens welfare and standard of living as well as reaction of those at the receiving end of the policy and those involved in the day to day usage of the policy/system hence, the aim of the policy and system which should be tilting towards its acceptance by the users in line with the above theory has been defeated as the users ease of use, perceived usefulness, as well as external factors which include user training, user participation in design and the nature of implementation that influence this acceptance as laid in the theory were not considered as important as seen in the outcome since the implementation of the policy. University workers tend not to even know about the importance of the policy as a result of failure to sensitize, involve and train them in the usefulness of the policy and despite the clamoring of union leaders on the effect the policy has on them, the implementation process failed to consider these issues which has caused a deep cut in its efficacy such as shortfall in budget, access to funds etc which has decreased whatever perception the users of the system have of the policy to improve job performance. This tilts down to the question if government still aims at achieving the

original goal of every government in formulating its policy which is to improve the welfare and standard of living of its citizen? If the answer to this question is yes, then there is need to go back to the drawing board and involve the citizen putting into consideration their welfare and access their needs properly in the implementation of the policy so as to make it a holistic and realistic goal to be achieved.

Methodology
The study adopted survey design. The study made use of both primary and secondary data. The target population of the paper comprises of staff of Nnamdi Azikiwe University. The population of study is made up of 8037 staff comprising of 2702 teaching staff and 5335 non-teaching staff. The sample size of 380 was determined using the Taro Yamanne Formula of 1964 while simple random sampling method was adopted in this study. Quantitative data collected using a questionnaire was analyzed by the use of descriptive statistics using the Statistical Package for Social Sciences (SPSS) and presented through mean and standard deviation while inferential statistics such Pearson correlation analyses was adopted in the test of hypotheses at 0.05 level of significance.

Data Presentation and Analysis
Table 4.2.1: How has the use of TSA affected management of fund for infrastructural development in Nnamdi Azikiwe University?

S/N	QUESTIONS	Σ fx	X	Decision
1	The policy of Treasury Single Account is common knowledge in Nnamdi Azikiwe University	1070	3.1	Agree
2	infrastructural development has improved since the introduction of Treasury Single Account	897	2.5	Disagree
3	Treasury single account policy has improved performance in Nnamdi Azikiwe University through training and retraining of staff	984	2.8	Disagree
4	Performance has increased because Treasury single account has made release of funds for infrastructure development easier	984	2.8	Disagree
5	The benefit of introducing Treasury Single Account outweighs its disadvantage	881	2.7	Disagree

Source: Field Survey, (2021)
Table 4.2.1 indicates the various question items as it relates to the first objective of the study and research question one. The focus of research question one is on theusefulness of TSA policy in curbing mismanagement of funds for infrastructural development in Nnamdi Azikiwe University. Our intention of formulating this objective is to determine the usefulness of TSA policy in curbing mismanagement of funds for infrastructural development in Nnamdi Azikiwe University. To this end, five tentative statements were put forward to elicit responses from respondents with respect to the stated objective. From the table above, the respondents disagreed to the tentative statements except number one which state that, the policy of Treasury Single Account is common knowledge in Nnamdi Azikiwe University.

Table 4.2.2: What is the reaction of users to the policy of TSA in promoting accountability and transparency in the management of public funds in Nnamdi Azikiwe University?

S/N	QUESTIONS	Σ fx	X	Decisio
10	Treasury single account improves accountability and transparency in Nnamdi Azikiwe University	749	2.4	Disagree
11	Disbursement for expenditures to departments and faculties has been prompt since the introduction of Treasury single Account.	881	2.6	Disagree

12	Endorsements for Funding for research and grants has improved since the introduction of the Treasury Single account	811	2.4	Disagree
13	Treasury single Account is very useful as it has improved transparency and makes work easier in Nnamdi Azikiwe University	749	2.4	Disagree
14	There is functional and existing check for effective collection and disbursement of funds since the introduction of TSA	749	2.4	Disagree

Source: Field Survey, (2021)

Table 4.2.3 indicates the various question items as it relates to the third objective of the study and research question three. The focus of research question three is on the attitude of users towards TSA policy in promoting accountability in the management of public funds in Nnamdi Azikiwe University. Our intention of formulating this objective of the study is toascertain the attitude of users towards TSA policy in promoting accountability in the management of public funds in Nnamdi Azikiwe University. To this end, five tentative statements were put forward to elicit responses from respondents with respect to the stated objective.

From the table above, the respondents agreed to the statements except number 11 and 12 which state that, Disbursement for expenditures to departments and faculties has been prompt since the introduction of Treasury single Account; and that Endorsements for Funding for research and grants has improved since the introduction of the Treasury Single account.

Test of Hypotheses

The hypotheses for this study were tested using the Pearson Product Moment Correlation Coefficient. Correlation coefficient test is an inferential statistic and a non-parametric technique used as a tool for establishing the degree of association between two variables. The results of the returned questionnaires were captured on Microsoft Excel and then exported to Statistical Packages for Social Science (SPSS) for analysis and interpretation. Data used for the test were obtained from the responses of respondents to various questions in the questionnaire item that relate to the various hypotheses.

A 0.05 level of significance was adopted for the study.

Hypotheses One

H_0: Using TSA policy has not improved management of funds for infrastructural development in Nnamdi Azikiwe University

H_1: Using TSA policy has improved management of funds for infrastructural development in Nnamdi Azikiwe University

Correlations

		TSA Policy	Infrastructural Development
TSA Policy.	Pearson Correlation	1	.411
	Sig. (2-tailed)		.011
	N	343	343
Infrastructural Development.	Pearson Correlation	.411	1
	Sig. (2-tailed)	.011	
	N	343	343

The result of the correlation coefficient for hypothesis two, as displayed using SPSS version 20 indicates that the Pearson Product Moment Correlation Coefficient is 0.558 showing thatUsing TSA policy has not improved management of funds for infrastructural development in Nnamdi Azikiwe University

Decision Rule: From the computation above, the probability value at 0.064 is higher than 0.05 significant level. Therefore, we accept the null hypothesis which states that Using TSA policy has not improved management of funds for infrastructural development in Nnamdi Azikiwe University.

Hypotheses Two

H_1. There is positive reaction by users that TSA has achieved its objective of promoting accountability and transparency in Nnamdi Azikiwe University

H_0. There is negative reaction by users that TSA has achieved its objective of accountability and transparency in Nnamdi Azikiwe University

Correlations

		TSA	accountability and transparency
TSA	Pearson Correlation	1	. 703
	Sig. (2-tailed)		.603
	N	343	343
Accountability and transparency	Pearson Correlation	.703	1
	Sig. (2-tailed)	.603	
	N	343	343

The result of the correlation coefficient for hypothesis three, as displayed using SPSS version 20 indicates that the Pearson Product Moment Correlation Coefficient is 0.703 showing that TSA has a strong correlation with accountability and transparency.

Decision Rule: From the computation above, the probability value at 0.603 is higher than 0.05 significant levels. Therefore, we accept the null hypothesis and reject the alternative hypothesis which implies that there is negative reaction by users that TSA has achieved its objective of promoting accountability and transparency in Nnamdi Azikiwe University.

Summary of Findings, Conclusion and Recommendations

1. There is no significant relationship between the perceived usefulness of the TSA policy and management of funds for infrastructural development in Nnamdi Azikiwe University.
2. There is no significant relationship between the ease of using the TSA policy and how funds are released for staff welfare and development in Nnamdi Azikiwe University.
3. There is negative reaction by users that TSA has achieved its objective of promoting accountability and transparency in Nnamdi Azikiwe University.

Recommendations

Based on the findings of this work, the following recommendations were made;

1. Government should prepare a platform subsumed under the TSA that ensures that funds for citadels of learning especially universities are made readily available and ready to be disbursed when needed. They should also look into the budgetary allocation of the educational sector as education is an important tool in building competent leaders of tomorrow if properly equipped.

2. There should exist, an independent system that will act as check on disbursement of funds sent out through the TSA in the university system to ensure that monies assigned for different purposes are used as spelt out while been demanded for.

3. There is need to build the trust of workers as regarding the usefulness and ease of use of the policy as it will build a positive reaction on their part as they are the engine of every workforce. Their contributions and suggestions should be considered as pertinent in the formulation of policies especially

when it affects them directly to ensure synergy in the functioning of government and the greater good of the populace.

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