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The treasury single account and fiscal transparency and accountability in federal universities of Nigeria

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Abstract. Despite full enforcement of the Treasury Single Account (TSA) regime in 2015 to centralise public funds, enhance fiscal transparency, improve financial accountability, and curb corruption, financial irregularities persist across federal universities. Focusing on the Niger Delta region, the research highlights unique geopolitical constraints affecting policy outcomes. Grounded in Agency Theory, this study examined the effectiveness of the TSA policy in enhancing fiscal transparency, improving financial accountability, and curbing corruption in Nigerian federal universities, specifically UNIPORT, UNICAL, and UNIBEN. The study relied on mixed methods combining quantitative survey data (n = 158) analyzed via Chi-square tests with qualitative insights from semi-structured interviews and interpretation of secondary data from World Bank and Transparency International. Findings showed that while TSA has significantly enhanced fiscal transparency and accountability (p = 0.004), its implementation is marred by bureaucratic rigidity, operational delays, and circumvention strategies by institutional actors. Consequently, corrupt practices have not been fully abated due to reconfiguration into less traceable forms such as procurement fraud, contract inflation, and off-book cash payments. Despite savings exceeding ₦10 trillion nationally, Corruption Perception Index scores remain low, indicating systemic challenges beyond cash management. The study concluded that although the TSA regime has closed certain financial leakages, it is insufficient as a standalone measure. It recommends a holistic reform that integrates TSA with complementary anti-corruption strategies, including strengthened monitoring mechanisms, improved digital infrastructure, continuous staff training, and limited financial autonomy for universities. External oversight by agencies like EFCC and ICPC is also advocated to ensure comprehensive fiscal integrity within the higher education sector.

Keywords: public financial management, corruption, higher education governance, budget openness, fiscal oversight, West Africa

Contribution. All the authors participated in the development of the concept of this review, data collection, processing and analysis, drafted the manuscript, and formulated the conclusions.

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Единый казначейский счет и вопросы фискальной прозрачности и подотчетности в федеральных университетах Нигерии

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Аннотация. Несмотря на полное внедрение в Нигерии режима Единого казначейского счета (ЕКС) в 2015 г. с целью централизации государственных средств, повышения фискальной прозрачности, укрепления финансовой подотчетности и борьбы с коррупцией, финансовые нарушения сохраняются в федеральных университетах. Сосредоточившись на регионе дельты Нигера, авторы выделяют факторы и ограничения, влияющие на результаты государственной политики. На базе теории агентских отношений изучена эффективность политики ЕКС в повышении фискальной прозрачности, улучшении финансовой подотчетности и противодействии коррупции в федеральных университетах Нигерии, в частности в Университете Порт-Харкорта (UNIPORT), Университете Калабара (UNICAL) и Университете Бенина (UNIBEN). Использовались смешанные методы, сочетающие количественные данные опроса (n = 158), проанализированные с помощью критерия хи-квадрат, с качественными инсайтами из полуструктурированных интервью и интерпретацией вторичных данных Всемирного банка и Transparency International. Результаты показали, что, хотя ЕКС значительно повысил фискальную прозрачность и подотчетность (p = 0,004), его внедрение сопряжено с бюрократической жесткостью, операционными задержками и стратегиями обхода со стороны институциональных акторов. Следовательно, коррупционные практики не были полностью искоренены из-за их трансформации в менее отслеживаемые формы, такие как мошенничество при закупках, завышение стоимости контрактов и внесистемные наличные платежи. Несмотря на национальную экономию, превышающую 10 трлн найра, показатели Индекса восприятия коррупции остаются низкими, что указывает на системные вызовы, выходящие за рамки управления денежными потоками. Авторы пришли к выводу, что, хотя режим ЕКС закрыл определенные финансовые утечки, он недостаточен как самостоятельная мера. Рекомендована комплексная реформа, интегрирующая ЕКС с дополнительными антикоррупционными стратегиями, включая усиление механизмов мониторинга, улучшение цифровой инфраструктуры, непрерывное обучение персонала и ограниченную финансовую автономию для университетов. Обоснована необходимость внешнего надзора со стороны таких агентств, как EFCC и ICPC, для обеспечения комплексной фискальной целостности в секторе высшего образования.

Ключевые слова: управление государственными финансами, коррупция, управление высшим образованием, открытость бюджета, фискальный надзор, Западная Африка

Вклад авторов. Все авторы участвовали в разработке концепции исследования, сборе, обработке и анализе данных, написании текста рукописи, формулировке выводов.

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Introduction

Corruption is everywhere. It is a global phenomenon which pervades both developed and developing countries, although it is a matter of degree. This is why various countries such as Australia, Brazil, France, India, Indonesia, New Zealand, Nigeria, Peru, Sweden, the United Kingdom, and the United States have tried to enforce the Treasury Single Account (TSA) so as to prevent and check corruption and enhance fiscal discipline. With the support of the World Bank and International Monetary Fund (IMF), the Nigerian government introduced full implementation of the TSA regime in 2015, aiming to centralise government revenue collection, eliminate multiple accounts maintained by Ministries, Departments and Agencies (MDAs). By pooling all government revenues into a single account maintained by the Central Bank of Nigeria (CBN), the TSA was envisioned as a mechanism to reduce financial leakages, enhance transparency, and ultimately curb corruption [1; 2].

Yet corruption has continued to pose a significant threat to national development in Nigeria, particularly within public institutions such as federal universities [3]. The education sector has long been characterised by a lack of transparency, poor financial accountability, and widespread misappropriation of funds, all of which erode public confidence in the integrity and functionality of these institutions [4]. Evidently, corruption has continued to manifest in Nigerian federal universities, particularly those located in the Niger Delta. Institutions such as the University of Port Harcourt (UNIPORT), University of Calabar (UNICAL), and University of Benin (UNIBEN) have all faced allegations of procurement fraud, contract inflation, payroll padding, and the existence of ‘ghost workers’, even after the adoption of the TSA policy [5]. These ongoing irregularities raise critical questions regarding the effectiveness of TSA in curbing corrupt practices and call for a thorough examination of its implementation and outcomes within the higher education sector.

Before the introduction of TSA, public institutions in Nigeria reportedly lost over ₦2 trillion annually due to financial misconduct and revenue leakages [2]. The TSA was, therefore, welcomed as a revolutionary fiscal reform policy. For TSA has led to improvements in revenue generation and reduced the duplication of accounts and financial misappropriation across many government entities [6]. However, while TSA has arguably streamlined financial flows and enhanced government oversight, the policy appears insufficient in addressing the entrenched nature of corruption within some sectors, particularly education. Okogbule and Nkanee note that although TSA has improved remittances and monitoring, other forms of corruption, such as inflated procurement contracts, underhanded employment practices, and unauthorised financial dealings, have persisted in federal universities [7]. These issues call into question the comprehensiveness of the TSA policy and whether its structural design adequately targets the systemic loopholes often exploited by corrupt actors within university administrations.

Although several studies have explored the implementation of the Treasury Single Account (TSA) and its influence on public sector financial management in Nigeria, a critical gap exists in the contextual application of these findings to the educational sector, particularly within federal universities in the Niger Delta [8–10]. Most existing literature has focused on the TSA's impact on the federal government level or within MDAs, with limited empirical attention to how the system operates within federal universities [11].

Furthermore, the unique geopolitical and socio-economic challenges of the Niger Delta — marked by administrative inefficiencies, infrastructural deficits, and entrenched patronage systems — are often underrepresented in national-level analyses [12–15]. As a result, the peculiar implementation experiences and operational constraints within universities in this region remain underexplored. Existing studies also fail to sufficiently incorporate stakeholder perspectives, especially those of university bursary staff who are directly responsible for TSA operations [1; 16]. This oversight limits the understanding of practical bottlenecks such as bureaucratic delays, capacity gaps, and resistance to change. Moreover, there is a lack of theoretical grounding in many empirical works on TSA. Few studies apply governance or management theories to explain how institutional mechanisms, like TSA, interact with internal controls and individual behaviours in public universities.

Aim of the study. This study, therefore, seeks to fill these gaps by examining the implementation of TSA in ensuring fiscal transparency and accountability as a corruption preventive and curbing policy in the UNIPORT, the UNICAL, and the UNIBEN. It also applied agency theory to critically assess the principal-agent dynamics influencing financial integrity in Nigerian federal universities. It evaluated whether TSA has fostered a culture of financial transparency, reduced fiscal malpractice, lessened fiscal mismanagement, minimized financial misappropriation, and promoted institutional accountability within these universities.

Agency Theory, the TSA Regime and Fiscal Accountability in Nigerian Federal University System

Agency theory, developed by Jensen and Meckling, was initially introduced within economic and organisational studies to explore the conflicts and inefficiencies that arise from the principal-agent relationship when principals delegate responsibilities to agents who may pursue their own interests rather than those of the principal. In the context of this study, the government, acting as the principal, delegates financial management responsibilities to the universities (agents), expecting them to act in the best interests of public accountability and fiscal discipline [17]. However, due to information asymmetry, divergent goals, and limited oversight mechanisms, agents may engage in opportunistic behaviours such as misappropriation of funds, procurement fraud, and the creation of 'ghost workers' [18–21].

While the application of Agency Theory is not without contention, especially given the complex socio-political environment of the Nigerian federal university system, its explanatory value and analytical utility in this study remain significant. It may be argued that the theory's origin in rational, market-driven models may not fully capture the nuances of institutional corruption in Nigeria, where informal practices, political interference, and weak enforcement dominate. Nonetheless, Agency Theory is still relevant and adequate for this research as it offers a structured framework for understanding the systemic gaps between policy design and implementation outcomes. The theory sheds light on how the absence of adequate monitoring, lack of transparency, and insufficient incentives contribute to agency loss in the public university system.

The explanatory value of Agency Theory is amplified in light of the TSA system seeks to reduce financial leakages by centralising all government revenues in a single account with the CBN, thus limiting the agents' control over funds and increasing transparency. This aligns with the theoretical proposition that tighter monitoring and reduced information asymmetry can mitigate agency problems. However, as this study will demonstrate, the success of TSA depends not only on policy adoption but on the actual behaviour of institutional agents, which is where Agency Theory becomes most relevant. The agency theory thus provides a compelling theoretical framework for analysing the implementation of the TSA policy in Nigerian federal universities as a mechanism for reducing financial mismanagement and corruption.

The full implementation of the TSA, a policy which mandates the consolidation of all government revenues into a single account at the Central Bank of Nigeria, was designed to address these agency problems by restricting the financial autonomy of public institutions and enhancing transparency and accountability [22]. By reducing the number of government bank accounts and centralising fund management, TSA limits the discretion of agents in handling public funds and makes it easier to monitor financial inflows and outflows in real-time [7]. Agency theory thus offers substantial explanatory value and analytical utility by framing the TSA policy as a control mechanism designed to align the behaviour of agents with the expectations of principals. It also explains the rationale behind increasing oversight, enhancing fiscal transparency, fostering financial accountability, streamlining financial operations, and reducing leakages within the public education sector [6]. The elimination of multiple accounts and the centralisation of funds have helped curtail off-the-book transactions, thereby mitigating the avenues for institutionalised corruption.

However, as agency theory also predicts, the policy is not without unintended consequences. Bureaucratic centralisation can lead to significant delays in accessing funds for operational needs such as salaries, procurement, and research, thus impeding institutional efficiency [23]. In some cases, agents exploit these delays by soliciting unofficial payments or manipulating procurement processes to offset financial bottlenecks [4]. Such outcomes reinforce the theory's concern with residual agency problems that arise even after reforms are introduced. The theory's focus on hierarchical control, incentive alignment, and monitoring makes it particularly suitable for assessing institutional behaviours in contexts of administrative decentralisation and weak accountability. Agency theory provides a more precise toolkit than other relevant theories for diagnosing the financial risks and control gaps that characterised Nigerian federal university system before the TSA reform. It demonstrates how the information asymmetrical and rational choice aligns with the structural changes introduced by TSA and the intended reduction in discretionary abuse by university officials.

Nonetheless, it is important to acknowledge that no theory offers a perfect fit, and a broader theoretical triangulation might enhance analytical depth. While agency theory may not capture all the socio-political nuances of corruption in Nigerian public institutions, its clarity in illustrating the transactional relationships between government authorities and public servants provides an essential starting point for understanding how structural financial reforms such as TSA are operationalised and contested within federal universities in the Niger Delta [24]. Therefore, the theory remains a valid and adequate choice for this study, given its practical relevance and analytical strength in unpacking the implications of public financial reforms.

Methods

The study population includes key university personnel from the UNIPORT, UNICAL, and UNIBEN, such as bursary staff, principal officers, directors, deans, heads of departments, academic coordinators, faculty finance officers, union leaders and student representatives for the questionnaire component. These individuals were targeted due to their strategic roles in institutional governance and policy implementation, making them suitable respondents for evaluating the effectiveness of the TSA system. The bursary staff who are directly involved in financial management, budgeting, and accounting were included due to their day-to-day experience with fund administration, revenue collection, and financial reporting, positioning them as vital stakeholders in the assessment of TSA. Additionally, principal officers, bursary staff, and union leaders were targeted for interviews to capture broader perspectives on the policy's impact across institutional levels. According to the universities' administrative records, the targeted population across the three institutions comprised a total of 307 staff members as of 2023.

To ensure representativeness, a stratified random sampling technique was employed for the questionnaire, giving different categories of staff members a balanced opportunity to be selected. This method helped eliminate selection bias and provided a diverse pool of respondents from different strata or categories.

In addition, purposive sampling was used to select 10 participants for the semi-structured interviews. The purposive sampling is relevant because it allows the researcher to identify strategic participants who are not only critical stakeholders but also knowledgeable. The sample size was determined using Yamane's formula, which accounts for the total population and a predetermined margin of error to ensure statistical reliability. The sample size was determined using the formula

$$n = N / (1 + N(\mathrm{e})\hat{}2), \qquad (1)$$

where n — required sample size; N — population size (300); e — margin of error (5% or 0.05).

Calculating the sample size in accordance with formula (1):

$$n = 300 / (1 + 300(0.05)\hat{}2);$$

$$n = 300 / (1 + 300(0.0025));$$

$$n = 300 / (1 + 0.75);$$

$$n = 300 / 1.75;$$

$$n \approx 171.$$

The demographic distribution of 171 respondents is presented in fig. 1, reflecting the sample's composition by university and role.

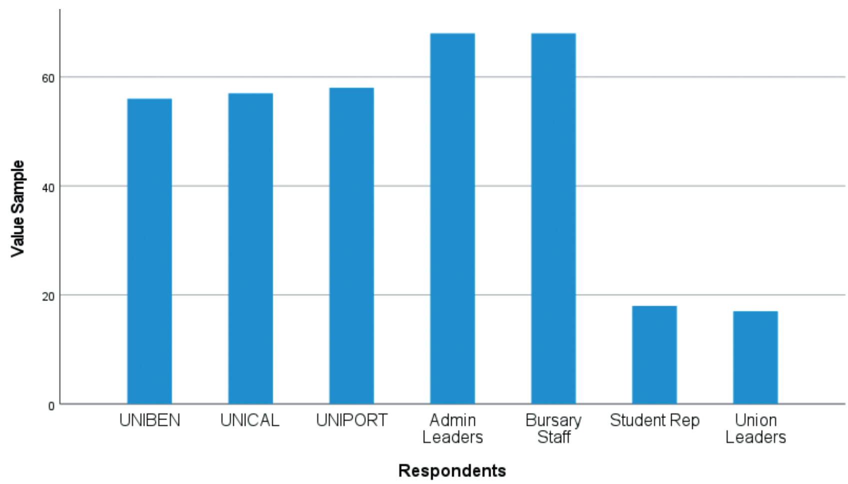

Fig. 1. Distribution of respondents by university and professional role

Source: made by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam according to the fieldwork data with the use of MS Excel.

The sample is well-balanced, with UNIPORT (33.9%), UNICAL (33.3%), and UNIBEN (32.7%) reflecting proportionality in size. Bursary Staff and Administrative Leaders each account for 39.8% of respondents, emphasizing financial and governance expertise, while Union Leaders (9.9%) and Student Representatives (10.5%) provide perspectives on staff and student concerns. This composition ensures a diverse representation of stakeholders critical to evaluating TSA's impact. Thus, the sample size consisted of approximately 171 respondents for the questionnaire.

The field survey carried out in February 2025 relied on collecting primary data using a face-to-face distribution and administration of structured questionnaires. This method facilitated rapport-building, increased the reliability of responses, and ensured a high response rate by addressing any concerns or clarifications raised by the participants. The questionnaire included closed-ended questions that allowed respondents to evaluate various statements related to the research objectives. Responses were recorded on a five-point Likert scale: Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D), and Strongly Disagree (SD).

To ensure efficient distribution and retrieval, two research assistants were engaged to cover the purposively selected three federal universities in the Niger Delta. These research assistants played a crucial role in facilitating communication with respondents and ensuring a smooth data collection process. Out of the 171 questionnaires distributed, 158 copies were successfully retrieved, resulting in a response rate of approximately 92.4% (fig. 2).

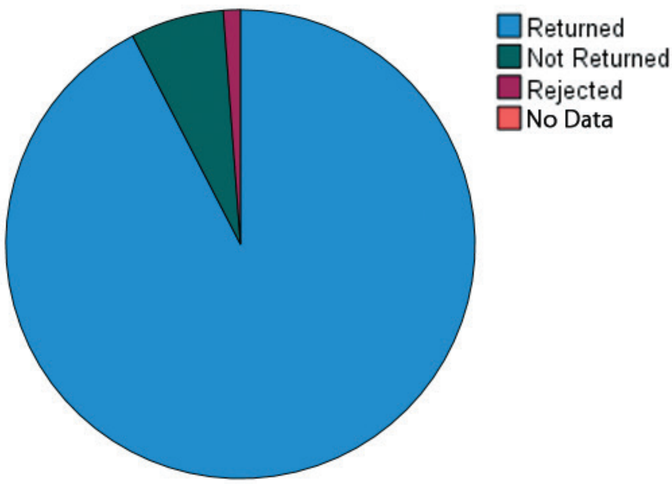

Fig. 2. Frequency of questionnaire distribution

Source: made by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam according to the fieldwork data with the use of MS Excel.

In addition to the questionnaire, key informant interviews (KIIs) of key stakeholders were conducted virtually in March 2025 with the aid of Apps (i.e. Google Meet and WhatsApp Video calls) to enrich the findings with qualitative insights. These stakeholders included bursars, senior finance officers, internal auditors, procurement officers, and representatives from the university management teams of UNIPORT, UNICAL, and UNIBEN. The interviews were semi-structured, allowing participants to freely discuss their experiences, perceptions, and professional assessments regarding the effectiveness of TSA in promoting financial transparency and accountability, and preventing and curbing corruption within their institutions. These interviews followed a flexible guide that allowed for probing questions based on participants' responses, thus capturing nuanced insights into stakeholder experiences.

In line with ethical standards and international best practice, informed consent was obtained from the participants with assurance of confidentiality and anonymity. Each interview session was audio-recorded, with participants' consent. As a human participant research, ethical clearance and approval were obtained from the Faculty Research and Ethical Committee.

The content and face validity were used, which involves evaluating whether the questionnaire items fully capture the constructs related to the research objective. To achieve this, the study adopted jury or expert opinion in which the questionnaire was reviewed by two experts, involving academic professionals in public finance and experienced administrative staff in university governance, who assessed the relevance, clarity, and comprehensiveness of each item.

To test the reliability of the research instrument, a test-retest (T-R) method was adopted, where a pilot study was carried out in January 2025 using a sample of 30 participants drawn from the targeted university staff population, excluding those intended for the main study. The pilot test aimed to determine the internal consistency of the questionnaire items, ensuring they reliably measured the constructs related to the study objective. Reliability was evaluated using Cronbach's Alpha (α) to assess the degree to which a set of items measures a single unidimensional latent construct. The responses were coded and entered into The Statistical Package for the Social Sciences (SPSS) version 25, where each section of the questionnaire was treated as a scale. Cronbach's Alpha was then computed for the overall questionnaire.

After computing the item variances and total scale variance in SPSS, the resulting Cronbach's Alpha coefficient was 0.82, exceeding the commonly accepted threshold of 0.70 for acceptable internal consistency. This result indicates a high level of reliability, suggesting that the questionnaire items were consistent and well-aligned in capturing the intended constructs. The high alpha value provided confidence that the instrument was dependable for use in the main study, supporting its suitability for data collection and quantitative analysis.

The study used mixed methods of data collection involving the use of both qualitative and quantitative methods in the collection of primary and secondary data. This is a methodological triangulation adopted to improve the validity of the instruments through cross verification and collaboration of results [25; 26]. The mixed methods of quantitative and qualitative collection methods were used in the administration of structured questionnaires and semi-structured key informant interviews, respectively.

This study used mixed methods of data analysis integrating both quantitative and qualitative data analysis techniques to enhance the depth and validity of the research findings. This methodological triangulation was adopted to enable a profound perspective, a deeper insight and a more nuanced understanding of the TSA regime and its impact on fiscal transparency and accountability in terms of ensuring financial integrity and credibility. The quantitative component involved the use of descriptive statistics (i.e., Simple Percentage and Frequency) and inferential analysis (particularly the Chi-square (χ^2) test), to examine associations between categorical variables. Descriptive statistics such as frequencies and percentages were computed to summarize responses and present the data in a clear and interpretable format. SPSS version 25 was utilized for quantitative analysis and visualization due to its robustness and user-friendly interface, which facilitated accurate statistical computation. The Chi-square test was particularly useful in identifying the strength and significance of relationships between variables related to TSA enforcement and fiscal openness and responsibility.

The qualitative component of the study involved two main analytical approaches: thematic analysis and content analysis. This approach was used to examine interview responses from key informants, allowing for the emergence of recurring perspectives and meanings about the TSA's impact. Also, content analysis was used to analyze secondary data from Transparency International (TI), Nigerian Extractive Industries Transparency Initiative (NEITI), World Bank, and CBN.

The Results

This section evaluates the extent to which enforcement of TSA has improved fiscal openness and accountability, in terms of ensuring timely and accurate financial reporting, enhancing budgetary discipline and revenue/expenditure tracking, improving fiscal responsibility, reducing financial misappropriation, checking fiscal malpractice, minimizing fraudulent practices, lessening fiscal mismanagement, and promoted institutional accountability in the three federal universities by analyzing responses to survey items to test the second hypothesis.

H_0: The implementation of TSA has not significantly enhanced financial transparency and accountability in the three federal universities.

H_1: The implementation of TSA has significantly enhanced financial transparency and accountability in the three federal universities (Table 1).

Table 1

Responses for TSA Implementation and Financial Transparency and Accountability

No	Items of the Questionnaire	SA	A	N	D	SD
1.	The implementation of TSA has improved fiscal openness and financial integrity	55	65	6	19	13
2.	The full implementation of TSA ensures timely and accurate financial reporting	41	53	9	31	24
3.	The implementation of TSA has enhanced budgetary discipline and revenue/expenditure tracking	68	61	3	18	8
4.	The full implementation of TSA has improved fiscal responsibility and credibility	59	66	4	20	9

Source: developed by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam according to the fieldwork data.

By using the figures from the responses of the respondents through the questionnaire instrument in Table 1, we were able to determine the crosstabulation of observed cases, expected cases, and simple percentages with the aid of SPSS (Table 2).

Table 2

SPSS Crosstabulation of Observed and Expected Cases

Items		Responses					Total
		A	D	SA	SD	N	
Item_1	Observed Count	65	19	55	13	6	158
	Expected Count	61.3	22.0	55.8	13.5	5.5	158.0
	% within Items	41.1	12.0	34.8	8.2	3.8	100.0
	% within Responses	26.5	21.6	24.7	24.1	27.3	25.0
	% of Total	**10.3**	**3.0**	**8.7**	**2.1**	**0.9**	**25.0**
Item_2	Observed Count	53	31	41	24	9	158
	Expected Count	61.3	22.0	55.8	13.5	5.5	158.0
	% within Items	33.5	19.6	25.9	15.2	5.7	100.0
	% within Responses	21.6	35.2	18.4	44.4	40.9	25.0
	% of Total	**8.4**	**4.9**	**6.5**	**3.8**	**1.4**	**25.0**
Item_3	Observed Count	61	18	68	8	3	158
	Expected Count	61.3	22.0	55.8	13.5	5.5	158.0
	% within Items	38.6	11.4	43.0	5.1	1.9	100.0
	% within Responses	24.9	20.5	30.5	14.8	13.6	25.0
	% of Total	**9.7**	**2.8**	**10.8**	**1.3**	**0.5**	**25.0**
Item_4	Observed Count	66	20	59	9	4	158
	Expected Count	61.3	22.0	55.8	13.5	5.5	158.0
	% within Items	41.8	12.7	37.3	5.7	2.5%	100.0
	% within Responses	26.9	22.7	26.5	16.7	18.2	25.0
	% of Total	**10.4**	**3.2**	**9.3**	**1.4**	**0.6**	**25.0**
Total	Observed Count	245	88	223	54	22	632
	Expected Count	245.0	88.0	223.0	54.0	22.0	632.0
	% within Items	38.8	13.9	35.3	8.5	3.5	100.0
	% within Responses	100.0	100.0	100.0	100.0	100.0	100.0
	% of Total	**38.8**	**13.9**	**35.3**	**8.5**	**3.5**	**100.0**

Source: developed by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam.

By using the figures from the responses of the respondents through the questionnaire instrument in table 1 and crosstabulation in table 2, we were able to calculate the Chi-Square Statistics with the aid of SPSS (Table 3).

Table 3

SPSS Output of Chi-Square Hypothesis II Testing

Outputs	Value	Df	Asymptotic Significance (2-sided)
Pearson Chi-Square	29.248[a]	12	.004
Likelihood Ratio	28.106	12	.005
N of Valid Cases	632		

α = 0.05
Source: developed by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam.

The results in table 3 show that the chi-square value of 29.248 and the p-value of 0.004. Testing the hypothesis at 0.05 significant level, the p-value of 0.004 is less than the alpha value (α) of 0.05, therefore, the null hypothesis (H_0) is rejected while alternative hypothesis (H_1) is accepted which states that the implementation of TSA has significantly enhanced financial transparency and accountability in the three federal universities. This result is validated by a simple percentage descriptive analysis of the total responses where 35.3 percent of the respondents ticked Strongly Agreed (SA), 38.8 percent of the respondents ticked Agreed (A), 3.5 percent of the respondents ticked Neutral (N), 13.9 percent of the respondents ticked Disagreed (D), and 8.5 percent of the respondents ticked Strongly Disagreed (SD) as seen in Table 2.

Table 4 shows the responses in percentages of the sampled participants concerning the TSA implementation challenges and the need for further policy reforms to improve monitoring mechanisms and effectiveness (Table 4).

Table 4

Responses for TSA Implementation Challenges and Policy Reforms

No	Items of the Questionnaire	SA	A	N	D	SD	Total
1.	Implementation challenges have hindered the effectiveness of TSA in curbing corruption	58 (36.7%)	62 (39.2%)	7 (4.4%)	18 (11.4%)	13 (8.2%)	158 (100%)
2.	There is a need for further policy reforms to enhance the effectiveness of TSA in the federal university system	51 (32.3%)	54 (34.2%)	6 (3.8%)	29 (18.4%)	18 (11.4%)	158 (100%)
3.	The federal government should improve monitoring mechanisms to ensure total TSA compliance	70 (44.3%)	59 (37.3%)	5 (3.2%)	17 (10.8%)	7 (4.4%)	158 (100%)
4.	Inadequate staff training and capacity have limited TSA effectiveness in university financial control	65 (41%)	63 (39.9%)	8 (5.1%)	14 (8.9%)	8 (5.1%)	158 (100%)

Source: developed by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam according to the fieldwork data.

From Table 4, it shows that the majority of the respondents, totalling 75.9 percent (strongly) agreed that the implementation challenges have hindered the effectiveness of TSA in curbing corruption, while only 4.4 percent of the respondents were undecided, and a few of the respondents, amounting to 19.6 percent (strongly) disagreed. Most of the respondents, totalling 66.5 percent (strongly) agreed that there is a need for further policy reforms to enhance the effectiveness of TSA in the federal university system, whereas only 3.8 percent and a minority of the respondents, amounting to 29.8 percent (strongly) disagreed. Similarly, the majority of the respondents, totalling 81.6 percent (strongly) agreed that the federal government should improve monitoring mechanisms to ensure total TSA compliance, but only 3.2 percent and a few of the respondents, about 15.2 percent (strongly) disagreed. In the same vein, most of the respondents, totalling 80.9 percent (strongly) agreed that inadequate staff training and capacity have limited TSA effectiveness in university financial control, while only 5.1 percent and a minority of the respondents, amounting to 14 percent (strongly) disagreed.

Discussion

The full implementation of the TSA in Nigerian federal universities, notably UNIPORT, UNICAL, and UNIBEN, has been a pivotal reform aimed at enhancing fiscal transparency and accountability. Following from the main findings above, the implementation of TSA has significantly enhanced financial transparency and accountability in UNIPORT, UNICAL and UNIBEN thereby curbing corruption in these federal universities in Nigeria's Niger Delta.

The majority of the selected respondents from these institutions agree that TSA has significantly improved financial openness, enhanced fiscal integrity, ensured timely and accurate financial reporting, enhanced budgetary discipline and revenue/expenditure tracking, and improved fiscal responsibility and credibility, thus indicating a strong perception of its effectiveness in reducing financial mismanagement. This observation aligns with the studies of Adeagbo and Oladeji and Nsofor, Agu and Obani which revealed that TSA enhances financial integrity, thereby reducing financial leakages in the MDAs [12; 27]. Even the CBN data corroborates these findings when it reported that since TSA's full implementation in 2015, over 17,000 bank accounts previously scattered across Deposit Money Banks were consolidated into a unified system, leading to the recovery of over 3 trillion Naira in idle funds (CBN, 2018).[1] This consolidation has provided the government with a clearer view of its financial position, thereby improving liquidity management and reducing borrowing costs. The NEITI also noted

[1] Central Bank of Nigeria annual report 2018. *Central Bank of Nigeria*. Abuja: Central Bank of Nigeria; 2018. URL: https://www.cbn.gov.ng/out/2019/rsd/2018%20ar%20kama1 (accessed: 26.12.2018).

that TSA has curtailed revenue leakages in the oil and gas sector by ensuring that all revenues are remitted directly to the federation account.[2]

This is further validated by the data in Table 5, which illustrates that prior to TSA implementation, the Federal Government incurred substantial monthly overdraft charges amounting to ₦4.7 billion. Post-implementation, these charges were eliminated, leading to significant cost savings.[3] Additionally, the consolidation of over 20,000 government bank accounts into a single account streamlined financial operations and enhanced transparency and accountability. These measures have cumulatively resulted in savings exceeding ₦10 trillion for the government. The NEITI further reported that government agencies remitted ₦14.38 trillion to the Federation Account between January 2020 and December 2021, reflecting improved revenue collection and transparency.[4] The implementation of TSA also facilitated the identification and elimination of 70,000 'ghost workers' from the federal payroll, enhancing financial discipline, improving fiscal openness, and reducing fraudulent activities (Table 5).

Table 5

Financial Impact of TSA Implementation in Nigeria

Metric	Pre-TSA Implementation	Post-TSA Implementation	Source
Monthly Overdraft Charges Incurred by FG	₦4.7 billion	₦0	Idris (2022)
Number of Government Bank Accounts	Over 20.000	Consolidated to a Single Account	Idris (2022)
Total Savings Accumulated	N/A	Over ₦10 trillion	Idris (2022)
Revenue Remitted to Federation Account (2020–2021)	N/A	₦14.38 trillion	NEITI (2023)
Reduction in Ghost Workers	N/A	70.000 eliminated	Idris (2022)

Source: developed by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam.

The World Bank also acknowledged Nigeria's commitment to financial accountability and transparency through the launch of a new financial transparency policy and web portal in December 2019. This initiative aimed to provide the

[2] Nigerian Extractive Industries Transparency Initiative. NEITI 2017 oil and gas industry audit report. Abuja: NEITI; 2017. URL: https://eiti.org/files/documents/neiti-oil-gas-report-2017-full-report-301019 (accessed: 25.12.2018).

[3] Idris A. Treasury Single Account: Nigeria saves N10 trillion. *Voice of Nigeria*. 2022. URL: https://von.gov.ng/ treasury-single-account-nigeria-saves-n10-trillion (accessed: 27.12.2023).

[4] Nigerian Extractive Industries Transparency Initiative. Govt agencies remit N14.38 trillion to Federation Account in 2 years. *Nairametrics*. 2023 Nov 10. URL: https://nairametrics.com/2023/11/10/govt-agencies-remit-n14-38-trillion-to-federation-account-in-2-years-neiti (accessed: 20.12.2024).

public with greater insight into government expenditures, thereby strengthening accountability and reducing opportunities for corruption. Moreover, the IMF highlighted that the TSA facilitated the consolidation of more than 20.000 bank accounts previously spread across deposit money banks, resulting in average monthly savings of 4.7 billion Naira in banking charges. This consolidation allowed for a comprehensive overview of cash flows across the entire government, enhancing fiscal discipline, improving financial openness, ensuring fiscal responsibility, and reducing financial mismanagement.[5]

Despite these achievements, the World Bank Worldwide Governance Indicators show that the percentage score of control of corruption increases marginally from 7.7% in 2014 (before TSA full implementation) to 17% in 2023 in Nigeria, as shown in Table 6. The percentage score of 17% might represent an increase of 9.3%, but it is still much below the 50% fiscal threshold (Table 6).

Table 6

Percentage Scores of Government Effectiveness and Control of Corruption in Nigeria, 2014–2023

Year	Government Effectiveness	Control of Corruption
2014	11.5	7.7
2015	15.2	12.9
2016	11.5	13.3
2017	13.8	12.4
2018	11.9	12.4
2019	9.5	12.4
2020	11.9	13.8
2021	13.8	14.3
2022	13.2	13.7
2023	20.3	17

Sources: developed by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam based on the data from Kaufmann & Kraay;[6] Kalu & Aniche [28].

On why the full implementation of the TSA has not significantly reduced corruption in Nigeria despite significantly enhancing fiscal transparency and accountability, one of the interviewees (a male management staff) stated that Nigerians can bypass any system or policy. According to him:

[5] International Monetary Fund. Introducing a Treasury Single Account in Nigeria. PFM Blog. 2020 Feb 20. URL: https://blog-pfm.imf.org/en/pfmblog/2020/02/tsa-nigeria (accessed: 21.10.2022).

[6] Kaufmann D, Kraay A. Worldwide governance indicators: 2024 update. World Bank; 2024. URL: https://databank.worldbank.org/source/worldwide-governance-indicators (accessed: 17.05.2025).

> Nigerians are good at beating any system. Just give them time. They have invented several fraudulent practices and illegal methods to bypass the policy. I cannot reveal all of them now, but just know that there are several ways. Corrupt practices have become ingrained and endemic in the country.

However, while TSA has been instrumental in ensuring timely and accurate financial reporting, some interviewees expressed concerns about bureaucratic bottlenecks and delays in fund disbursement. This finding corroborates Nwaorgu and Ibeh and Omosidi, Atolagbe and Oladipupo, who found that the rigid implementation of TSA in Nigerian federal universities sometimes delays operational funding that affects institutional efficiency [16; 29]. Additionally, Edoh noted that while TSA improves financial accountability [22], its success is contingent on effective implementation strategies and institutional willingness to comply, as one of the interviewees (a top female university management staff) puts it:

> Sometimes you don't blame the university management. The bureaucratic delays, network glitches, and other constraints have made it necessary for the management to look for ways to bypass the system, not necessarily because of fraudulent intention or tendency, but in order to keep the university running. That is why the policy undermines the university autonomy. The university system, by its very nature, requires a more robust financial management.

The World Bank's assessment of TSA implementation in Nigeria highlights similar challenges. While acknowledging the policy's role in enhancing fiscal openness, the World Bank[7] identified issues such as delays in fund releases to MDAs due to the centralised nature of TSA, which can hinder operational efficiency. Furthermore, the IMF emphasised the need for robust technological infrastructure and capacity building to support TSA operations effectively.[8]

Despite its benefits, TSA enforcement at the UNIPORT, UNICAL, and UNIBEN has faced significant challenges. Some of the interviewees believe implementation issues have hindered TSA's effectiveness in curbing corruption, while many of them identified bureaucratic inefficiencies as a major constraint to financial openness. This supports the findings of Ezeala and Agbata, who argued that TSA alone is insufficient to eradicate corruption. In addition to this, some of the interviewees indicated that inadequate training for staff on TSA implementation has contributed to its inefficiencies [30]. For instance, one of the interviewees (a top male union leader) reiterated the need for the government to gazette the findings of the various visitation panels. For him:

> Financial corruption in the university is not abating. Not even the strict implementation and enforcement of the treasury single account can reduce it. This is because there are many

[7] World Bank. Cash management reform in Nigeria: The Treasury Single Account. Washington (DC): World Bank; 2016. URL: https://documents1.worldbank.org/curated/en/630671468191334165/pdf/105146-BRI-PFM-PUBLIC-Box 339894B-Nigeria-TSA-PFMNote (accessed: 26.12.2019).

[8] International Monetary Fund. Nigeria: selected issues. IMF Country Report № 17/81. Washington (DC): International Monetary Fund; 2017. URL: https://www.imf.org/-/media/Files/Publications/CR/2017/cr1781.ashx (accessed: 15.12.2018).

facets of corruption in Nigerian federal universities, such as diversion of internally generated revenues, procurement scams like poor quality, contract inflation, fraudulent contract awards like kickbacks, project abandonment, etc.

Transparency International's Corruption Perceptions Index (CPI) provides a broader context to these findings. Nigeria's CPI score worsened from 27 in 2014 (before full TSA implementation), ranking 136, to 25 in 2023, ranking 145, suggesting a setback in anti-corruption efforts (Table 7). The fact that Nigeria still ranks among the lowest globally indicates that while TSA may contribute to curbing corruption at the federal level, it cannot solely solve the problem, coupled with the fact that some state and local governments in Nigeria have not fully implemented the single treasury account (Table 7). It has been reported that despite TSA, cases of financial mismanagement persist in some MDAs, highlighting the need for complementary measures.[9]

Table 7

Corruption Perception Index (CPI) of Nigeria, 2014–2024

Year	Rank	Scores
2014	136	27
2015	136	26
2016	136	28
2017	148	27
2018	144	27
2019	146	26
2020	149	25
2021	154	24
2022	150	24
2023	145	25
2024	140	26

Sources: developed by M.I. Foster, E.T. Aniche, A.C. Okoye, M.U. Egbuchulam based on data from Transparency International (2024);[10] Aniche & Iwuha [31].

This is implicated in the responses of some participants who asserted that TSA has not entirely eliminated corruption but has only shifted fraudulent activities to other areas, such as procurement, budget 'padding,' and contract inflation. This aligns with the study by Obi, Offiong and Ogbodo, which argued that TSA's rigid structure has led some officials to seek alternative methods of financial misconduct.

[9] Nigerian Extractive Industries Transparency Initiative. Federal, states, LGs shared N10.143 trillion in 2023 — NEITI. Abuja: NEITI; 2024. URL: https://neiti.gov.ng/cms/federal-states-lgs-shared-n10-143-trillion-in-2023-neiti (accessed: 18.12.2025).

[10] Transparency International. Corruption Perceptions Index 2024. Berlin: Transparency International; 2024. URL: https://www.transparency.org/en/cpi/2024 (accessed: 17.05.2025).

Additionally, Onodi, Eyisi and Akujor noted that resistance to TSA implementation is driven by entrenched interests within public institutions, where discretionary financial management had previously facilitated corrupt practices [32].

For instance, when asked why Nigeria is still ranked very low in the CPI despite a decade of full enforcement of the TSA, one of the students (a female undergraduate student representative) interviewed revealed that university managements are not fully complying with the directives. In her words:

> There are many illegal fees at department, faculty, and university levels; they were mandated to pay cash, and in some cases, payments are made through various bank accounts that are not through Remita. If it is not paid through Remita, it means it is not going into the single treasury account. Even my cousin, who just graduated from the same university, told me that they were asked to pay a huge sum of money in cash during their clearance.

This is aptly explained by Agency Theory, which posits that in a principal-agent relationship, agents (e.g., university administrators) may not always act in the best interests of principals (e.g., government or public) due to information asymmetry and differing objectives [17]. TSA aims to align these interests by enhancing transparency and reducing the opportunity for agents to act opportunistically. However, the persistence of bureaucratic inefficiencies and the emergence of alternative fraudulent activities suggest that while TSA addresses some agency problems, it does not eliminate them entirely.

Conclusion

The study examined the implementation of the TSA and its role in curbing corruption at UNIPORT, UNICAL, and UNIBEN. The main findings indicate that the full enforcement of the TSA regime has significantly enhanced financial transparency and accountability in UNIPORT, UNICAL and UNIBEN. In other words, the enforcement of a unified financial management system has significantly improved financial integrity, credibility, openness, responsibility, and budgetary discipline within the Nigerian federal university system. The study, however, concluded that even as the full implementation of TSA might have helped in curbing corruption in Nigeria at the federal level, it cannot solely solve the problem, coupled with the fact that some state and local governments in Nigeria have not fully enforced TSA. These findings align with previous studies that have highlighted TSA's effectiveness in mitigating corruption within public institutions.

This study also identified several challenges affecting TSA implementation, including bureaucratic inefficiencies, inadequate staff training, and resistance to change. These limitations have, in some cases, hindered the effectiveness of TSA in fully eradicating financial malpractice. Additionally, findings suggest that while TSA has reduced direct financial mismanagement, corruption has shifted to other areas such as procurement fraud and contract inflation, highlighting the need for complementary anti-corruption strategies.

Recommendations

Based on these findings, the study recommends several policy interventions to enhance TSA's effectiveness, including strengthening monitoring mechanisms, improving digital financial infrastructure, providing continuous training for financial personnel, granting universities limited financial autonomy, implementing complementary anti-corruption measures, a more holistic anti-corruption framework within universities, encouraging other levels of government to fully implement TSA, and external oversight by anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC).

With particular focus on the UNIPORT, UNICAL, and UNIBEN, the study recommends real-time financial tracking and the use of advanced auditing software to detect irregularities promptly, integrating automated financial systems that facilitate faster transactions, upgrading digital banking infrastructure and reducing unnecessary bureaucratic approval layers, complementary reforms such as stricter procurement regulations, independent financial audits, Fiscal Responsibility Act, and whistleblower protection mechanisms.

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