

**TREASURY SINGLE ACCOUNT (TSA)
POLICY AND TRANSPARENCY IN
THE NIGERIA PUBLIC SERVICE
(2015-2022)**

**William OKOTIE, Ph. D¹, and
Chukwuyem Joel ARIMIE²**

¹Department of Public Administration,
University of Benin, Benin-City, Edo
State

william.okotie@uniben.edu

²Department of Political Science and
Public Administration, Benson Idahosa
University, Benin- City, Edo State

jarimie@biu.edu.ng

ABSTRACT

This paper intends to examine the influence of the Treasury Single Account reform policy on transparency in the Nigerian public service. The public service occupies a pivotal position in a nation-state. In the recognition that an effective state depends on effective public service, necessitated the need for public service reforms in Nigeria. The paper explores the Treasury Single Account (TSA) implemented by the Buhari administration from 2015-2022 with the intent of assessing its implication for transparency in Nigeria's public service. The study employed the New Public Management Theory as a framework of analysis and relied mainly on secondary data from journals, government reports, and internet sources. The study revealed that the Treasury Single Account as a Consolidated Revenue Account (CRA) was geared towards enthroning accountability and transparency in public financial management, the study also revealed that the initiative is laudable, but there are teething challenges that demand measures to sustain the policy. It was concluded that the TSA reform policy was a

step in the right direction towards curtailing corrupt practices in government, purging indiscipline in financial transactions, and fostering the sufficient flow of funds towards critical sectors that would drive socio-economic development, in addition, if the policy reform is implemented, it will improve the management of public funds. The study therefore, recommends that strategic training measures should be instituted to enhance the ICT proficiency of personnel handling the TSA transactions.

Keywords: Public Service Reform;
Treasury Single Account, Transparency

INTRODUCTION

Public service occupies a pivotal position in a state. It is an agency that steers socio-economic development through the delivery of service to the citizenry. The significance of public service has been stressed in the 1997 World Bank Development Report which contended that an efficient public service is imperative for providing citizens with services and the creation of rules and institution that creates an opportunity for the market to thrive and the citizens to live healthier lives. Without this institution, sustainable development is not possible (World Bank, 1997). Thus, the achievement of a good democratic system in any polity is hinged on the efficient and effective service delivery to the people. Therefore, the public service is saddled with the responsibility of implementing policies and programmes of government. The promotion of good governance, delivery of effective services, fiscal management, and sustainability is depended on capable and highly driven public servants.

With the age of competitiveness and Globalisation, countries had to grapple with increasingly complex societal issues, and with the trending use of the internet, citizens

have become more aware of their rights to partake in the dividends of democracy. This trend has subjected public servants to huge public scrutiny for the need to enhance their competence for public service delivery (Ayee, 2010). However, the inefficiency of the public service over time has generated severe political and administrative disputes on the role of the public service (Farazmand, 2006). This ineffectiveness in addition to the economic crises of the late 1970s and 1980s and the seeming global experience of the achievement of market-friendly economies have blended to engender what several intellectuals have denoted as the “redefinition of the role of public sector” (Fiszbein, 2000: 163). Ayee (2010) averred that the delineation of the role of the public service requires the overhauling of the administrative systems and seeking to invigorate public institutions for a high level of efficiency.

The experiences of public service reforms in high-income countries, such as the United Kingdom (UK), United States (US), Canada, and Australia have revealed that transformation in the economic, political, social, and administrative environment have impelled and pushed revolutionary changes in public service and management systems. The key goal of the changes was the enhancement of the methods in which governance is handled and services delivered, with prominence on efficiency, effectiveness, and economy (Metcalf & Richards, 1990, Ayee, 2008).

However, in Nigeria and other developing countries, the need to reform the public service has been induced greatly by the global decrease in public financial resources and the quest to get more for less. (Caiden, 1988). The Nigerian government has pushed for public service reforms since the Structural Adjustment Programme (SAP) commenced in 1986. On the return of the country to democratic governance in 1999,

efforts have been made by successive governments to embark on several reforms of the public service to enhance its administrative capacity for service delivery, especially with the introduction of the National Economic Empowerment and Development Strategy (NEEDS) reforms in 2003 and others (Ikeanyibe, 2015). The Muhammadu Buhari administration since its inception in 2015 had also initiated several reforms aimed at fostering transparency in government’s business. It is on this premise that this study intends to examine the Nigeria public service reform with specific emphasis on the treasury single account and its implication for transparency in the public service. This paper is therefore organized as follows: Apart from section one which is the introduction, section two considers concepts related to the subject matter, section three considers the theoretical framework and the final section is the conclusion and recommendation.

CONCEPTUALIZING THE PROBLEM

Reform of the public service in Nigeria since the post-independence era was intended to achieve productivity in the management of public service delivery, with emphasis on efficiency, effectiveness, and economy. Ayee (2010) averred that reform of the public service is pertinent because of the perception that an efficient state depends on an effective public service with the capacity in promoting socio-economic development and the reduction of poverty in low-income countries. According to Schiavo-Campo (1996) in an ideal situation, public service reforms should be geared towards the creation of a right mix of workforce with competence, transparency, and accountability essentially for the delivery of quality service to the people.

Over the years, the public service in Nigeria which is the nerve center through

which policies of government are implemented has been inundated with challenges that have constituted a considerable clog in the overall progress of the country. Given that, Saxena (2013) noted that the challenges have created a general perception that public servants are not delivering what was expected from them. However, the practices exhibited by public service officials have revealed a low level of capacity, integrity, and morale in the discharge of their responsibilities (Campos et al in Saxena (2013)). One major challenge that has necessitated the need for public sector reforms in the public service has been the issue of corruption. In recent years, Nigeria has witnessed monumental mismanagement and scandalous plundering of financial resources.

According to Suberu (2018), Buhari's administration confirmed the theft of \$150 billion from public coffers and internationally laundered by public officials during the 10 years before his administration, the inability of the Nigerian National Petroleum Corporation to remit \$18.5 billion in oil revenues to the national treasury from 2012 to 2013 (of which \$3.4 billion was diverted to a fictitious kerosene subsidy scheme. (Lamido in Suberu (2018)). According to Ofikhenna (2016), there was also a case of embezzlement and misappropriation between 2005 and 2015 of \$40 billion payment made to the states of the Niger Delta Commission as funds for the mitigation of challenges attributed to ecological and infrastructural deficits in the impoverished oil-rich region. At the administrative level of corruption, the United Nations on Drugs and Crime and the Nigerian National Bureau of Statistics reported that Nigerians made bribery payments of \$4.6 billion to public officials between June 2015 and May 2016 with the conclusion that bribery is an established part of the

administrative procedure in Nigeria (Suberu, 2018).

Consequently, this broad spectrum of monumental corrupt practices over the years has reverberated crises of political order, national security, and ethnic clashes and agitations in Nigeria. According to Suberu (2018), the criminal activities perpetuated by Boko Haram, the southern-based violent or secessionist ethnic Organisation like the Niger Delta Avengers and the Indigenous People of Biafra hinged their action on corruption role in subduing prospects for encompassing and equitable distribution of resources, citizen participation in governance and fueling the rise of poverty and discontent in the regions. Oxfam International (2017) reported that the lack of transparency in governance which has prolonged corrupt procedures in Nigeria was responsible for the inability of the government to provide a wide spectrum of public goods. Suberu (2018) recounted the decayed basic public infrastructure such as schools, hospitals, electricity systems, and roads despite the huge budgetary allocation of funds for capital expenditure in the country.

In an attempt to halt further degradation in the public service due to corruption, the government pushed for the implementation of the treasury single account to improve the skills, integrity, and overall performance of the public service. (Ahmed, 2016). It is on the strength of the challenges that this study seeks to examine the treasury single account as one of the reform policies implemented and to determine how it has brought about transparency in transacting government business.

OBJECTIVE OF THE STUDY

In a bid to assess the public service reforms as implemented by the government, the study seeks to achieve the following objectives:

1. To examine the treasury single account (TSA) reform policy of government
2. To determine the implementation of the TSA reform policy for transparency in the Nigeria public service.
3. To investigate the challenges militating the implementation of the reform policy.

CONCEPTUAL FRAMEWORK

Overview of the Public Service

Drawing from international research evidence, public service varies in terms of management, function, and uses. The greatest method to comprehend any term, according to Latupeirissa & Tan (2024), is to observe how it is used and performed. In Latupeirissa & Tan (2024), for example, the UK Cabinet Office did not define public service; instead, it defined it as services like military, policing, health, and education. From a comprehensive perspective, public services are those that are produced for the general public's benefit and are financed by taxes collected from the general public. These structured services are in charge of overseeing and managing the state's resources on behalf of the people who own them collectively. These services are managed and overseen by government offices that are appointed or elected. (Khan, 2024).

Defining Public Service Reform

Public service reforms in Africa were driven by economic reform, democratization, and the search for administrative efficiency to improve the quality of service delivered to the public. In other words, reforms were inspired by or have parallels in the public administration reform experiences of other countries outside Africa (Ojo, 2023). Changes in the socioeconomic landscape of

the globalized world have given rise to administrative reforms in both developed and developing nations, according to the general literature on public service reform. (Aye 2008).

Public service reform is also seen as part of the agenda for improving governance, which includes three broad areas: rule-based operation of the government itself to improve the supply of public goods, voice and accountability for citizens to demand better public services, and more efficient and effective regulation of the private sector to improve its competitiveness (World Bank 2008). Public sector reforms, as correctly noted by Oyebade (2024), are continuous attempts to raise the efficacy, efficiency, and accountability of government agencies and services. Strengthening public administration and achieving national development goals are the driving forces behind these reforms.

Defining Transparency

According to Alzahrani (2022), transparency can be defined as "the ability to look clearly through the windows of an institution." By exposing the working processes that are not immediately apparent to people who are not directly involved, this metaphor clarifies the very idea: to show how well an institution operates. Transparency is a characteristic of the relationship between a ruler and the ruled that has been adapted to political systems. Specifically, it occurs when the government's operations are "enough open to public view and simple enough in their essentials that citizens can readily understand how and what it is doing" (Khan, 2022). Because of these qualities, transparency is commonly associated with simplicity and comprehensibility and is typically used in the same way as openness.

THE TREASURY SINGLE ACCOUNT (TSA) REFORM POLICY

On assumption of office in 2015, President Buhari had given the nod for structural reform in the public service with the main aim of addressing the issue of massive corruption in the public service (Ahmed, 2016). The treasury single account which is a public accounting system is one of the dimensions of reforms implemented by the Buhari administration. It was geared towards restoring values and enhancing a more productive and growth-driven public service. Its deliberate plan was to enthrone good governance and transparency through its reform agenda.

This accounting system ensures that all government revenue, receipts, and income are collected into one single account, usually maintained by the Central Bank, and all payments are done through the same account (Morgner, 2013). It is a financial policy adopted in several countries all over the world. It was proposed by the federal government of Nigeria in 2012 under the Jonathan Administration and was fully implemented by the Buhari administration to consolidate all inflows from all agencies of government into a single account at the Central Bank of Nigeria. Chukwu (2015) opined that the Treasury Single Account (TSA) is a collection of affiliate accounts interconnected to a central account that is domiciled with the Central Bank and that before the advent of the TSA policy, the government recorded financial costs on debt balances in some MDA's accounts while at the same time grossing close to nothing on the credit balances of other MDAs. With the TSA, the Central Bank of Nigeria would now automatically have the net balances on all MDAs. According to guidelines issued by the Central Bank of Nigeria, the TSA was created to promote centralized, responsible, and transparent revenue management by

transferring all government monies into bank accounts under the treasury's operational and effective supervision (CBN, 2016).

Over the years, the Nigerian economy had deeply relied on revenue generated from the sale of crude oil for the running of government activities; and this has brought reckless spending and mismanagement of public funds in governance. A number of Nigerian government agencies were previously able to collect funds on behalf of the federal government on their own, and since they only had to repay a fraction of the stated amount, they were free to spend some of it. Nigeria's economy faces a number of difficulties since cash handling is becoming more and more expensive each year. (Emmanson & Ajayi, 2020). One of the challenges arising from high-cash usage among others includes the operation of multiple accounts. Governments have been operating multiple accounts for revenue collection and spending contrary to the provision of the Nigerian Constitution which requires that all government revenue generation must be remitted into a single account. As a result of economic challenges, the Central Bank of Nigeria was directed to open a Consolidated Revenue Account where all government revenue, incomes, and inflows are collected into one single account maintained by the Central Bank of Nigeria. This is known as Treasury Single Account (TSA) (Emmanson & Ajayi, 2020).

The Treasury Single Account (TSA) could be described as part of the Economic Reform Programme of the Federal Republic of Nigeria to facilitate a unified structure of government bank account for all government transactions. The new system of accounting is part of a campaign for zero tolerance for corruption. It is expected to consolidate all cash resources of the government in all MDAs which were previously purposely located in various bank accounts, under one

unified management and control. Apart from availing the government of effective control of cash resources, TSA will also guarantee timely information on its cash resources in real-time and online and harmonizes government servicing of its obligations. Where necessary, the government seeks appropriate legislations and legal backing to facilitate the relevant regulatory environment towards its successful implementation. It also ensures increased transparency in public financial management, as well as prevents a scenario in which some MDAs have idle cash while other MDAs are compelled to borrow exorbitantly from DMBs. It also provides visibility of government funds. (Emmanson & Ajayi, 2020)

IMPLICATIONS OF THE TREASURY SINGLE ACCOUNT (TSA) REFORM POLICY FOR TRANSPARENCY

The institutionalization of the TSA as a reform policy in public financial management in Nigeria was to address mass embezzlement of financial resources. Ofor, Omaliko & Okoli (2017) affirm that the operationalization of the TSA in the management of financial resources would exert financial discipline on the economic planning, budget, and budgetary processes and procedures, thereby bringing to the barest minimum financial recklessness and blocking loopholes in the ministries, department, and agencies of government. This indicates that MDAs would no longer have direct access to public funds, except from monies appropriated in the budget (Chukwu, 2015).

The implication of the TSA on public financial management can be best typified through its objective: to effectively ensure cumulative control over government cash balances. TSA ensures reliable and efficient budget execution by minimizing transaction costs, monitoring (and thereby controlling

the delay in) the remittance of government revenues (both tax and non-tax) by the collecting banks; effective reconciliation between banking and accounting data, efficient control and monitoring of funds allocated to various government agencies and facilitating better coordination with the monitoring policy implementation (Garbade, John, & Paul, 2004). The IMF (2010) heighten that the objective of TSA when fully implemented would orchestrate full and real-time information on government cash reserves, this denotes that having to know the updated balances in real time despite the advanced payment and settlement systems and an Integrated Financial Management Information System (IFMIS) would not pose a challenge. It further expedites the steady scrutinizing of cash balances of government reserve and also enables higher quality cash to overturn analysis to be undertaken. However, cutting down the number of government bank accounts culminates in the minimum administrative cost of account maintenance (IMF, 2010).

A former Minister of Finance in Nigeria while illuminating the implication of TSA, affirmed that the initiation of TSA had assisted in the reduction of how government account was being withdrawn. (Vanguard Editorial, 2015). The Minister further explained that TSA inhabits a key and pivotal role in the reformation of the public financial management that is faced with torrential corruption and astronomical expenditure of the government. The development would be to deal with the problems of trickle-in government revenue and depletion in ministries, departments, and agencies (Vanguard Editorial, 2015). In corroborating with the former minister's assertion, Akanbi (2015) viewed the execution of this reform policy as a step in the right direction towards curtailing corrupt practices in government, purging indiscipline in financial transactions

and fostering the sufficient flow of funds towards a critical sector that would drive socio-economic development.

The TSA reform policy had opened up the channel for monies being held up by some agencies of government to remit same to the Central Bank of Nigeria, thereby building up opportunities for transparency and accountability in the management of government finances at the same time effectively managing the scarce financial resources available (Usman in Okwe, et al, 2015). This implies that revenue-generating agencies of government operating multiple streams of bank accounts to divert public funds will no longer be able to siphon such funds since all funds are channeled into government banks. However, economy and efficiency in handling public finance would ensue and be pivotal, thus leading to prudent spending of public funds to the achievement of quality service delivery.

It is no gainsaying that there have been reactions to the government reform policy by MDAs and commercial banks, some can be attributed to sheer obliviousness, while others are afraid of being restrained from manipulating the financial system for their gain. Teriba in New Telegraph, (2016) believes that the reactions to the TSA reform policy emanated due to the obvious fact that the management of public finance would no longer be business as usual. Teriba accentuates that the TSA put the government in a position to determine what comes to its account at every moment. This policy, therefore, warrants all MDA to go through the appropriation process, as they would no longer access public funds (Teriba in New Telegraph, 2016). Money Deposit Banks at their Banker's Committee meeting will not be allowed to influence CBN to inflate interest rates to their gain and those of heads of MDAs who deposit money to seek additional proceeds through high-interest-

generating fixed deposit accounts (CBN, 2015).

THEORETICAL FRAMEWORK

The New Public Management Theory as propounded by Christopher Hood (1991) is one of the approaches adopted to examine issues of public sector reforms. It became prominent in the 1980s, especially in countries such as Australia, New Zealand, Britain, and the USA, its impact on the economies of these nations necessitated the spread in the 1990s around many OECD countries and low-income countries, and in Africa most especially, it was promoted by development partners like the World Bank, Common Wealth Secretariat and the International Monetary Fund (IMF) (Olowu, 2003).

The New Public Management approaches have attempted to replace traditional public administration. It uses the ideas from the private sector to reinvent dominant and self-serving public sectors. According to Politt and Bouckaert (2004), the New Public Management principles strive to achieve transparency and accountability in the management of public resources and to promote the cost-effective delivery of public goods. The emphasis therefore of this principle is efficiency-driven, the need to pursue explicit clear goals, targets, and indicators of achievement, rather articulated in quantitative terms validated on the footing of grander accountability in the utilization of resources. The application of the New Public Management approach in reforming the public sector is directed at the reduction of public sector expenditure cost, instilling labour discipline, and the utilization of Information and Communication Technology in the execution of government business (Olowu, 2003).

CHALLENGES OF IMPLEMENTING THE TSA REFORM POLICY

For years, the Treasury Single Account, a project of development partners, was marketed as the main tool to enhance government financial management in poor nations. But the goal of consolidating public monies into a single account was to gain control and encourage the use of superfluous funds to promote development initiatives. (IMF, 2010). With the help of the IMF, the TSA reforms aimed to merge the majority of the MDA's separate bank accounts in money deposit banks into the Central Bank of Nigeria. This shows a significant improvement in TSA coverage over the previous years. Accordingly, the national TSA's structure is the flaw obscuring the TSA's full implementation (Nguenang, 2017). Normally, the TSA is just a group of bank accounts that are placed next to each other in the central bank's accounting book with no connection between them. Many MDAs struggle with staff competency and technological know-how limitations in their financial management information systems, which hinders the treasury single accounts' effectiveness and proficiency. (IMF, 2011).

The incapacity of special agencies and educational institutions to exert autonomy over expenditures presents another obstacle to the TSA reform's implementation. According to Ejalonibu, Pate-Sadiq, and Abayomi (2021), the centralization of the controlling system has affected the smooth and quick processing of funds and, in most circumstances, restricted access to cash to carry out everyday demands. Some MDAs' inadequate technological standing has made it difficult to process cash quickly. For example, the lack of computerization, the wireless system, and computer literacy shortcomings are blamed for this. Another issue with seamless transactions is the

absence of reliable internet connectivity (Ahmed, 2016).

CONCLUSION

The need to get more for less and the global reduction in public financial resources have made public sector reforms in low-income and emerging nations imperative. Since an efficient state depends on competent public service, it is assumed that public service reforms are relevant. This is made feasible by having the correct mix of employees that are knowledgeable, open, and accountable for providing high-quality services. As part of the reforms, the President Buhari administration implemented the Treasury Single Account (TSA), which aims to strengthen accountability and transparency in government operations by using the Central Bank's Consolidated Revenue Account (CRA).

In conclusion, the Treasury Single Account has been an important step in improving the public service's transparency in Nigeria. If the policy is properly implemented, it will eventually have the potential to improve accountability, reduce corruption, and boost transparency in government financial operations. But it is important to understand that ongoing effort and commitment are necessary to sustain openness throughout time.

RECOMMENDATIONS

1. The government should as a matter of importance put in place strategic training measures that would enhance the ICT proficiency of the personnel handling the TSA transaction.
2. In addition, an investment must be made in sustainable ICT infrastructure to enable the workability of real-time TSA transactions.

3. Most importantly, the backend of the TSA must be strengthened to block unauthorized access to government funds.

REFERENCES

- Ahmed, A. I. (2016). The Treasury Single Account (TSA) as an instrument of Financial Prudence and Management: Prospect and Problems. *Research Journal of Finance and Accounting*. 7(4), 66-67.
- Alzahrani, A. (2022). Digital Transformation in the Public Sector: A Systematic Literature Review. *Journal of Public Administration Research and Theory*. 32(4). 851-871.
- Akanbi, D. 2015. Perspectives on treasury single (TSA) policy in Nigeria. Retrieved May 15, 2022 from <http://dx.doi.org/10.2139/ssrn.2708051>
- Ayee, J.R.A. (2008) *Reforming the African Public Sector: Retrospect and Prospects* (Dakar: CODESRIA)
- Ayee, J. R. A. (2010). *Innovations and Best Practices in Public Reforms: The case of Civil Service in Ghana, Kenya, Nigeria and South Africa*. Economic Commission for Africa (ECA).
- Cabinet Office (UK) (2008) Excellence and fairness: achieving world-class public services. Retrieved June 5, 2022 from: http://www.cabinetoffice.gov.uk/media/cabinetoffice/strategy/assets/publications/world_class_public_services.pdf
- Caiden, G.E. (1988) "The Vitality of Administrative Reform", *International Review of Administrative Sciences*, 54(3) (September): 331-357.
- CBN (2015). Revised guidelines for compliance with treasury single account by banks in Nigeria, Abuja: CBN building
- CBN (2016) Guideline for the operation of Treasury Single Account (TSA) by State Government In Nigeria. Retrieved May 12, 2022 from: <https://www.cbn.gov.ng/out/2016/bpsd/guidelines%20for%20the%20operations%20of%20tsa%20by%20state%20governments%20in%20nigeria.pdf>
- Ejalonibu, G. I., Pate-Sadiq, H. & Abayomi, K. O. (2021) Transparency, probity and accountability: An Assessment of the Effectiveness of Treasury Single Account (TSA) in Nigeria Public Sector. *The International Journals of Humanities and Social Studies*. 9(3), 84-90
- Emmanson, M. E. & Ajayi F. (2020). Effects of public sector reforms on transparency and accountability in Nigeria from 2015-2020. A Term Paper presented on Public Sector Accounting (909). College of Postgraduate Studies, Department of Accounting, Tax and Finance, Caleb University, Imota. Lagos.
- Chukwu, J. (2015). *The implementation of the TSA and the likely outcomes*. Lagos: John Wiley & Sons, Inc.
- Farazmand A. (2006) Global Administrative Reforms and Transformation of Governance and Public Administration in Farazmand A. & Pinkowsk J. (Eds). *Handbook of Globalisation, Governance, and Public Administration*. New York: Taylor and Francis.

- Fiszbein, A. (2000) "Public-Private Partnerships as a Strategy for Local Capacity Building: Some Suggestive Evidence from Latin America", in Collins, P. (Ed.) *Applying Public Administration in Development: Guideposts to the Future* (Chichester: Wiley).
- Garbade, K., John C. P., & Paul J. S. (2004). Recent innovations in treasury cash management, *Current Issues in Economics and Finance*, 10 (11), 21-32.
- Hood, C. (1991). A public management for all seasons? *Public Administration*, 69(1), 3-19.
- International Monetary Fund (2010). *Manual on fiscal transparency*. Washington: International Monetary Fund
- Ikeanyible, O.M. (2015) New Public Management and Administrative Reforms in Nigeria, *International Journal of Public Administration*. DOI:10.1080/01900692.2015.1023446
- Khan, A. (2024). *Digital Transformation in Public Service Delivery: A Systematic Review*. Springer Nature. ISBN: 978-3-031-24511-1.
- Khan, A. (2022). Transparency and Accountability in the Public Sector: A study of Digital Transformation. *International Journal of Public Administration*. 45(1), 1-13.
- Lane, J.E., (1993). *The Public Sector: Concepts, Models and Approaches*, London: Sage
- Latupeirissa, J. J. P., & Tan, C. W. (2024). Transforming Public Service Delivery: A Comprehensive Review of Digitization Initiatives. *International Journal of Public Administration*, 47(1), 1-13. doi: 10.1080/01900692.2023.2271514
- Larsson, Torbjörn (1998), How Open Can a Government Be? The Swedish Experience, in: Deckmyn / Thomson, pp. 39–52
- Marwa, S.M. & Zairi, M/ (2009) "In Pursuit of Performance-oriented Civil Service Reforms (CSRs): A Kenyan Perspective", *Measuring Business Excellence*, Vol. 13, No. 2: 34-43.
- McGregor, E.B. (1991). *The Comparative Civil Service Reform Agenda: Getting the Right*. Occasional Paper No. 31. Bloomington, CO: School of Public and Environmental Affairs.
- Metcalf, L. and Richards, S. (1990) *Improving Public Management*. 2nd ed. (London: Sage)
- Migdal, J.S. (1988) *Strong Societies and Weak States: State-Society Relations and State Capabilities in the Third World*. Princeton: Princeton University Press.
- Morgner, M. (2013). Public Financial Management Reform in Developing and Post Conflict. Michelsen Institution in Association with Transparency International.
- New Telegraph Editorial 2016. Consolidated account will check impunity in MDAs, p,61
- Nguenang J.P. (2017). Improving cash management in West Africa. PFM Blog.
- Oyebade, A. O. (2024). Public Sector Reforms in Africa: A Review of the Literature. *Journal of Public Administration and Policy Research*, 16(1), 1-13.
- Ojo, E. O. (2023). Exploring the Impact of Public Sector Reforms on Service Delivery in Africa. *International Journal of Public Administration*, 46(1), 1-12.

- Offor, N.T, Omaliko, L.E. & Okoli, F.C. (2017). Effect of Treasury Single Account (TSA) on the performances of Ministries, Department and Agencies in Nigeria. *Trends in Economic Management*. 29(2).59-67
- Olowu, Dele (1999) “Redesigning African Civil Service Reforms”, *Journal of Modern African Studies*, vol. 37, No. 1: 1-23.
- Olowu, Dele (2003) “African Governance and Civil Service Reforms”, in N. van de Walle, Nicole Ball & Vijaya Ramachandram (eds.) *Beyond Structural Adjustment* (pp.101-130). The Institutional Context of African Development (New York: Palgrave Macmillan), Chapter 4.
- Okwe, A., Chijioke, N., Temiloluwa. A., & David. O, (2015). Treasury Single Account: Giving Life to Jonathan’s ‘Dead’ Policy Directives. *Guardian*, Pp 52-58
- Sekwat A. (2002). Civil Service Reform in Post-Independence Nigeria: Issues and Challenges. *Public Administration Quarterly*, 25(4), 498-517
- Spicker P (2009). The nature of a public service. *International Journal of Public Administration* 32(11):970–991.
<http://openair.rgu.ac.uk>
- Vanguard Editorial (2015). Treasury Single Account: Bank deposits loss may hit N2trn, Vanguard Editorial, August 17, p 18
- World Bank (1997). *World Development Report, 1997: The State in a Changing World* (Washington, DC: The World Bank).
- World Bank (2000) *Entering the 21st Century, World Development Report* (New York: Oxford University Press).
- World Bank (2008) *Public Sector Reform: What Works and Why?* (Washington, DC: World Bank).