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Accountability Process Analysis in the TSA Policy Implementation, the Perception on the Public Sector Financial Performance in Nigeria

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Abstract
The study investigates government influence on the public sector with an accountability perspective, unfolding the accountability processes that underpin financial performance. Accountability is a legal and moral demand for honesty by the public sector in compliance with government financial policies and regulations to meet stakeholder expectations. Data collection was through the qualitative method; the instrument was a semi-structured interview, and the data were analyzed using thematic analysis. Ekiti State was selected as the case study; the unit of analysis is the Accountant-General office; other offices for broad data collection are the Ministry of Finance, the Auditor-General office, and the General Administration office of the government, and the respondents were experienced public servants in the state. The study revealed three processes of accountability: government intervention and revision of competencies; designing a channel of discussion on the mandate given to government agencies; and lastly, voluntary public reporting. Furthermore, financial accountability was lacking prior to the Treasury Single Account (TSA) financial policy implemented by the government. The TSA policy enhanced financial accountability and thus had a positive impact on the public sector's financial performance. It is recommended that public institutions of government regularly create a system to maintain accountability for governmental financial performance.
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1. Introduction

This study aims at ensuring accountability for the financial resources of government, enhancing transparency, and avoiding mismanagement of public funds (Geoffrey, 2011; Otemu, Rita, & Otemu, 2018). In Nigeria, the TSA policy was introduced as part of NPM reforms addressing issues in public sector financial control that fall under the national strategy of government for public sector reforms (Liguori & Steccolini, 2014; Ongaro & Kickert, 2019; Pedersen & Löfgren, 2012) towards the aspiration of the government vision 2020 (Olanipekun et al., 2016). In considering the public sector, several reformations have taken place that gave numerous names to the institutions of government described as the public sector. According to Christopher & Bouckaert (2011), Groot & Budding (2008), Guthrie et al. (1999), Nchimbi (2019), and Ongaro & Ferlie (2019), one major reform is the New Public Management (NPM). This term, NPM, is described as a reform that has been in existence since the 1980s in European countries (Hammerschmid et al., 2019). This term, NPM, has been described by Hood (1991) as a reform that has dominated as a generalized reform program in the public sector. Today, the NPM reform has been implemented largely for better development and economic cooperation in Europe and other developed and developing countries such as the USA, Australia, New Zealand, and many other nations around the world (Klenk & Reiter, 2019).

It is considered that NPM reforms are part of the government's effort to increase good governance, through which accountability and transparency are better demonstrated in public institutions (Klenk & Reiter, 2019; Ongaro & Ferlie, 2019). NPM reforms aim to achieve effectiveness in the service delivery of public institutions and thereby make the government more accountable and transparent to the general public, who are stakeholders in any government operation (Makana, 2013). As argued from many perspectives, NPM has brought about more accountability and transparency in the government's financial performance (Siddiquee, 2006). Government plays a vital role in delivering services to the citizen; these services are provided by the public sector through better policy implementation (Amobi & Ejeteh, 2016; Oguntodu, Alalade et al., 2016; Onyeizugbe, Chinedu Uzochukwu, Igbodo & Enaini, 2017; Pedersen & Löfgren, 2012). The services have become deeply concerned with the government when considering criticisms raised by some of the stakeholders demanding government attention to improve their perception on the issue of financial malpractices and corrupt practices that have been affecting the public sector, as reported by the report of the International Corruption Perception Index (ICPI) (Rahman et al., 2015). This is the actual issue this study is considering: corruption has been a worldwide phenomenon that affects the public sector and Nigeria in general, and it has become a persistent endemic (Abed & Davoodi, 2000; Sadiq & Abdullahi, 2013; Sartor & Beamish, 2019).

The Nigerian government thereby considered this, and in order to control the phenomenon, the TSA policy was introduced to consolidate all the accounts of various MDAs to enable proper accountability and transparency (George & Ihuoma, 2019; Onyeizugbe, Chinedu Uzochukwu Igbodo, & Enaini, 2017). Thus centralized all financial resources of the government so as to have better accountability, probity, and transparency in public fund management and to reduce corrupt practices in the public sector (George & Ihuoma, 2019). In a democratic system of government, every country has to be governed in such a way that there is prudence and accountability, as well as efficient service delivery deemed necessary and economical for the citizenry (Shewamene, 2014). This is achieved through a policy directing the public sector to maintain an effective and efficient habit of spending public funds in a transparent way that makes public sector accountability despised (Mboto et al., 2017). The involvement of the government in every year's public fund collection and disbursement is through the various MDAs of the government. The revenue collection has provided funds for the government to execute programs tailored to activities that enhance better accountability and transparency in the government's financial performance (Johnson & Bowman, 2022; Waheduzzaman & Khandaker, 2022; Zhang, 2022; Zulkifli et al., 2014).

Studying Nigeria's government, a considerable number of reforms have been undertaken to manage the public sector, which has been under NPM reforms, and those reforms are to ensure that there is accountability, transparency, and effectiveness in the service delivery of government within the public sector (Nchimbi, 2019; Yakubu, 2019). Starting in 1945, the Nigerian government, considering the above-mentioned facts, has implemented a reform agenda for the public sector in order to contribute to the economic development within the country as well as make the government respond appropriately to the people's wishes and expectations (Alada, 2016). Therefore, the public sector of any country has to ensure that all its financial operations are performed to bring growth and development, and the public sector must also ensure that there is success in the government's financial operations within the country. This vision of government, particularly for 2020, has been designed to provide adequate solutions to ineffective and inefficient financial performance in government and thus enable better accountability and transparency in the public sector's financial performance in Nigeria.

Olorunnishola & Fasina (2018) said that it is an unholy alliance between MDAs and banks to oppose the TSA policy, and the resultant effect has a negative influence on the greater expectations of future economic prospects and the possibility of intruding on accountability and transparency in the MDAs operations. In considering the current situation of the Nigerian public sector, that has to do with the issue of accountability, which is one of the key issues in NPM reforms. Prior literature has highlighted the importance of financial accountability, political accountability, and bureaucratic accountability that led to economic stability as the country allowed the rule of law to guide policy and reform implementation (Heald & Steel, 2018). In Nigeria, the perceived lack of accountability is financial accountability, which is not adequately maintained, thereby affecting the service delivery of government to the citizenry (Sulu-Gambari et al., 2018). Failure of appropriate financial accountability in MDAs of government has contributed to poor transparency in the financial activities of the public sector in Nigeria. The reactions and experiences of people working as public servants after considering the effects of NPM reform on the financial performance of the public sector (Chandler et al., 2002), subjected to the process of accountability in the implementation of the financial policy as TSA, are to be explored.

The performance of the public service in ensuring accountability and transparency appears very poor, and this probably emanates from the weaknesses of the established financial rules and regulations and the code of conduct and principles guiding the public service. It was noted that in the public service, some staff failed to show accountability and transparency in their various MDA operations; this was reveled in the audit report of the federal government of 33 agencies generating revenue that failed to remit N450 billion, thereby causing the government a lot of failure in discharging government activities and maintaining good governance within the country (Fatile & Adejuwon, 2017). This had affected the pace of economic growth and development and the general wellbeing of the citizenry. The study explores the TSA policy implementation in the public sector by presenting a situation in Nigeria that pinpoints the issue of accountability and transparency, given the fact that both factors are essential in any improvement involving the service delivery of government to the citizen. The study significantly discusses the concepts, methodology, results, discussion, conclusion, recommendations, limitations, and suggestions for further study.

2. Concepts Review

2.1 Concept of accountability

Accountability is a broad concept that applies to all elements of government. It is founded on the idea of justifying actions, which is a symbol of good reporting, and explaining the responsibility of accepting the outcome expected. When someone has the authority to act on behalf of another party, they must be accountable for their actions and decisions. According to the Commonwealth Government's Management Advisory Board 1993, in most government institutions, accountability comes when someone is held responsible for doing actions that they pledged to accomplish. In democratic government, accountability is inevitable; every institution of government that carries out financial operations is accountable for such operations. This implies that accountability and transparency are demanded, and this provides information on the operation performed. There should be openness once there is acceptance of responsibility in the conduct of certain operations (Barton, 2006). Accountability in a democratic administration necessitates transparency, information disclosure, openness, and the admitting of responsibility, as described by Barton (2006).

The concept of accountability has been described in the context of government financial performance. It is always a challenge at any time to have accountability; it is especially difficult during periods of transformation, when staff are likely to get confusing messages regarding expectations. The reform's anticipation usually raises questions of accountability, such as whether government employees who are accountable have taken responsibility after implementing the new reform to control their performance. Accountability is traditionally described as a concept that describes how people are held accountable for performing actions, which is crucial in evaluating their actual accomplishments and the fear of authorizations (Ferry et al., 2015). Ryan and Walsh (2004) described accountability as the ability to perform well, despite the fact that it is expressed in a variety of ways. In an organization, accountability is the existence of two-way connectedness between the primary and agent, which has been agreed upon by many experts. The agents are held accountable for every outcome of the actions performed (Ferry et al., 2015). The primary paths to accountability in an organization can mostly be upwards; this is accountable to the authority; it can also be downwards to the general public, who are the citizens; and it can also be sideways in a contract that exists between the principal and his agent based on the benefits they have in the agreement. Public accountability, according to Ryan and Walsh (2004), is the government's direct responsibility to the people; the people are the principal while the government is the agent.

The financial activities that were performed based on hierarchical structures as ancient tend to confirm the financial operations of the English local government in the United Kingdom, as discussed by Ferry et al. (2015), but the effect of such financial activities is not considered to be counterproductive on the performance of organizations in the United Kingdom. The effects could only be found in the hierarchical structures of the English local government, which confirmed the government's ancient financial activities in the United Kingdom. This also demonstrates how the system of government known as a bottom-up system replaced the system of government, which was previously known as a top-down system, for accountability and greater openness in the financial operations of the English local government area, resulting in superiority over the public organization's open market operations. There has evolved a significant distinction between the excessive display of accountability and the limited attention paid to responsibility. The two words may appear to have the same meaning, but they do not, as they represent two opposing perspectives on how government employees should behave. Accountability refers to the keeping of a stewardship account of one's actions. Junior staff's key responsibility in the organizational structure is to fulfill functions while reporting to their superiors in the order of their superiority or hierarchy.

The display of managerial control is termed "accountability." This is a means of making all work performed visible to the top officers, from where reporting could be made for proper evaluation. The structures and procedures for the reports must be maintained in line with the organization's regulations in order to keep track of what their subordinates do and report. Any task that is kept hidden poses a risk to the company and its control system. Information regarding the work done is critical for good management, and if outputs aren't visible, it suggests there isn't enough supervision and control. The accountability concept and the responsibility concept are also used correctly on occasion together; they are related yet have different meanings. Responsibility has numerous aspects, including acting choice, praise in performance, or the attitude of a person, which could imply a relationship between people who are tasked with carrying out specific tasks. All government organizational structures, as well as private organizations and other facilities such as hospitals, schools, and churches, are connected.

Employees are accountable to their employers, the authority that employed them, for carrying out responsibilities in the capacity of their employment. They must also be accountable for what they have not done in accordance with the guidelines, and they must give justification for such action in front of the review authority. In plugging apparent leakages of government financial resources, transparency must be critically ensured. This was complemented by the Nigerian government when the recent TSA policy was implemented as a financial control policy to control financial resource leakages in the public sector (Oru & Odumusor, 2018).The concept of transparency is the technique used by an organization whenever there is a necessity to distribute information on the organization's regulations, pronouncements, laws, and orders, as well as the results of the operations performed, to the stakeholders. This serves as the proof and evidence observable in the organizational performance over a reasonable period of time (Lapsley & Segato, 2019). The emergence of the transparency concept is a popular notion that calls for dialogues in an organization and is thus important to boost performance, as highlighted in this paper by Lapsley and Segato (2019). According to Ferry et al. (2015), the announcement of the government's legislative arms in aiding freedom of information for improvement in parliamentary systems of government in building democracy has recently increased financial performance and added credibility to the democratic systems of government in western countries.

These developed governments ensure that there is transparency in their strategies and policy implementation in order to demonstrate the correct method in government that personnel use to carry out their duties in a way that is transparent to the public. The concept of transparency is described by Ferry et al. (2015), who acknowledge that transparency increases accountability in the activities of government institutions. The study by David and George (2011) argued and described that openness in government is necessary and should be used as a tool for public practice; if not used, it serves as a barrier to other aspects of government regulations that tend to support accountability. Many stakeholders regard accountability as a critical issue in the development of institutions that are controlled by the government; the absence of accountability in public institutions as a necessary mechanism causes a negative impact on the prospective policy to be implemented (Hyndman & McConville, 2018). According to the study that was recently carried out on accountability and transparency by Mabillard and Zumofen (2020), the concepts of accountability and transparency might be combined to improve information dissemination about a public organization's financial performance. The study went on to describe how the concepts of accountability and transparency could be intertwined such that accountability needs transparency in order to obtain the necessary information, whereas transparency without accountability is meaningless and causes the financial performance of public organizations to be overlooked by stakeholders.

In considering the various ways in which accountability has been defined, the definition that is in alignment with the context of this study is the definition by Agyemang and Ryan (2013), which defined accountability as a sense of giving an account for performance in a transparent, visible, and appropriate way on the organization's operations and the behavior of people in the organization in order to improve the performance of the organization. It is an important norm in the public sector to make fascinating promises of democracy to the people for better performance and justice (Schillemans & Busuioc, 2015). The concept of accountability is a process in an organization that involves the implementation of policies, operations, and services expected to improve financial performance. It demands evaluation in order to give feedback on the results of actions taken by various levels of public organizations to the general public (Gehya, 2016). It is important to understand the accountability process in the public sector. The accountability processes are necessary for the purpose of operationalizing and practicing accountability and transparency in public institutions (Hyndman & McConville, 2018; Tran & Nguyen, 2020). In the study of Landwehr and Wood (2019), accountability processes explain the perceptions of the stakeholders about the public sector financial operations, which describe the actual financial performance of the government after accessing the public sector financial operations performed.

The types of accountability that emerged as described by Gehya (2016), and Vian (2020) are the ones below:

Financial Accountability: This is a concern about the best way to allocate and use organizational resources through accounting controls. It involves the obligation of any person to handle resources judiciously.

Performance Accountability: This type of accountability is called managerial accountability, which examines the degree to which outputs align with predetermined objectives to measure organization performance.

Administrative Accountability: This accountability involves a good internal control system that ensures proper checks and balances within the government and government employees. It requires government officials or public office holders to be either politicians or professionals accountable to the citizens or the public that engaged their services following the ethical code.

Political Accountability: This is a concern about political legitimacy, where accountability is to the people that elected the politician to the political offices. It involves the delivery of promises in the interest of the citizens.

These above types of accountability assist in this study to determine the possible accountability that is placed in the Nigerian public sector as expected in a democratic government, which this study proposes to be financial accountability because TSA is to control financial activities in the public sector. In the prior study of Landwehr and Wood (2019), it was identified that accountability gives credibility to how the public sector designs and provides its operations in democratic government. The findings from Landwehr and Wood (2019) showed that accountability secures credibility in justifying decision-making within the public sector's financial performance to stakeholders. The study of Hyndman and McConville (2018) showed that accountability helped to develop and maintain trust as expected by stakeholders in the performance of the public organization when implementing a policy for efficient performance. The study by Tran and Nguyen (2020) gave empirical evidence that public accountability positively affects performance management in that accountability is an important condition for efficient implementation of policy to improve organizational performance.

It can be concluded from those prior findings that knowing the type of accountability and the accountability process helps the public sector conceptualize the financial policy of government to address the issue of accountability in public organizations. The studies by Brinkerhoff (2004), Gehya (2016), and Vian (2020), helps to know the type of accountability in the context of the Nigerian public sector while the processes of accountability are explained to show the credibility of organizational performance and for the purpose of operationalizing accountability in the public sector (Hyndman & McConville, 2018; Tran & Nguyen, 2020).

2.2 Conceptual Financial Malpractices

To define what financial malpractices are, it is essential first to analyze the social agents, which are individuals that are involved in the process. According to Taiwo (2019), at least three agents are involved in the financial malpractices. Individuals can act as agents, such as an employer who expects people in particular positions to obey the rules and regulations, one who agrees to act on behalf of the first agent, and another whose interests are impacted by the acts of the second agent. The second agent must follow the regulations that the first agent has established. The third agent, on the other hand, wants the second agent to act inappropriately, i.e., to take advantage of the second agent's faith in the first agent in order to benefit from the second agent. It is obvious that financial malpractice is not exclusively an economic phenomenon.

Financial malpractice can be defined as a conscious, premeditated action of a person or a group having the intention of altering the facts for personal monetary gain i.e., an instance of deceiving somebody in order to make money or obtain goods (Pimpong & Tei, 2022; Rashid et al., 2022). It comprises tricks, pretending, cunning, or any unfair way in which another is cheated by taking advantage of another by suppression of the truth or false suggestions. In government, this is done by seeking to exploit government grant and compensation schemes for personal gain through fake documents and submissions to deliberately exploit and deceive certain schemes that are intended to assist the general public. Financial malpractices can be traced to deceit or methods used to inflate government contracts, kickbacks, collecting money to pay for non-existing commodities, manipulation of accounts to disclose false positions, misappropriation of cash, cyber frauds, ghost workers' and wage fraud, etc. (Singal et al., 2019). Financial malpractices are a global phenomenon; the concept has not been defined with a generally acceptable definition; attempts to define the concept have been based on different opinions and criteria like sociological, legal, and moral aspects of the conduct involved, i.e., breaches of trust in principal/agent/client relationships, models involving conflicts of interest, administrative models, economic, political, and distinctions based on whether the financial malpractices include the public or private sector.

3. Empirical Review on Accountability

The empirical study of Liguori and Steccolini (2014) on accountability, transparency, and financial management described that it is necessary to recognize the past benefits of private-sector standards, techniques, and reforms from the NPM reforms. The study linked this to the public sector financial management ideas that have previously denied the public nature and public services of the government in the delivery of financial responsibility to the public. It stated that it is also necessary to rediscover public services and public sector financial management by proposing reforms and policies that do not serve as a constraint to the government in providing public services to the people. It further described that there is a need for reviews and changes in the financial operation of the public sector so as to keep pace with technological, social, and accounting innovations that increase accountability, transparency, and efficient participation in the public sector. How the financial resources of government are managed, and the financial operation is reshaped by the NPM reform was discovered by highlighting the roles played to consolidate the various accounts into a single treasury, but there are differences in the perceptions, cultures, feelings, and attitudes of people, organizations, and countries. The study concluded that it is necessary to put more emphasis on the processes and conditions that allow positive and good financial policy implementation rather than a mere technical design for adjustment.

Gehya (2016) described accountability, responsibility, and transparency as demonstrated achievements for any organization. The study explained the justification for discharging institution responsibility as such to discuss that accountability and transparency are the obligations that have been steered in accordance with agreed standards, rules, and regulations that every financial activity should fairly and accurately report for efficient financial performance. The study further stated that it is a means of doing things in line with due process and giving feedback transparently. Bovens (2005) described accountability as a symbol of modern government demands where people in power are held accountable for the policies and decisions made in respect of their expenditures. This complements public financial performance by having good control over the public sector's financial resources with an efficient accounting system that follows statutory requirements and the policy implementation guidelines. The study concluded that the increasing changes in the financial policy of government demand more accountability and transparency in the public sector to assess the procedures, policies, and regulations of government for efficient financial performance.

The empirical study of Matei and Antonie (2014) mentioned that public sector accountability and transparency are to shape the structure of public sector operations. The changes in the structure mean responsibility to influence the ecosystem and the system's operation at different levels of government institutions.

The operation needs to be controlled and evaluated through the NPM reform. The mechanisms that control and evaluate the financial operation of the public sector are the introduction of the new financial policy, the TSA, that makes the public sector respond to the general public with efficiency and effectiveness as an indicator of improvement. The study concluded that the public sector has to improve in both financial and other operations for the desired objectives to be translated into efficiency and effectiveness, which is a better result for accountability and transparency and also provides better financial performance in the public sector.

Ibietan (2013) emphasized accountability and transparency in NPM centered on good governance, which is supported by the accessibility of accurate and reliable financial information on public sector financial activities. This study further stated the information lubricated, which juxtaposed the anticipated impact of accountability and transparency in the Nigerian public sector in the light of misappropriations and corrupt practices. It is the fiscal responsibility of the government to block revenue leakages, foster financial prudence, and encourage fiscal discipline across government institutions. The study concluded by stating that a lack of self-interest control and political will in government narrowed the bureaucracy and thereby eroded accountability, transparency, and the efficient performance of public sector financial operations.

Parker et al. (2019) described the NPM reform associated with the public sector's financial performance and efficiency, which had been practiced in many countries since the 1970s. It showed that it is part of the NPM reform associated with evaluation and performance measurement for accountability and transparency in Western operational settings. The study described that accountability and transparency are in place for public sector resource management, showing the impacts of the associated programs of government and the efficiency and effectiveness of service delivery. This study was supported by Leeuw (NPM reform associated with the public sector's financial performance and efficiency, which had been practiced in many countries since the 1970s. It showed that it is part of the NPM reform associated with evaluation and performance measurement for accountability and transparency in Western operational settings. The study described that accountability and transparency are in place for public sector resource management, showing the impacts of the associated programs of government and the efficiency and effectiveness of service delivery. This study was supported by Leeuw (1996), who argued that the influence of NPM reform has moved the government towards the management of public resources and public sector management performance in terms of efficiency and effectiveness. The study concluded that NPM had produced a culture that has become increasingly intertwined and relevant for public sector governance, accountability, and transparency (Fryer et al., 2009).

The study by Landwehr and Wood (2019) is adopted to unfold the accountability processes that underpin the implementation of TSA policy in the Ekiti State public sector for in-depth and rich data collection. The literature break brought about the gaps which this study is to address by exploring on the accountability processes on the TSA policy implementation at controlling financial performance of the public institution of government in Nigeria. Most past studies in the public sector and private sector reform in Nigeria, used quantitative techniques with survey instruments, mostly questionnaires. Most of their instruments are not standardized because they failed to adopt or adapt their research questions. This study uses qualitative methodology with interview as the research instrument. Furthermore, many of the past studies in the public sector on the TSA policy, the issues of accountability, transparency, efficiency, and financial performance have not been critically addressed. However, these issues are pertinent to economic growth and financial control in developing countries but are lacking in most developing countries and thus paved ways to high rates of financial malpractice as suggested by Ajala, Adesanya, and Oyewale (2017). Therefore, this study deem it fit at addressing accountability processes to fill the gap and provide with accountability in financial performance control policies implementation, financial malpractices and corrupt practices are not encouraging.

4. Methodology

Methodology is the set of procedures and techniques used to collect and analyze data, which in this study were collected using a qualitative approach (James, 2012; Oladapo, 2014; Peter, 2018). This also discusses paradigm, and in research paradigm, from the qualitative research point of view, in explaining ontology and epistemology, it is the connections or reciprocity between the environments and the systems (Raubal, 2001). The creation of the TSA policy is perceived as a source of information on how planning is determined and how actions are executed. The researcher is interested in how people behave ontologically and epistemologically in finding accountability and transparency in government financial operations necessary. This is done based on the data gathered on the TSA policy implementation in the public sector, and the results therefore serve as the scientific, evident, interpretive, and critical paradigms explored as a simulation for accountability and transparency in the public sector.

4.1 Research Design

The rationale behind research design is to initiate a plan, strategy, and structure that the researcher uses to investigate and obtain answers to the questions in the study (Hansen & Jacobsen, 2016). It makes available the basic guidelines for conducting the research. Research design assists the researcher in the process of collecting the data, analyzing it, interpreting it, and determining how such a study is being undertaken. It also generally determines whether to carefully validate the research outcome (Peter, 2018). This research used a qualitative research design because it is a knowledge identification. Qualitative research operates differently as compared to quantitative research because it uses inductive approaches and involves a wide range of exploration strategies and methods that embrace the perspectives of both researchers and respondents. It has the primary aim of understanding the meaning of human action by making clear processes and methodologies that are important (Haseman, 2006). It provides more nuanced understandings and perceptions of the financial policies and conditions underlying the level of change in the political, social, economic, and financial sectors. It helps the stakeholders' perceptions and explanations about the financial policies in the country (Nchimbi, 2019; Parker, Jacobs, & Schmitz, 2019). Qualitative research has helped to gain insight into the financial regulation guidelines and cost of governance in Nigeria (Fatile & Adejuwon, 2017).

The concept for choosing this method is borne out of the nature of the research, which is concerned with financial policy implementation by the government and explores benefits to illuminate people's behavior and decisions (Tong & Craig, 2016). Thus, the research design should capture the fundamental understanding of persons within the system who are stakeholders in the implementation and operation of the various policies and reforms of the government, i.e., the public servants, other government officials, the general public, and financial institutions. The functionality of the TSA policy needs the cooperation of the stakeholders for the government to maintain accountability, transparency, and reduce financial malpractices in the public sector, which is the area of this research work. According to Englander (2012), the first step in the selection of research respondents is data collection. This could be based on observations, cases, individuals, or groups. This research considered the nature of the research and employed purposive sampling within the public sector. Tong and Craig (2016) define purposive sampling as an approach targeted at a selected cluster to capture wide-ranging and useful data with the available resources and time. Englander (2012) emphasizes that qualitative research does not necessarily require a large number of respondents before fulfilling the targeted population based on the research criteria. The respondents are reached immediately, and the responses they get from the interview are saturated and purposefully selected. In this research, the respondents must have a minimum of ten years of work experience within the public service and must not be below the position of Deputy Director in the Accountant-General Office as the unit of analysis, as well as other offices such as the Auditor-General Office, the Ministry of Finance, the Account and Finance Office in General Administration, and the Board of Internal Revenue. If, at the end, the objectives are not achieved, the number of respondents must increase to achieve the goals of this study.

4.2 Selection Criteria for Participants

Based on the research question, purposive sampling is therefore used to identify the respondents. Purposive sampling describes the selection of respondents who have knowledge or experience in research-based practices as practically applied in qualitative research (Palys, 2008). Purposive sampling indicates sampling in a thoughtful way with determination or focuses on identifying the selection of individuals or groups of individuals who are experienced and knowledgeable in the phenomena of the research area (Alada, 2016). The selection of purposeful sampling, which is actually useful in this context, i.e., in research evaluation and analysis of policy, involves identifying the major stakeholders who are involved in formulating policy and reform that the researcher is exploring (Almalki, 2016; Meissner et al., 2011; Palys, 2008).

The criteria for sampling respondents for the research were the following:

- That the respondents to the interview should be somebody working in the public sector who lives within Nigeria.
- The participants must have attained a level not less than a managerial position.
- That they are knowledgeable about TSA policy based on their track records.
- that they gave their conscience to be available and choose a convenient date(s) for the interview.

The instruments used in this study are semi-structured interviews guided by interview guides for the data collection because of the importance of the data, which is gathered from senior public sector staff who have experience with the TSA policy reality and can interpret the data in line with the construct of the policy. The study of Ritchie, Lewis, Nicholls, and Ormston (2013) describes that in the collection of data, it must be based on the approach best known for the qualitative study that has available resources within the timeframe. This research data collection is generated through face-to-face interviews as an effective interview that gives information from the knowledge of a respondent to broaden knowledge (Quinney et al., 2016). Face-to-face interviews are a means of getting information as the interviewer counts on all the spoken words and the unspoken, such as body language (Ongaro & Ferlie, 2019; Phadraig et al., 2019). The way the question is to be asked determines the quality of response that the respondent gives to the researcher. The method used is assumed to be open-ended interviews, with the conversations recorded in full and transcribed accordingly. This research adapted a version of the method for precise and structured data that was borne out of the interviews.

The study engaged the interview method; the interviews helped obtain more information on the TSA implementation. The method is used in this research to assist the researcher in being given the opportunity to adapt and clarify questions by using the appropriate language, making definite reservations, and establishing understanding and an inquiry for more information (Stephenie, 2017). The design, on the other hand, captured more in-depth evidence of the research work. As a result of its necessity, the research is conducted using a qualitative research design that is objective in nature and applicable to the research work. The purpose of this qualitative research is to explore the accountability processes that underpin the financial performance through the TSA policy implementation in the public sector

4.3 Qualitative Data Analysis

Qualitative data collection is analyzed using thematic content analysis as a qualitative research method (Idris, 2019; Phadraig et al., 2019), but the information from the annual reports, cash management manual, IT facilities manual, and standard operating manual is only used to collect the respondent's opinion on revenue generation after the implementation of the TSA policy. The responses from respondents are recorded through a voice recorder; the recorded responses are transcribed and coded, leading to the development of the final coding framework after the data have been refined by means of the continuous comparative method. Codes are clustered conceptually into categories to form the indicators, and the collected data is interpreted with the use of Excel or Microsoft Word (Lassou, 2017; Phadraig et al., 2019; Saurombe, 2020). The responses from the respondents after the interviews are grouped into current research issues, and the current issues are developed in relation to each guiding study question that helped at getting the results as gathered directly from the responses of the respondents.

5. Findings and Discussion

This aimed to provide descriptions of the case findings on the TSA policy implementation in one of the states in Nigeria as instructed by the Nigerian government to curb financial malpractices considering the transformation in financial operations and giving an account of what has happened in the public sector after the implementation of the TSA policy with the accountability processes in the policy implementation.

5.1 Stakeholders' Reaction to the TSA Policy Implementation

The stakeholders' reactions could be considered the emergent interplay in making the TSA policy implementation a legitimate policy; their reactions are based on the individual stakeholders' interests. The relationship among them has different perceptions, which could be considered to generate a conflict of interest. The implementation of the TSA policy has to consider the beliefs of the stakeholders before the policy is accepted as legitimate, despite the fact that the government has declared that the TSA policy is compulsory for the public sector. In Ekiti State, the government persuaded the stakeholders and educated them on the need for the TSA policy, and they all understood the policy, thus bringing the stakeholders on the same page of common views. This has assisted in curbing any conflict that may have emerged with the implementation of the TSA policy in the state. The findings showed that the stakeholders were oriented by organizing seminars and training for them to be involved, and through this, their different perceptions were understood, thereby making them have a common goal.

There are different committees that comprise experts in the public sector, mostly from the Accountant-General Office, Auditor-General Office, Ministry of Finance, and Board of Internal Revenue who are not below the rank of Deputy Director. They were set up for training and reviewing the implementation of TSA policy, and all key stakeholders at one stage or another were effectively carried along. Experts in various fields as regards TSA were carried along and people were well informed; the banks, the drivers of TSA policy in the public sector itself, academia, etc. were carried along such that the identified or perceived gap was initially addressed before putting the policy in place and thereafter was the effective implementation of the TSA policy (DFA, Board of Internal Revenue). The DDFM, Accountant-General Office stated that in the state, some of the institutions did not know the practicability of the TSA policy, but at a time they were invited, there were several meetings held, and they were made to know how the TSA operated. There is no way TSA can hamper the university's autonomy. So, they implemented TSA policy in the same vein, and all their bank accounts were consolidated to the TSA account from there. The Accountant-General now has monitoring control, but being autonomous, they take approval from the institution council, and the council relates to the government in case of any issue.

The DDFM's Accountant-General Office further revealed that allowing the implementation of TSA policy has made the tertiary institution have probity in their financial operations, and the report we got from them was that they have been having smooth operations and there has never been any complaint at all. The stakeholder interest was shared by another respondent, who said that;

> *...The key stakeholders have been carried along since the inception of the implementation of the policy; everybody knows their role to play and what to do; there is no conflict of interest or any issue with the*

stakeholders after they have been carried along (DDFACP, Accountant-General Office).

Further findings from the DDFM's Accountant-General Office have also been revealed, and he stated that the major stakeholders in the implementation of the TSA policy in Ekiti State comprise the state Accountant-General, Auditor-General, and Finance Commissioner, which represent the government, and others are the various MDAs, institutions such as tertiary institutions, water corporations, etc., as well as financial institutions. The public sector MDAs are directly connected with the government directive for their operation; other institutions are not directly connected because they take only subvention from the state government. Despite these connections, the state did not have a problem with the TSA policy implementation; what we envisaged as a problem has been trashed out during the sensitization.

This claim was supported by the response of the DFA, Ministry of Finance, who revealed that *"the issues at the onset concerning stakeholders' understanding of the purpose and how to run TSA policy were misunderstood, but along the line, the internet provider was brought into the system for providing the platform to run the TSA, the bank was invited, and all other stakeholders were invited to seminars to sensitize them on how best to implement the policy so that all the stakeholders have their interests achieved."*

The initial thought that some of the stakeholders had was that there was a problem because they saw the TSA policy as a new development. They also see that it is likely that there will be difficulties on the part of people to accept the changes because of the TSA policy's implementation. The likes of higher institutions in Nigeria are seen in this regard, as described and revealed:

> *…The tertiary institutions did not take it friendly with TSA because what they believed was that if the school fee and all other fees go to the central purse, it means at the end of the day, they need to apply to the state government to recoup whatever they have generated. This might take time and thus hinder their autonomy and development (DDFA, Accountant-General Office).*

The DDFM, Accountant-General Office, went further on this and said that higher institutions such as universities and colleges of education were not initially included, but the advice provided through an organized World Bank program called State Fiscal Transparency, Accountability, and Sustainability (SFTAS) was a saving grace. This led to an impetus for capturing all institutions into the TSA, which gave room for separating their money in the treasury to eradicate any delay in the earlier stage in case of an urgent need for spending. Another respondent in this regard said:

> *…Our institutions, I mean the tertiary institutions, when we wanted to implement the TSA, it was a heavy task; we had to call everybody together and let them know why and how we wanted to operate the TSA policy and the need for policy in the state (DAGFM, Accountant-General Office).*

The conflict of interest, looking at the interplay in the implementation of TSA policy, has to do with the perceived pressures because if the pressures were against the interests of the stakeholders, the TSA policy would have been set back. The stakeholders' opinions are important in the TSA policy implementation, and thus, their opinion determines the acceptance or resistance of the TSA policy implementation. The findings indicated that the stakeholders were made aware that the benefits of the TSA policy override individual interests; this was made known to them during the sensitization on the TSA policy. When the government arranged seminars and training on the TSA policy, people were well informed and properly briefed, the gray area was asked about and cleared, and all this removed the unclear areas that could have caused confusion. Therefore, the stakeholders' conflict of interests has been settled since there is an understanding of the whole process.

It is further shown that MDAs were allowed to open accounts with any bank of their choice, which must be linked with the TSA account; *"we can specifically pinpoint the money going to the individual MDAs with the understanding that each MDA has been allowed to open an account with the bank of their choice where money is directed from the TSA account for their capital or recurrent expenditure; the account is the Sub-TSA account linked with the TSA account (DAGCP, Accountant-General Office)"*. The stakeholders were choiceless because of the rules and regulations from the government indicating that there may be sanctions on any MDA that fails to comply with the rules and regulations regarding the implementation of TSA policy:

> *…The major stakeholder has no option but to accept and key in because it is aligned with the country's constitution, which makes it no longer possible for anybody to isolate and not key into the policy since the interests of the stakeholders have been taken care of (DDFA, General Administration Office).*

Response from the DAGFM, Accountant-General Office also described that the stakeholder doesn't have options when it comes to the business of government; if they did not comply as the operator of the policy, they were sanctioned, even though the system is not working as expected. We still need to interface, but for now, no more conflict of interest, so to speak, because there is a template and we know the direction in which the government tends to go, so we must follow; otherwise, the MDAs are penalized. All the MDAs have followed the rules and regulations so that the conflict of interests among the stakeholders is reduced. The findings further revealed that to prevent any conflict of interest from the stakeholders, the government needs to let the stakeholders understand what the TSA policy brings to the table as a result of fund management:

> *…One of the things the TSA policy has done is helped us to utilize our fund appropriately based on the*

> *approved budget and must be audited, and to a certain extent, it reduces wastage and takes away revenue generated to the government treasury (DDAA, Auditor-General Office).*

It is also discovered that to prevent extravagance of funds or funds for personal gain, findings showed that *"as regards the political class, the TSA policy has not hindered them from accessing government funds if what they need the fund for is state development and not self-interest, but if otherwise, yes, the TSA policy has hindered them, and that is one of the advantages of the TSA policy (DFA 1, General Admin. Office)"*. This is supported by the response from the DDFA, Accountant-General Office, where he stated that all revenue does not go to any MDA's account; it goes to the central account. Meaning that they are deprived of spending, their spending is limited, and they can only spend whatever money is released to them by the treasury. The process of TSA implementation was made transparent to the stakeholders, which prompted them to agree with the new development. The findings revealed that:

> *...Initially, there was a conflict of interest, but when we made everybody well informed and understood the policy benefits, as well as forming the committee members in order to make the implementation transparent, there was no conflict of interest (DAGFM, Accountant-General Office).*

At the end, those sectors that had issues operating the TSA policy, such as the Ministry of Agriculture and Water Corporation, because they run on daily production and supply of products, and the subvented institutions because of their autonomy, were further oriented and trained on how to operate TSA, which they embraced, and because of this, it was founded as a means for accelerating the compliance achievement made by the state in implementing the TSA policy. The success recorded by the state is also because of the collaboration among the stakeholders that have considered the TSA policy legitimate. The stakeholders played a supportive role in the implementation of the TSA policy after they were sensitized through seminars, training, and workshops organized by the government. One of the major conflicts of interest resolutions on the issue of TSA policy was information dissemination, as areas of confusion in relation to the TSA program were explained to stakeholders, and this improved their understanding of the process and the reason for its adoption, which focuses on repositioning the financial system of government to have effective and better financial performance. Therefore, the statement among respondents was that the stakeholders, which include various organs of government such as the Accountant-General Office, Ministry of Finance, Board of Internal Revenue, the MDAs, bankers, network providers, and IT experts, were carried along from the inception to acquaint them of the need to implement the TSA policy in the state. Though they all attested to the fact that major stakeholders, like any other human being, are susceptible to change, the case of the TSA policy implementation is not an exception.

The findings further showed that the TSA policy contributed immensely to the state by enlightening and educating public servants. This is achieved through the seminars and training for the stakeholders, which yielded many positive results, as it was acknowledged by the respondents that there was cooperation among stakeholders and no conflict of interest thereafter in the financial operations of the public sector. The Enlightenment has made the TSA policy a success. This has made a smooth financial operation possible because the cordial relationship among the stakeholders was achieved after the orientation as described:

> *...The stakeholders, which are the government, the banks, and the MDAs, have a good and cordial relationship because of the TSA policy, which has brought about the successful implementation of the TSA policy and smooth financial operations in the public sector (DAGCP, Accountant-General Office).*

Furthermore, the findings described by the DFA 1, General Administration Office, that the steps taken by the government made it easy to bring out all the stakeholders to be on the same page, as we know that the TSA policy controlled the government treasury and ensured that there was no gap among the key stakeholders in the implementation of the TSA policy, have aided the positive contribution and changes in the financial performance of the Ekiti State public sector.

The findings revealed that the anticipated conflicts among stakeholders at inception were erased because the government was able to include the concerned stakeholders and incorporate their opinions so as to resolve any emerging conflict of interest that would have made the TSA policy illegitimate and unacceptable. Therefore, the conflict of interest that was envisaged was laid to rest because of the inclusion of all stakeholders in the decision process of instituting the TSA policy in the financial operation of the public sector, and this has enhanced accountability in the state's financial performance. Accountability and the Process of Accountability in the TSA Policy. The directive of the government to make public sector financial operations properly performed with a certain level of significance through the TSA policy serves as a political shift towards a more democratic one for good governance so that there is efficiency in the financial performance of government across the nation's public sector that shows accountability and transparency. The directive was in line with the 1999 Nigerian Constitution, Sections 80 and 162, which are still operational in Nigeria (Eme et al., 2015; Igbekoyi & Agbaje, 2017), which described that all the revenue of the government should not be paid to different accounts but must be paid into one single fund account. Violating this constitutional pronouncement by operating numerous bank accounts has ruined most of the government's funds because the process has given way to financial leakages and corrupt practices in the public sector, thereby affecting the expected accountability and transparency in the financial operation of the public sector.

Therefore, the government critically looked at this violation and then considered the TSA policy of removing the violation that has happened to the Nigerian Constitution regarding government revenue in the public sector so that in this present democracy, better financial performance is pronounced. Through the implementation of the TSA policy, the financial resources of government in all the MDAs are controlled, but the MDAs and other institutions of government, specifically those whose interests are endangered by the implementation of the TSA policy, believed that their autonomy might be hampered, as well as the political office holders and public servants who are in the habit of using public funds for their personal gain. They believed that the TSA policy would disallow them. Nonetheless, there is a strong belief that the TSA policy consolidates revenues for the government, and as such, the government did not consider any displeasure with the policy that may come from any segment or institution of the government. Thus, the government is now committed to operationalizing the TSA policy as a financial policy in all MDAs of the government to control their financial operations. The government made the policy strongly compulsory, and it is backed by international agencies on the condition, as discussed, that the World Bank is particular about compliance with the TSA policy, which therefore enables state governments to enjoy financial grants and supports.

5.2 Financial Accountability

It is necessary to know that in the public sector, as described by Vian (2020), financial accountability tends to address the proper allocation of public funds and the use of such funds through financial control and control of budget processes, while political accountability describes the degree to which governments deliver on promises made that must be in the interest of citizens as to the provision of effective societal needs. Performance accountability, on the other hand, describes the degree to which outputs are determined with targeted, predetermined performance input. This research revealed that before the implementation of the TSA policy in Nigeria, there was accountability, but the lack of accountability was traced to the financial operation of the Nigerian government's public sector because there was a lot of mismanagement in the financial resources of the government. Thus, this study has shown that the type of accountability lacking is financial accountability, as described by the respondents. The research findings on the state selected (Ekiti State) revealed that financial control is a key to financial accountability, which is the resultant effect of better financial operations in the public sector as well as effective management of government financial resources. The DDFA, Accountant-General Office, revealed for instant, transaction management brought about by a single account through the TSA policy, where all the government funds can be seen at a glance, was not in place prior to the TSA policy. The appointment of a desk officer to monitor the movement of money in and out of the TSA account is a financial control to enhance financial accountability:

> *... There are a lot of controls put in place; one of them is creating a desk officer in charge of the TSA account, who monitors the movement of funds and reports the daily balance in the TSA account. Whenever money has to be moved or expended, the officer takes up the task, subject to the authorization of the Accountant-General. This has strengthened financial accountability in the state, and under no circumstances can the officer in charge do anything on the TSA account without authorization (DDFA, Accountant-General Office).*

Every dollar goes through the TSA account before it goes out for expenditure, for proper financial accountability. As long as the books of accounts are not tampered with, there is transparency, which comes from the TSA policy implementation that coordinated the operationalization of the single account. As said by the respondent:

> *…When operating the TSA policy, you are bound to be transparent because you have money in several accounts and you mop up the money in one account, and from that same source, money is expended. Therefore, there is no need to go to several accounts before we know where the money comes in and where the money goes out; this is as a result of the coordination through the single account (DDFM, Accountant-General Office).*

It is further revealed that

> *…The TSA policy is a success, which has helped the system-based application put in place that controls all the revenues such that at a glance within the treasury, whatever each MDA is having in their account can be seen from the treasury, and from the treasury, they can easily account for whatever balances in the MDAs as total revenue of government in the state (DDFA, Accountant-General Office).*

It was supported through the response of the DAGFM and Accountant-General Office that there is a single dashboard whereby we can view what the state has at every point in time, and the key players like the Governor, Commissioner of Finance, the Accountant-General, and other designated officers have access to the dashboard. In describing accountability in the collection of government revenues as a result of the TSA policy, all payments are made directly to the TSA account, and when the payment is made, there is an e-receipt for the payment. As described in the findings that:

> *…There are what are called e-receipts as evidence of payment to the account, and there is also a fraud alert hints at the back of the revenue receipts such that an individual can test the validity of the payment made, so it becomes very difficult for anybody to have a shortcut or to engage in any sharp practices (DDA, Auditor-General Office).*

To manage funds and any transactions, all the MDA accounts are linked to the TSA account so that if there is any leftover fund in the MDA accounts, it is swiped back to the TSA account. As stated in the findings, *"talking of the TSA policy, the importance is that it controls numerous accounts of the MDAs so that there is accountability. The system is concerned with swiping the funds in the accounts of the government that have excess funds or idle funds back to the TSA account where the government can have it funded tight (DAGCP, Accountant-General Office)"*. Also, financing government projects from consolidated accounts was made possible as a result of the TSA policy; this is another mechanism that enhances accountability, evaluates the government budget, and fills gaps in the government budget. For instance, the government always has an estimate called the budget, which is a yearly event.

The budget estimate is a document that details the expected revenue of the state government and the expected expenditures. It goes further to look at what the sources of this revenue are and which projects we are expected to fund with the revenue generated. If there is a space between the expenditure and the revenue, there is a provision in the budget that tells how to source funds to fill the space, and that is what we called the "budget gap. In this case, a budget appraisal or budget performance appraisal is prepared on a quarterly basis in the state, and through this process, the MDAs come up to appraise their performances. This is accountability in that the MDAs determine what they have started to achieve in the first quarter of the financial year and how far they have gone to achieve it (DFA, Ministry of Finance).

The implication of this is that the TSA policy is said to have a standardized revenue budget and code of account in the state. This has established a standardized cost center in which inadequacies and shortcomings can easily be traced to their source through evidence of payment called an e-receipt. This has greatly reduced sharp practices to the barest minimum. However, the senate in Ekiti State is not different in terms of the proper process of accountability in enhancing better implementation of the TSA policy, which is monitored by the Ministry of Finance and the Accountant-General Office. The respondents opine that the TSA policy has aided in the redistribution of government funds to more needy MDAs to arrest mismanagement of government funds through the accountability processes revealed which are:

i. Government Intervention and Revision of Competencies in TSA Policy
ii. Designing a Channel of Discussion on Government Financial Performance
iii. Voluntary Public Reporting on the Government's Financial Performance

Government Intervention and Revision of Competencies in TSA Policy

This is a process that gives government credible means of reviewing the TSA policy objectives such that the objectives are matched with the public expectations. The credibility of the policy is clear and understandable when government shown competencies by operationalized the policy mandate through which an overwhelming decision could be taken. The findings revealed that in Ekiti State, government intervention and revision of competencies was discovered as a process of accountability in the state financial operation while the state implemented the TSA policy:

> *… TSA has been implemented in the state as a prerequisite for modern cash management and, it is an effective tool for the Ministry of Finance and the Treasury to have oversight control over government cash resources and in all to enhances effectiveness in the state public financial resources management (DFA, Board of Internal Revenue).*

The DDA, Auditor-General Office described that as to government intervention, it was discovered that government was observed that many MDAs both at the federal and state level opened various accounts and as a results government did not have much control over these funds that are domiciled in many banks from this, a lot of funds are leaking away. This has caused the government to implement the TSA policy as a competent policy to consolidate accounts, and through which a dedicated account is opened for revenue of government and every other accounts responded to the dedicated account called the TSA account and no MDAs are allowed to open any other account. This is a process of accountability in the financial operation of public sector as enforcement of the TSA policy in this regard brings financial accountability that is lacking in the state public sector.

Government intervention as a process of accountability was in place in Ekiti State as such propel financial operation of all the MDAs in such a way that their financial operations can be view at a glance by the treasury department who is the Accountant-General and it has made account reconciliation easy since the balances are at the real-time balance view without going to the bank. The intervention has helped in controlling revenue leakages, wastage, corruption, and financial malpractices in public sector. The findings further revealed that there are positive benefits from the TSA policy on the financial performance of the state government selected. The TSA policy aided easy and effective decision which have been impacted in the financial performance of public sector in Ekiti State. It is revealed that government and the MDAs can make a better budget planning because there is information on the availability of fund for spending on the budget:

> *… The fund that is idle that we cannot spend has been revealed and consolidated, the fund can be spent and therefore enhance better budget performance because of availability of enough funds. The TSA has been able to collate funds from the idle accounts for government utilization, reduce corruption in the area of revenue generation and the urge fund available has helped tremendously in the financial performance of the state government (DDA, Auditor-General Office).*

In Ekiti State, government intervention for better financial performance in democratic governance as stated by the DFA, Board of Internal Revenue that *"the TSA is one of the reforms in public sector financial performance in Nigeria as a country. In Ekiti State as part of Nigeria, presently, the TSA policy has been implemented in the state as a prerequisite for modern cash management and also, it is an effective tool for the government treasury to have oversight control over government cash resources and in all to enhance effectiveness in the state public sector financial performance"*. This financial control is for financial management decision making through which better financial performance is achieved.

Before the TSA policy, budgets execution in the state are not done to completion due to insufficient financial resources. The possibility of insufficient funds has resulted to establishment of budget stabilization where budget provision is made align with the fund availability so that the variances is no longer exist between budget provision and budget execution. Budgeting is a financial plan which can be long term (strategic plans) that envisaged for two to ten years or short-term plans (operational plans) which are visualized in one fiscal year or two years. In general usage, a financial budget in government is a plan for expenditure and saving future revenue for public sector as revealed that the TSA policy gives the Accountant-General and Ministry of Finance of the state what I can call a full oversight function over the financial situation of the state and showing the net worth of the state

Designing a Channel of Discussion on Government Financial Performance

As regards designing a channel of discussion on the mandate given to the government agencies as a process of accountability, the findings revealed that the auditing that must be carried out through the use of internal auditors in all MDAs is a process put in place in the public sector in order to have accountability. One of the respondents responded to this, and the findings revealed that the Accountant-General must present his accounts to the Auditor-General for audit and to see the flow of funds over time. The board of internal revenue presents its account to the Auditor-General Office to see the revenue it has generated so that the government can know how much fund the state has, as well as the Accountant-General and the Commissioner of Finance, while the board of internal revenue knows the amount that has been generated. So, it was revealed that:

> *…When you have this, when the funds are flowing out, those stakeholders know where the funds are flowing per time because the ministry of finance knows the amounts realized by each MDA and the funds spent by MDAs. It is also aware of how the funds are going out of the MDAs. Do not forget that for the realization of these funds, there are approval processes and procedures to follow. If the MDAs fail to utilize the funds within the period of approval, the funds are withdrawn back to the TSA account. Apart from that, every individual in the MDAs must give an account of how money is being spent for better accountability (DDA, Auditor-General Office).*

The respondent went further and indicated that *"there is a situation where an accounting officer was dragged to the House of Assembly to explain how funds are being spent, and, in the state, we have what is called a central internal audit. The internal audit is an officer in all the MDAs, and it is headed by the executive secretary, who is directly responsible to the Commissioner of Finance, so he goes out in auditing each of the MDAs doing internal auditing to ensure internal control is in place, and after that, the Auditor-General also goes out for each accounting officer of the MDAs to give an account of how funds have been utilized, and the Accountant-General presents the financial statement for the whole state to be audited. You find out that at every level, people are held accountable for every fund at their disposal (DDA, Auditor-General Office)"*.

It is noted from all experts' responses that the TSA policy has greatly improved the accountability, transparency, and financial efficiency of the state under consideration. Despite all the accolades from all experts on the transformation brought about by the TSA policy, the response from the respondents describing the TSA policy and the control of the policy on the movement of government funds is thus shown as a process of accountability because all payments must be released from the TSA account. This is revealed and described as *"there is reservation on the workability of the TSA implementation as the bureaucratic process of payment approval breeds waste of time in the release of approved funds (DAGCP, Accountant-General Office)"*.

The financial management in the state also designed a channel of discussion that is revealed to have improved revenue mobilization as a result of the TSA policy implementation. As stated by the DDA, Auditor-General Office, *"what the TSA policy does is monitor funds from the point of income and the release for spending, and it has collated funds from idle accounts for government utilization, reduced leakages in the area of revenue generation, and provided fund availability, which has helped tremendously in the financial performance of the state"*. The automated collection of revenue in the state public sector aided in the consolidation of funds to the TSA account, and through this, assessments of income generated such as taxes, charges, and fees are received electronically. The enforcement of the e-payment because of the TSA policy is significant to strengthening financial accountability on the revenue mobilization drive of the state for better financial performance. The comprehensive assessment of critical aspects as a designed channel of discussion of the state public sector is determined through financial performance, which is the bedrock because it involves financial resources needed to maintain the state MDAs.

Voluntary Public Reporting on the Government's Financial Performance

This process of accountability shows how government and the expectations of the people have been met. It could be deduced from the voluntary public reporting as a process of accountability in the state in that the TSA policy implies and requires constant feedback on the whole process of financial operations in the state, such as transaction management and revenue generation, by using a single account and dashboard monitored by the TSA policy desk officer. This is used to monitor revenue and expenditure from the account, and this is made easy through the process of accountability called voluntary public reporting generated from the platform. The dashboard helped produce easy and accurate accounting information needed for reconciliation. The findings on this revealed that:

> *…In Ekiti State, there is an agency named Transformation Strategy that monitors government activities towards ensuring that all the projects fixed in the budget are financed, and if not, on what occasions it fails to be financed, so that in the next quarter another strategy is put in place to make sure it is financed. This is part of the accountability process put in place for reconciliation purposes by the state to make the state more accountable to the people (DFA, Ministry of Finance).*

This research centered on the public sector MDAs in Ekiti State and the overall process of accountability so as to access it more realistically. If accountability is considered to involve a different number of functions, in an actual sense, the respective roles of MDAs in ensuring accountability can be better understood. Viewing their respective roles may be incorrect because, if they are observed as functions of the total accountability process, observing the overall MDA accountability process would have complementary strengths in that, to a certain extent, one MDA accountability would offset the weaknesses of others. It is further observed that the TSA policy enhanced financial performance in the reporting of financial operations by the state government. This is done through the extraction of accurate financial information from the Treasury in a way that facilitates better interpretation. It was found that the introduction of IPSAS has helped the government address both cash and accrual financial operations in the public sector, leading to a better assessment of public resources and increasing accountability and transparency in financial resource allocation. IPSAS has helped the government treat and recognize the cash and accrual operations of the government in line with the global recognition of income and expenditure in the public sector. All cash, prepaid, and advance transactions in financial operations are captured through IPSAS, which further helps in generating appropriate accounting records and financial statements in the public sector.

IPSAS accounting systems, as described by the DAGFA, Accountant-General Office, have assisted and made the implementation of TSA policy more effective and convenient. It has aided accurate reporting in such a way that the financial reports generated through the TSA account in the treasury have improved state budget compliance and provided means for the public to assess government performance on a range that includes reports on the daily operation of cashflow, total monthly reports on revenue generation, and reports on budget execution. The reports also include bi-annual and annual financial statements of the state government, and thus, this financial reporting is relevant to the financial performance of the public sector because it is one of the recognized indicators of accountability in government fiscal reporting.

In any government, financial reports must be reliable and relevant to enable the citizen to measure government performance in terms of the efficient use of public financial resources. The TSA policy revealed accurate and timely reports of the state's financial performance, which facilitates decision-making and enables transparency and accountability, which has helped auditing practices in the state.

The DDA's Auditor-General Office said that since the TSA policy has been implemented in the state, the auditing practices have been made easy because findings to the items of the financial statement are seen directly in their office on the desk system without necessarily calling on the Accountant-General for clarification since all financial operations are found on the TSA dashboard, which reflect the true positions of the state's financial activities. Before the TSA policy, this had not been so. The prior auditing practices necessitated the Auditor-General to call on the Accountant-General for clarification on material misstatements in the financial statement because there were a lot of accounts where money came in and went out. The present auditing practices in the state have encouraged proper monitoring of service delivery functions of the state government and thus helped value for money in the financial performance of the public sector and thus provide financial accountability.

In summary, the above identified that the TSA policy enhanced the state's public financial accountability to have positive changes in state budgeting, better financial reporting systems, accelerated auditing practices, and revenue mobilization, such that there is an improvement in the state's financial involvements of all the public institutions, thereby bringing better financial performance.

5.3 Financial Performance of the Public Sector in Ekiti State

Financial performance is resoundingly important; it is necessary in an organization where public funds are collected, the money is being allocated or distributed to public institutions, and there is expectation on the funds allocated. This is also in line with one of the questions and objectives identified as critical issues in the implementation of TSA policy, which is accountability, transparency, and financial efficiency. Whenever there are financial malpractices, there is also a direct resultant effect on financial performance. This research therefore revealed how the TSA policy implementation has helped in the control of financial performance and to what extent in Ekiti State. Experts have attested to the fact that the TSA policy has improved public sector financial performance. In financial resources control, such as revenue collection and monitoring of such funds collected, the process of generating funds and spending has been consolidated such that different stages have to be followed in initiating spending for approval, unlike before the TSA policy, where expenditures were initiated by the MDAs and approved by the same authority, thereby giving room for financial leakages.

The TSA policy has only been implemented for just over 5 years now, but the policy has contributed positively to the financial operations of the public sector in Nigeria. The TSA policy has reduced negative revenue for the government and eliminated the transaction costs incurred by the government because of multiple accounts operated before the TSA policy. This is a paradigm shift from the old methods to a better way that is in line with the best international standard practices. The submission of the respondents described the implementation of the TSA policy as having put an end to the situation where one person initiates a process of financial transaction and concludes it. With the TSA policy, different levels of approval and functionality are required. The TSA policy requires a description of items of revenue and a code assigned to the revenue-generating MDAs to aid payment without the knowledge of the MDAs, where the government is acquainted with such transactions.

The role of the TSA policy in the MDAs has improved the financial performance of the state government. The financial experts in the state agreed to the fact that the TSA policy has improved the financial performance of the government; the achievements are well noted. It was revealed by the majority of the respondents that the TSA policy enthrones financial discipline in terms of transparency and accountability but does not eliminate financial malpractices holistically, e.g., over-invoicing of contracts. However, the improvements brought by the TSA policy include unification of government accounts, reduction of bank-related costs, especially avoidable costs, ease of account reconciliation, budget planning, consolidation of IGR, reduction of financial sharp practices, reduction of financial wastage, and reduction of government financial burden in relation to subventions to tertiary institutions.

Engendering financial administration, which is the fourth cardinal role of public finance, was greatly emphasized by all respondents. They emphasized the importance of building a virile institution rather than individuals whose template would be reliable and handled by competent people whose personal interests would not override the general interest of the state. The implementation of TSA policy has impacted decision-making in better budget planning and the availability of funds for the project. Prior to TSA, there had always been left-over funds in some accounts that were not known to the government, making government borrowing necessary to fund projects. This was described by the DDFA, General Administration Office. The DFA 1 and 2 in the General Administration Office described that the TSA policy on the financial performance of the Ekiti State government has saved time and cost; payment online saves time and the stress of going to the bank to make a deposit. It has reduced transaction costs such as value-added tax, turnover cost, withholding tax, and minimizing transaction costs in government projects. MDAs felt the impact of the TSA policy, which gave the state the opportunity to meet the requirement of an international financial organization grant and, as such, gave the state a good image to earn financial grants.

The researcher also gained experience through the display of financial statements as another source of findings useful to explore the impact of the TSA policy on the state government's public sector financial performance. This was discovered through the financial statements of Ekiti State from 2010 to 2020, and the findings were also guided by the cash management manual. The audited statements showing the financial performance of the state government are given in Table 5.1 below.

Table 5.1: Ekiti State of Nigeria Statement of Financial Performance for 11 Years

Year	**Revenue Generated (₦)**	**Expenditure Figures (₦)**	**Balances (₦)**
2010	24,344,192,944.70	31,482,752,716.85	(7,138,559,772.15)
2011	31,808,394,993.97	49,088,973,819.96	(17,280,578,825.99)
2012	42,009,202,620.02	59,239,599,058.55	(17,230,396,438.53)
2013	24,273,523,330.70	57,347,317,091.85	(33,073,793,761.15)
2014	28,663,121,866.18	53,003,352,358.10	(24,340,230,491.92)
2015	36,246,860,273.86	68,516,722,399.30	(32,269,862,125.44)
2016	45,803,533,489.64	38,241,029,668.05	7,562,503,821.59
2017	56,791,187,976.54	48,948,306,901.13	7,842,881,075.41
2018	66,719,055,756.21	55,970,158,587.38	10,748,897,168.83
2019	81,949,655,936.00	67,412,797,243.00	14,536,858,693.00
2020	72,720,393,266.00	69,012,375,468.00	3,708,017,798.00

Source: Audited Ekiti State Statements of Financial Performance from 2010 to 2020

Table 5.1 revealed that Ekiti State has been able to have more funds since 2015, although the effect was not largely felt in this year. This could be as a result of expenditure for training and other engagements of the state government in making the implementation of the TSA policy possible in the state and guided by the cash management manual. The information about the cash management manual is described that:

> *…The cash management manual is meant to serve as a manual for financial performance as to cash management; this has helped in guiding against violations of the financial regulation and thus enhance efficient financial performance in the state fund management (DAGFM, Accountant-General Office, as follows).*

It is indicated from the table that the TSA policy has helped the state have available revenue to meet government obligations based on the statement of financial performance for 11 years (5 years prior to the TSA policy and 6 years after its implementation). There is revelation that from the implementation of TSA policy, the revenue of the Ekiti State government has increased, and the government now has more money in the treasury to execute government projects, guide the government against borrowing, and improve its financial performance drastically in terms of budget execution, salary payment, and timely report preparation. The financial performance showed that in revenue generation, the year 2015 had an approximately 27% increase over 2014. This is the largest percentage, which has been the result of compliance with the TSA policy. Every government MDA's account unknown to the government was discovered and consolidated to have this huge revenue recorded in the year 2015.

Subsequently, there have been positive results in revenue generation, of which 2016 had an approximately 21% increase over 2015, 2017 had an approximately 19% increase over 2016, 2018 had an approximately 14% increase over 2017, 2019 had an approximately 19% increase over 2018, and 2020 had an approximately 11% decrease over 2019 because of the COVID-19 effect, but the year still had a surplus balance, which had continued from 2016 until 2020. The state has been having a deficit balance prior to the TSA policy until 2015, of which, in 2015, being the year of the TSA policy implementation, the revenue could not cover the negative balance in 2015, but after 2015, the statement of financial performance has resulted in a positive balance.

It is also revealed that there is an increase in the revenue generation of the state because the state now has more funds in the treasury, as described by the DDFA, General Administration Office. He further said that the TSA policy implementation has aggregated financial revenues after consolidation of various government accounts for revenue generation and, as such, blocked the loopholes in the financial operation of the public sector:

> *… We discovered that there is a significant increase in the internally generated revenue of the state government; in fact, we have seen a greater increase in revenue as a result of the implementation of the TSA policy, which has blocked loopholes in the financial operations of the Ekiti State public service (DDFA, General Admin. Office).*

The TSA policy contribution to revenue generation is acclaimed through the financial statement of the Ekiti State government revealed to the researcher during the data collection, from which it was discovered that there is more revenue generated for the government comparing the period of the TSA policy implementation with the period before the implementation of the TSA policy in the state. The further research findings revealed by the DAGMS, Accountant-General Office that *"the more funds available have made the government continue the program for the elderly. The program is tagged the Ekiti State Social Security Scheme with the objective of providing financial assistance to the poor and controlling food insecurity among elderly people from age 65 and above who are residents of Ekiti State. This program has been stopped since 2014, but with a surplus balance because of the TSA policy, the Ekiti State government, through the scheme, gives N5,000 monthly to the aged and elderly".*

The financial performance of the state has improved, as revealed in the findings, as a result of the TSA policy's implementation. The provision of amenities to the public and regular fund allocation to all the MDAs and other government institutions are financed through the revenue generated by the government. To generate money for the government purse, the TSA policy has helped through the consolidation of large sources of income, and this has made the financial performance of the state government effective and improved.

6 Conclusion and Recommendations

The identified findings and analysis have been discussed earlier; the prospective implications of the findings toward future research and relevant policies are also informed to interested researchers and government at all levels so that both future studies in this area as well as relevant policies concerning public sector and government financial resources, specifically in Nigeria, could be improved. This study provides evidence that the TSA policy in the Nigerian public sector symbolized a legitimate financial policy that controlled the financial resources of the government, enhancing accountability and transparency in the financial performance of the government. It can be concluded that public sector financial operations, which include revenue generation, are viewed not merely as technical tools but as a bedrock for government financial performance to enhance accountability. We can get insight into what no government can do without having the necessary funds available. The way the TSA policy has been implemented shows that it is a useful policy for the public sector in Nigeria. Therefore, how the financial resources of the government have been used or expended must be controlled so that there is accountability and transparency in the financial performance of the government and thereby brought economic development in the country. The whole passage in this study is basically a story about the possible changes and enhanced accountability that have happened as a result of the TSA policy implementation after considering the Ekiti State public sector as the case study.

Based on the discussion in previous sections, some recommendations could be identified, both for policy-making purposes and for practical purposes. Firstly, since the implementation of the TSA policy has produced financial support to the state government, it is recommended that the government consider providing the social attitude of the people towards the policy as many questions have been raised, such as how much social infrastructure has been achieved despite the curtailment in financial embezzlement by the TSA policy. Thus, social reactions must be encouraged since the TSA has only been able to pull and account for revenue, but the usage of such funds for economic and social development is not disclosed. Hence, there should be a stakeholder and social call for the disclosure of not only the TSA funds but also their usage and overall evaluation for better accountability.

The study discovered that for governments to achieve the greater objectives of the TSA policy, evaluation of the TSA policy indicates that at present, the TSA policy has only been able to achieve about 70% to 80% implementation. To have 100% compliance with the TSA policy objectives by the government, it is recommended that the government enhance further training and education to adjust the behavioral aspect of the staff in relevant state governments, both for their technical competence and their motivation and display of accountability. Therefore, staff resource development should be given priority, and the government should consider providing better supporting facilities, such as more IT knowledge, internet facilities, and a better salary for relevant public sector staff, for full compliance with the implementation of the TSA policy and with any new policy in the future. There is also a need for tightened internal control procedures to limit the room for staff to commit corruption and financial malpractices, and prompt reconciliation of government financial operations should be performed to enhance more accountability and transparency among public servants.

6.1 Limitations of the Study

This study used a qualitative case study approach, and as such, it is concerned with generalization. The duration of the study being limited to 10 years prior to and after the implementation of the TSA policy, while the policy is still progressing, has made this study not cover the most important milestones. There is a limitation as to the information because many of the financial documents are considered confidential and thus, elongated the study time. The interview was conducted over a longer period due to the release of information and tight schedules of the respondents, as the interview was conducted at their convenience. Lack of use of external validity has caused limitations to the study. The study used internal validity by ensuring that the data analyzed was verified by three respondents so that they would know that what they said was what was recorded. However, in qualitative research, external validity is more recognized because of the huge amount of money involved in engaging external experts. It is therefore not possible to validate the data beyond this research context.

6.2 Suggestions for Further Research

This research has empirically analyzed the data collected using a qualitative method and thus cannot show the economic implications of the TSA policy in financial and economic terms. Further research is therefore required to use quantitative methods such as difference-in-difference (DiD) methodology to know the real effect of accountability processes on the TSA policy on private establishments. This study explored the resultant accountability and transparency in the TSA policy. Most of the respondents indicated that the TSA policy is an online payment technology system used to generate government revenue for better accountability. Future studies can be done on how the TSA policy affects the corporate sector, such as the banking sector, since the financial institutions are involved in the TSA policy and, at the same time, they perform the role of lending credit facilities to corporate organizations, the government, and other sectors of the economy. Therefore, future research can locate and corroborate the findings on the need for an effective and efficient TSA policy on the profitability of financial institutions in Nigeria. There is little empirical evidence in developing countries, mostly, African countries. Therefore, it is useful for future research to work on the implementation and effectiveness of NPM reforms to gain enhanced financial accountability on the Africa region's institutional change based on the copied reform ideas translated using different modes by countries.

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