



## Public Policy Implementation and Anti-Corruption Policy of Government in Nigeria (2015-2021)

<sup>1</sup> *Ubani, Chubah Evans;* <sup>2</sup> *Akujuru, Chukwunonye Abovu*

<sup>1</sup>Department of Political Science, Faculty of Social Sciences, Rivers State University Port Harcourt, Nigeria, Email: [chubani10@gmail.com](mailto:chubani10@gmail.com)

<sup>2</sup>Department of Political Science, Faculty of Social Sciences, Rivers State University Port Harcourt, Nigeria Email: [cakujuru@yahoo.com](mailto:cakujuru@yahoo.com)

### ABSTRACT

The study examined the relationship public policy implementation and anti-corruption policy of government in Nigeria (2015-2021). The study adopted a cross sectional survey design (quasi experimental design) and used questionnaire to generate its data. The population of the study consisted of 6393 staff from the federal ministries, departments and agencies (MDAs) in Rivers State, Nigeria. The sample size of the study was determined at 377 staff through the use of Prof. Taro Yameme sample size method. The data were analyzed through the use of descriptive and inferential statistical tools. The study found that the treasury single account (TSA) and whistle blowing policies were introduced to block financial leakages, reduce corruption, promote transparency and prevent mismanagement of government's revenue in public sector organisations. The study revealed that the major challenges hampering the effective and efficient implementation of the treasury single account (TSA) policy include: Inability of federal government to remit appropriately to the various MDAs, uncertainties underlying federal government inactions and actions, bottlenecks/ bureaucracy, internet platform delays, inefficient human capital development and time wasting in the banks and payment points. The policies enable the government at the centre to know its cash position at any given time without any hindrance. Evidently and conclusively the study revealed that there is significant relationship between whistle blowing as an effective implementation strategy and anti-corruption policy in Nigeria. and that there is significant relationship between treasury single account as an effective implementation strategy and anti-corruption policy in Nigeria. The study therefore, recommends that government should secure as soon as possible the appropriate legislative support to facilitate the relevant regulatory environment which will drive the effective implementation of the treasury single account and whistle blowing policies.

**Keywords:** Treasury Single Account, Whistle Blowing, Corruption, Public Sector, Government, Nigeria

### Introduction

The policies introduced by successive administrations have done little or nothing to pull the country out of this moody dirty water called corruption, it is as if the more they try, the worse it becomes. Nigerians have gradually normalized corruption but cry more about its damaging and devastating effects on the country's economy and national development. Many believe that the consistent failure of formulated policies plays a huge part in the developmental crisis in Nigeria. The functions of the Nigerian state are through the instruments of public policies, and so every policy must be intentional in what it is meant to achieve in the end and such achievement must align with the general interest of the governed. Adebayo (2020) emphasized that public policy all over the world is aimed at solving a public problem and enhancing the well-being of the people.

In practical terms, there is palpable optimism that with diligent implementation of the public policy, the treasury single account enhances transparency and accountability in the management of public funds. The practice expectedly captures additional revenue to effectively fund more capital projects that lift the social welfare of Nigerians, (Aliogo, 2021). As laudable as the directive on treasury single account suggests, it is fraught with challenges which this administration may want to address for it to serve its purpose. In an economy, notorious for late passage of budgets, a treasury single account regime may hamper disbursement for capital projects and operational projections of MDAs, unless as some argue, a certain percentage of government receipts are retained for smooth operations by these MDAs, (Amenaghawon & Ilo, 2016).

Besides, most of the applied strategies to solve the problem of financial corruption in the country have not functioned expectedly. Thus, in seeking to ensure that corruption is limited to its barest minimum in Nigeria, President Buhari-led democratic administration has evolved at least three new strategies – Treasury Single Account (TSA), the Bank Verification Numbers (BVN), and the 'whistle-blowing policy'. The first two succeeded in reducing the avenues of looting of national treasury and other forms of funds-related corruption in the country (Nwozor *et al.*, 2020).

Corruption is perhaps the biggest challenge facing Nigeria as a nation and as a people. The act of corruption has assumed a dangerous dimension in the country, it has become very contagious and gone to a point of crescendo. (Tade, 2021). Corruption can be classified as grand, petty, or political, depending on the amount of loss and sector of occurrence. Corruption takes place at different levels either high or low. It is high when those involved are of the top echelon of governance and authority or low when it involves everyday abuse of entrusted power by low and mid-level public or private officials in their

interactions with ordinary citizens trying to access basic goods and services either in public or private places like hospitals, schools, roads, etc. (Egobueze, 2021).

Criminal elements have always devised new means of evading checks on their unlawful practices in the society, they have seriously limited the effectiveness of the Treasury Single Account (TSA) and the Bank Verification Numbers (BVN) in checking corruption in the country, especially in the area of illicit financial deals (Akujuru & Enyioko, 2019). This necessitated the whistle blowing policy – an attempt to uncover hidden financial deals and wealth. Yet, emerging research on corrupt practices and development have not given attention to the whistle blowing policy or provided empirical evidence on how the policy has affected Buhari’s anti-corruption campaign and the drive towards economic development. Rather, questions regarding the policy are mostly relegated to footnotes or as passing comments (Nnabuihe et al., 2018). The introduction and supplementation of the existing strategies with the more recently introduced policy of ‘whistle-blowing’ was targeted at undoing the plots of the corrupt persons. This raises striking questions explaining the initial progresses of the whistle blowing strategy and the challenges facing its future success. What necessitated the supplementation of the existing anti-corruption strategies with the whistle blowing policy? Has the whistle blowing policy enabled the extant strategies to function expectedly? What are the strengths and weaknesses of the whistle blowing policy? To what extent has the whistle blowing policy aided the reduction or elimination of corruption in Nigeria? Are there interactions between the treasury single account (TSA), the whistle blowing policy and the anti-corruption strategy of government? How have the whistle blowing policy and treasury single account affected the anti-corruption strategy of government? To address these questions, the paper relied on moral development theory and prismatic theory and generated information from the structured questionnaire and secondary sources.

In Nigeria, any attempt to reduce corruption has paradoxically led to an increase in corruption. In Nigeria, everyone condemns corruption yet most public servants and key political office holders have contributed to further its cause (Bello & Ahmad, 2017). This study, therefore, is looked at public policy implementation as it relates to the whistle blowing and treasury single account strategies and their relationship with anti-corruption policy of government from (2015-2021).

### ***Objectives of the Study***

The objectives of this study include:

- i) To ascertain the extent to which whistle blowing is an effective implementation strategy for anti-corruption policy in Nigeria.
- ii) To determine the extent to which treasury single account is an effective implementation strategy for anti-corruption policy in Nigeria

### ***Research Questions***

The following research questions have been investigated in this study:

- i) To what extent is whistle blowing an effective implementation strategy for anti-corruption policy in Nigeria?
- ii) To what extent is treasury single account as an effective implementation strategy and anti-corruption policy in Nigeria?

### ***Research Hypothesis***

H<sub>01</sub>: There is no significant relationship between whistle blowing as an effective implementation strategy and anti-corruption policy in Nigeria.

H<sub>02</sub>: There is no significant relationship between treasury single account as an effective implementation strategy and anti-corruption policy in Nigeria

### ***Theoretical Framework***

Two theories underpinned the work, they are Moral Development Theory and Prismatic Theory:

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#### **Moral Development Theory**

Theories of moral development have been well postulated by such notable scholars as expanded by (Kohlberg 1985). These scholars’ positions were used in the analysis of this work. Morality simply refers to the relative goodness of people as it is reflected in their behaviour and beliefs. Dubas et al. (2014) maintain that children progress from an initial pre-moral stage to a stage where morality is defined by outside authority (heteronomy). The final stage is one of moral autonomy where morality is defined in terms of the personal individual’s judgment of right and wrong. Thus, a time comes when an individual matures to decide whether to do what is right or what is wrong.

Kohlberg (1985) speaks of three different aspects of morality: 1) The ability to resist temptation; 2) The amount of guilt that accompanies moral transgression; 3) The standards by which individuals judge or discern what is right or wrong/ These different aspects culminate into three progressive levels of moral development. The first is labeled pre-moral which is characterized by an authority-oriented definition of good and bad as well as the belief that behavior that leads to immediate gratifications and pleasurable outcomes are good, while those that lead to less pleasant outcomes are bad. The

second level is the period of conformity to family and peer standards, motivated in part by a desire to maintain good social relations. At the highest level of moral development, children re-examine the rules that have previously governed their behavior and theoretically arrived at a set of self-accepted principles of moral conduct to them.

Kohlberg (1985) maintain that individuals redefine their behaviour towards good and bad, as they grow. It, therefore, means that societal conditions and influences affect people's behavior and perception of corruption. For instance, Nigerian society's perception of success has changed from what it used to be in the past when people worked hard to earn it. Today honors are given to those who can make it by all means (usually dubious means) and red-carpet receptions are given to undesirable men with questionable characters in society. This has adversely affected the citizen's perception of life. Indeed, the decline of morality at the expense of hard work, honesty, and integrity can be adduced to be a facilitator of corruption in Nigeria. Corruption connotes impropriety and therefore encompasses all forms of reprehensive, indecorous, and infamous conduct of some officials in their performance of lawful responsibility (Agbibo, 2013). Corruption is an internal decision made by an individual or group of persons (Nnabuihe, 2016).

## Prismatic Theory

Nigeria like any other society is a product of history. This historical experience has shaped her development process at various stages. The character of its people further makes the society so complex to the extent it has conditioned its socio-political and economic development. The cultural differences amongst Nigerians shape the expectations of each region in this supposedly developmental partnership. To dilute the regional differences, geopolitical zones were further created to provide an identity for the minority ethnic nationalities within the regions. The prismatic theory developed by Riggs (1964) showcases a prismatic society as one which has achieved a certain level of differentiation with specialization of roles necessary for dealing with modern technology but has failed to integrate these roles. It is thus a transitional society which is at middle stage with its old customs and traditional ideas existing along with modern standards and values. Riggs (1964) further identifies three dominant features of the prismatic society namely; Heterogeneity, formalism and overlapping. Heterogeneity represents a parallel co-existence of diametrically opposite viewpoints and practice, this makes social change in such society inconsistent, incomplete and unresponsive. Formalism on the other hand refers to the extent to which a discrepancy exists between norms and practices, between the prescriptive and descriptive, formal and effective power, actual practice and facts of government and society (Sen, 1999). Formalism is a situation where a law says one thing but the practice is something different. Overlapping being the last indicator shows the extent to which formally differentiated structures of a diffracted society coexist with the non-diffracted structure of a fused type. In such a society, functions are performed by old traditional structures as well as by modern ones leading to confusion and irregularities. Overlapping, Riggs (1964) says manifests in several dimensions such as 'Nepotism', poly-communalism, the existence of 'elect', poly-nepotism, and lack of consensus. When people see corruption as endemic that has robbed all of the collective wealth, as such, anybody found wanting no matter his ethnic inclination should answer for their crimes, then reasonable progress will begin in the war against corruption in Nigeria.

## Review of Relevant Literature

The literature review in this paper has been done in three prongs, namely: Conceptual review, theoretical framework and empirical review.

### Conceptual review

The conceptual review in this study has captured such issues as: Public policy, public policy implementation, whistle blowing policy, treasury single account and anti-corruption strategy

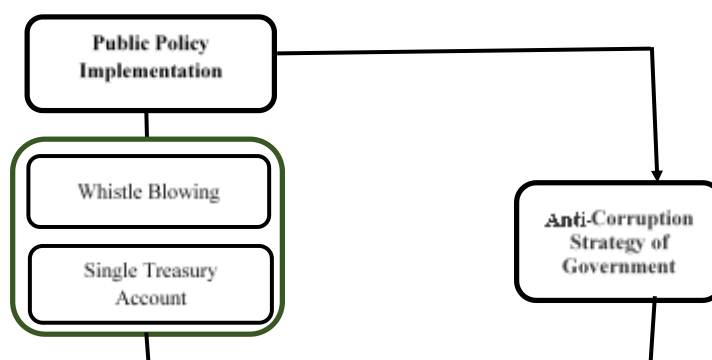


Figure 1: Conceptual Framework of the Relationship between Public Policy Implementation and Anti-Corruption Strategy of Government in Nigeria

Sources: Aliogo (2021) and Adebayo (2020).

## The Concept of Public Policy

Public policy refers to any action taken by the government that impacts its citizens, the history of public policy is intertwined with the history of government. Examples of public policy practice range from the creation of laws and regulations around the death penalty and firearms to the assessment

of policies governing civil rights and health care (Tade, 2021). The modern-day government finds its roots in the ancient city-states of areas now known as China, India, Mexico, Egypt, the Middle East, and Mesopotamia (Smith, 2007). It evolved as a response to war: invading barbarians attempting to conquer settled communities, or warring factions attempting to overtake the others' land and resources. Public policy analysis combines policy analysis with program evaluation. It involves determining which of various policies is most likely to meet a given goal. The term "public policy analysis" actually refers to two distinct fields: analysis for public policy, which refers to the process of research and other information gatherings in order to create policy, and analysis of public policy, which explains why certain policies exist (Enweremadu, 2012).

The two primary approaches to public policy analysis: the analycentric policy process, and the meta-centric policy process. The analycentric process focuses on individual problems and attempts to create the most efficient allocation of resources on a micro-level. The metacentric policy process focuses on political processes and attempts to solve problems by changing the relative power of certain groups – in other words, shifting the type of public participation that occurs during political processes.

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## Public Policy Implementation

The Implementation of Public Policy is best understood by considering the process of making public policies as an operation that has several sub-processes merged together (Okafor, 2006). A policy is a combination of aims and specified activities that can help end a certain problem once implemented (Okonjo-Iweala, 2018). Alternatively, Ogbunwezeh (2009) defines a policy as the things/actions that the government has deemed right and or wrong for people. One approach to public policy analysis is to scrutinize various deficiencies in the implementation phase (Smith, 2007) and the policy formulation phase. In case deficiencies are found in each phase, it means that the policymaking process negated some vital aspects that would ensure that every step taken in the formulation and implementation phases is consistent with the desired final goal and objective of the policy. Failure to include it in both phases makes it difficult for the people formulating and implementing the policy to detect certain deficiencies. Such deficiencies may truncate into the failure of the policy to deliver the anticipated outcomes upon full implementation. Once policies are formulated, the next phase involves their implementation. Public policy implementation refers to the exercising of a specific policy decision as directed by the law, court, or any administrator's prescriptions (Stokes, 2006).

Implementation of public policy involves three steps: interpretation, organization, and application. Once a policy is developed, it is assigned to a particular individual, group, or agency. The goals are translated into rules and guidelines, and resources and personnel are then coordinated to achieve those goals. There are three major theoretical models for public policy interpretation: the top-down approach, the bottom-up approach, and the principal-agent theory. In the top-down approach, policies are set at a higher level, then communicated to subordinates who handle the implementation process (Adams, 2007). The bottom-up approach recognizes input from individuals and governmental entities at various levels, not just the 'higher-ups'. The principal-agent theory emphasizes agreements between those who develop and those who implement policy.

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## Whistle Blowing Policy

Whistle-blowing is a mechanism adopted by a modern government to fight the menace of corruption. It is an act of raising the red flag to symbolize an awful occurrence or deviation from standards in an organization. Whistle-blowing is raising concerns about misconduct within an organization (Ibeanu, 2006). The International Labour Organization defines whistleblowing as reporting by employees or former employees of illegal, irregular, dangerous, and unethical practices by employers (Nnabuihe et al., 2018). He sees a whistle-blower as the person who reports wrongdoing or inappropriate activities to appropriate authorities. Similarly, the whistle-blower is a person who informs people in authority or the public that the company he works for is doing something wrong or illegal (Ogbunwezeh, 2009). The act of whistleblowing is as old as man on earth. In the African tradition, whistleblowing is the act of raising alarms to alert or call on the people to be aware of the evil happenings in society. Local terms like "ole-ole-ole" 'whu-whu-whu' and 'abo-abo' represent bad events such as burglary and theft, someone fainting or slumps, etc. At times, the talking drum or trumpet is blown to inform the people of the latest development in the community. Literally, whistleblowing means blowing the whistle and whistle-blower connotes someone who blows a whistle. Whistleblowing is commonly associated with sporting activities and eventually, the police introduced it as means of calling the attention of someone to criminal and secret activities.

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## Treasury Single Account (TSA)

This is a public accounting system using a single account or a set of linked accounts by the government to ensure all revenue receipts and payments are done through a Consolidated Revenue Account (CRA) at the Central Bank of Nigeria (CBN). The pilot TSA scheme commenced in 2012 using a unified structure of accounting for 217 Government Ministries, Departments, and Agencies (MDAs) for accountability and transparency in public fund management (Adeolu 2015). According to Okwe (2015) treasury single account (TSA) is a bank account or a set of linked bank accounts through which the government carries out various business activities and gets a statement of account of all transactions. This instrument helps the Ministry of Finance a lot as it ensures the proper management of funds available to the nation's treasury. Egharevba and Chiazor (2013) posited that a vital subject in the past was the delayed payment of income collected on behalf of the government as some Ministries Departments and Agencies do business with those funds for their selfish gains at the detriment of infrastructural development and budget execution by the government. Corruption remains elusive and ever strives to thrive in the most unlikely places.

Corruption in Nigeria has become so disturbing that the former President, Chief Olusegun Obasanjo 2003, once said “the truth is that, it is much tougher to fight corruption in a developing society than it is in the developed world”. Different nations have adopted different strategies to contend with corruption depending on its ramifications and depth (Akujuru & Enyioko, 2022). Whatever dimension it may assume, it is certain that a nation with a high incidence of corruption cannot grow or develop. This is because corruption is the antithesis of growth and development, living in it, trails negative socio-economic consequences (Akujuru & Enyioko, 2017). Corruption has brought instability, insecurity, and failure of institutions (Abayelu, 2015) both the military and civilian administration so far have not fared any better than each other. Military interventions were always predicated on corruption against the civilian administration, but rather than remedy the situation, the military plundered the country’s resources to an unprecedented level. Thus, over the years, corruption became entrenched in government and society. The approach of embracing a Treasury Single Account was accommodated in the constitution. Section 80 (1) of the 1999 Constitution as amended states “All incomes, or other cash raised or received by the Federation (not being incomes or other cash payable under this Constitution or any Act of National Assembly into some other public asset of the Federation established for a particular reason) shall be paid into and form one Consolidated Revenue Fund of the Federation”; successive governments have continued to operate multiple accounts for the collection and spending of government revenue in deliberate disregard to the provision of the constitution, which requires all government revenues be remitted into a single account (Okafor, 2006).

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### Anti-Corruption Strategy

The Concepts of Corruption and Anti-corruption Scholars perceive the concept of corruption from multiple dimensions. Apart from classifying corruption into many groups, which include administrative, bureaucratic, economic, and political corruption, dominant discourses settle for multiple definitions of corruption, even for each category of classification of the idea or concept. In other words, scholars classify, define, and or describe corruption in many different ways. In political science, functionalist explanations of corruption appeared in the work of scholars such as Stiglitz (2007), who regarded corruption as a way to “grease the wheels” to get things done, especially for investors and companies (Adebayo, 2020). In this context, corruption is a way of quickly cutting through arduous regulatory requirements, distributing resources, and generating economic growth. As such, a large but inconclusive body of literature has emerged, particularly within the field of economics on ‘the greasing versus sanding the wheels debate’, with authors finding evidence that both supports and challenges the greasing the wheels theory (Adams, 2007).

In the study of Gabriel (2017), this rationality was extended to non-investors in a neo-functionalist argument, arguing that corruption can be viewed as a form of “problem-solving”, a useful way of dealing with problems that people face. After acknowledging the fact that corruption is commonly conceptualised in terms of abuse of public office for self-aggrandizement, Mohammed (2013) approached a general perspective of corruption by claiming that: Corruption represents a type of fraud, entailing illegal ways of acquiring financial or material benefits (such as money, promotion, other assets including land, houses and buildings, cars, trips and so forth) avoiding fiscal control. Corruption is also a social mechanism which bridges the public and the private spheres, irrespective of what kind of asset is at stake. In the above position, Nnabuihe (2016) generalisation of the concept of corruption incorporates the kinds of benefits for which people may induce people, to get involved in corrupt practices. These benefits, which include “money, promotion...land, houses and buildings, cars, trips” can be mainly summarised as self-aggrandisement. Thus, the conceptualisation suggests that corruption is mainly executed for selfish interests, which jeopardises social welfare of an institution, group, or society. This aligns with the claim that corrupt practices may stimulate economic growth leaving out the notion of development (Okafor, 2006).

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### Empirical Review

A study by Emmanuel et al. (2020), studied the general impact that Buhari’s government have made, raised two objectives which include; to determine the impact of the anti-corruption crusade on the nation’s economic growth and development and to identify basic challenges of President Buhari-led anti-corruption crusade. Their study showed that whistle-blower policy, provides enormous help in the fight against corruption. There was also a low approval rating by President Buhari-led administration in the fight against corruption as their study showed that the war was selective and lacked political will. In concluding their study, they affirmed that Corruption, despite numerous institutions, established and policies enacted to combat it, has rather fueled its spread in Nigeria.

Olaniyi and Ikechukwu (2019) examined the impact of poverty, unemployment, inequality, corruption and poor governance on Niger-Delta attacks, Boko Haram terrorism, Fulani herdsmen attacks in Nigeria. By employing fully modified ordinary least squares (FMOLS) estimation technique on the time series data for the variables under study, the study discovered that Niger-Delta militancy, Boko haram terrorism and herdsmen attacks in Nigeria are significantly attributed to the worsened rate of poverty, unemployment, inequality, corruption and poor state of governance in the country. Therefore, the study resolved that in agreement with the relative deprivation theory, various deprivations in the country resulted in violence and conflicts in the form of Niger-Delta militancy, Boko haram terrorism and herdsmen attacks. Thus, violence and security crime is as a result of governance problem as it relates to socio-economic life of citizenry in the country.

Also, study by Abdulrasheed, Amir and Matazu (2018) on Incidence and impact of cattle rustling in some rural communities in Katsina state. Inferential statistics and classical independent t-test statistics was adopted on the cross-sectional data of 1,488 respondents sampled from the eight (8) frontline local government areas of the state. The data was obtained via the use of structured questionnaire and focus group discussion in which there exist a huge variation in socio-economic variables of the respondents in the sampled local government areas between the pervasive period of the menace and the period before. The study therefore inferred that, though, there is no significant displacement and vacation of people of the rural communities, but the cattle rustling menace distort economic well-being of the people through reduction in income level.

Gabriel (2017) studied determinants of human insecurity in Nigeria and their impact on economic growth using time series data from 1994-2016. Mix methods were utilized based on the two classes of data used in the study. Autoregressive Distributed Lagged model was used as the estimation technique on the time series data; while the descriptive statistics was employed to analyse surveyed data. The study discovered that insecurity in Nigeria were mostly caused by unemployment, poverty, ethno-religious violence, terrorism, corruption, lack of specialized skills/sources of livelihood and unresolved agitations owing to inefficient system of governance. Also, the study revealed that total expenditure on security had a negative impact on GDP in both the short-run and long-run respectively due to accountability and transparency that is lacking in security expenditure. Again, corruption showed no significant impact on economic growth but a one-year lag unemployment rate and inflation rate had a significant impact on economic growth respectively. However, the analysis of the surveyed data revealed that unemployment and lack of special skills and education are significantly responsible for the heightened level of insecurity bedevilling the nation and therefore 96% of the respondents jointly agreed that job creation and skill acquisition will reduce insecurity in the country.

Akujuru and Enyioko (2017) examined the effects of treasury single account policy on corruption in Nigeria: analysis from 2011 to 2017. The study adopted a cross sectional survey design and used questionnaire to generate its data. The population of the study consisted of 6393 staff from the federal ministries, departments and agencies (MDAs) in Rivers State. The study sampled 377 staff through the use of Prof. Taro Yamane sample size method. The data were analyzed through the use of descriptive statistics. The study found that the treasury single account (TSA) policy was introduced to block financial leakages, reduce corruption, promote transparency and prevent mismanagement of government's revenue in public sector organisations. The study revealed that the major challenges hampering the effective and efficient implementation of the treasury single account (TSA) policy include: Inability of federal government to remit appropriately to the various MDAs, uncertainties underlying federal government inactions and actions, bottlenecks/ bureaucracy, internet platform delays, inefficient human capital development and time wasting in the banks and payment points. The study concluded that that the policy will pave the way for the timely payment and capturing of all revenues going into the government treasury, without the intermediation of multiple banking arrangements

Similarly, Olusegun (2016) in his study —Economic growth amidst insecurity: The Nigerian experience, utilized time series data for Real GDP, Total expenditure on security, Gross Fixed Capital Formation, Total Labour Force, Corruption Perception Index and Poverty Index to show the relationship that exist between economic growth and insecurity. With the use of OLS regression method, the study reveals that expenditure on security and other related variables do not only contribute positively to economic growth in Nigeria, but their impacts on economic growth are strong and statistically significant.

## Research Methodology

Quasi-experimental is descriptive in nature because it is channelled towards solving a particular problem through an in-depth examination of topical issues inherent in the subject matter, (Akujuru & Enyioko, 2018). For this study, a cross sectional survey design is adopted. This is a system of measuring and collecting data at a single point in time. This study is primarily aimed at examining the effects of treasury single account (TSA) policy on corruption in Nigeria (CBN, 2015). The population of the study consists of the federal ministries, departments and agencies in Rivers State, Nigeria. However, specifically, the study has drawn its population from federal ministries, departments and agencies in Rivers State relying more on management staff and supervisors who are involved in treasury single account application practices in this sector. The study has defined its population in relation to the federal ministries, departments and agencies in Rivers State and is distributed as follows:

Ministries	2804 Staff
Departments	1875 Staff
Agencies	1724 Staff
Total Population	6393 Staff

Sources: Federal Ministries, Departments and Agencies, Port, 2023

The sample selection of the federal ministries, departments and agencies in Rivers State recognized by our population definition has been done randomly through probabilistic sampling techniques, involving stratification. The use of stratification was mainly applied to the interviewed staff since all the federal ministries, departments and agencies in Rivers State defined in our population through their staff were studied. The sample (respondents) for this study consisted of workers and management staff of MDAs in Port Harcourt, Rivers State. However, the sampling technique adopted for this study i.e. for the selection of the sample (respondents), is the simple random sampling technique. Basing on the population of the study as 6393 Staff, the sample size was determined through the use of Taro Yamane's (1967) sample technique as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Where; n = Sample size  
 N = Population of the study  
 e = Level of significance @ 5%

Therefore, sample size for the study is determined thus:

$$n = \frac{6393}{1 + 6393 (0.05)^2} = \frac{6393}{1 + 15.9825} = \frac{6393}{16.9825}$$

$$= 376.446 \quad = 377$$

Sample size = 377 staff.

The research instruments used in collection of data for this study included, the use of questionnaire containing structured questions, personal interviews, personal observation. Equally secondary information or data were collected through textbooks, journal, magazine and newspapers etc.

Descriptive and inferential/statistics were used to analyse the data for this study. The descriptive statistics have been used for the analysing and understanding of any treatment of numerical data, which does not involve generalization while the inferential statistics are used to make generalization, predictions or estimations about a given data, (Akujuru & Enyioko, 2018). In this study, percentage, ratios, frequency distribution and other statistical tools have been used.

## Research Results

The presentation and analysis of data are made in this section as follows:

Of the 377 copies of questionnaire distributed, 371 copies were retrieved and 366 copies of questionnaire (representing 97.08% response rate) were correctly filled and therefore analyzed.

**Table 1: Administration and Retrieval of Data for the Study**

Name of Higher Institution	Number of Questionnaire Administered	Number of Questionnaire Retrieved	Number of Questionnaire Found Useful	Response Rate
Ministries	165	164	163	98.79%
Departments	111	109	107	96.40%
Rivers State University of Education	101	98	96	97.03%
Total Sample Size	377	371	366	97.08%

Source: Survey Data, 2023

Table 1 shows that 165 copies of questionnaire were administered on the respondents from the Federal Ministries, 164 copies of them were actually retrieved, while 163 copies of questionnaire were found relevant, and this represents 98.79% response rate of this segment. In Federal Departments 111 copies of questionnaire were administered on the respondents and 109 copies were retrieved while 107 copies of questionnaire were found relevant, and this represents 96.40% response rate of this segment. For the Agencies 101 copies were administered on the staff, 98 copies of questionnaire were collected from them and 96 copies i.e 97.08% response rate were found useful. In all, the study administered 377 copies of questionnaire on the respondents from the selected federal ministries, departments and agencies in Rivers State, while 371 copies of questionnaire were actually retrieved from the respondents. However, after editing the copies of questionnaire only 366 copies representing (97.08% response rate) were found useful for the data analysis.

### The Extent to Which Whistle Blowing as An Effective Implementation Strategy Relates to Anti-

Corruption Policy in Nigeria

#### Research Question 1

To what extent is whistle blowing as an effective implementation strategy relates to anti-corruption policy in Nigeria?

**Table 2: The Extent to Which Whistle Blowing as An Effective Implementation Strategy**

Relates to Anti-Corruption Policy in Nigeria

Options	Number of Respondents	Percentage Response
Very large extent	97	26%
Large Extent	73	20%
Moderate extent	79	22%
Low extent	66	18%
Very low extent	51	14%
Total	366	100%

Source: Survey Data, 2023

Table 2 shows that 26% of the respondents indicated that to a very large extent the adoption of whistle blowing has reduced corruption in public sector financial management. Also 20% of the respondents indicated to a large extent to the question while 22% of the respondents indicated 'to a moderate extent to the question: The data equally revealed that 18% of the respondents indicated that to a low extent the adoption of whistle blowing policy has reduced corruption in public sector financial management. only 14% of the respondents indicated to a very low extent to the question.

**Research question 2**

To what extent is treasury single account as an effective implementation strategy relates to anti-corruption policy in Nigeria?

**Table 3: The Extent to which treasury single account as an effective implementation strategy relates to anti-corruption policy in Nigeria**

Options	Number of respondents	Percentage/Response
Very large extent	93	25%
Large extent	73	20%
Moderate extent	86	24%
Low extent	62	17%
Very low extent	52	14%
Total	366	100%

Source: Survey Data, 2023

Table 3 shows that 25% of the respondents indicated that to a very large extent the adoption of treasury single account (TSA) has blocked financial leakages in public sector financial management, 20% of them indicated 'to a large extent' while 24% of them indicated to a moderate extent to the question. Equally, 17% of the respondents indicated to a low extent to the question, while only 14% of them indicated that to a very low extent the adoption of treasury single account (TSA) has blocked financial leakages in public sector financial management.

**Research question 3**

To what extent do whistle blowing and treasury single account as effective implementation strategies relate to anti-corruption policy in Nigeria?

**Table 4 The Extent to which whistle blowing and treasury single account as effective implementation strategies relate to anti-corruption policy in Nigeria**

Options	Number of Respondents N = 366	Percentage Response
Very large extent	104	28%
Large extent	79	22%
Moderate Extent	83	23%
Low Extent	59	16%
Very low extent	41	11%
Total	366	100%

Source: Survey Data, 2023

The data reveal in Table 4 that 28% of the respondents ticked to a very large extent that the adoption of whistle blowing and treasury single account has promoted transparency and accountability in the public-sector finance. Equally, 22% of them indicated to a large extent while 23% of the respondents indicated to a moderate extent that the adoption of whistle blowing and treasury single account has promoted transparency and accountability in the public-sector finance. The data further reveal that 16% of the respondents indicated that to a low extent that the adoption of whistle blowing and treasury single account has promoted transparency and accountability in the public-sector finance, while only 11% of respondents indicated to a very low extent to the question.

**Major** factors militating against the implementation of the whistleblowing and treasury single account as they relate to anti-corruption policies in Nigeria

**Research Question 4**

What are the factors militating against the implementation of the whistleblowing and treasury single account as they relate to anti-corruption policies in Nigeria?

**Table 5.: Major factors militating against the implementation of the whistleblowing and treasury single account as they relate to anti-corruption policies in Nigeria**

Options	Number of Respondents	Percentage Response	Rating
Inability of federal government to remit appropriately to the various MDAs	345	98	1 <sup>st</sup>
Uncertainties underlying federal government inactions and actions	338	92	4 <sup>th</sup>



Bottlenecks / bureaucracy	349	95	2 <sup>nd</sup>
Internet platform delays	314	86	6 <sup>th</sup>
Management and economic forces	342	93	3 <sup>rd</sup>
Changing government policies	304	83	7 <sup>th</sup>
Market forces	300	82	8 <sup>th</sup>
Efficient human capital development, social, cultural, and political problems	290	79	9 <sup>th</sup>
Time wasting in the banks and payment points	338	92	4 <sup>th</sup>
Financial / administrative problems	325	89	5 <sup>th</sup>
Technical problems	325	89	5 <sup>th</sup>

Source: Survey Data, 2023

Table 5 shows major challenges hampering the effective and efficient implementation of the whistleblowing and treasury single account. The first challenge or problem as indicated by 98% of the respondents is “Inability of federal government to remit appropriately to the various MDAs” this is followed by ‘Bottlenecks / bureaucracy’, indicated by 95% of the respondents. The third major challenges hampering the effective and efficient implementation of the whistleblowing and treasury single account identified by 93% of the respondents are ‘management and economic forces’ while the fourth major challenges hampering the effective and efficient implementation of the whistleblowing and treasury single account as indicated by 92% of the respondents are: ‘Uncertainties underlying federal government inactions and actions’ and ‘Time wasting in the banks and payment points’. Also, the data in table 10 reveal that 89% of the respondents indicated ‘financial / administrative problems’ and ‘technical problems’ as the 5<sup>th</sup> major challenges hampering the effective and efficient implementation of the treasury single account (TSA) policy. The 6<sup>th</sup> leadership challenge identified by 86% of the respondents is “Internet platform delays”. Equally, ‘changing Government policies’ have been identified by 83% of the respondents as the 7<sup>th</sup> major challenge hampering the effective and efficient implementation of the whistleblowing and treasury single account. The data show that “Market forces” are the 8<sup>th</sup> major challenges hampering the effective and efficient implementation of the whistleblowing and treasury single account as indicated by 82% of the respondents. Finally, 79% of the respondents indicated that “Inefficient human capital development, social, cultural, and political problems” are the 9<sup>th</sup> major challenges hampering the effective and efficient implementation of the whistleblowing and treasury single account.

#### Test of Hypothesis

H<sub>01</sub>: There is no significant relationship between whistle blowing as an effective implementation strategy and anti-corruption policy in Nigeria.

**Table 6: Whistle Blowing and fighting of corruption in public sector organisations in Nigeria**

Response	Whistle Blowing (X)	Fighting of corruption in public sector organisations in Nigeria (Y)	X <sup>2</sup>	Y <sup>2</sup>	XY
Strongly Agree	26	28	676	784	728
Agree	20	22	400	484	440
Undecided	22	23	484	529	506
Disagree	18	16	324	256	288
Strongly Disagree	14	11	196	121	154
Total	100	100	2080	2174	2116

Source: Survey Data, 2023

r = 0.98 (level of relationship)

t = 9.327

tcrit @ 3;0.05 = 3.18

The data in Table 6 are drawn to see whether there is any significant relationship between the whistle blowing and fighting of corruption in public sector organisations in Nigeria. From the statistical presentation above and based on the values of r computed (i.e. 0.98) and t computed (i.e. 9.327) it is obvious that the computed t is greater than the figure obtained from the statistical table, which is 3.18. Therefore, “there is significant relationship between the whistle blowing and fighting of corruption in public sector organisations in Nigeria.

H<sub>02</sub>: There is no significant relationship between treasury single account as an effective implementation strategy and anti-corruption policy in Nigeria

**Table 7: Treasury Single Account and anti-corruption policy of government in Nigeria**

Response	Whistle blowing (X)	Anti-corruption policy of government in Nigeria (Y)	X <sup>2</sup>	Y <sup>2</sup>	XY
Strongly Agree	25	28	625	784	700
Agree	22	22	484	484	484
Undecided	24	23	576	529	552
Disagree	16	16	256	256	256
Strongly Disagree	14	11	196	121	154
Total	100	100	2137	2174	2146

Source: Survey Data, 2023

$r = 0.971$  (level of relationship)

$t = 7.017$

$t_{crit} @ 3;0.05 = 3.18$

The data in table 7 are drawn to see whether there is any significant relationship between the treasury single account and anti-corruption policy of government in Nigeria. From the statistical presentation above and based on the values of  $r$  computed (i.e. 0.971) and  $t$  computed (i.e. 7.017) it is obvious that the computed  $t$  is greater than the figure obtained from the statistical table, which is 3.18. Therefore, "there is significant relationship between treasury single account and anti-corruption policy of government in Nigeria.

## Discussion

The study has revealed that to a large extent the adoption of whistle blowing and treasury single account (TSA) have reduced corruption in public sector financial management. Recognizing the important role of efficient public policy implementation, Adebayo (2020) recommended three guidelines to follow when instituting corrupt free strategy in the public sector. First, the policy should focus on the effects of specific knowledge (content or organization) on performance. Second, in order to properly demonstrate a knowledge difference or the effect of knowledge on performance, a researcher must use a task that clearly delineates the difference of having or not having the requisite knowledge. Third, the presence of a knowledge effect is best investigated by manipulating stimuli and/or context features and comparing individuals with varying levels of service delivery in the federal ministries, departments and agencies in Rivers State in Nigeria. Amenaghawon and Ilo (2016) also commented on the methodological difficulties in treasury single account application research. They claimed these studies were characterized by a failure to differentiate between the constructs service delivery in the federal ministries, departments and agencies in Rivers State in Nigeria and expertise as well as a lack of a well-defined research question. Like Nwozor et al. (2020) they put forth four prescriptions for treasury single account application/ leadership challenges research in institutions. These prescriptions suggested researchers should better understand the relationship between cognitive differences and performance, develop tasks that enable differentiation of performance, consider the role of learning, and put more emphasis on characteristics of individuals that are designated firm experts Adhering to the methodological guidelines, Bonner investigated the role of task specific knowledge in the cue selection and cue weighting components of an analytical and control risk assessment task (Akujuru & Enyioko, 2022).

From the study, we have found that whistle blowing and treasury single account policy are valuable exercises to curtail corruption and sustain transparency in a public-sector organization, this is because it provides an opportunity and a framework for asking fundamental question such as what are you trying to achieve. As Aliogo, U. (2021) opined: "No organisation can afford to overlook the importance of clearly defining its objectives and priorities, assessing performance against well-defined benchmarks, and changing the bureaucratic culture into one that stresses treasury single account policy implementation.

An assessment of the major challenges hampering the effective and efficient implementation of whistle blowing and the treasury single account (TSA) policy in Nigerian public sector organisations leaves much to be desired. Some of the major challenges hampering the effective and efficient implementation of the treasury single account (TSA) policy identified in this study include: Inability of federal government to remit appropriately to the various MDAs, uncertainties underlying federal government inactions and actions, bottlenecks / bureaucracy, internet platform delays, management and economic forces, changing government policies, market forces, inefficient human capital development, social, cultural, and political problems, time wasting in the banks and payment points, financial / administrative problems and technical problems. These findings are inconsonance with some of the factors highlighted by Okonjo-Iweala (2018) in her work "Fighting Corruption is Dangerous: The Story Behind the Headlines".

Mohammed (2013) submitted that the practice is that a certain percentage is added to previous period's treasury single account application to arrive at current remittance level of treasury single account figures without reference to the environmental inhibitions being encountered or the realities of present-day situation. The treasury single account (TSA) policy is centrally prepared and the result passed down the line for all and sundry to implement without questions. Efficient treasury single account (TSA) policy development and implementation can facilitate important group practice activities, including, strategic planning, quality improvement, reduction of corruption tendencies and managed care contracting. MDAs use effective treasury single account application s to aid in planning and controlling their organisations for optimum performance.

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## Conclusion

Based on the finding of this study, whistle blowing and treasury single account (TSA) policies have gone a long way in blocking the identified financial leakages in revenue generation and promote transparency, corruption reduction and accountability in the public financial system more so when fully implemented. Evidently and conclusively the study revealed that there is significant relationship between whistle blowing as an effective implementation strategy and anti-corruption policy in Nigeria. and that there is significant relationship between treasury single account as an effective implementation strategy and anti-corruption policy in Nigeria.

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## Recommendations

Based on the findings of the study, the following recommendations have been made:

1. For the success of the whistle blowing and treasury single account policies, government should engage in massive public enlightenment about the important of the policy. Government should overhaul the capacity of the Federal Ministry of Finance and the CBN to cope with challenges associated with enforcement of the provisions of the whistle blowing and treasury single account policies.
2. Government should secure as soon as possible the appropriate legislative support to facilitate the relevant regulatory environment which will drive the effective implementation of the whistle blowing and treasury single account policies.
3. There is need for more legislation to cover the states and local government levels since the policies in question only covered the federal level.
4. For the whistle blowing and treasury single account policies to be effective the Fiscal Sunshine Bill needs to be put in place, which if enacted will open up the financial activities of government in a way that there will be no more hiding place for those who divert or loot government money. For instance, with Fiscal Sunshine Act in place, budgeting process and implementation, including contract awards, should be in the open for Nigerians to see both how revenues are generated and how public money is being spent by those in government, and why.
5. Government should review the whistle blowing and treasury single account policies to specifically safeguard the financial autonomy of the Nigerian educational institutions.

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