



Perceived Impact of TSA on Employee Resourcing and Reward Management in Federal Universities in South-South, Nigeria

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ABSTRACT

The study determine the perceived impact of TSA on employee resourcing and reward management in federal universities in South-South Nigeria. Two specific purposes, two research questions and two null hypotheses guided. The study adopted descriptive survey design. The population of the study comprised 7240 academic staff from six (6) Federal Universities in South-South Nigeria. This comprises the staff of the rank of Lecturer II to Professors (7017), Senior Officers in the Bursary Department (106), Personnel Department (88), and Senior Officers in the Office of the Vice Chancellor (29). The sample of the study consisted 379 academic and non-academic staff selected Yaro Yamane Formula. The instrument for data collection was a researcher self-made 27-item questionnaire titled “*Treasury Single Account and Staff Personnel Management in Federal Universities Questionnaire (TSASPMFUQ)*”. The questionnaire was validated by three expert from the department of Educational foundation and internal consistency reliability established which yielded an index of 0.79. The data collected were analysed using mean and standard deviation for research questions, while the four null hypotheses was tested using t-test of independent sample. The findings of the study revealed among other things TSA implementation is not promoting employee resourcing in South-South Federal Universities in Nigeria, and that the implementation of TSA do not promote staff reward management in South–South Federal Universities. One of the implication of these findings is that is that lack of effective reward management discourages academic and non-academic staff, leading to poor morale, low job satisfaction, and potentially high turnover rates. The study therefore recommended that The Federal Government should revisit the framework of TSA implementation, allowing for flexibility in areas such as staff recruitment and reward management to avoid unnecessary delays.

Key Words: *Perceived Impact, TSA, Employee Resourcing, Reward Management Federal Universities, South-South Nigeria*

Introduction

The implementation of the Treasury Single Account (TSA) in Nigeria has significantly transformed the financial management landscape of public institutions, including federal universities. The TSA is a unified structure of government bank accounts that enables the consolidation and optimal utilization of government cash resources, aimed at promoting transparency, accountability, and effective control in the management of public funds (Pattanayak & Fainboim, 2010). According to Ikya, Aondover and Terzungwe (2017), a unified structure of government bank accounts that gives a consolidated view of government cash resources. The authors emphasize that the TSA is a public accounting system under which all government revenue, receipts, and income are collected into one single account, usually maintained by the country’s Central Bank, with all payments made through this account. Oti, Igbeng and Obim (2016) noted that a financial policy which requires all Ministries, Departments, and Agencies (MDAs) to move their deposits with commercial banks into a single account with the Central Bank of Nigeria. In the context of this study, TSA is a unified account system for all the organisations in Nigeria with the sole objective of ensuring accountability of government revenue, enhance transparency, and avoid misapplication of public funds. The extent to which the account system are implemented could enhance organizational performance.

In Nigeria, the policy was formally enforced in 2015 as part of broader public sector financial reforms aimed at reducing leakages, curbing corruption, and enhancing the efficiency of public expenditure (Okwoli, Dabor & Makawa, 2017). Federal universities, particularly in the South-South region of Nigeria, have not been exempted from this policy. These institutions play a critical role in national development through human capital formation, research, and innovation. Their ability to fulfill these roles is, however, significantly influenced by internal human resource functions such as employee resourcing and reward management.

Employee resourcing is a fundamental component of human resource management (HRM) that focuses on ensuring that an organization has the right number of employees, with the right skills, in the right positions, at the right time. It encompasses a range of activities including human resource planning, recruitment, selection, placement, induction, and retention strategies (Armstrong & Taylor, 2020). The primary goal is to align workforce capabilities with organizational goals, thus enhancing overall productivity and competitiveness. Employee resourcing is not only concerned with filling vacancies but also with strategic decision-making regarding talent acquisition and workforce planning. It involves analyzing labor market trends, forecasting staffing

needs, identifying critical skill gaps, and developing appropriate resourcing strategies to attract, develop, and retain top talent (Rees & Smith, 2021). This approach supports organizational agility and sustainability in dynamic business environments.

A contemporary view of employee resourcing also integrates diversity and inclusion, employer branding, and the use of technology and data analytics in talent acquisition processes. With the growing emphasis on evidence-based HRM, organizations are increasingly adopting data-driven methods to improve the effectiveness and efficiency of recruitment and selection processes (Boxall & Purcell, 2023). Effective employee resourcing is crucial in public sector institutions such as universities, where academic excellence and innovation rely heavily on the ability to attract and retain skilled professionals. In this context, challenges such as funding limitations, policy constraints (e.g., TSA implementation), and bureaucratic recruitment processes can significantly impact the quality and timeliness of human resourcing decisions (Adeyemi & Olaleye, 2022). It is critical to note that maintaining a human resourcing can also enhance reward management in organization.

Reward management is a strategic approach to designing and implementing policies, programs, and practices that aim to reward employees fairly, equitably, and consistently in accordance with their value to the organization. It involves both financial and non-financial rewards, including salaries, bonuses, allowances, promotions, recognition, career development opportunities, and working conditions (Armstrong & Taylor, 2020). The primary objective of reward management is to attract, motivate, and retain competent employees while ensuring alignment with the organization's strategic goals. It is based on the principle that an effectively managed reward system can enhance employee engagement, job satisfaction, and organizational performance (Milkovich, Newman, & Gerhart, 2023). Reward systems must be perceived as fair, transparent, and based on merit to be effective.

Reward management typically includes intrinsic rewards (psychological benefits such as job satisfaction, recognition, autonomy, and opportunities for personal growth), extrinsic rewards (tangible rewards like salaries, bonuses, health benefits, pensions, and other monetary incentives), and total reward systems (an integrated approach that combines financial compensation, benefits, work-life balance, and career development opportunities to create a holistic employee value proposition (Reilly, 2021). In public institutions such as federal universities, reward management plays a critical role in maintaining staff morale and ensuring institutional stability. However, the implementation of policies such as the Treasury Single Account (TSA) may affect timely disbursement of funds for salaries, allowances, and other benefits, leading to dissatisfaction and low employee morale (Adeyemi & Olaleye, 2022). Effective reward management in such contexts requires flexibility, responsiveness, and strategic alignment with both organizational and policy environments.

The advent of the TSA has introduced several operational challenges for university administrators. Prior to TSA, federal universities exercised considerable autonomy in utilizing internally generated revenues (IGRs) to address pressing staffing and welfare needs. With TSA, however, all revenues must be remitted to a central account maintained by the Central Bank of Nigeria (CBN), from which disbursements are tightly controlled by the Office of the Accountant-General of the Federation. This centralized control has been reported to cause delays in fund access, reduced institutional flexibility, and inefficiencies in handling critical human resource functions (Okoye & Ezejiofor, 2016). As such, there is growing concern that the TSA policy, while laudable in its fiscal objectives, may have unintended consequences on employee recruitment and retention strategies, as well as on staff motivation and satisfaction.

Despite the significance of this issue, scholarly investigations focusing specifically on the perceived impact of TSA on employee resourcing and reward management within federal universities in the South-South zone remain limited. Existing literature tends to focus on the macroeconomic or financial governance implications of TSA, with minimal attention to its institutional or human resource dimensions (Ocheni & Nwankwo, 2012; Abayomi & Oyetola, 2020). This study seeks to fill this gap by critically examining the perceptions of university stakeholders regarding the implications of TSA on human resource practices in federal universities in South-South Nigeria.

Statement of the Problem

The introduction of the Treasury Single Account (TSA) was aimed at strengthening the transparency and accountability of public funds. However, the centralization of financial control, while enhancing macro-level fiscal discipline, appears to have created bottlenecks in the operational management of public institutions, particularly federal universities. University administrators in the South-South region of Nigeria have reported that the TSA system constrains their ability to independently manage personnel-related expenditures, such as recruitment, training, promotions, and the provision of staff incentives (Okoye & Ezejiofor, 2016). This development poses a critical dilemma: while TSA promotes financial integrity, it may inadvertently undermine the effectiveness of human resource management in universities. There are increasing concerns that delayed approvals, limited access to internally generated funds, and rigid bureaucratic processes may be hampering timely staff recruitment, affecting the quality of hires, and contributing to low staff morale due to inadequate or delayed reward systems (Abayomi & Oyetola, 2020). These issues are particularly pressing in the context of universities, where academic excellence and innovation are heavily dependent on the motivation and competence of human capital.

Despite these concerns, there is a paucity of empirical studies that systematically assess how the TSA policy is perceived to affect employee resourcing and reward management in federal universities, especially in the South-South geopolitical zone. Without such studies, policymakers and university administrators lack the evidence needed to fine-tune financial policies to support efficient human resource practices. This study, therefore, seeks to address this gap by investigating the perceived impact of TSA on employee resourcing and reward management in federal universities in South-South Nigeria.

Purpose of the Study

The main purpose of this study is to determine the perceived impact of TSA on employee resourcing and reward management in federal universities in South-South Nigeria. Specifically, the study ascertained the;

1. impact of TSA on employees' resourcing in Federal Universities in South-south Nigeria
2. impact of TSA on employees' motivation/reward management in Federal Universities in South-south Nigeria.

Research Questions

The following research questions guided the study

1. What is the impact of TSA on employees' resourcing in Federal Universities in South-south Nigeria?
2. What is the impact of TSA on employees' motivation/reward management in Federal Universities in South-south Nigeria?

Hypotheses

The following null hypotheses tested at 0.05 level of significance guided the study.

HO₁: There is no significant difference on the mean rating of academic and non-academic

Staff on the impact of TSA on employees' resourcing in Federal Universities in South-South Nigeria.

HO₂: There is no significant difference on the mean rating of academic and non-academic

staff on the impact of TSA on employees' motivation/reward management in Federal Universities in South-South Nigeria.

Literature Review

The literature review of this study is organized according to the following sub-headings:

Conceptual Framework

The conceptual framework for this study is anchored on the notion that Treasury Single Account (TSA), as a public financial management reform policy, plays a significant role in shaping the human resource management practices of federal universities, particularly in areas of employee resourcing and reward management. TSA, by centralizing and streamlining the government's revenue collection and disbursement systems, directly influences how universities recruit, retain, and compensate their staff. The conceptual framework of this study is presented in a schematic diagram presented in figure 1 below.

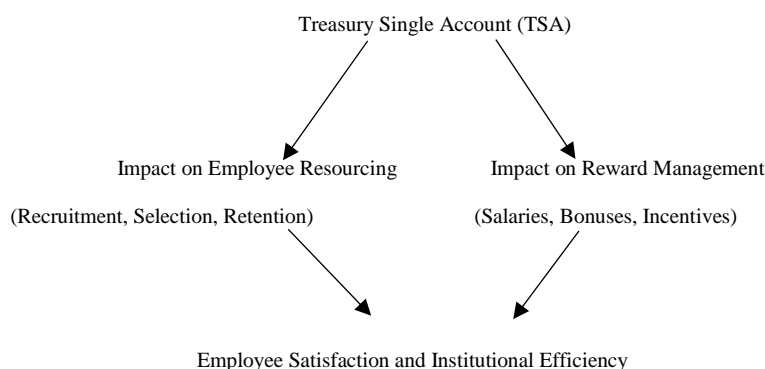


Figure 1: Conceptual Model (Researcher's self-made, 2025)

The conceptual model or framework above shows that employee resourcing, in this context, includes recruitment, selection, development, and retention processes, while reward management encompasses both monetary (such as salaries, bonuses, and allowances) and non-monetary (such as recognition, job security, and career advancement opportunities) aspects of compensation. The implementation of TSA is presumed to affect these human resource functions by imposing stricter financial controls, limiting discretionary spending, and standardizing payment processes.

The perceived impact of TSA may manifest positively by improving transparency, ensuring accountability, and minimizing payroll fraud. Conversely, it may also lead to delays in recruitment processes, limit the autonomy of institutions to implement competitive reward structures, and introduce bureaucratic bottlenecks in accessing funds for staff development. These dynamics are moderated by institutional variables such as organizational culture, management capacity, level of staff awareness, and adaptability to policy reforms. Additionally, external factors such as government regulations, funding availability, and sector-wide reforms also play a moderating role.

It is imperative therefore to note that the conceptual framework views TSA as a structural reform that interacts with internal human resource mechanisms, influencing the effectiveness and efficiency of employee resourcing and reward management in federal universities.

Theoretical Framework

The theoretical framework of this study is embedded on the strategic Human Resource Management (SHRM) Theory. This theory was propounded by Wright and McMahan in 1992. The theory emphasizes the alignment of human resource (HR) strategies and practices with the overall goals and strategies of the organization. It asserts that effective human resource management contributes to organizational performance when HR practices are systematically integrated and strategically implemented. Key components include planning, recruitment, reward systems, performance management, and workforce development aligned with organizational objectives.

The SHRM theory is applicable in understanding how federal universities align their employee resourcing and reward management practices within the framework of the TSA policy. TSA, being a government-driven financial strategy, requires universities to adapt their HR practices to meet national fiscal policies. The theory supports examining how the strategic realignment of HR practices under TSA affects recruitment, staff retention, and compensation management.

Empirical Studies

Several empirical studies have explored the effects of the Treasury Single Account (TSA) on public sector management, particularly in relation to human resource practices within federal universities in Nigeria. Adeolu (2018) examined the effects of TSA on government revenue and employee compensation in Nigerian universities. His findings revealed that although TSA improved revenue tracking and reduced financial leakages, it significantly limited the autonomy of universities to manage staff compensation effectively. He noted that the centralized nature of the TSA policy often led to delays in the payment of salaries, allowances, and other entitlements, thereby affecting staff motivation and satisfaction.

In a related study, Olaoye and Ogundipe (2020) assessed the impact of TSA on public sector financial management in Nigeria. They reported that the policy enhanced transparency and fiscal discipline across government institutions. However, the study also highlighted a downside: bureaucratic delays in fund disbursement, which affected critical human resource functions such as recruitment, training, and staff development in federal universities. The authors concluded that while TSA promotes accountability, it sometimes hinders the operational efficiency of HR departments.

Eme and Chukwurah (2015) conducted an analysis of the pros and cons of the TSA policy and similarly found that, despite its potential to curb corruption and improve financial control, the policy often introduced administrative bottlenecks. These bottlenecks, they argued, disrupted the prompt processing of payments, including salaries, earned allowances, and other HR-related expenses, especially in public universities.

Nwokocha and Anazodo (2021) focused on human resource management challenges in the Nigerian public sector. Their study emphasized that policies such as TSA have significantly reduced managerial discretion in key HR functions like recruitment and reward systems. According to their findings, the rigidity introduced by TSA procedures has led to widespread employee dissatisfaction, particularly among academic and non-academic staff who often experience delays in salary payments and promotions.

In a focused study on human capital development, Ogbonna and Ojeaburu (2020) investigated the relationship between TSA implementation and staff development in Nigerian public universities. Their research established that, while TSA improved transparency in the use of public funds, it adversely affected staff training and development initiatives. This was largely due to delays in the release of funds for academic conferences, workshops, and postgraduate sponsorships, leading to a decline in staff morale and motivation.

Amade and Amangala (2022) examined the implication of TSA on university autonomy in Nigeria. They found that the policy significantly curtailed the financial independence of federal universities, especially in utilizing internally generated revenue (IGR) for staff welfare programs. The study highlighted how this limitation impacted recruitment efficiency and reward administration, with university managements struggling to meet staff expectations under the TSA regime.

Collectively, these studies suggest that while the TSA policy has brought about increased accountability and reduced corruption in public fund management, it has also created significant constraints in employee resourcing and reward management in federal universities. The centralization of funds has often led to delays in staff recruitment, payment of salaries, and implementation of development programs. These issues contribute to reduced morale, lower job satisfaction, and potential challenges in attracting and retaining qualified personnel in the academic sector

Methodology

The design of the study was descriptive survey design. This design was employed in describing the impact it created on staff personnel management thereby relating the status quo with the previous state of staff personnel resources management in universities. The population of the study comprised 7240 academic staff from six (6) Federal Universities in South-South Nigeria. This comprises the staff of the rank of Lecturer II to Professors (7017), Senior Officers in the Bursary Department (106), Personnel Department (88), and Senior Officers in the Office of the Vice Chancellor (29). The sample of the study consisted 379 academic and non-academic staff selected Yaro Yamane Formula. The instrument for data collection was a researcher self-made 13-item questionnaire titled "Treasury Single Account and Staff Personnel Management in Federal Universities Questionnaire (TSASPMFUQ)". The questionnaire was validated by three expert from the department of Educational foundation and internal consistency reliability established which

yielded an index of 0.79. The data collected were analysed using mean and standard deviation for research questions, while the four null hypotheses was tested using t-test of independent sample.

Results

The results of the study were presented in tables based on the two research questions and two null hypotheses.

Research Question 1: What is the impact of TSA on employees resourcing in Federal Universities in South-South Nigeria?

Table 1: Mean response of University staff on the impact of TSA on employees resourcing in Federal Universities in South-South, Nigeria

S/N	Items	(Mean) \bar{X}	S.D	Decision
1	The implementation of Treasury Single Account in Federal Universities provides for sincerity in human resource planning in Federal Universities	1.97	1.057	Disagree
2	The implementation of TSA in the Universities promotes prudence in staff recruitment processes in the university	1.84	0.87	Disagree
3	The implementation of TSA promotes honesty in the deployment of staff in the university	1.82	1.024	Disagree
4	The implementation of TSA help to promote staff retention in the university to minimize brain drain	1.70	0.772	Disagree
5	The implementation of TSA promotes transparency in staff appraisal management	1.93	0.951	Disagree
6	Implementation of TSA promotes honesty in personnel policy development in the university	1.93	1.009	Disagree
Grand Mean		1.865		Disagree

Note: Strongly Disagree (SD)1; Disagree (D)2; Agree (A)3; and Strongly Agree (SA) 4.

The summary of result shown on **Table 4** reveals that TSA implementation is not promoting staff employees' resourcing in South-South Federal Universities, Nigeria. Based on the table, all the items raised showed means that are below the criterion mean value of 2.50. The grand mean score of 1.865 which were below the criterion mean of 2.50. The SD ranged between 0.772 to 1.057 and was not far from the central mean value. Therefore, it was disagreed that TSA promote staff employees resourcing in South –South Federal Universities, Nigeria.

Research Question 2: What is the impact of TSA on employees reward management in Federal Universities in South-South Nigeria?

Table 2: Mean response of University staff on the impact of TSA on employees' reward management in Federal Universities in South-South, Nigeria

S/N	Items	(Mean) \bar{X}	S.D	Decision
7	Implementation of TSA in the University accounting system fosters increase in fiscal savings for better reward to deserving staff.	2.00	1.027	Disagree
8	Implementation of TSA in the University facilitates smooth daily financial operation to the satisfaction of university staff	2.13	1.110	Disagree
9	Implementation of TSA in the University promotes fiscal health for better pay packages of University employees	2.01	1.035	Disagree
10	Implementation of TSA in the University promotes stability of financial operations for effective staff compensation	1.81	0.907	Disagree
11	Implementation of TSA in the University enhances development opportunities to University staff	2.00	1.004	Disagree
12	Implementation of TSA in the University provided for positive reinforcement of staff in the University	1.99	1.080	Disagree
13	Implementation of TSA provides better opportunity for the recognition of staff performances	2.14	1.093	Disagree
Total Mean		2.011		Disagree

Note: Strongly Disagree (SD)1; Disagree (D)2; Agree (A)3; and Strongly Agree (SA) 4.

Results on **Table 2** indicated that TSA impact did not enhance staff reward management in South-South Federal Universities in Nigeria. Table shows that the mean values are below the criterion mean of 2.50, thereby disagreeing with the items of the instrument. The Grand Mean stood at 2.011 which is below the criterion mean, while the standard deviation ranged between 0.907 to 1.110 and they are not far from the central mean. These imply that TSA implementation is not enhancing staff reward management in South-South Federal Universities.

Hypotheses

H₀₁: There is no significant difference between the mean response of academic and non-academic staff of the Federal Universities in South-South on the impact of TSA on employees resourcing in Federal Universities in South-South, Nigeria.

Table 3: T-test Statistical of the mean responses of academic and non-academic staff on the impact of TSA on employees resourcing in Federal Universities, South-South, Nigeria

S/N	Category of Response	N	\bar{X}	SD	t-cal	Alpha	P-value	Decision
Mean								
1	Academic Staff	367	1.97	1.058	0.177	0.05	0.921	Accept
	Non Academic Staff	12	1.92	1.084				H0 ₁
2	Academic Staff	367	1.86	0.873	4.438	0.05	0.023	Reject
	Non Academic Staff	12	1.25	0.452				H0 ₁
3	Academic Staff	367	1.83	1.036	1.532	0.05	0.083	Accept
	Non Academic Staff	12	1.58	0.514				H0 ₁
4	Academic Staff	367	1.71	0.777	2.575	0.05	0.201	Accept
	Non Academic Staff	12	1.33	0.492				H0 ₁
5	Academic Staff	367	1.92	0.951	-0.556	0.05	0.865	Accept
	Non Academic Staff	12	2.08	0.996				H0 ₁
6	Academic Staff	367	1.94	1.016	1.172	0.05	0.284	Accept
	Non Academic Staff	12	1.67	0.779				H0 ₁
Average P- value							0.396	Accept
								H0 ₁

Okparaibea's field work, 2025

Summary of data analysis as presented on **Table 3** above revealed that both academic and non-academic staff of Federal Universities in South-South, Nigeria were of the view that TSA implementation is not promoting employees' resourcing in South-South Federal Universities, Nigeria. As presented in the table, items 1, 3, 4, 5 and 6 showed that the *p* – values are greater than the alpha value of 0.05 thereby upholding the null hypothesis of no significant difference. While item 2 indicated significant difference in the two opinions. In all, the average *p-value* stood at 0.396 which is greater than the alpha value of 0.05. Therefore the null hypothesis was accepted in this regard.

H₀₂: There is no significant difference between the mean rating of academic and non-academic staff of the Federal Universities in South-South on the employees staff reward management in Federal Universities in South – South, Nigeria.

Table 4: T-test Statistical of the mean responses of academic and non-academic staff on the impact of TSA on Staff Reward Management in Federal Universities, South – South, Nigeria

S/N	Category of Response	N	\bar{X}	SD	t-cal	Alpha	P-value	Decision
Mean								
7	Academic Staff	367	2.01	1.035	1.164	0.05	0.395	Accept
	Non Academic Staff	12	1.75	0.754				H0 ₁
8	Academic Staff	367	2.13	1.108	0.123	0.05	0.747	Accept
	Non Academic Staff	12	2.08	1.240				H0 ₁
9	Academic Staff	367	2.03	1.044	3.272	0.05	0.095	Accept
	Non Academic Staff	12	1.50	0.522				H0 ₁
10	Academic Staff	367	1.81	0.777	-0.082	0.05	0.382	Accept
	Non Academic Staff	12	1.83	0.492				H0 ₁
11	Academic Staff	367	2.01	0.951	1.141	0.05	0.656	Accept
	Non Academic Staff	12	1.75	0.996				H0 ₁
12	Academic Staff	367	2.00	1.016	0.502	0.05	0.798	Accept
	Non Academic Staff	12	1.83	0.779				H0 ₁
13	Academic Staff	367	2.16	1.016	1.801	0.05	0.129	Accept
	Non Academic Staff	12	1.75	0.779				H0 ₁
Average <i>P- value</i>							0.458	Accept
H0 ₁								

Okparaibea's field work, 2025

Data in **Table 4** presents the result of analysis based on impact of TSA on staff career development. All the items in this table show that *p* –values are greater than Alpha value of 0.05 probability level. Therefore, it was concluded and upheld by the two groups that TSA implementation in South – South Federal Universities is not enhancing staff reward management. The average *p-value* was 0.458 and it is greater than alpha value of 0.05, thereby upholding the null hypotheses of no significant difference in this regard.

Discussion of Findings

This study explored the perceived impact of TSA on employee resourcing and reward management in federal universities in South-South Nigeria. The finding of the study reveals that TSA implementation is not promoting employee resourcing in South-South Federal Universities in Nigeria. The study disagreed that TSA provides sincerity in human resource planning, promote prudence in staff recruitment processes, honesty in the deployment of staff to universities, promote staff retention in the universities to minimize brain drain, promotes transparency in staff appraisal management and promotes honesty in personnel policy development. The null hypothesis that guided this research question indicated no significant difference in the mean opinion of academic and non-academic staff of South-South Federal Universities. These findings are in agreement with the findings of Onyeizugbe, Igbo and Olohi (2017) that employee resourcing embraces a number of critical Human Resources activities, including HR planning, recruitment selection, retention and the range of process that govern the exit or release of employee from employment. This findings implies that the implementation of TSA has not yielded any significant impact in the life of academic and non-academic staff of the universities in South Southern Nigeria.

In addition to this finding, Joseph, Adamu and Haruna (2021) which presented a clear picture of the impact of TSA on employee resourcing, where he opined that nearly 5% or more of federal employees yearly resign their job for Japa or for private businesses which is in line with the findings of this study and stressed categorically that the implementation of TSA is not actualizing the aim of enhancing employees' resourcing through curbing corrupt practices in MDAs as was observed before the introduction of TSA. In earlier study, Obi, Ewuim and Obi (2020) posited that implementation of appropriate Human Resource Management practices by tertiary institutions will enable them attract and retain competent qualified workers in various field that will play a strategic role in improving university rating key areas like research quality. The author advised that HR management packages should be geared towards enhancing staff relation and other human resource management policies in government and higher institutions.

Although his study was not centered in South–South Nigeria but it lends credence to the findings of this study on the impact of TSA implementation on employee resourcing in the Universities in South-South Geopolitical Zone of Nigeria. The implication of this findings is that ineffective employee

resourcing due to TSA constraints may result in understaffing, delayed recruitment, and overburdened academic staff. This can diminish the quality of teaching, research, and student support services in federal universities.

The finding of the study also showed that the implementation of TSA do not promote staff reward management in South-South Federal Universities. The staff reward management strategies include fostering increase in fiscal savings for better reward to deserving staff; facilitating smooth daily financial operation; promoting fiscal health for better pay packages' promoting stability of financial operations for effective staff compensation; enhancing development opportunities; providing positive reinforcement of staff and providing better opportunities for the recognition of staff preferences. The hypotheses that guided the research questions show no significant difference in the mean opinion of academic and non-academic staff. The findings of this study are quite in line with the earlier report of Nze, Udentia and Ahumibe (2024) who emphasized that reward management is a motivational factor for meeting or exceeding organizational goals. He went further to assert that reward management can be influenced through extrinsic rewards (like financial bonuses) or intrinsic rewards (e.g. employee autonomy). In his argument, he noted that many workers do complain of poor financial packages from the various governments and its institutions. In their own opinion, Uzochukwu, Nwankwo and Okafor (2023) submitted that reward management consist of analyzing and controlling employees' remuneration, compensation and all other benefits set aside for effective management of employees in the organization. In fact, they presented a logical argument in support of the need for proper reward management system to be in place in government owned institutions. Consequently, Oguntuase, Akinlotan and Akinlotan (2023) maintained that the reward management system can affect the function of job performance and workers' welfare in organization, and that this is depended on public sector policy such as TSA.

These findings indicates that there is need for promotion of better fiscal health packages to be put in place for workers. The empirical studies is in line with the current study as TSA provisions emphasized consistency and fairness in workers payment packages. This aim is always in shamble as workers always complain of irregularities in TSA implementation, although were not specific on the area of inadequacies based on staff reward management in higher institutions of learning. The implication of this finding therefore is that lack of effective reward management discourages academic and non-academic staff, leading to poor morale, low job satisfaction, and potentially high turnover rates. Demotivated staff are less likely to contribute positively to institutional growth and student development.

Conclusion

The study concludes that the implementation of the Treasury Single Account (TSA) in federal universities in South-South Nigeria has not had a positive influence on critical areas of human resource management-specifically employee resourcing and staff reward management. Rather than enhancing efficiency, TSA has introduced bureaucratic delays and limited institutional autonomy, negatively impacting workforce management in these institutions.

Recommendations

The following recommendations were made based on the findings of the study

1. The Federal Government should revisit the framework of TSA implementation, allowing for flexibility in areas such as staff recruitment and reward management to avoid unnecessary delays.
2. A continuous assessment framework should be put in place by the Universities' Administrators in South Southern Nigeria to monitor how TSA impacts human resource practices, with periodic reviews and adjustments to align with university needs.

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