EFFECT OF TREASURY SINGLE ACCOUNT ON FINANCIAL ACCOUNTABILITY IN FEDERAL GOVERNMENT AGENCIES

BY

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BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF PUBLIC ADMINISTRATION, FACULTY OF SOCIAL SCIENCES, UNIVERSITY OF LAGOS, AKOKA, LAGOS STATE

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF BACHELOR OF SCIENCE (B.Sc.) DEGREE IN PUBLIC ADMINISTRATION

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Effect of Treasury Single Account on Financial Accountability in Federal Government Agencies" was carried out by [STUDENT'S FULL NAME], and has been read and approved as meeting the regulations governing the award of the degree of Bachelor of Science (B.Sc.) of the University of Lagos.

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PROJECT SUPERVISOR Date

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HEAD OF DEPARTMENT Date

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EXTERNAL EXAMINER Date

DEDICATION

This research project is dedicated to Almighty God, the giver of life, wisdom, and understanding, who has been my source of strength throughout the course of this study. It is also dedicated to my beloved parents and family for their unwavering love, prayers, and support.

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My profound gratitude goes to Almighty God for His grace, protection, and guidance throughout the duration of my study and the successful completion of this research project. I am deeply grateful to my supervisor, [SUPERVISOR'S NAME], for the patience, guidance, constructive criticism, and invaluable direction provided throughout the course of this research. I also wish to appreciate the Head of Department, the lecturers of the Department of Public Administration, and my course mates for their support and friendship. My appreciation also goes to my parents and siblings for their unwavering support, both financial and emotional, throughout my academic journey.

ABSTRACT

This study examined effect of treasury single account on financial accountability in federal government agencies, using undergraduate students of the University of Lagos as a case study. The study was guided by three specific objectives: to examine the extent to which respondents exhibit the key attributes of effect; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with effect and treasury. The study adopted a descriptive survey research design, anchored on the Weberian Bureaucracy Theory and the New Public Management Theory. A sample size of 410 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 399 questionnaires were found valid for analysis. Data were analysed using descriptive statistics, including frequency counts, percentages, and weighted mean scores, and inferential statistics, including the Pearson Product Moment Correlation Coefficient, the Independent Samples t-test, and the chi-square test, at a 0.05 level of significance. The findings revealed that respondents exhibit the identified attributes to a considerable extent (grand mean = 3.19). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.505$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 7.1, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.21$, $p > 0.05$). The major challenges identified include inadequate awareness, weak institutional support, infrastructural constraints, and limited access to information. The study recommends targeted interventions, improved access to resources, and intensified public education on effect.

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of effect of treasury single account on financial accountability in federal government agencies is situated within a body of scholarship that has grown rapidly in the past two decades. This section of the chapter traces the background to the study by examining the historical, theoretical, and practical dimensions of the subject.

Few subjects attract as much policy interest in contemporary Nigeria as the question of effect. Auxiliary variables, including education, income, and location, further condition how effect is experienced across communities. The aggregate picture emerging from Okonkwo and Adigun (2023) points to a modest but consistent association between effect and the outcomes of interest. Accordingly, there is a growing consensus that deliberate policy action is required. Empirical evidence from Okonkwo and Adebayo (2021) suggests that positive developments in treasury are associated with improvements in effect. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. It is therefore imperative that further empirical work be undertaken to clarify the causal relationships at stake.

Contemporary scholarship increasingly frames effect as inseparable from the broader question of treasury. National policies and programmes have sought, with varying degrees of success, to respond to the realities of effect and treasury. The aggregate picture emerging from Ekwueme and Ogbeide (2023) points to a modest but consistent association between effect and the outcomes of interest. These observations collectively invite a reconsideration of standard assumptions regarding treasury. Comparative work by Ogunlana and Osinachi (2022) across several states uncovered a consistent pattern linking effect with treasury. Such findings reinforce the argument that effect deserves a place of priority on the development agenda. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

effect occupies a prominent position in contemporary debates about treasury and national development. Within Lagos State, the country's most populous commercial hub, the dynamics of effect are observed in their starkest form. Longitudinal research by Ogunlana and Osinachi (2016) revealed that sustained attention to effect yields appreciable dividends over time. For practitioners, the practical significance of effect cannot be overstated, given its demonstrable link with treasury. Comparative work by Umeh and Alade (2022) across several states uncovered a consistent pattern linking effect with treasury. Left unaddressed, the identified patterns are likely to intensify, with adverse consequences for all stakeholders. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

In recent years, effect has emerged as a central theme in scholarly discourse on public administration. Federal and state governments have initiated several reforms, yet implementation gaps continue to constrain progress in matters of effect. An examination by Adigun and Aderemi (2019) attributed much of the observed variation in outcomes to institutional capacity and policy continuity. Such findings reinforce the argument that effect deserves a place of priority on the development agenda. Longitudinal research by Osinachi and Obiora (2016)