Comparative Analysis of Internal Generated Revenue in Kogi State Pre and Post Implementation of Treasury Single Account.

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Abstract

The adoption of treasury single account (TSA) by the federal and some state governments is perceived by many as being aimed at promoting transparency, unifies all government accounts, block financial leakage, prevent revenue loss and mismanagement by revenue generating agencies. However, despite all this, state and federal governments are still finding it difficult fund their budgets, some still go to borrowing. Against this background, this study compares the internally generated revenue before and after the implementation of the Treasury Single Account in Kogi State. The study employs secondary data obtained from the Kogi State Board of Internal Revenue covering a Ten (10) years period spanning from 2010 – 2019. The data were diagnosed with Paired samples statistics, paired samples correlations, while, the hypotheses were tested by paired samples test. The results reveal that there is a significant positive difference between the internally generated revenue (IGR) collected pre and post TSA implementation in Kogi state. The results further reveal that the implementation of TSA has a significant impact on the internally generated revenue in Kogi state. This study recommends that Kogi state government should strengthen its internal control system and also engage in the training and retraining of public servants to be acquainted with the TSA system rather than contracting companies to implement the system.

***Keywords**: Internally Generated Revenue, Pre and Post TSA Periods and Treasury Single Account.*

Introduction

The adoption and full implementation of Treasury single account by any government especially in a dwindling economy cannot be over-emphasized, this is due to the fact that a treasury single account is primarily to ensure accountability of government revenue, enhance transparency and avoid misappropriation of public funds. The maintenance of a treasury single account helps to ensure proper cash management by eliminating idle funds usually left with different deposit money banks and in a way enhance reconciliation of revenue collection and payment.

The constitution of Nigeria gives power to the government to harness the resources of the Nation to promote national prosperity, efficient, dynamic and self-reliant economy. Section 162 (1) specifically say “The federation shall maintain a special account to be called “The federation account” into which shall be paid all revenues collected by the government of the federation”. In this vein, government banking arrangements are an important factor for efficient management and control of government’s cash resources, such banking arrangement should be designed to minimize the cost of government borrowing and minimize the opportunity cost of cash resources. This requires ensuring that all cash received is available for carrying out government’s expenditure programs and making payments in a timely fashion, many emerging market and low-income countries have fragmented systems for handling government receipts and payments.

Before the introduction of treasury single account in Nigeria, Ministries, Department and Agencies which normally generates revenue have numerous accounts in commercial banks, they use part of the generated to fund their various operations and remit the excess to the federation account. Most of these agencies pay whatever they deem fit to the government account; it is evident that most of these agencies, ministries or departments are even richer than the government.

The outcome of the above occurrences leads to financial leakages, the embezzlement of public funds; this made states and federal government of Nigeria to prepare budget using false projection. Therefore, the above situation led to the commencement of the treasury single account implementation by the federal government of Nigeria in April, 2012, with the e-payment component.

Internally generated revenue (IGR) has taken the second position in sources of revenue when Nigeria put heavy reliance on oil. Many states and local government depend on monthly statutorily allocations from the federal government to carry out their business. Internally generated revenues (IGR) are revenues generated by states within the Nigeria Federation, independent of their share of revenue from the federation account. With the lingering economic struggles, there have been renewed calls for the Nigeria government to diversify the economy away from the oil and gas sector. Unfortunately, Nigeria’s dependence on the oil sector is so critical and the effect of Nigeria’s dwindling oil revenue is damaging with reverberations beyond the federal government, state governments who depend primarily on the statutory allocation from the federation account have found their ability to deliver the most basic public services (education, health, and others) to the citizenry hampered significantly. Some state governments are genuinely edger to grow their IGR base, there seems to be a general dearth of innovative ideas and a lack dearth of innovative ideas and a lack of political will to harness available opportunities for revenue diversification. Many legitimate sources of revenue remain unexploited, while procedures for collecting, remitting and accounting for the existing revenue source often fall short of expectations, given room for avoidable leakages.

The sources of IGR available to states are broadly classified as:

a) Tax revenue, for example, Pay As You Earn (PAYE) which is deducted directly from employees' earnings, direct assessment tax on self-employed individuals and informal sector, road tax, other taxes / levies.

b) Non tax revenue which include revenue generated by state owned ministries, departments and agencies (MDAs) during the course of providing various services.

Statement of Problem

Treasury single account as part of public finance management reform (PFM) was aimed at increasing the revenue inflow in the purse of the government as well as places it in a better stead to adequately meet its financial obligations to the citizens of the country (Oyedele, 2015).Therefore, the available literature reviewed has shown that scholars including Ivungu *et al*. (2020) and Ofurum *et al.* (2018) maintain that the implementation of Treasury Single Account has not reduce corruption and has not significantly improve transparency, accountability and revenue generation in public sector but the gross domestic product of Nigeria has improved. On a different ground of argument, Ejoh (2020), Ibrahim *et al*. (2019),

Ajibada*et al*. (2018) report that Treasury Single Account has reduced corruption and has significantly improve transparency, accountability and revenue generation as well as reduce financial (revenue) leakages in Nigeria in Public Sector. These different position indicates that a common ground is yet to be attained and also all the reviewed literature fail to include 2019 data thereby opening up opportunity for further studies which this researcher keyed into, to study: Comparative Analysis of Internally Generated Revenue in Kogi State Before and After Implementation of Treasury Single Account using data from 2010 to 2019 which is being obtained from Kogi State Board of Internal Revenue, Lokoja, with the aim to evaluate the performance of internally generated revenue before or after the implementation of treasury single account in Kogi State.

Objectives of the Study

The main objective of this study is to evaluate the differences in internally generated revenue before and after the implementation of treasury single account in Kogi State. The specific objectives are to:

i) analyse the differences in the internally generated revenue (IGR) between five (5) years pre and five (5) years post implementation of treasury single account in Kogi state;

ii) ascertain if the introduction of treasury single account has any significant impact in the internally generated revenue in Kogi State.

Statement of Hypotheses

The study has two hypotheses in line with the above objectives.

Ho_1: There is no significant difference in the internally generated revenue pre and post the Implementation of treasury single account in Kogi State; and

Ho_2: Implementation of treasury single account does not have significant impact on internally Generated revenue in Kogi State.

Scope of the Study

The scope of this study is limited to the actual revenue generated internally in Kogi State and covers 10 years (2010 – 2019) period. The study period will be divided on quarterly basis: (Q1 – 2010 to Q4 – 2014) covering five (5) years before the implementation of treasury single account and (Q1 – 2015 to Q4 – 2019) for five (5) years after the implementation of treasury single account in Kogi State.

Review of Related Literature

Conceptual Review

Treasury Single Account

Treasury single account (TSA) is a financial policy used in several countries all over the world. It was introduced by the Federal government of Nigeria in 2015 to consolidate all inflows from all agencies of government into a single account at the Central Bank of Nigeria. The introduction of treasury single account is as a result of numerous corrupt practices that exist in Nigeria, such as lack of transparency and accountability (Kanu, 2016). The policy was introduced to reduce the proliferation of bank accounts operated by Ministries, Departments and Agencies (MDAs) and also to promote transparency and accountability among all organs of the governments to ascertain the amount that is accruing to its accounts on a daily basis. It is a financial tool that unifies all government accounts in a single pool for effective cash management (Odewole, 2016).

Treasury single account is a public accounting system under which all government revenue, receipt and income are collected into one single account, usually maintained by the country's central bank and all payments done through this account as well. This is one of the financial policies implemented by the federal government of Nigeria to consolidate all revenue from all the Ministries, Departments, and Agencies (MDAs) in the country by way of deposit into commercial bank traceable into a single account at the central bank of the country. Chekwu (2015) posits that Treasury single account is a network of subsidiary accounts that are linked to a main account such that, transactions are effected in the subsidiary accounts but closing balances on these subsidiary accounts are transferred to the main account, at the end of each business day.

Bashir (2016) avers that Treasury single account through Remita payroll module can be used to pay salaries of workers. Kanu (2016) and Emme and Chukwurah (2015) note that the central objectives behind the introduction of Treasury single account were to engender accountability of governments funds, and to avoid undue misappropriation of fund. With this new arrangement, unspent budgetary provision as allocation to MDAs would now be automatically brought over to a new year instead of being shared by the corrupt workers of such MDAs.

Internally Generated Revenue

Revenue generation is one of the core drawers of modern development is key to developing modern economies. Revenue is defined as the total amount of earnings that accrues to an organization to assist in financing its activities (Hamid, 2018; Adam, 2006). Hepwort (1976) declares that revenue is a pay or funds rising resource comprises of licenses, charges, sales of government properties, tax collections and fines, among others. Therefore, from definitions stated above, it can be concluded that revenue is the entire amount of income a state is able to raise from various source under its territory within a definite period. Every modern state or country requires a great deal of revenue to have the capacity to give and keep up basic services to her citizens.

Adesoji and Chike (2013) state that there are two types of revenue that state government can rise: Internally generated revenue and statutory allocation. Internally generated revenue which are revenue gotten within the state's territory and from various sources which includes: Taxes such as PAYE, Road Taxes, Direct Assessment, Fines, licensing, Interest on Investments, Rent from Government Properties, and Fees. Whereas, statutory allocation is from the federation account, according to revenue allocation formula. Many of the states in Nigeria get their maximum revenue from statutory allocation to finance their expenditures. Therefore, internally generated revenue (IGR) is revenue generated by state within the Nigerian federation independent of their share of revenue from the federation account. Abiola and Ehigiamusoe (2014) denote internally generated revenue as the revenue that the federal, state, and local government generates within their respective areas of jurisdiction. Internally generate revenue for state government has also been described as revenue that are derived within the state from various sources such as taxes (Pay as You Earn, Direct assessment, Capita gain taxes, etc.) and motor vehicle license, among others (Adesoji & Chike, 2013). According to Abiola and Ehigiamusoe (2014), economic development and sustainability of states in Nigeria depend on the ability of such state to generate revenue internally to supplement the revenue allocation from federation account. In other words, federal allocations are not sufficient to guarantee economic development of states and local governments; hence the emphasis on local government generation of revenue to sustain the economy of the nation locally and at the federal level. Internally generated revenue (IGR) serves as the major tool for social contract and infrastructural development within a state. It helps the government to be responsible and required decisions needed to satisfy the basic needs of the people.

Wada (2012) affirms that the demanding need by the Kogi State government to source more revenue internally notwithstanding the statutory allocations from the federation account has turned out to be progressively practical. This is because of the consistently developing need of the residents as far as fundamental administration conveyance notwithstanding the geometric involvement in the basic capital projects to be executed in the state. The payments of workers' salaries which are the major aspect of recurrent expenditures have become a serious challenge in the state due to low revenue generation from the state internal revenue sources and over dependence on the external sources of revenue which has not been stable due to dwindling crude oil price at the international market. Internally generated revenue is important to any state government because it serves as a veritable instrument for enhancing socio-economic and political development.

Theoretical Review

A number of different theories of socio-economic accounting were borrowed to form sound foundation to substantiate Treasury single account adoption and implantation by federal government in ensuring that revenue collected by her agency are remitted to the appropriate designated account. Thus, the most relevant theory to this study is discussed below:

The Adopted Theory

The ability to pay theory is relevant to this study as it related to internally generated revenue because people should be made to pay their taxes based on their taxable capacity. This could appear to be more just, fair and equitable. What then is the measure of a man's ability to pay? Deweet*et al*. (2005) argue that income remains the single best test of a man's ability to pay. But even in the case of income, the tax will be in proportion to faculty, if there is a minimum exemption to allow for a reasonable subsistence, and finally, if the principle of progression is applied by taxing the rich at a higher rate. Besides, there is need to consider "the ability to pay" not merely of the individual taxpayer but of the community as a whole. In this light, it is necessary that the tax system as a whole is not oppressive. It should not discourage saving or retard accumulation of capital. Also, it should not in any manner impair the productive capacity of the community by hampering the development of trade and industry in the country (Dewett, 2005).

Empirical Review

Ivungu *et al*. (2020) examine the effect of treasury single account (TSA) on corruption in the Nigeria public sector using data obtained from transparency international from 2012 to 2018 which was divided into two that is 2012 to 2014 (before treasury single account adoption) and 2016 to 2018 (after treasury single account adoption) with 2015 as the base year. Data obtained were analyzed using descriptive statistic and paired sample t test statistics was used to test hypothesis. The study findings revealed that there is no significant difference in the mean of corruption perception index (CPI) before and after treasury single account adoption in Nigeria. The study concluded that the treasury single account has not significantly reduced corruption in the Nigerian public sector. The study recommends that the federal government should strengthen the judiciary, police, anti-graft agencies and the media in the country to tackle the issues of corruption and ensure transparency, probity and timeliness in handling corruption related cases.

Ejoh (2020) evaluates the implication of treasury single account (TSA) on government revenue control among federal government parastatals in Nigeria. Specifically, the study examined the impact of treasury single account policy an aggregate government cash control, ideal government cash balance in several banks and availability of fund for capital projects. The descriptive survey research design was adopted and questionnaire administered on 240 staff selected from the Central Bank of Nigeria, office of the Accountant General of the Federation and office of the Auditor General of the Federation, Abuja. The data were analyzed using SPSS 25, and hypotheses were tested by way of uni-variate regression models. The results of the test indicated that treasury single account has significant and positive impact on cash monitoring and control (aggregate cash control) and adequate fund flows for government project implementation. On the other hand, treasury single account significantly reduces idle government cash balance with other banks. The paper concluded that treasury single account policy enhances government revenue control and administration in Nigeria. Hence, it was recommended that government should monitor and evaluate the extent of implementation of the treasury single account policy in all the Ministries, Departments, and Agencies and Parastatals at the Federal, State and Local Government levels to ensure complete adoption and implementation of the policy.

Ibrahim *et al*. (2019) investigate the treasury single account as an antidote to corruption in Nigeria. A structural questionnaire was used to collect data from sample of one hundred and fifty-four (154) accountant and auditors drawn from federal, state and local government establishments. Data collected were analyzed using descriptive statistics, Pearson product moment correlation (PPMC) and ordinary least square method with the aid of statistical package for social science (SPSS), window 23. The findings show that there is a relationship between the antidote to corruption in Nigeria and treasury single account measured as financial accountability and transparency, cash management, elimination of monopoly and discretion, facilitates revenue collection and payments as well as frauds prevention were significantly positive with (r=0.657**; 0.714**, 0.520**, 0.672** and 0.713**), all at 0.01 significant level. The result also shows that the treasury single account is significantly influenced remedy to corruption in Nigeria with (R^2= 0.791; $P<0.05$). The study concluded that the antidote to corruption in Nigeria depends on the effective treasury single account. They recommend that government should ensure that there are effective procedures for transferring revenue to the treasury single account and streamlined through the banking system. Financial institutions should similarly be enhanced through and electronic fund transfer system (EFT) as treasury single account depends on the technology. The federal government should demonstrate the political will to ensure the sustainability of the treasury single account policy and purse the implementation of treasury single account by state and local governments.

Ajibade*et al*. (2018) examine the impact of treasury single account on public Fund Management in Nigeria with specific objective to determine the impact of treasury single account on accountability of public funds; to determine the impact of treasury single account on transparency of public funds. In order to achieve these objectives, the survey research design was adopted using primary data with the aid of a questionnaire distributed to selected federal government parastatals in Bayelsa state. Purposive sampling technique was used in selecting the federal government parastatals used. Regression analysis and the sample percentage were used to analyze the questionnaire obtained. The study adopted three (3) proxies of public fund management which are accountability, transparency and financial leakages. It was discovered, based on the findings of the study that, treasury single account has significant relationships with public fund management proxies combined. This is represented by the p-value which gave 0.000, 0.001 and 0.003 for accountability, transparency and financial respectively. This is less than a 5% level of significance adopted for this study. The study concluded that treasury single account expectedly improves accountability and transparency and as well reduce leakages in the financial system and also has a significant positive relationship to public fund. Hence, they recommended that, the adoption of treasury single account should be encourage by immense public enlightenment and clarification around the significance of the policy in other to nurture its success, the government should also shelter as soon as possible the appropriate statutory support to aid the appropriate regulatory atmosphere which will drive the effective implementation of treasury single account.

Ndubuaku (2017) analyses how the introduction of Treasury single account has affected bank credit to private sector, deposit mobilization, and loans and advances in their study "Impact of Treasury single account on the performance of the banking sector in Nigeria". The study employed descriptive and ex post facto research design. The population of the study was made up of 24 commercial banks in Nigeria. The time series data used for the study were obtained from central bank of Nigeria statistical bulletin for the period 2010-2015. OLS regression and correlation analysis were used to analysis the data. The study concludes that the introduction of Treasury single account significantly reduced credit to private sector, deposit mobilization, and loans and advances. The study recommends that the banks should avoid over-reliance of government funds and source for fund from other sectors of the economy.

Igbekoy and Agbaje (2017) assess of the Implication of Treasury Single Account Adoption on Public Sector Accountability and Transparency with the objective to assess the implication of adoption of Treasury Single Account on Accountability and Transparency in the Nigeria Public sector with a view to find out if the policy is capable of promoting government accountability function. The study consists of all Ministries, Departments and Agencies involved in revenue generation selected using purposive sampling technique. Survey research design was use to obtain information and data were collected from primary sources through the use of structured questionnaire distributed to the target respondents. The hypotheses were tested using regression analysis (ANOVA). The finding of the study showed that, treasury single account has significantly positive impact on financial leakages, transparency and curb financial misappropriation. Hence, considering the findings of this study, its recommended that government should continue to sustain the adoption of the policy and enact laws that will extend it to state and local government.

Salman and Adeseye (2017) study the treasury single account and fund management in Nigeria: A perception of Accounting Practitioners in Ado-Ekiti metropolis, the study investigates the role of operationalized treasure single account in fund management by eliciting the opinion of accounting practitioners in Ado-Ekiti metropolis. Primary data was used for the study and was collected from 50 respondents. Descriptive and Inferential statistics were used to analyzing the data for the study. The study reveals that operationalized treasury single account reduces mismanagement of public fund and boost government revenues. It therefore recommended that the government political will in enforcing the treasury single account operation be sustained to fully harness it benefits.

Yusuf (2016) studies the effect of Treasury single account on public finance management in Nigeria with the aim of examine the extent to which Treasury single account can block financial leakages, promotes transparency and accountability in the public financial management. Both primary and secondary data were employed; the populations of the study are Ministries, Departments and Agencies within Bauchi metropolis using a sample of 72 respondents through judgment sampling. The data were analyzed using the Pearson correlation techniques. The findings reveled that adoption of a Treasury single account is capable of plugging financial loopholes, promoting transparency and accountability in the public financial system. The researcher recommends that for the success of this policy government should promulgate more legislation to make it mandatory for all the three ties of government in Nigeria.

Gap in Literature

Despite the fact that some studies have been conducted on Treasury single account and how its effect its revenue generation, the following gaps were identified from the above reviewed literatures relating to this study: It was revealed that most of the researchers uses only questionnaire even the research conducted in 2020. For instance, studies conducted in 2020 by Ejoh, in 2019 by Ibrahim *et al*., in 2018 by Ajibade *et al*., in 2017 by Igbekoyi and Agbaje; Salman and Adeseye *et al*. and in 2016 by Yusuf, all of them administered only questionnaire except for Ofurum *et al*., 2018 who only uses data obtained from Central Bank of Nigeria Statistical bulletin and Economic reports. Additionally, none of the reviewed literatures includes data for 2019 even studies conducted by Ivungu *et al*. (2020) and Ejoh (2020). This study feels 2019 data is important for this study, the inclusion of 2019 data which all of the reviewed studies fails to capture provide the gap this study fills in literature.

Methodology

The thrust of this study is to examine the effect of TSA implementation on internal generated revenue in Kogi State. The study employs secondary data obtained from the Kogi state board of internal revenue, Lokoja and adopted a comparative approach by comparing internally generated revenue between the periods before and after TSA implementation. The Pre-TSA period takes from Q3:2010 – Q1:2015 while the Post TSA period is from Q3:2015 – Q4:2019. Data analysis was conducted using Paired Samples Statistics which compares the different period's means, standard deviation and standard error means, paired samples correlations that reveals the extent of correlation and paired samples test which was used to estimate the hypotheses formulated.

Results and Observations

Paired Samples Statistics

Table 3.2 below compares the means, the standard deviation and standard error means of the internally generated revenue (IGR) for the two different periods before (pre) and after (post) implementation of Treasury Single Account in Kogi state.

Table 3.1 Paired Sample Statistics

Paired Samples Statistics

	Mean	N	Std. Deviation	Std. Error Mean
Pair 1 pre_TSA	1.5264	20	7.5038	1.6779
post_TSA	5.2713	20	5.4955	1.2288

Table 3.1 above reveals the results from a paired sample statistics of the internally generated revenue collected in a five (5) years period pre and post Treasury Single Account implementation in Kogi state. The mean of the IGR collected 4 years before TSA and 4 years after TSA system were 1.5264 and 5.2713 respectively. The result shows that the average internally generated revenue collected within these periods were not consistent with one another as the mean of post TSA internally generated revenue is higher with a positive mean difference of approximately

3.7449 indicating that IGR collected after the implementation of TSA was higher than that before TSA implementation in Kogi State.

The table also displays the standard deviation of 7.5038 and 5.4955 for pre TSA and post TSA periods respectively, connoting that the pre TSA internally generated revenue was more widely dispersed and higher standard error mean 0f 1.6779 compared with the post TSA period revenue standard error mean od 1.2288.

Paired Samples Correlations

Table 3.2 below presents the paired samples correlation of the internally generated revenue (IGR) for the 4 years each for the pre and post Treasury Single Account implementation in Kogi State.

Table 3.2 Paired Samples Correlation.

Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 pre_TSA & post_TSA	20	-.347	.134

Source: SPSS 16 output, 2021.

Table 3.2 above reveals the paired samples correlations for pre and post TSA implementation's internally generated revenue in Kogi state to be -0.347 with a p- value of 0.134 which is higher than 0.05 and insignificant at all levels of significance. The result means that the average IGR during the pre and post TSA periods are insignificantly related sharing approximately only 35% similarity in their pattern of collection.

Paired Samples Test

Table 3.3 below presents the paired sample test which was used to test the null hypothesis formulated.

Table 3.3 Paired Sample Test

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
					95% Confidence Interval of the Difference				
		Mean	Std. Deviation	Std. Error Mean	Lower	Upper			
Pair 1	Pre_TSA – post_TSA	9.9930	1.0723	2.3989	4.9721	1.5014	4.166	19	.001

Source: SPSS output, 2021.

Test of Hypotheses
Hypothesis One (Ho_1)

Table 3.3 above shows the paired samples test for internally generated revenue collected five (5) years before and five (5) years after the implementation of Treasury Single Account in Kogi State System. At 95% confidence interval of the difference between the pre and post TSA revenue periods range from 4.9721 –1.5014. The p. value of 0.001 (< 0.05) obtained at a degree of freedom of 19 and a t value of 4.166 indicate that there is a significant difference between pre and post TSA internally generated revenue in Kogi state. This result means that the null hypothesis one which states that there is no significant difference between the pre and post TSA internally generated revenue in Kogi state is rejected.

Hypothesis Two (Ho_2)

From the positive mean difference of 3.7449 in Table 3.1 and the 0.001 significant difference between the internally generated revenue collected during the pre and post TSA in Kogi state, it becomes clear that implementation of Treasury Single Account in Kogi state has a significant impact on the state IGR This implies that the null hypothesis Two is rejected.

Discussion of Findings

Ho_1: There is no significant difference in the internally generated revenue pre and post the implementation of treasury single account in Kogi State.

This study finds that the is a significant (0.001) difference between pre and post TSA implementation internally generated revenue (IGR) in Kogi state with a t. value of 4.166, which mean that the implementation of TSA in Kogi state about an increase in IGR. This finding tallies with that of Ofurum, Oyibo and Ahuche (2018) and Igbekoy, and Agbaje (2017) who documented that there is significant difference between IGR in the pre and post TSA implementation.

Ho_2: Implementation of treasury single account does not have significant impact on internally Generated revenue in Kogi State.

This study also reveals that Treasury single account (TSA) has significant impact on Kogi state internally generated revenue with a positive mean difference of 3.7449 and the significance (0.001) positive difference between the pre and post TSA revenue generated having a positive t. value of

4.166. This finding is in agreement with those of Salman and Adeseye (2017) and Yusuf (2016) who observed that TSA has a significant impact on internally generated revenue.

Summary of Findings

Hypothesis	Statement	Decision
Ho_1	There is on significant difference between internally Generated revenue during the pre and post treasury single account implementation in Kogi state,	Rejected
Ho_2	The implementation of Treasury single account has no significant impact on internally generated revenue in Kogi state.	Rejected

Source: Researcher' Compilation, 2021.

Conclusion and Recommendation

Based on the findings of the study, it is therefore concluded that the implementation of TSA in Kogi State has increased IGR. It is therefore recommended that Kogi state government should strengthen its internal control system and also engage in the training and retraining of public servants to be acquainted with the TSA system rather than contracting companies to implement the system

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