

TREASURY SINGLE ACCOUNT POLICY AND PUBLIC HEALTH SERVICE DELIVERY IN NIGERIA

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ABSTRACT

This work investigated the relationship between treasury single account (TSA) policy and public health service delivery, with particular reference to federal government hospitals located in the South- South and South East regions of Nigeria. To achieve this purpose, research questions were raised, hypotheses were formulated and a review of extent literature was made in the context of TSA policy on public health service delivery in Nigeria. The study investigated two major variables which were: treasury single account (the explanatory predictor variable) while public health service delivery (the criterion variable). Since the treasury single account policy are of diverse form, treasury management, accountability of public fund and transparency in public financial management were used as proxies for TSA while service availability and accessibility were used as measures for public health service delivery in federal government hospitals in Nigeria. The population of this study consists of fourteen (14) medical health centres and teaching hospitals in the South-South and South-East Region in Nigeria as indicated by the Ministry of Health (1995). The chief medical directors of the hospitals are the population element. Since the population is small, the entire population was considered rather than resorting to sample study. The Pearson Product Moment Coefficient of Correlation was used in testing the individual hypothesis while the multiple regression analysis was used in testing the holistic impact of the independent variable. The result of the analysis indicates that treasury single account has a significant relationship on public health service delivery in Federal Government Hospital in Nigeria. It was recommended that treasury single account policy should be implemented in all government hospitals including the state-owned; if possible promulgate laws that will serve as watch dogs on them. To ensure the success of TSA policy implementation, the government should engage in massive enlightenment campaign about the importance and the needs of the policy. The fiscal responsibility Act and other financial regulations should be fully implemented in federal government hospitals and must be followed to the later. Any defaulter must be made to face disciplinary actions.

Key Words: Treasury Single Account, Policy, Public Health Service Delivery.

Background of the Study

Nigeria is a country richly endowed with natural and human resources, but still experience shortfall in the delivery of public health services required to positively impact the well-being of the people. The term public health service is associated with health services being available and accessible to all, regardless of income, physical ability and/or mental acuity. According to McGregor, Eugene, Campbell, Macy and Cleveland (1982), public health administration is the provision of health administrations by government to the general population living inside its locale, either specifically (through the public sector) or by financing the provision of such administrations. They may include yields that are difficult to ascribe to particular individual exertion and additionally difficult to quantify as far as key attributes, for example, quality. General health administrations, for example, treatment of malaria, HIV/AIDS, endemic diseases, etc. by the legislature to the general population (Anderfuhren-Biget, Varone & Giauque, 2014).

The provision of health services in Nigeria has been on a receding movement and this is attributed to be as a result of poor management of public funds (Ekpung, 2001). This presage that much is needed to be done in accounting and financial mismanagement of public resources. In view of the

above, researchers, policy makers and regulatory authorities have accentuated the need for the implementation of Treasury Single Account (TSA). According to Onyekpene (2015), "the treasury single account is a unified structure of government bank accounts, which enable consolidation and optimal utilization of government cash resources". It is a bank account or a set of linked bank account through which the government transacts all its receipts and payments and obtains a consolidated view of its cash position at any given time. Anumihe (2015), claimed that the linkages that used to exist between accounting officers and other officers in custody of public funds in Ministries, Departments or Agencies (MDAs), where they use public funds as they wish and decides what to return to the government is no longer the state with the implementation of TSA.

It is on this premise we intend to investigate the relationship between treasury single account policy and public health service delivery in Nigeria. This of course is the crux of the matter.

Statement of the Problem

Public health service delivery in Nigeria has been described by many as poor and inadequate. Many attributed this to mismanagement of public funds, corruption and other financial irregularities which have bedeviled the Nigerian public sector. To improve efficient delivery of public health service in Nigeria, several policies and strategies have been put in place by previous administrations on how to ensure effective and efficient management of public finances in Nigeria but to no avail.

But as soon as the present government of President Mohammadu Buhari came on board, TSA implementation became a done deal. The leadership of president Buhari gave directive to all MDA's to close their various accounts being managed by them to the Federation account.

Also, this policy has continued to raise question and debates across the country. For instance, IMF (2010), argue that TSA policy tends to promote service delivery thereby completely destroying and eliminating the acts of corruption and other fraudulent practices. Obinna (2015), asserts in his opinion that the implementation of TSA has the capability of crippling MDAs as a result of bureaucracy in accessing needed fund for the smooth running of MDAs when the need arises. These findings are mixed and therefore there is need for further investigation.

Furthermore, to the best of our knowledge, there exists no empirical evidence today on the relationship between the treasury single account and public health service delivery in Nigeria. Most prior studies are mere review of literature without empirical underpinning. The few empirical works on treasury single account focused attention mainly on the banking industry. In order to close this lacuna and enlarge the frontier of knowledge in this area of the study, this research work is consummated.

Purpose of the Study

The main motivation behind this examination is to investigate the connection between treasury single account policy and public health service delivery in Federal Government hospitals in Nigeria. The particular goals are;

- i. To examine the effect of treasury management on public health service delivery in Federal Government hospitals in Nigeria.
- ii. To investigate the relationship between accountability of public fund and public health service delivery in Federal Government hospitals in Nigeria.
- iii. To determine the impact of transparency in public financial management on public health service delivery in Federal Government hospitals in Nigeria.
- iv. To ascertain the extent to which financial regulations moderate the relationship between treasury single account policy and public health service delivery in Federal Government hospitals in Nigeria.

Research Questions

The following research questions are raised for the study,

- i. To what extent does treasury management impact public health service delivery in federal government hospitals in Nigeria?
- ii. To what extent does accountability of public fund affect public health service delivery in federal government hospitals in Nigeria?
- iii. What impact does transparency in public financial management has on public health service delivery in federal government hospitals in Nigeria?
- iv. To what extent do financial regulations moderate the relationship between treasury single account policy and public health service delivery in federal government hospitals in Nigeria?

Research Hypotheses

With due consideration to the objective of the study and the research questions, the following hypotheses stated in the null form are raised:

H0₁: Treasury management has no significant impact on health service availability and accessibility in federal government hospitals in Nigeria.

H0₂: There is no significant relationship between accountability of public fund and health service availability and accessibility in federal government hospitals in Nigeria.

H0₃: Transparency in public financial management has no significant impact on health service availability and accessibility in federal government hospitals in Nigeria.

H0₄: Financial regulations do not significantly moderate the relationship between treasury single account and public health service delivery in federal government hospitals in Nigeria.

Literature Review

Theoretical Framework

In public policy, incrementalism alludes to the strategy for change whereby various little policy changes are instituted after some time with a specific end-goal to make a bigger expansive based policy change. It is likewise the hypothesis of policy making, according to which approaches result out of a procedure of interaction and common adjustment in the midst of assortment of on-screen characters advocating distinct esteems, representing diverse interests, and possessing distinctive information (Hayes, 2007).

This was the hypothetical policy of objectivity made by Lindblom to be viewed as a center path between the judicious performing artist show and limited sanity, as both long haul objective driven policy sanity and satisficing were not seen as adequate and satisfactory.

Put in an unexpected way, incrementalism is a hypothesis made out of the acknowledgement that genuinely level-headed basic leadership is for all intents and purposes impractical given the multifaceted nature of the policy condition. This shouldn't imply that policy performing artists don't have the intent to be discerning: their judgement is objective orientated and there are arrangement of systems took after to accomplish those objectives. In any case, there are indefinite components that conflict with logical logic (Heys, 2009). Herbert Simon, while discussing about objectivity in administrative associations, distinguished three purposes behind takeoffs from finish objectivity in basic leadership.

In the first place, discernment demands that all choices are known beforehand; yet as a general rule, just a couple of options can ever be completely explained. Second, reasonability asks for entire information of the causes resulting from every option; yet the intricacies of most policy issues make this inconceivability. Third, imagining future results suggests some level of significant worth judgement in the choice; yet qualities can never be relied upon to arrive or completely defined (Simon, 1997:93).

Public Service Delivery

The term public service is related with a social accord that certain services ought to be accessible and available to all, paying little respect to income, physical capacity and/or mental sharpness. According to McGregor, Eugene, Campbell, Macy and Cleveland (1982), public service is a service

which is given by government to individuals living within its ward, either straightforwardly (through the public sector) or by financing arrangement of services.

Healthcare arrangement in Nigeria is a simultaneous duty of the three levels of government in the nation. Private suppliers of healthcare have a noticeable part to play in health mind delivery. The government's part is for most part constrained to coordinating the issues of the college teaching doctor's facilities, Federal Medical Centers (tertiary healthcare) while the state government deals with the different general doctor's facilities (optional healthcare) and the nearby government concentrate on dispensaries (essential healthcare), which are managed by the national government through the NPHCDA (Rais, 1999).

Public Health Service Delivery

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Nigerian health care has endured a few ruins. Regardless of Nigerian's vital position in Africa, the nation is incredibly underserved in the health care circle. Health offices (health focuses, work force, and restorative types of gear) are inadequate in this nation, particularly in rustic ranges. While different changes have been advanced by the Nigerian government to address the boundless issues in the health care framework, they are yet to be executed at the state and nearby government zone levels. According to the 2009 dispatch as prove by absence of the Nigerian national health gathering, health care framework remains powerless as prove by absence of coordination, fracture of services, lack of assets, including medication and supplies, inadequate and decaying infrastructure, inequity in asset dissemination, and access to mind and extremely disgraceful nature of care. The dispatch additionally outlined the absence of lucidity of parts and obligations among the distinctive levels of government to have exacerbated the circumstance.

To account for the cutting edge needs of Nigerians, the health care delivery framework should sufficiently meet the following capacities; viably survey patients' dilapidating condition of health; allude patients to pros for suitable medications and steady services; perceive, treat, or allude co-grim restorative and mental conditions for masters' treatment; perform age, sex, and socially fitting illness screening; give brief interventions to patients with dilapidating condition of health; constant infections administration and counteractive action; family planning to be collaborated successfully into the health mind delivery framework; methodically and routinely measure the nature of services gave by the health framework; mortality information of particular undertaking enrollees to gauge the viability of health mind gave complete health crusades and mindfulness; create compelling counselling techniques; relative investigation with other nations' encounters in conveyance of services with satisfactory capitation rate; confirm delivery of health services; give execution construct incentives in light of a standard premise; and solid learning base/examine culture (Onwujekwe, Onoka, Uguru, Nnenna, Uzochukwu, & Eze, 2010).

Although, Nigeria is a nation richly endowed with natural and human resources but still fall short in delivering health service meant to positively impact the populace. This misfit by the federal government has attributed to be as a result of misapplication and mismanagement of public funds (Ekpund 2001). It is on this premise that researchers, policy makers and regulatory authorities have advocated the need for the implementation of TSA.

According to Onyekpene 2015, Treasury Single Account is a brought together structure of government ledgers, which combination and ideal usage of government money assets". It is a financial balance or an arrangement of linked ledgers through which the administration executes

every one of its receipts and installments and obtains a united perspective of its money position at any given time.

IMF (2010), Enwepbara (2015), Anumihe (2015), Oluwole (2015), Yusuf (2015) and Adeolu (2015), Observed in their various studies that treasury single account enhances service delivery both in the public and private sectors. But Obinna (2015), Eme et al (2015), Yusuf (2015), and Human Writers Association (2015), asserts that treasury single account policy causes more harm than good in any sector of the economy.

Empirical Review

As a matter of fact, the store cash banks stand to lose amazingly from the usage of TSA. This depends on to the way that public part supports make up an extensive lump of business banks stores. Indeed, it is ascertained that store cash banks hold about N2.2 trillion public part subsidizes toward the beginning of second quarter of 2015 (Yusuf 2015). On the off chance that this sum on the normal is moved to CBN, on the other hand, it will antagonistically influence liquidity in the banking segment which will bring about putting weight on interest rates and accessibility of credit to the economy. The pain of TSA in the banking framework is exceedingly intense. Okwe, (2015) in Eme et al (2015), uncovered that the quick effect of TSA on the economy has been significantly negative. Inter-bank lending rates shot up to 70% the week the policy was introduced. The mopping up of colossal liquidity in the banking framework was not ready to fortify the naira. TSA has increased lending rates and this has imperiled businesses like little and medium ventures (SMEs). But Oluwale (2014), claimed that when the money market cannot be able to get the artificial patronage from the government anymore, interest rate will fall and SMEs can now borrow more profitably. The Human Writers Association (2015), posits that the treasury single account will further enlarge the frontiers of crimes and vices of youth prostitution based on the high rate of unemployment that will be created in the banking industry. According to Obinna (2015), the implementation of TSA has the ability to cripple MDAs as a result of bureaucracy in accessing needed fund for easy and the smooth running of MDAs when the need arises.

In spite the downside of the policy, some scholars have revealed that TSA will automatically kick-start economic activities by minimizing government domestic debts. The crowding out effect on private sector will be reduced. Oluwole (2014), affirms that TSA is favorable to marketers for equal competition and curbs hike in interest rates. This appears to be a better alternative than arresting all politicians a defensive mechanism as per impact on anti-corruption. The treasury single account is also known to be a big issue for corporate governance. Redistribution of wealth will also be in the increase. According to the current Minister of Finance, Kemi Adeosun on Television 360 Nigeria as reported by Yusuf (2015), TSA will reduce delays in paying contractors, minimize late payment penalties and ameliorates project completion time. When contractors get their payments in time, the contractors in turn, will have purchasing power to inject into the economy thereby getting maximum results.

Anumihe (2015), claimed that the leakages that oftenly occurs in the system where accounting officers and other officers in custody of public funds in MDAs, use public fund as they want and resolve in their mind what to return to the government is no longer the case with the implementation of TSA. Adeolu (2015), asserted that the motivation behind the policy is to perhaps maintain a strategic distance from the abuse of public subsidizes and guarantee legitimate money administration by eliminating inert finances typically left with various business banks and in a path enhance in the compromise of income accumulations and installments. According to Oluwole (2014), the ramifications of TSA is that stores cash banks will never again be open to the buoy gave by the accounts they maintained for the MDAs.

In any case, the introduction of TSA will help to diminish the cost of borrowing by government (Eme, et al, 2015). Basically, TSA is intended to piece income spillages within the administration parastatals that have kept the development of the economy accordingly ensuring accountability and

straightforwardness of government receipt and use and perhaps decrease the preoccupation of public assets. Kaduna state for instance in late time found as much as N4 billion through appropriation of TSA. TSA additionally go far in elimination of sit still subsidizes left in various accounts in business banks typically used to shoulder interest for degenerate MDA, it bring about convenient information on government money assets, enhances allotment control, and improve effective administration of government support.

Treasury Single Account has turned into an extremely helpful model in which governments use to build up brought together control over its income through compelling money administration. It improves accountability, straightforwardness and empowers government to ascertain and to have learning on what amount is accruing to it regularly. It restrains the tide of debasement (Anumihe, 2015).

Research Methodology

This aspect of the study is concerned primarily with the various processes involved in obtaining and generating necessary data for this study. The survey design was adopted in this study. The population of this study consists of fourteen (14) federal medical centres and teaching hospitals located within the South-South and South-East regions of Nigeria as indicated by the Ministry of Health (1995). The chief medical directors of the hospitals are the population elements for the study. Since the size of the population is small, the entire population was considered rather than resorting to a sample study.

The research questions were answered and hypothesis with one or more of the following statistic, mean scores the Pearson product moment coefficient of correlation and multiple regression analysis. The Pearson product moment coefficient of correlation is used in testing the individual hypothesis while the multiple regression analysis is used in testing the holistic impact of the independent variable (treasury management, accountability of public fund, and transparency of public finance management) on the dependent variable (public health service delivery).

These statistical techniques seem appropriate considering the parametric nature of the data generated and the nature of the research hypothesis, which are intended to measure the relationship or impact of one variable on the other. These analyses were conducted with the aid of the statistical package for social sciences (SPSS) version 21.

Analysis

Research Questions 1: To what extent does treasury management impact health service delivery in Federal Government hospitals in Nigeria? **Hypothesis 1:** State that treasury management has no significant effect on health service availability in federal government hospitals. In testing this hypothesis, data generated on treasury management were regressed with data on health availability and the result derived is presented in 1 Table below.

Table 1: Relationship Between Treasury Management and Service Availability in Federal Government Hospital.

	TREM	SEA
TREM Pearson Correlation	1.000	.851
Sig. (2-tailed)		.001
N	14	14
SEA Pearson Correlation	.851	1.000
Sig. (2-tailed)	.001	
N	14	14

Statistical Source: Statistical Package for Social Science Version 21 Window Output.

The result presented above revealed a correlation coefficient (R) of 0.815, which is close to one and high. This suggests that there is a strong relationship between TREM and SEA. The p-value (0.001) which is less than 0.05 level of significance indicates a significant relationship. This suggest that

treasury management has a significant relationship with health service availability in Federal Government hospitals; hence the null hypothesis is rejected.

Research Question 2: To what extent does accountability of public fund affect health service delivery? **Hypothesis 2:** The null hypothesis tested here is that there is no significant relationship between accountability and health service accessibility in federal government hospitals. In testing this hypothesis, data generated on accountability were regressed with data on the health service availability and the result derived is presented in Table 2 below.

Table 2: Relationship Between Accountability and Health Service Availability in Federal Government Hospital.

		ACC	SEA
ACC	Pearson Correlation	1.000	.713
	Sig. (2-tailed)		.004
	N		14
SEA	Pearson Correlation	.713	1.000
	Sig. (2-tailed)	.004	
	N	14	14

Statistical Source: Statistical Package for Social Science Version 21 Window Output.

The result presented above revealed a correlation coefficient (R) of 0.713, which is close to one and high. This suggests that there is a strong relationship between ACC and SEA. The p-value (0.004) which is less than 0.05 level of significance indicates a significant relationship. This suggest that accountability of public fund has a significant relationship with health service availability in federal government hospitals; hence the null hypothesis is rejected.

Research Question 3: What impact does transparency in public financial management has on public health service accessibility in federal government hospitals? **Hypothesis 3:** The null hypothesis tested here is that there is no significant relationship between transparency and health service accessibility in federal government hospitals. In testing this hypothesis, data generated on transparency were regressed with data on the health service availability and the result derived is presented in Table 3 below.

Table 3: Relationship Between Transparency and Service Availability in Federal Government Hospital.

		TRANS	SEA
TRANS	Pearson Correlation	1.000	.886
	Sig. (2-tailed)		.001
	N	14	14
SEA	Pearson Correlation	.886	1.000
	Sig. (2-tailed)	.001	
	N	14	14

Statistical Source: Statistical Package for Social Science Version 21 Window Output.

The result presented above revealed a correlation coefficient (R) of 0.886, which is close to one and high. This suggests that there is a strong relationship between TRANS and SEA. The p-value (0.001) which is less than 0.05 level of significance indicates a significant relationship. This suggest that transparency in public financial management has a significant relationship with health service availability in Federal Government hospitals; hence the null hypothesis is rejected.

Research Question 4: To what extent does financial regulations moderate the relationship between treasury single account and public health service delivery in federal government hospitals?

Hypothesis 4: The hypothesis stated here indicates that financial regulations do not significantly moderate the relationship between treasury single account policy and public health service delivery in federal government hospitals. In testing this hypothesis, data generated on financial regulations (FIR) and treasury single account policy (TRAM, ACC and TRANS) in federal government hospitals were regressed with data on public health service delivery (SEA and SAC) and the result derived is presented in Table 4.13 below.

Table 6: Influence of Financial Regulations and Treasury Single Account Policy on Public Health Service Delivery in Federal Government Hospitals.

Model	R	R SQUARE	ADJUSTED R SQUARE	F	Sig.
1	.782	.611	.506	11.239	.001

a. Predictors: (Constant), FIR, TSA

Source: SPSS Version 21 Window Output.

The result presented above revealed a multiple correlation coefficient (R) of 0.782, which is close to one. This suggests that financial regulation significantly moderates the relationship between treasury single account and public health service delivery in Federal Government Hospitals in Nigeria. The multiple co-efficient of determination (R^2) of 0.611, indicates that about 61.1% of change in health service delivery in the hospital is attributed to variations in financial regulations in its relationship with treasury single account policy. In other words, about 38.9% change in health service delivery is due to other variables other than FIR; hence the model is nicely fitted. The p-value (0.001) of the model is greater than 0.05 level of significance which indicates a significant impact. This implies that the financial regulations significantly mediate the influence of treasury single account policy on public health service delivery in Federal Government hospitals.

Discussion of Findings

The result of the analysis in this study indicates that treasury single account policy influences health services delivered in federal government hospitals. It was also revealed that health services are not available though accessible in federal government hospitals. More so, there is no proper treasury management; no proper accountability of public fund and no transparency in public financial management of federal government hospitals in Nigeria. Furthermore, financial regulations are not usually followed in financial transactions in Federal Government hospitals.

It was observed that treasury management has a significant relationship with health service availability and accessibility in federal government hospitals; accountability of public fund has a significant relationship with health service availability and accessibility, and transparency in public financial management has a significant relationship with health service availability and accessibility in federal government hospitals. These findings agree with previous studies conducted by IMF (2010), Enwepbara (2015), Anumihe (2015), Oluwole (2015), Yusuf (2015) and Adeolu (2015). These scholars observed in their various studies that treasury single account enhances service delivery both in the public and private sectors. But the findings failed to agree with Obinna (2015), Eme et al (2015), Yusuf (2015), and Human Writers Association (2015). These scholars assert that treasury single account policy states causes more harm than good in any sector of the economy.

The finding generated from this study are as follows:

- i. Health services are not available but accessible in federal government hospitals;
- ii. There is no proper treasury management in federal government hospitals;
- iii. There is no proper accountability in federal government hospitals;
- iv. There is no transparency in public financial management of federal government hospitals;
- v. Financial regulations are not usually followed in financial transactions of federal government hospitals.

- vi. Treasury management has a significant relationship with health service availability and accessibility in federal government hospitals.
- vii. Accountability of public fund has a significant relationship with health service availability and accessibility in federal government hospitals;
- viii. Transparency in public financial management has a significant relationship with health service availability and accessibility in federal government hospitals.

CONCLUSION AND RECOMMENDATIONS

Proficient administration and control of government's money assets relies upon government banking plans. Nigeria, in the same way as other low income nations, utilized divided frameworks in managing all receipts and the payments of government. Establishing a unified structure as suggested by the IMF, where all government funds are gathered in one account would reduce borrowing costs, broaden credits and enhance government's financial policy among different advantages to the government. IMF additionally recommends the establishment of a legal base to guarantee its strength and security. The Treasury Single Account (TSA) is a financial policy in use in numerous nations throughout the Globe. It was initiated by the Nigeria government to consolidate and get an unmistakable perspective of all financial influx from all offices of government into a single account at the CBN. With TSA the greater part of government transactions are under control, each transaction made is accounted for and audited. The treasury single account gives the chance to know immediately any information about any transaction; what the transaction are for, when they additionally help to plan and actualize budget implementation, since there is full information about the assets and resources of the government for easy transparent planning.

Meanwhile, this study observed that health services are not readily available but accessible in federal government hospitals; there is no proper treasury management, accountability in public finance and transparency in public financial management in federal government hospitals; financial regulations are not usually followed in financial transactions of federal government hospitals; treasury management has a significant relationship with health service availability and accessibility in federal government hospitals; accountability of public finance has a significant relationship with health service availability and accessibility in federal government hospitals; and transparency in public financial management has a significant relationship with health service availability and accessibility in federal government hospitals.

Based on the finding of this study, TSA policy will go a long way in blocking the identified financial leakages in revenue generation and will adequately promote transparency and accountability in the public financial system of government hospitals if it is fully implemented. It will equally pave way for the timely and prompt payment and capturing of all revenues going into the government treasury, without the intermediation of multiple banking arrangements. The policy will also enable the government at the centre to know its cash position at any given time without any hindrance. The policy will stand as a watch dog in all financial transactions in federal government hospitals. It will also serve maximally in the speedy delivery of contract executions, when contract is awarded. The system will likely reduce round-tripping of government deposits. But one major challenge that will be posed by the implementation of TSA policy in federal government hospitals is that it will further delay the provision of health services to the people whether in emergency situation or not because of the bureaucracy involved in its administration.

Recommendations

Based on the findings of this study and the conclusion drawn there from, the following recommendations are made:

- i. The treasury single account policy should be implemented in all government hospitals including the state-owned; if possible promulgate laws that will be binding to all.
- ii. To ensure the success of TSA policy implementation, the government should engage in massive public enlightenment campaign about the important and the needs of the policy.

- iii. The Fiscal Responsibility Act and other financial regulations should be fully implemented in federal government hospitals and must be followed to the last letter. Any defaulter must be made to face disciplinary actions.

Practical Implications of The Study

This study would help Nigerians to realize the significance of treasury single account and its ability in achieving an increase in health service delivery in Federal Government hospitals especially, within the South-South and South-East Regions of Nigeria.

Suggestions for Further Studies

Although this study has contributed to the frontier of knowledge, yet much needs to be done in future studies.

Firstly, this study on treasury single account was operationalized as treasury management, accountability of public fund and transparency in public financial management. Bringing into focus other dimensions of treasury single account would further enrich our understanding of the relationship between treasury single account and public health service delivery.

Secondly, further studies examines the relationship between treasury single account on public health service delivery in other regions of the country.

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