

# Usefulness of Treasury Single Account policy, a Better Tool on Corruption Control and Public Institutions Regimented Administration. Case Study of Ministries Department and Agencies MDAs in Juba South Sudan

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## Abstract

The study's objective was to assess the Treasury Single Account policy's usefulness as a tool for fighting corruption and regulating the management of public organizations. All government funds collected from non-oil and oil revenue are paid into a single account of the Central Government under the accounting system known as the Treasury Single Account in the public sector. TSA is a useful tool for managing public funds so that the government can provide citizens with efficient and effective services. Primary data were gathered from respondents, and using SPSS 16.0 and Excel, frequency analysis was used to do the analysis. A total of forty-five (45) respondents were sampled, with a sample size of 40 respondents, for the study's survey design. The data was analyzed using quantitative and qualitative research approaches such frequency distribution, charts, tables, and percentage response analysis. Excel and SPSS 16.0 were used for the analysis. The Treasury Single Account strategy has been successful in reducing corruption in South Sudan's public institutions, but it has also made management of public sector companies less effective. Therefore, the study advises that in order to overcome the various difficulties found, government must have the political will, tenacity, and sincerity necessary to implement the Treasury Single Account. This will allow the system to work as intended, lowering the cost of governance while revolutionizing our society for the betterment of future generations. Additionally, the Treasury Single Account policy should be completely implemented as a more effective instrument for preventing corruption in government institutions and imposing orderly administration.

**Keywords:** *Treasury Single Account Policy, Corruption, Public Institutions, Efficient, Administration.*



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## **Introduction**

Government banking regulations play a key role in regulating non-oil earnings and monetary resources. Non-oil revenue collectors take seriously their responsibility to make sure that all tax and non-tax revenues are collected, payments are made accurately and promptly through a Treasury Single Account or block account at the Bank of South Sudan, and cash balances are managed in the best possible way to lower borrowing costs from commercial banks and other financial institutions. To do this, a Treasury Single Account system is used to create a single structure for Government Bank accounts. Modern cash management requires a Treasury Single Account system, which is also a powerful instrument for the Ministry of Finance and Planning/Treasury to begin managing the government's non-oil revenue streams. Therefore, Treasury Single Account (TSA) should be given top priority in any PFM reform strategy. Since ancient times, corruption has been an issue that affects every country in the world (Odunga, 2000; Omojola & Adeleke, 2016). Currently, corruption is one of many issues that endanger the survival of many people in Africa and the rest of the world. At the same time, corruption has persisted as a threat to the political and economic development and expansion of many countries' economies worldwide. It is a phenomenon that affects public sector economies generally and is not country-specific. Sadly, corruption prevails throughout the world's economies and in every country (Enofe, Afiangbe & Agha, 2017). God had given South Sudan all the natural resources it needed from the moment it was created, and they were dispersed throughout the nation for the benefit of the South Sudanese people in particular and of humanity as a whole. However, the development and manifestation of corruption had led to a negative correlation between South Sudanese living standards and the natural resources found in the region. In order to combat financial crime in South Sudan's public institutions, the government established a number of institutions. In light of this conundrum, the government developed the Treasury Single Account Policy to address the problem of corruption and effectively manage non-oil revenue in the public sector. Researcher noted that the fundamental objectives of Treasury Single Account was to determine the degree of the Treasury Single Account Policy effectiveness in fighting bribery in the public institutions, and to determine if Treasury Single Account had resulted to efficiency in public institutions management. This research study therefore, seeks to examine the usefulness of treasury single account policy a better tool on corruption control and public institutions regimented administration effectiveness in Ministries Department Agencies.

## **Statement of The Problem**

Today, corruption is pervasive in public institutions across Africa and the rest of the world. Some nations, like South Sudan, have stepped up their procedures and rules to assure a decrease in the "corruption" act that has misled our people. The current government has made the fight against corruption one of its main projects as part of its "change agenda" in an effort to find a suitable solution to eliminating corruption. The Treasury Single Account Policy will be fully implemented as one of the tools. The question consequently on the attitudes of some South Sudanese, will this policy of Treasury Single Account led to a Success healthier Instrument on Dishonesty Control and Public Institutions Well-organized Administration in South Sudan be focusing on wider coverage. Effectively control corruption in South Sudan.? Also, had Treasury Single Account result in to incompetent management of Ministries Department and Agencies. The study was to examine effectiveness of treasury single account policy, a better tool on corruption control and public institutions regimented administration of Ministries Department and Agencies MDAS in Juba South Sudan

### **Objectives of the Study**

To determine the degree of the Treasury Single Account Policy effectiveness in fighting bribery in the public institutions, to determine if Treasury Single Account had resulted to efficiency in public institutions management

### **Significance of The Study**

The findings of this study will inform the general public about the benefits of Treasury Single Account to the South Sudanese economy's development. As a significant quantity of money will be abruptly departing the sector, it will also provide information on its provisional impact on the financial industry. This research will also be used as a resource by other academics and researchers who are interested in conducting additional research in this area, which, if put to use, might significantly change how the topic is described.

### **Literature Review**

A Treasury Single Account is a public accounting arrangement in which all government revenues are gathered into a single account and typically maintained by the nation's Central Bank. Sailendra and Israel (2015) define the Treasury Single Account as "a uniform structure of government bank accounts enabling consolidation and optimal exploitation of government financial resources" (The Stalwart Report, 2015). Additionally, all payments are handled through this same account. A Treasury Single Account, according to their submission, "transacts all of its revenues and payments and receives a consolidated view of its cash position at the end of each day." The Treasury Single Account is, in their words, "a financial structure for Government transactions that is founded on the idea of fungibility of all currency regardless of its final use." At the conclusion of each day, the Treasury Single Account processes all of its receipts and payments and receives a composite view of its cash position. The Treasury Single Account (TSA) is described by Ocheni (2016) as "a banking process for managing transactions that is based on the principle of fungibility of all cash regardless of its end use, and implies that no other government agency should be allowed to operate bank accounts without the oversight of the treasury." Researchers discovered that the Treasury Single Account is an all-inclusive mechanism for managing all government non-oil earnings. However, according to the researcher, the Treasury Single Account does not have a "single design." The researcher emphasized that the degree to which each nation implements the Treasury Single Account depends on the maturity of its banking system, the level of development of its public institutions and financial management system, as well as its technological advancement and communications infrastructure. Public dues should be collected directly under the direction of the government, whether or not the associated cash flows are subject to budgetary management. To give the Account and Ministry of Finance control, government banking should be united. A treasury single account's implementation is acknowledged as a fundamental Public Finance Administration change because it makes it easier for the government to prepare for and manage its financial commitments by facilitating resource mobilization. Even though a Treasury Single Account may be essential, South Sudan has had trouble implementing one for political rather than technological reasons. The most common concern among public entities is that, by shifting money to the Treasury Single Account, they will lose control over the resources they oversee. These worries are partially justified because public finances are not always managed and used in the best ways in many nations. In order to strengthen their financial position, public entities like establishments publics heavily rely on own-resources such as non-tax revenues. These funds are typically managed through separate commercial bank accounts. A central government's inconsistent need to borrow from or overdraw from commercial banks due to a shortage of cash resources. Due to the interest paid to the banks, particularly to the key dealers of government securities, this results in a considerable loss of opportunity.

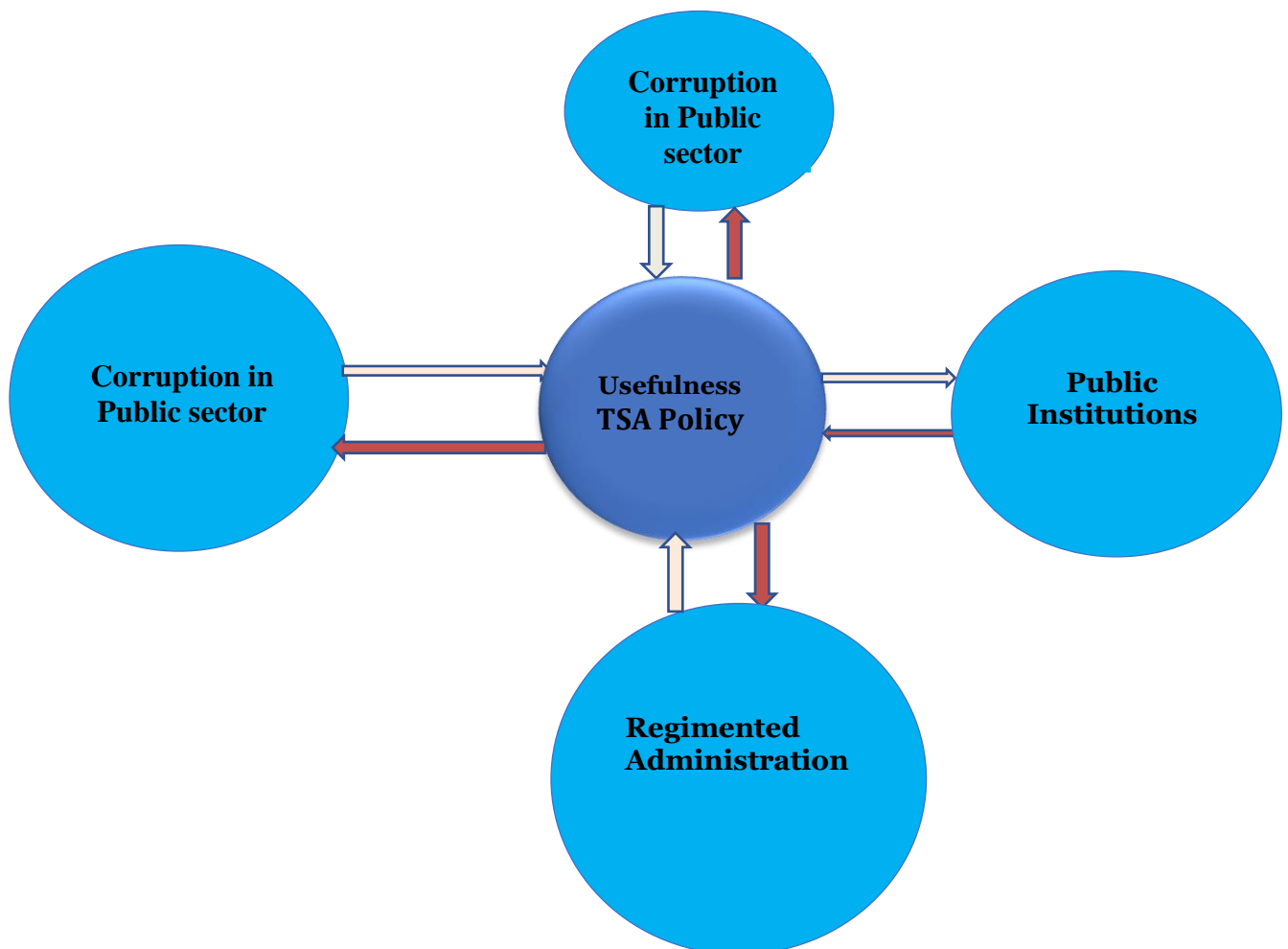
**Research Questions**

- What effects does the Treasury Single Account have on emerging markets?
- What advantages does the Treasury Single Account offer?
- What are the difficulties in implementing the Treasury Single Account?

**Conceptual Framework**

A Treasury Single Account, according to Account Oyedele (2015), is a unified structure of government bank accounts that provides a consolidated view of the government's cash resources. A Treasury Single Account is a bank account that the government uses to handle all of its revenue receipts and payments, based on the principles of unity of cash and unity of treasury. Meanwhile it is required to identify individual cash transactions for control and reporting purposes, this decision is to be performed through the accounting system and not by storing or depositing cash in transaction in specific permitted bank accounts. The treasury is able to linkage management of revenues or government funds from control at a transaction level thanks to this. South Sudan Government is lacking effective control over its nonoil-revenues' identification and mobilization over the years since 2011 during independent

**Fig 2.1: Usefulness of Treasury Single Account policy, a better tool on corruption control and public institutions regimented administration**



Source: (Researcher' expression of Treasury Single Account vs. corruption, 2022)

Adebisi and Okike (2016) noted, however, that the Treasury Single Account Policy implementation is directly confronted by corruption, most likely the political corruption. The

Treasury Single Account Policy was developed to combat financial corruption in all of its manifestations in the public sector. The persistent conflict between corruption and the Treasury Single Account TSA Policy is briefly explained in Fig. 1. Typically, it may not be obvious whether corruption has greatly decreased since the Treasury Single Account Policy was implemented in the South Sudanese public sector. It is conceivable that the normal South Sudan has not yet recovered from the impact of the rise in tax revenues brought on by the reduction of financial leaks in the state sector. Additionally, money deposited in the Treasury Single Account and later appropriated to Ministries, Departments, and Agencies is not protected from theft and fraud by public sector officials.

### **Treasury Single Account (TSA) Policy**

The Treasury Single Account (TSA) was described by Omolehinwa and Naiyeju (2015) as a single government bank account or a collection of linked accounts through which all government receipts, revenues, payments (expenditures), loans, and grants are processed. But when it comes to the development and implementation of the Treasury Single Account in South Sudan, the e-payment and e-collection phases will start in October 2022 and January 2022, respectively.

### **Corruption**

According to the World Bank, corruption is the improper use of public office for personal gain (Sandholtz and Koetzle, 2000). In a similar vein, corruption is the abuse of public authority for one's own personal gain (Enweremadu & Okafor, 2009). The term "economic and financial corruption" refers to a wide range of illegal actions, such as fraud and tax evasion. Corruption has several definitions, and while they have been used widely for many years, the present development in which it has been discovered that millions of dollars have been embezzled from the government makes these definitions particularly applicable and adequate. In impoverished countries, corruption is probably the biggest method for making quick money. Fraud occurs in a variety of processes, which has led to the misery and poverty in the rest of the globe as well as in African nations.

### **The Context of Corruption and its Causes**

According to Heilbrunn (2004), corruption is a result of avarice in wealthy nations. According to Pellegrini and Gerlagh (2007), political instability and volatility brought on by war, conflict, and other situations, a lack of real openness and transparency, weak legislative and judicial systems, a desire for unfair gain, and poor accountability and control by those in positions of authority are the causes of corruption. According to a different perspective, Nwosu and Ugwuera (2014) highlighted additional causes of corruption, such as: A shift in the public's value orientation; the substitution of individual interest for common interest. Tribalism, poverty, unemployment, and inadequate young empowerment are mostly to blame for corruption's persistence. These factors are concerned with materialism at the expense of the public good.

### **Classes of Corruption into Separated as Follows**

**Defensive corruption:** Refers to situations where a person in need of a necessary service is compelled to bribe in order to prevent his interests from suffering unfavorable outcomes.

**Extortive corruption:** Extortive corruption refers to actions taken by a person who demands personal payment before providing a service to another person.

**Transactive corruption:** Refers to situations where both parties are eager to cooperate and engage in corrupt behavior for their mutual benefit. Additionally, according to Duke (2018), the two types of corruption practiced in Africa and the rest of the globe are corruption motivated by necessity and corruption motivated by greed.

**Inventive corruption:** Offering goods and services to a person or group of people without any direct connection to a favor in the immediate area but in anticipation of future circumstances where the favor may be required is known as creative corruption.

**Nepotistic corruption:** Nepotistic corruption is the practice of treating friends or family members unfairly or appointing them to public positions in contravention of the established norms and standards. Politicians, such as ministers, frequently enlist the help of friends and family.

**Supportive corruption:** This does not involve money or instant benefits but involves decisions taken to protect or reinforce the existing corruption.

**Corruption and its Effects:** Ekwueru and Daminabo (2008) argued that the theft by a small number of public funds meant for basic and social services stunts economic and social growth and keeps the majority of people in poverty. In South Sudan, there has been a glaringly large expectation gap despite the enormous management budgets for the provision of goods and services over the years. Additionally, corruption has a negative impact on the social structure and the effectiveness of government. Second, corruption has taken advantage of the government's capacity to provide the essential social amenities and services. Additionally, it slows down the growth of the economy and the decline of public services and infrastructure. Additionally, at the political level, bad governance is established by government corruption despite changes made to the law to control this unpleasant phenomenon. In the meantime, Melaye (2013) examined the consequences of corruption and found that they include poor investments, an increase in poverty, national crises, and finally poor national development. Our country's widespread corruption has also contributed to deep poverty and low human development indexes. Fraud also has a strikingly negative impact on a country's development. On the political front, it includes the dishonest means by which politicians advance to positions of power. Regarding the economy, corruption involves the use of public funds for projects that will benefit specific individuals rather than the overall welfare of the population. In terms of politics, corruption undermines the system and undermines public faith in the political system.

### **Treasury Single Account, Corruption, and Corruption Control**

To transfer all non-oil earnings into the Treasury Single Account, all agencies generating such revenue must close their accounts with commercial banks. The Treasury Single Account TSA located at the CBSS must be followed by all Ministries, Departments, and Agencies. The MDAs are impliedly required to terminate all accounts they keep with various banks. According to Obinna (2015), the primary objective of the Treasury Single Account is to make the Cash Management Policy's implementation easier so that accountability for government expenditures may be achieved. Cash flow overall is controlled by the Treasury Single Account. Researchers say that the Treasury Single Account (TSA) policy will be implemented, encouraging restraint and wisdom.

### **Treasury Single Account and Governments Administration**

The commencement of Ministries, Departments and Agencies (MDAs) payment of funds to the State Government into a unified account maintained by the Central Bank (Eme, Chukwurak &

Iheanacho, 2015). Public organizations include government departments, agencies, and ministries. While some Ministries, Departments, and Agencies make money, others don't. Some significant and basic administrative tasks in MDAs require funding to be completed. To fulfill deadlines and guarantee efficiency, it's likely that certain MDAs have historically funded these administrative tasks. But a new era began with the development of the TSA Policy. At present, Ministries, Departments, and Agencies submit funding requests to the government for all administrative costs. Ministries, Departments, and Agencies may need to wait a while before receiving the required funding, which is not improbable. When required funds are either not delivered at all or provided very late, the Ministries, Departments, and Agencies will undoubtedly face some administrative difficulties and work less effectively. In a similar vein, Utsu, Muhammed, and Obukeni (2016) stated that the System believed that their financial independence, which the Treasury Single Account deprived them of, was vitally crucial for the system's successful performance and administrative efficiency. Additionally, it has been noted that financial institutions including commercial banks have benefited from the adoption of the Treasury Single Account. This is so because commercial banks levy a 1% deposit on public sector funds, which make up a sizable share of deposits.

### **Accounts Under Treasury Single Account System in Government Banking Sector**

**Correspondent accounts:** Each correspondent is given their own ledger account. The counterparty business gets access to real-time data regarding the balances it keeps in the Treasury Single Account (TSA). There should be protections to guarantee that each relevant government receives the finances required to promptly implement its own budget. Payments must be made by the central bank, which manages the accounts in the TSA, up to the amount of the available balances in each correspondent's account (Including the necessary ex ante control for payment authorization).

**Impress accounts:** These transaction accounts are periodically recovered and have a maximum allowable amount of cash they can store. In some circumstances, especially when there are few interbank settlement capabilities available, such accounts may be required. However, the objective should be to gradually convert these accounts into zero-revenue ones while limiting the number of such accounts.

**Transaction accounts:** The government occasionally opens distinct, transaction-oriented bank accounts that are justifiable for retail banking operations. These separate transaction accounts may be formed for government organizations that require transaction banking services but do not have direct access to the Treasury Single Account main account or a subsidiary account, or that are engaged in a particular type of operations (e.g., special funds). An impress account or a zero-balance account are two examples of transaction accounts.

**Transit accounts:** These accounts are not intended for use by government agencies in their daily transaction banking activities. Simply put, a transit account acts as a conduit for future financial flows into the Treasury Single Account main account. To track the banking system's collection and remittance of important revenue streams and to promote revenue sharing (formula-based sharing from a shared pool of resources) across tiers of government under a federal system in accordance with constitutional stipulations, transit accounts may be required.

**Transit accounts:** These accounts are not intended to be used by government agencies for regular banking transactions. A transit account just acts as a conduit for future payments into the Treasury Single Account main account. In a federal system, revenue sharing (formula-based

sharing from a common pool of resources) between tiers of government may be made possible by the use of transit accounts for major revenue streams to monitor their collection and remittance by the banking system and to facilitate this in accordance with constitutional requirements.

**Treasury Single Account TSA Main Account:** The government's cash position is consolidated in this account with the central bank, which is maintained by the Treasury. It is a system of linked accounts that serves as the primary Treasury Single Account arrangement in a given nation. Cash balances in all other linked accounts are swept into this account. In other words, the central Treasury Single Account serves as the final destination for all government payments and revenues.

**Treasury Single Account TSA Subsidiary Accounts or Sub-accounts:** These are distinct subaccounts within the main Treasury Single Account TSA account, not separate bank accounts per se. This is essentially a grouping of transactions for accounting purposes, enabling the government to effectively preserve the distinct accounting identity or ledger of its budget line Ministries Departments and agencies. These ledgers may be subject to an entity-specific cash disbursement ceiling. For the purpose of managing cash, the balances in these accounts are netted against the Treasury Single Account main account.

**Zero-balance accounts (ZBAs):** Transactional accounts are required in this situation; typically, they are opened with no balance, meaning that any cash balances at the end of the day are periodically swept back into the Treasury Single Account TSA main account. These commercial bank accounts are formed for payments or for the collection of tax money. All revenues would be placed into the Treasury Single Account at the end of the day. The commercial bank would accept payments from the appropriate government and be reimbursed the following day by the Treasury Single Account TSA. ZBAs are very similar to special credit line agreements, in which budget agencies are given spending credits toward the amount of payments they are allowed to make within a given period, to be reimbursed by the Treasury Single Account TSA of the central bank. A ZBA has the additional advantage of avoiding the standard interbank settlement procedure for each transaction, which is frequently time-consuming in developing nations, and ensuring same-day settlement on a net basis for all receipts and payments passing through the accounts.

### **Benefits of Treasury Single Account TSA To the Government**

**Allows complete and timely information on government cash resources:** This information will be accessible in real time in nations with sophisticated payment and settlement systems and an Integrated Financial Management Information System (IFMIS) with suitable banking system connections. Daily availability of comprehensive updated balances is the minimal requirement.

**Enables efficient cash management:** Regular monitoring of government oil and non-oil revenue collection, deposit, and transfer to block accounts, as well as cash balances to the Bank of South Sudan, is made possible through a Treasury Single Account. Additionally, it makes it possible for financial analysts to do cash outturn analyses of higher quality.

**Facilitates efficient payment mechanisms:** A treasury single account guarantees that there is no doubt about the amount or placement of government cash and enables exact monitoring of payment processes. Because of the economies of scale in payment processing, it can result in significantly cheaper transaction costs. When a Treasury Single Account is created, the



"float" in the banking and payment systems is typically eliminated, and transparent charge and penalty structures are included for payment services. By implementing a Treasury Single Account, many governments have successfully reduced their real cost of banking services by a significant amount.

**Improves appropriation control:** The Treasury Single Account increases the legitimacy of the budget appropriation and guarantees that the Ministry of Finance has complete control over budget allocations. When separate bank accounts are kept, the end result is frequently a fragmented system where money allocated for budgetary appropriations is increased by extra cash resources that become available through various inventive, frequently extra-budgetary techniques.

**Improves bank reconciliation:** A Treasury Single Account enables efficient reconciliation of cash flow statements from the banking system and government accounting systems. As a result, there is a lower chance of reconciliation operations going wrong, and the fiscal accounts are more accurate and of higher quality.

**Reduces bank fees and transaction costs:** By having fewer bank accounts, the government incurs lesser administrative costs for keeping track of them, including lower costs for bank reconciliation and banking fees.

### **Challenges and Problems of TSA**

The political will to push the reforms through the entire system is the first obstacle, but in this instance, the government will go a long way in enforcing the public financial management PFM reform program. The PFM reform program aims to improve financial efficiency, accountability, and transference public funds usage management for better service delivery to citizens. The prospects of successful execution are actually very high after the political will has been established. The continued adoption of the Treasury Single Account on the major economic drivers like petroleum could be difficult and problematic. To ensure that they abide by the Treasury Single Account, it may be necessary to establish particular rules and restrictions.

### **Threat of Treasury Single Account**

The single account strategy will cause issues, especially since all accounts would have been combined, making it harder for the national government to track down funds accruing to institutions that have been debited. Due to the likelihood of the unification of Government accounts, economists worry that there will be a shortage of liquidity. The concern stems from the fact that the Treasury Single Account (TSA) would be challenging for banks given the Monetary Policy Rate at 653.74 indicative rate USD in relation to South Sudanese Pounds (SSP), cash reserve ratio 13% to 10% lower cash reserve ratio, 20% percent to 10% to reduce economic hard ship cash reserve ratio 20%, and interest rate of 12% for private and public sector deposits, respectively.

### **Research Methodology**

#### **Research Design**

The research design used in the study was descriptive. Descriptive research is employed when the problem has been well-designed, according to Kothari (2004). This study methodology was employed to determine the deployment of the Integrated Financial Management Information System in Government Ministries.

### Target Population

45 management staff members from the institutions of study were the intended audience. This office includes accountants, internal auditors, bookkeepers, and economists and is responsible for overseeing the use of the Integrated Financial Management Information System (IFMIS) in South Sudan's Ministries, Departments, and Agencies.

### Sample Size

Each management cadre was considered as a strata in the study's stratified sampling technique. The researcher conducted a census of all the respondents from the Treasury, Ministries Departments, and Agencies of Revenue Generation because the population was not vast and there are well-organized structures where the respondents can be identified easily. A census inquiry, according to Kothari (2004), is an exhaustive count of every component of the population. 40 employees were chosen as the sample size since it can be assumed that when all possible variables are included, there is no chance factor remaining and the best level of accuracy is reached, especially when the population is small.

**Sources of Data:** For the study, both primary and secondary data were gathered. Before gathering main data, the researcher should look for and evaluate secondary data, claim (Malhotra and Birks,2007). They suggested that secondary data, or information that has already been gathered for a reason unrelated to the issue at hand, can be useful for sample design and for the specifics of primary research techniques. Due to this, the researcher first updated the body of prior study, which consisted of textbooks and other documents she found relevant online. Data that was created particularly for the inquiry at hand is referred to as primary data. The surveys provide the primary data for the study.

**Questionnaire:** This method includes approaching respondents with a series of written inquiries that will allow for a range of opinions and responses.

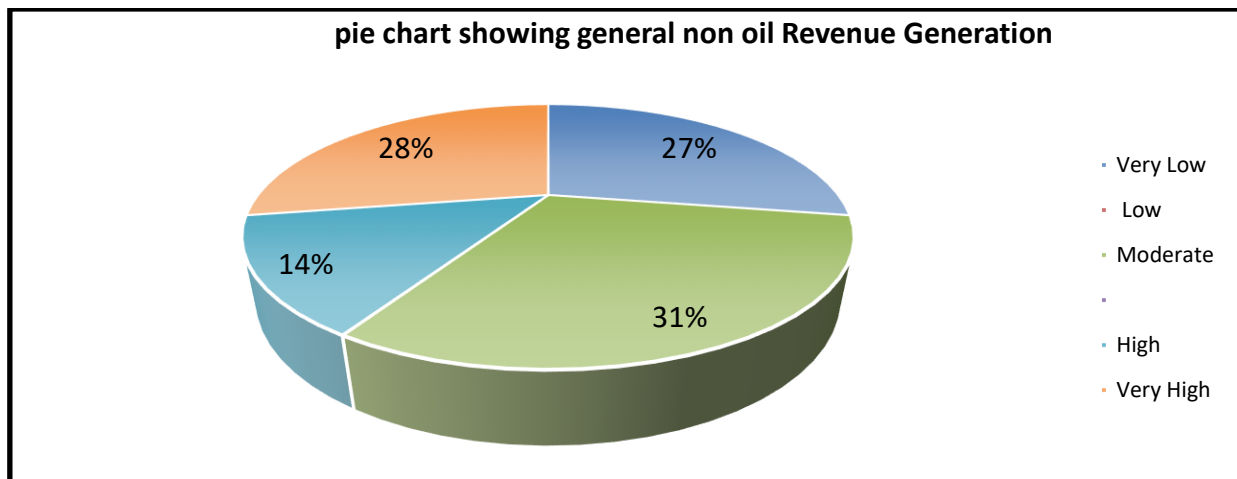
### Data Analysis and Presentation

To assess the information gathered, the researcher used correlation analysis. The researcher utilized Microsoft Excel and SPSS to make it easier to evaluate the data. The representation of quantitative data included tables, charts, and graphs.

### Analysis, Results, and Discussion:

Ranking	1	2	3	4	5							
Revenue Generation	Very Low		Low		Moderate		High		Very High			
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%		
General non-oil Revenue Generation		20	11	27.5	9	22.5	4	10	8	20	40	100.0
Non-oil Revenue Generated from Tax	12	30	10	25	9	22.5	4	10	5	12.5	40	100.0
Non-oil Revenue generated by government Owned Institutions	9	22.5	12	30	3	7.5	10	25	6	15	40	100.0
Non-oil Revenue generated from other Sources	4	10	10	25	8	20	7	17.5	11	27.5	40	100.0
Ability of the government to ascertain the amount available to it at all time	5	12.5	14	35	6	15	2	5	13	32.5	40	100.0
Efficiency of non-oil revenue managem	9	22.5	5	12.5	11	27.5	9	22.5	6	15	40	100.0
Leakage caused by Non-Oil revenue collection system	10	25	7	17.5	8	20	8	20	7	17.5	40	100.0
Leakage during non-oil revenue collecti	7	17.5	10	25	9	22.5	12	30	2	5	40	100.0

First-rate the option that best describes level non-oil Revenue Generation for now Adopting TSA Rate describes level non-oil Revenue Generation for now Adopting TSA as follows general non-oil Revenue Generation was very low 20%, low 27.5 %, Moderate 22.5%, 10.0%, high 10% very high 20%, Non-oil Revenue Generated from Tax 30%, low 10% , moderate 25% Non-oil Revenue Generated by government Owned Institutions, Non-oil Revenue generated from other Sources, Ability of the government to ascertain the amount available to it at all time, Ability of the government to ascertain the amount available to it at all time, Efficiency of non-oil revenue management and usage very low 17.5%, low 25%, moderate 22.5% high 30%, very high 5%.

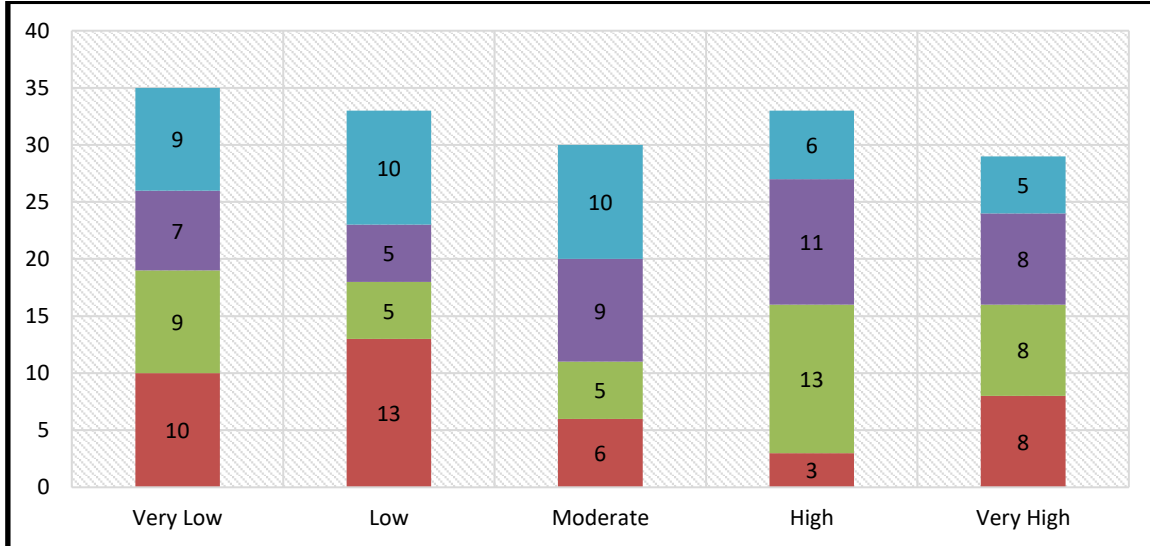


**Response Analysis on public institutions efficient administration**

Ranking	1	2	3	4	5							
	Very Low	Low	Moderate	High	Very High							
Public Institutions	Frequent %	Frequent %	Frequent %	Frequent %	Frequent %							
Treasury Single Account has resulted in serious ineffectiveness in the administration of public sector.	10	25	13	32.5	6	15	3	7.5	8	20	40	100
Treasury Single Account had resulted to reduction of corrupt activities in South Sudan public sector.	9	22.5	5	12.5	5	12.5	13	32.5	8	20	40	100
Treasury Single Account had resulted in the generation of more non-oil revenue to the government	7	17.5	5	12.5	9	22.5	11	27.5	8	20	40	100
Funds paid into the Treasury Single Account by Ministries Department Agencies are still embezzled by government officers through various means.	9	22.5	10	25	10	25	6	15	5	12.5	40	100

The results analysis from the table above revealed that the respondents agreed that Treasury Single Account has resulted in serious effectiveness and ineffectiveness in the administration of public sector financial management has the following result of analysis as follows very low 25.0%, low 32.5%, moderate 5.0%, very high 7.5%, high 20.0% ,additionally Treasury Single Account had resulted to reduction of corrupt activities in South Sudan public sector with

following ranking of respondents opinions very low 25.5%, low 12.5%, moderate 2.5%, very high 32.5% and high 20.0% Treasury Single Account had resulted in the generation of more non-oil revenue to the government very low 17.5%, low 12.5%, moderate 2.5%, high 27.5%, very high 20.5%. Funds paid into the Treasury Single Account by Ministries Department Agencies are still embezzled by Government officers through various means. And the opinions rates were as follows very low 22.5%, low 25.0%, moderate 5.0%, high 15.0%, very high 12.5%.

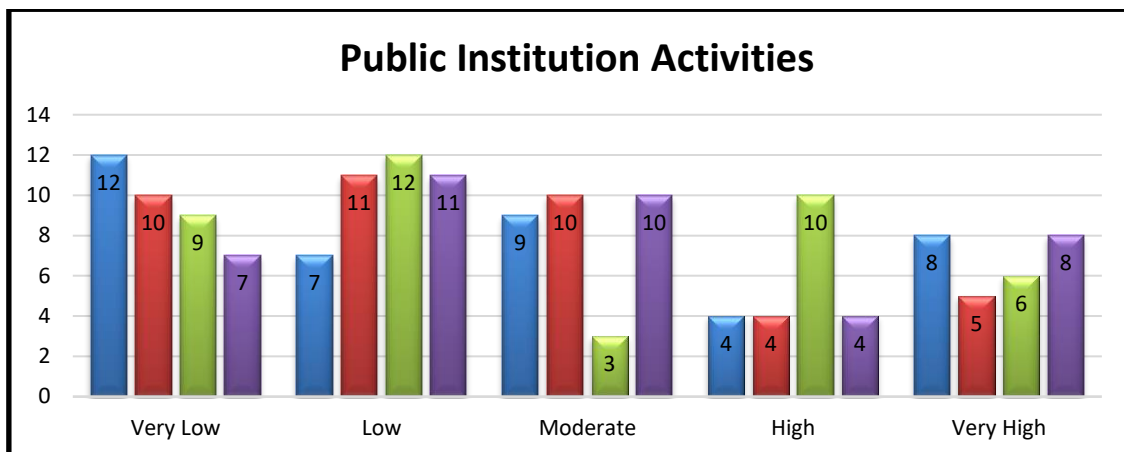


Treasury Single Account had resulted to more competence in public organizations administration

Ranking	1		2		3		4		5					
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Percent	
Treasury Single Account had resulted in the generation of more non-oil revenue to the government	12	30	7	17.5	9	22.5	4	10	8	20	40	100		
Non-oil revenues paid into the TSA by MDAs are still misapp	10	25	11	27.5	10	25	4	10	5	12.5	40	100		
TSA had resulted to reduction of corrupt activities in public sector.	9	22.5	12	30	3	7.5	10	25	6	15	40	100		
TSA has resulted in serious effectiveness in the administrati	7	17.5	11	27.5	10	25	4	10	8	20	40	100		

According to table of analysis inefficiency in public institutions administration reduce non-oil revenues growth, treasury single account had resulted in the generation of more non-oil revenue to the government, very low 30%, low 17.5% moderate,22.5%, very high 10.0% and high 20.0%, non-oil revenues paid into the TSA by MDAS are still misappropriated by unethical government officers through various ways. Very low 25%, low 27.5%, moderate 25%, high 10% very high 12.5%. Treasury Single Account had resulted to reduction of corrupt activities in public sector as shown from the result of analysis as follows very low 22.5%, low 30%, moderate 7.5%, high 25% very high 15%. TSA has resulted in serious effectiveness in the administration of MDAS non-oil revenue collection very low 17.5%, low 27.5%, moderate 25%, high 10% very high 20% Furthermore, result indicated that competence in public

organizations regimented administration reduce corruption during the implementation of Treasury Single Account.



### Discussion of findings

According to the analysis's findings, South Sudan's public institutions can effectively combat financial-related misbehavior by using the Treasury Single Account. The outcome was in agreement with the finding that Treasury Single Account was an effective policy in controlling financial or revenues leakages. Additionally, researchers found a positive correlation between the Treasury Single Account and the decline in corruption in public institutions. Similar to this, research has shown that implementing the Treasury Single Account and emphasizing accountability in the public sector can close financial loopholes and improve transparency and accountability in national institutions. Researchers found that the implementation and adoption of the Treasury Single Account can stop financial leaks while fostering accountability and transparency in the public financial system of the Government. According to the study, the implementation of the Treasury Single Account will put a stop to corruption and the theft of public monies. Similarly, adoption of the Treasury Single Account was found to be a practical way to reduce the public sector's leakage of non-oil revenue. The researcher's view agreed with other academics' findings that the Treasury Single Account was a wise move by the government in its fight against financial misconduct. The dispersal of public funds among numerous accounts at various commercial banks acts as a vehicle for corruption by some government employees working for the Ministries, Departments, and Agencies. Researchers found that the introduction of the Treasury Single Account and full compliance by the national governments would be of the greatest assistance to the country's public financial management. The study also pointed out that using a Treasury Single Account would improve reconciliation and verification of non-oil revenue collection and payment, eliminate redundant funds typically held by many commercial banks from other sources, and ensure adequate revenue or cash management policies. The researcher appealed that the relevant principle permitted all non-oil revenue-generating Ministries, Departments, and Agencies to transfer 95% of their operational surplus to the Consolidated Non-Oil Revenue Fund Account. This gave Ministries, Departments, and Agencies license to illegally inflate their operating costs to extremely high levels in order to defraud the government of money that should have been transferred to its coffers. As a result, they reported and paid a very small operating surplus to the government. Utsu, Muhammed, and Obukeni (2016) highlighted that the System considered that financial independence that Treasury Single Account deprived them off is incredibly vital for the effective performance of system. It has also been noted that with the adoption of the Treasury Single Account, the financial institutions, particularly commercial banks, have fared well. This is due to the fact that a sizable share of permitted commercial banks' deposits are made up of

public sector funds or non-oil revenue. In fact, it is believed that commercial banks sent money during the first, second, third, and fourth quarters of the weekly report.

### **Treasury Single Account Implementation Steps**

To find bank accounts that should be closed, the list of government bank accounts should be examined. In particular, it is advisable to terminate any bank accounts that are no longer necessary and transfer any remaining funds to the Treasury Single Account. To support the budget execution and accounting procedures under the TSA system, the treasury technical committee should create a functional technical requirement document that clearly identifies changes to business processes, any necessary amendments to the financial regulations, and any other laws or regulations. The required interface between the Treasury Single Account and the transaction processing and accounting systems, whether centralized or decentralized, should be included in the integrated financial management information system design. It would be conceivable to transition to direct payments from the Treasury Single Account main account with the advent of electronic fund transfers in the banking industry, particularly for regular big quantity transactions or significant value payments to suppliers. Transfer of cash amounts from current commercial bank accounts that are either to be closed or converted to ZBAs in a systematic and regular manner. To ensure that the banking system's liquidity and monetary policy are not significantly disrupted, the Treasury Single Account (TSA) should be created. This action needs to be coordinated with the Central of Bank of South Sudan. Commercial banks in South Sudan are responsible for collecting non-oil revenues and other taxes, and an effective Treasury Single Account system will call for remitting the non-oil revenues obtained to the Treasury Single Account at the conclusion of each business day. For the purpose of managing cash, commercial banks should be able to report to the Treasury the daily amounts collected. The introduction of computerized tax collection will require the participation of the relevant commercial banks. The collection and remittance of non-oil revenue should be compensated on a fee-per-transaction basis. Typically, an independent tax agency contracts with these financial services. Users of the Treasury Single Account system should be able to fully comprehend the new banking, payment, and accounting arrangements, including those under the Integrated Financial Management Information System, inside the Ministry of Finance/Treasury and line Ministries and other Agencies (IFMIS). Additionally, a user guide for the receipt and payment procedures should be produced. The launch of the new banking measures may be better timed to coincide with the start of the fiscal year for accounting reasons.

### **Conclusion**

If TSA is implemented, it will pave the way for the prompt payment of revenue collection and salaries as well as the capture of all revenues going into the government treasury, without the intermediation of banking arrangements. The government policy will improve the management of non-oil and oil revenue. Additionally, the system's creation of agencies at both public and commercial organizations will lessen the mishandling of public resources and funds. Additionally, the Treasury Single Account helps control excessive liquidity, inflation, high interest rates, round-tripping of government deposits, and the fluctuating value of the South Sudanese Pound SSP. In view of Treasury Single Account benefits, Researcher demand for full compliance with the directive on Treasury Single Account by the appropriate government Institutions. However, the National Legislative Assembly (NLA) and the executive branch will need to work together to ensure rigorous adherence by the Ministries, Departments, and Agencies. It is rarely necessary to worry about the effects of the Treasury Single Account measure, as has been suggested.

## Recommendations

The results make it very evident that Treasury Single Account was successful in battling financial-related wrongdoing in public institutions. The usefulness of Treasury Single Accounts in managing public sector organizations was found by the researchers. The Treasury Single Account should eliminate delays in reconciling non-oil revenue taxes paid by businesses and public institutions, and non-oil revenue generating organizations that are not remitted to tax authorities quickly do not have visibility on collections to update taxpayers' records. As a result, getting tax credits or tax clearance certificates takes longer. Every day, all commercial banks engaged in non-oil revenue collection should transfer taxes collected to the Treasury Single Account accounts of the taxing authorities and give the taxing authorities information to update taxpayer records. Upon full adoption of the computerized tax filing system, which is now being deployed, this procedure should occur automatically and without any interference. Other goals of the Treasury Single Account should be to eliminate payment delays and recurrent collections of oil revenues. Automation of payment procedures and the use of an electronic tax payment system with direct payments to beneficiaries' or contractors' bank accounts have been considered good worldwide practice. However, for this to be effective, Ministries, Departments, and Agencies must give cash flow planning and revenue/cost projections more attention in order to guarantee active cash management. To achieve the system's expected benefits by lowering the cost of governance in South Sudan and transforming our society for the better, the government must have the political will, tenacity, and sincerity to rise to the numerous challenges outlined in the directive. No other government agency should be permitted to operate bank accounts without the Treasury's approval, and the Treasury Single Account system should cover all government cash, including non-oil and oil revenues. These principles should be represented by the Treasury Single Account system. Any government in sub-Saharan Africa, including South Sudan, should strive to establish a Treasury Single Account, regardless of the development steps involved, provided that it takes into consideration the prerequisites outlined in this letter and addresses the different implementation challenges. While the creation of a full Treasury Single Account should be the goal, the operation phasing needs to be standardized by taking into account the demands of contemporary technology and necessary adjustments to business procedures, which should be implemented in a way that fully reflects the particular country's particular circumstances. The implementation of a Treasury Single Account should be interwoven with other treasury reforms, such as adjustments to the budget execution procedures, rather than being seen as a stand-alone initiative. Since an IFMIS was designed and put into place, certain procedures pertaining to a Treasury Single Account must be carried out in the roll-out of the integrated financial management information System.

## Author Profile

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