
**EFFECT OF PUBLIC EXPENDITURE MANAGEMENT CONTROL
MECHANISM ON SERVICE DELIVERY: THE PERCEPTION OF CIVIL
SERVANTS IN BENUE STATE, NIGERIA**

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ABSTRACT

This study ascertained the perception of civil servants regarding the effect of public expenditure management control mechanism on delivery of goods and services in Benue State, Nigeria. Primary data was obtained by the use of a well-structured questionnaire. The study made use of 201 respondents from the selected Ministries in Benue State. The regression result indicated that a positive relationship exist between fund release warrant, departmental vote and audit quality report and delivery of goods and services and the relationship is statistically significant ($p < 0.05$) and in line with a priori expectation. However, the study showed a negative relationship between clearance mandate and delivery of goods and services and the relationship is not in line with a priori expectation. The adequacy of the model measured by the coefficient of determination R^2 is 86.20%, indicating that the variations in the model can be explained by the explanatory variables of the model. The hypotheses of the study show that fund release warrant, departmental vote and audit quality report which are mechanisms for public expenditure control had a significant effect on delivery of goods and services. It was recommended among others that clearance mandate which is a control mechanism for public expenditure management needs to be strengthened to enhance the effective delivery of goods and services to the people of Benue State.

Keywords: Public expenditure, Fund release warrant, Departmental vote, Audit quality report, Delivery of goods and services.

1. INTRODUCTION

In most developing countries including Nigeria, government participation in economic activity and other public sector financing is usually important. One of the ways through which government has intervened in the Nigerian economy is through the establishment of public enterprises and statutory bodies that deliver goods and services of an economic or social nature on behalf of the government.

Public expenditure control has been fraught with series of challenges. The failure of the public sector portend bad omen for the economy. In recent times, there have been cases of misappropriation of funds in the public enterprises and improper accountability (Labardin & Nikitin, 2009). This has led to the failure of public enterprises. No enterprise can move forward without having a well-organized finance department to give accurate financial information about the entity. This is because if improper accounting records are not minimized or where possible eradicated there is bound to be cases of public enterprises failure. Consequently, staff of such enterprises will be forced out of their job. This will have a harmful impact on economic and social activities in the country (Oshisami & Dean, 2007).

Obviously, every public enterprise in Nigeria has its accounting department and there are increased cases of financial mismanagement in virtually all the public organizations in Nigeria. Public accountability is expected to be strengthened, if accounts are documented in writing and backed by supporting documents to evidence claims in the accounts. The form and content of public accountability is further enhanced by public expenditure control mechanisms to safeguard against theft, loss or misappropriation of government funds. Since there are increased cases of financial mismanagement in virtually all the public organizations in Nigeria, this study is an attempt to ascertain the effect of public expenditure management control mechanism on delivery of goods and services by ascertaining the perception of civil servants of selected Ministries in Benue State. The rest of the paper outlines in the various sections seriatim the objectives of the study; Research Hypotheses; Review of Related Literature; Methodology; Data Presentation, Analysis and Results; Conclusions and Recommendations.

2. OBJECTIVES OF THE STUDY

The main objective of the study is to ascertain the perceptions of civil servants on the effect of Public Expenditure Management Control Mechanism on delivery of goods and services.

The specific objectives of the study are to:

- i. Determine the effect of Fund Release Warrant on delivery of goods and services

- ii. Determine the effect of Clearance Mandate on delivery of goods and services
- iii. Ascertain the effect of Departmental Vote on delivery of goods and services
- iv. Ascertain the extent to which Quality of Audit Reports helps in the delivery of public goods and services

3. RESEARCH HYPOTHESES

In order to address the aforementioned objectives the following null hypotheses have been stated for empirical investigation:

- H₀₁: Fund Release Warrant has no significant effect on delivery of goods and services
- H₀₂: Clearance Mandate does not have any significant effect on delivery of goods and services
- H₀₃: Departmental Vote does not have any significant effect on delivery of goods and services
- H₀₄: Audit Report Quality does not significantly affect the delivery of goods and services.

4. REVIEW OF RELATED LITERATURE

4.1. The concept of Service Delivery:

A service is a need required by the citizens or the general public, this may be health services, transportation, infrastructural facilities, water supply, electricity and so on which have to be provided by the government or a legally constituted authority in a planned and organized manner. Service delivery is the act of providing these services to the beneficiaries (Reverso.net).

4.2. Public Expenditure:

Public expenditure can be defined as, "The expenditure incurred by public authorities like central, state and local governments to satisfy the collective social needs of the people" (Ademolekun, 1983).

In developing countries, public expenditure policy does not only accelerate economic growth and promotes employment opportunities, but also plays a useful role in reducing poverty and inequalities in income distribution. Some analysts classify public expenditure on the basis of functions for which they are incurred. The government performs various functions like defence,

social welfare, agriculture, infrastructure and industrial development. These functions are further divided into subsidiary functions (Olisa, 1988).

Hugh (1995) classified public expenditure as follows: expenditures on political executives; Administrative expenditure; Security expenditure; Expenditure on administration of justice; Developmental expenditures; Social expenditures and Public debt charges.

4.3 Public Expenditure Control:

Public funds are common wealth which must be protected from misuse by public officers (Ayala & Giancarlo 2006). This means that no funds can be withdrawn from the public funds without the approval of the legislature except those expenditures specifically approved to be charged against the relevant funds by the constitution or the appropriation act or law. The release of funds to meet the day-to-day business of governance, the chief executive must seek the approval of the parliament via an appropriation bill only once in a year. The passing of this bill which automatically means a legislative approval of the chief executive's application transforms the bill into an appropriation act or law.

4.4 Methods of Controlling Public Expenditure:

Akpa (2008) stated that, the key expenditure control mechanisms established in the Nigerian fund accounting system aimed at controlling public funds are: Fund release warrants; Clearance mandates; Departmental vote expenditure account; The voucher system, and Audit Report Quality.

- a) **Fund Release Warrants:** Because of the need to protect public funds from reckless tampering, no withdrawal is allowed from any of the public funds unless so authorized by the Minister/Commissioner for Finance via the instrumentality of the spending warrants. This is to say that no funds can be released from any of the public funds unless the appropriation bill has been passed by the House. The passage of such law provides the legal backing to spend public money especially from the Consolidated Revenue Fund (CRF) and Development Fund (DF) in line with approved budget. Such an authority is conveyed by the Minister/Commissioner for Finance by means of spending warrants (Ostisumi, 1984).

Eight of the most popular spending warrants used to access money for recurrent and capital spending from the CRF and DF respectively include: General warrant; Provisional general warrant; Supplementary general warrant ; Reserve expenditure warrant; Contingencies fund warrant; Supplementary (contingencies) warrant; Virement warrant

and Supplementary (statutory expenditure) warrant. The issuance of each of these warrants is an Authority to Incur Expenditure (AIE).

- b) **Expenditure mandates/remittances:** Mandates or remittances are clearances issued by the Accountant-General to authorize release of funds from the CRF, DF, and other public funds. While these clearances are called mandates at the federal level, they are referred to as direct remittances at the state level. Furthermore, while the federal mandates are issued to the Central Bank of Nigeria, the state remittances are issued to the main Treasury for payment of capital projects and commercial banks for payment of recurrent expenditures, e.g., monthly salaries, pensions and overhead costs. That is to say that a remittance is a transfer of money from the Treasury to a sub-treasury to pay individuals, e.g., contractors for capital projects and to commercial banks to pay recurrent expenditures. This is to say that the mandates/remittances are of two types: recurrent expenditure and capital expenditure (Abu & Abdullah, 2010).

The primary function of a mandate/remittance is to direct the Treasury or the bank (as the case may be) to pay the stated amount to the account of the beneficiary.

- c) **Departmental vote expenditure account:** The Departmental Vote Expenditure Account (DVEA) is known popularly in the Nigerian government accounting system as the departmental vote control book or simply the vote book.

The expenditure vote account is a crucial budgetary control mechanism meant to control the day-to-day expenditures of a government-spending unit. It provides a true and fair picture of the unit's commitments and expenditures. Any expenditure made must be seen to fall within the amount approved for the subhead, meaning that under no circumstance should an appropriation be over spent. In any event that a vote has been exhausted, an application for supplementary allocation or virement is made (Ugwuyi, 1997).

The expenditure account is operated as a vote book, in practice it consists of a variety of columns for each of the two parts of the book namely encumbrances (or liabilities) and expenditures. The vote book as an expenditure control mechanism can check frauds and embezzlement in the following ways:

- i. By insisting that every entry be authorized, checked and initialed by competent officers.
- ii. By the requirement that at every month end, a copy of the account duly totaled subhead by subhead is forwarded as a departmental expenditure return to the Treasury (i.e. the Accountant-General's Office) for the purpose of reconciliation with the schedule of payments.

Payment voucher and register: A payment voucher (PV) is a verified claim as being a proper charge on the fiscal entity. Every payment from a government unit's vote must be vouched for on a specially prepared form called payment PV which is typically made out in favour of the beneficiary otherwise known as the payee (Okwu, 2012).

5. METHODOLOGY

A survey research design was adopted for this study.

5.1 Population: The population of this study consisted of all staff of the selected ministries in Benue state as at March 2016. The population under study is made up of the 877 staff of the three ministries from which the sample was drawn.

5.2 Sample Size Determination: non-probability purposive quota sampling technique is used in the selection of sample for this study; where respondents are chosen based on availability of data needed for the purpose of the study. The total Staff sampled was 274.

5.3 Sources of data: The main primary instrument used for gathering primary data for this research was questionnaire. The questionnaire (Appendix II) consisted of items which were mainly closed ended to give the respondents quick response to the options provided in order to elicit the necessary information for the research.

5.4 Reliability test: Reliability test was done using Cronbach Alpha to measure the internal reliability of the instrument. Cronbach Alpha values are shown for all the constructs used in the study below:

S/No.	Construct	Cronbach Alpha	Critical value
1.	Fund release warrant	0.898	1.00
2.	Clearance mandate	0.795	1.00
3.	Departmental vote	0.895	1.00
4.	Audit quality report	0.981	1.00
5.	Delivery of goods and services	0.915	1.00

Source: SPSS 20.0 Output

The entire construct above falls within an acceptable range for a reliable research instrument of 0.70. The Cronbach Alpha for the individual questions was found to be above the limit of acceptable degree of reliability.

5.6 Model Specification: Guided by the functional relationship between the variables of the study, the implicit form of the model can be rendered as shown below:

$$DGS = f(FRW, CLM, DPV, AQL) - - - - - (1)$$

- Where: DGS = Delivery of Goods and services
FRW = Fund Release Warrant
CLM = Clearance Mandate
DPV = Departmental Vote
AQL = Audit Quality

In explicit form, the model can be represented as shown below:

$$DGS = b_0 + b_1FRW + b_2CLM + b_3DPV + b_4AQL + U_t - - - (2)$$

- Where:
 U_t = the stochastic or error term

A priori expectation

$$b_1 > 0, b_2 > 0, b_3 > 0, b_4 > 0$$

5.7 Method of data analysis: Simple percentages and tables were used to present descriptive data. The hypotheses were tested by the means of multiple regressions.

Decision Rule: The hypotheses for this study were tested using standard error test.

If the standard error of b_i [$S(b_i) > 1/2b_i$] we accept the null hypothesis, that is, we accept that the estimate b_i is not statistically significant at the 5% level of significance.

If the standard error of b_i [$S(b_i) < 1/2b_i$] we reject the null hypothesis, in other words, that is, we accept that the estimate b_i is statistically significant at the 5% level of significance.

6. DATA PRESENTATION, ANALYSIS AND RESULTS

Responses based on the objectives:

Table 1: Fund release warrant

Que.	SA (%)	A (%)	N (%)	D (%)	SD (%)
A.	Fund release warrant				
1.	67 (33.33)	119 (59.20)	4 (1.99)	2 (0.99)	9 (4.48)
2.	32 (15.92)	103 (51.24)	31 (15.42)	3 (1.49)	32 (15.92)
3.	34 (16.92)	102 (50.75)	52 (25.87)	8 (3.98)	5 (2.49)
4.	22 (10.95)	94 (46.77)	66 (32.86)	10 (4.97)	9 (4.48)
5.	25 (12.44)	81 (40.30)	56 (27.86)	12 (5.97)	27 (13.43)

Source: Researcher's computation from response to questionnaires issued 2016.

Table 2: Clearance mandate

Que.	SA (%)	A (%)	N (%)	D (%)	SD (%)
B.	Clearance mandate				
1.	140 (69.65)	51 (25.37)	10 (4.98)	0 (0.00)	0 (0.00)
2.	9 (4.48)	117 (58.21)	66 (32.84)	6 (2.99)	3 (1.49)
3.	8 (3.98)	96 (47.76)	80 (39.80)	14 (6.97)	3 (1.49)
4.	23 (11.44)	106 (52.74)	46 (22.89)	21 (10.45)	5 (2.49)
5.	7 (3.48)	54 (26.87)	76 (37.81)	53 (26.37)	11 (5.47)

Source: Researcher's computation from response to questionnaire issued 2016.

Table 3: Departmental vote

Que.	SA (%)	A (%)	N (%)	D (%)	SD (%)
C.	Departmental vote				
1.	102 (50.75)	50 (24.88)	12 (5.97)	3 (1.49)	34 (16.92)
2.	79 (39.30)	63 (31.34)	16 (7.96)	24 (11.94)	19 (9.46)
3.	10 (4.98)	130 (64.68)	52 (25.87)	6 (2.99)	3 (1.49)
4.	15 (7.46)	92 (45.77)	72 (35.82)	17 (8.46)	5 (2.49)
5.	15 (7.46)	92 (45.77)	55 (27.36)	31 (15.42)	8 (3.98)

Source: Researcher’s computation from response to questionnaire issued, 2016.

Table 4: Audit report quality

Que.	SA (%)	A (%)	N (%)	D (%)	SD (%)
D.	Audit quality report				
1.	136 (67.66)	42 (20.90)	11 (5.47)	9 (4.48)	3 (1.49)
2.	12 (5.97)	154 (76.62)	22 (10.95)	4 (1.99)	9 (4.47)
3.	62 (30.85)	78 (38.81)	50 (24.88)	8 (3.98)	3 (1.48)
4.	80 (39.80)	74 (36.82)	32 (15.92)	8 (3.98)	7 (3.48)
5.	141 (70.15)	44 (21.89)	7 (3.48)	3 (1.49)	6 (2.99)

Source: Researcher’s computation from response to questionnaire issued, 2016.

6.1. Regression Results and Discussion

Table 5: Regression coefficient

Coefficients^a

Model	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
(Constant)	39.564	16.221		2.439	.024
FRW	.252	.021	.226	1.189	.484
CLM	-.497	.238	-.425	-2.090	.040
DPV	.211	.024	.195	.970	.044
AQL	.184	.022	.166	.883	.049

a. Dependent Variable: DGS

SPSS 20.0 Result Output, 2016

Source: Researcher’s computation, 2016.

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

$$S(b_i) \quad [0.021] \quad [0.238] \quad [0.022] \quad [0.021]$$

The model specification for Delivery of goods and services (DGS) establishes that a positive relationship exist between (DGS) and fund release warrant (FRW) and the relationship is statistically significant ($p < 0.05$) and in line with *a priori expectation*. This means that a unit increases in FRW will result to a corresponding increase in (DGS) by a margin of 22.6%.

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

$$S(b_i) \quad [0.021] \quad [0.238] \quad [0.022] \quad [0.021]$$

As shown by the results of the regression coefficients, a negative relationship exist between CLM and DGS and the relationship is statistically significant ($p < 0.05$) the relationship is not in

line with *A priori expectation*. This means that a unit increase in Clearance mandate will result to a corresponding decrease in Delivery of Goods Services by a margin of 42.5%.

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

S (b_i) [0.021] [0.238] [0.022] [0.021]

A positive relationship exists between Departmental Vote (DPV) and delivery of goods and service (DGS) and the results is statistically significant ($p < 0.05$) and also in line with *a priori* expectation. This also means that a unit increases in Departmental Vote (DPV) will cause a corresponding increase in Delivery of goods and services by 19.5%.

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

S (b_i) [0.021] [0.238] [0.022] [0.021]

A positive relationship exists between Audit quality report (AQL) and delivery of goods and services (DGS) and the results is statistically significant ($p < 0.05$) and also in line with *a priori* expectation. This also means that a unit increases in Audit quality report (AQL) will cause a corresponding increase in delivery of goods and services (DGS) by 16.5%.

Table 6: Model summary

Model Summary^b

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.886 ^a	.862	.024	14.22787	2.732

a. Predictors: (Constant), AQL, DPV, FRW, CLM

b. Dependent Variable: DGS

SPSS 20.0 Result output

Source: Researcher's computation, 2016.

The coefficient of determination R² for the study is 0.862 or 86.20%. This indicates that 86.20 % of the variations in the model can be explained by the explanatory variables of the model while 13.8% of the variation can be attributed to unexplained variation captured by the stochastic term. The Adjusted R Square and R² show a negligible penalty (0.024) for additional explanatory

variables introduced by the researcher. The Durbin Watson statistics is 2.732 shows that there is a minimal degree of negative autocorrelation in the model of the study; hence the estimates of the model can be used for prediction.

6.2 Testing of the Hypotheses

The research hypotheses earlier stated are tested here for the purpose of either affirming or rejecting them following the empirical evidence from the data collected.

Table 7: Regression Coefficient

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	39.564	16.221		2.439	.024
1 FRW	.252	.021	.226	1.189	.484
CLM	-.497	.238	-.425	-2.090	.040
DPV	.211	.024	.195	.970	.044
AQL	.184	.022	.166	.883	.049

a. Dependent Variable: DGS

SPSS 20.0 Result output, 2016

Research Hypothesis one

H₀₁: There is no significant effect of fund release warrant on the delivery of goods and services.

Guided by the functional relationship between the variables of the study expressed in the research model: $DGS = b_0 + b_1FRW + b_2CLM + b_3DPV + b_4AQL + U_t$

We substitute the values of the variables with the regression coefficients as contained in table 7 above into the model, and then we have:

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

$$S(b_i) \quad [0.021] \quad [0.238] \quad [0.022] \quad [0.021]$$

From the regression equation above we have,

$$b_1 = 0.226$$

Standard deviation of $b_1 = 0.021$

$$H_0: b_1 = 0$$

$$H_0: b_1 \neq 0$$

$$\frac{1}{2} b_1 \text{ equals } 0.113$$

Using the standard error test, $S(b_i) < 1/2b_i$ above, $0.021 < 0.113$. Thus, we reject the null hypothesis. That is, we accept that the estimate b_1 is statistically significant at the 5% level of significance. This implies that fund release warrant (FRW) has a significant impact on delivery of goods and services (DGS) during the study period. In other words, fund release warrant plays a significant role in the delivery of goods and services.

Research Hypothesis Two

H₀₂: Clearance mandate does not have any significant effect in the delivery of goods and services
Given the research equation: $DGS = b_0 + b_1FRW + b_2CLM + b_3DPV + b_4AQL + U_t$ and the regression coefficients contained in the regression coefficients table below,

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	39.564	16.221		2.439	.024
1 FRW	.252	.021	.226	1.189	.484
CLM	-.497	.238	-.425	-2.090	.040
DPV	.211	.024	.195	.970	.044
AQL	.184	.022	.166	.883	.049

a. Dependent Variable: DGS

We Substitute the values of the variables with the regression coefficients as contained in the table above into the model, then we have:

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

$$S(b_i) \quad [0.021] \quad [0.238] \quad [0.022] \quad [0.021]$$

From the regression equation above we have,

$$b_2 = -0.425$$

Standard deviation of $b_1 = 0.238$

$$H_0: b_1 = 0$$

$$H_0: b_1 = \emptyset$$

$$\frac{1}{2} b_1 \text{ equals } -0.2125$$

Using the standard error test, $S(b_i) < 1/2b_i$ above, $0.238 > -0.2125$. Thus, we accept the null hypothesis. That is, we accept that the estimate b_2 is not statistically significant at the 5% level of significance. This implies that Clearance Mandate (CLM) has a significant effect on delivery of goods and services (DGS) during the study period. In other words, the effective use of public

expenditure control mechanism of clearance mandate is not significantly affected on the delivery of goods and services (DGS)

Research Hypothesis Three

H₀₃: Departmental Vote does not have any significant impact on the delivery of goods and services

Given the research equation: $DGS = b_0 + b_1FRW + b_2CLM + b_3DPV + b_4AQL + U_t$ and the regression coefficients contained in the regression coefficients table below,

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	39.564	16.221		2.439	.024
1 FRW	.252	.021	.226	1.189	.484
CLM	-.497	.238	-.425	-2.090	.040
DPV	.211	.024	.195	.970	.044
AQL	.184	.022	.166	.883	.049

a. Dependent Variable: DGS

If we substitute the values of the variables with the regression coefficients as contained in the table above into the model, we have:

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

$$S(b_i) \quad [0.021] \quad [0.238] \quad [0.022] \quad [0.021]$$

From the regression equation above we have,

$$b_3 = 0.195$$

Standard deviation of $b_3 = 0.022$

$$H_0: b_1 = 0$$

$$H_0: b_1 \neq 0$$

$$\frac{1}{2} b_1 \text{ equals } 0.0975$$

Using the standard error test, $S(b_i) < 1/2b_i$ above, $0.022 < 0.0975$. Thus, we reject the null hypothesis. That is, we accept that the estimate b_3 is statistically significant at the 5% level of significance. This implies that Departmental Vote (DPV) has a significant impact on delivery of goods and services

Research Hypothesis Four

H₀₄: Quality of audit report does not significantly affect the delivery of goods and services

Given the research equation: $DGS = b_0 + b_1FRW + b_2CLM + b_3DPV + b_4AQL + U_t$ and the regression coefficients contained in the table below

Coefficients^a

Model	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
(Constant)	39.564	16.221		2.439	.024
1 FRW	.252	.021	.226	1.189	.484
CLM	-.497	.238	-.425	-2.090	.040
DPV	.211	.024	.195	.970	.044
AQL	.184	.022	.166	.883	.049

a. Dependent Variable: DGS

We substitute the values of the variables with the regression coefficients as contained in the table above into the model, we have:

$$DGS = 39.56 + 0.226FRW - 0.425CLM + 0.195DPV + 0.165AQL$$

$$S(b_i) \quad [0.021] \quad [0.238] \quad [0.022] \quad [0.021]$$

From the regression equation above we have,

$$b_4 = 0.165$$

Standard deviation of $b_3 = 0.021$

$$H_0: b_4 = 0$$

$$H_0: b_4 \neq 0$$

$$\frac{1}{2} b_4 \text{ equals } 0.0825$$

Using the standard error test, $S(b_4) < 1/2b_4$ above, $0.021 < 0.0825$. Thus, we reject the null hypothesis. That is, we accept that the estimate b_4 is statistically significant at the 5% level of significance. This implies that audit quality (AQL) has a significant impact on the delivery of goods and services.

7. CONCLUSION

The descriptive statistics of this study indicates that:

Fund release warrant, clearance mandate, departmental vote and a quality audit report which are all instrument of public expenditure control mechanism help in the control of public expenditure as noted by majority of the respondents.

The regression analysis showed a positive relationship exists between fund release warrant, departmental vote and audit report quality with public expenditure control mechanism and delivery of goods and services. The relationship is statistically significant ($p < 0.05$) and in line with *a priori expectation*.

A negative relationship exists between Clearance mandate a public expenditure control mechanism and delivery of goods and services and the relationship is statistically significant ($p < 0.05$). The relationship is however not in line with *a priori expectation*.

The adequacy of the model measured by the coefficient of determination R^2 is 86.20%, indicating that 86.20% of the variations in the model can be explained by the explanatory variables of the model. The Adjusted R Square figure shows that the model performed well. The Durbin Watson statistics shows that autocorrelation was not a problem in the model.

The analysis of the hypotheses showed that fund release warrant, departmental vote and audit report quality all have significant effect on the delivery of goods and services while clearance mandates did not have a significant effect on the delivery of goods and services.

8. RECOMMENDATIONS

Based on the result of the study, the following recommendations are made:

In order to improve the delivery of goods and services in the public sector, clearance mandate which is a control mechanism for public expenditure management needs to be strengthened.

The use of departmental vote in government ministries, agencies and parastatals should be exhilarated and enforced to ensure that public expenditure control brings about the delivery of goods and services desired.

The audit report quality as a means of public expenditure management control should be maintained to enhance the effective delivery of goods and services within the sector.

Government and policy makers should ensure that fund release warrant as a public expenditure management control mechanism should be used often in bringing about an effective and efficient delivery of goods and services to the public.

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APPENDIX I POPULATION OF THE STUDY

S/N	MINISTRIES	NUMBER OF STAFF
1	Ministry of Finance	392
2	Ministry of Works	252
3	Ministry of Commerce and Industries	233
	TOTAL POPULATION	877

Source: Human Resource Dept. of various Ministries, Dec. 2016.

APPENDIX II :Response Rate

S/No.	Ministries	Departments	Questionnaire given	Questionnaire returned
1.	Finance	<i>Debt Management</i>	24	16
		<i>Investment matters</i>	19	11
		<i>Administration and Supply</i>	31	23
		<i>Budget and Budget Monitoring</i>	25	17
		<i>Accounts & Finance</i>	46	33

		<i>Pay Roll and Management</i>	27	18
	Total		172	118
2.	Works	<i>Civil Engineering Service</i>	2	2
		<i>Planning Resources & Statistics</i>	4	3
		<i>Finance and Accounts</i>	48	39
		<i>Administration and Supply</i>	2	2
		<i>Mechanical Engineering Services</i>	2	1
		<i>Transport Services</i>	2	2
	Total		60	49
3.	Commerce & Industry	<i>Commerce</i>	2	2
		<i>Industries</i>	2	1
		<i>Finance & Administration</i>	38	31
	Total		42	34
	Total		274	201

Source: Field Survey, 2016

APPENDIX III: QUESTIONNAIRE

QUESTIONS ON SPECIFIC OBJECTIVES

Key

SA = Strongly Agreed (5)

A = Agreed (4)

N = Neutral (3)

D = Disagreed (2)

SD = Strongly Disagreed (1)

S/No	Items	SA	A	N	D	SD
		5	4	3	2	1
Fund Release Warrant						
1.	The use of fund release warrant helps in the control of public expenditure					
2.	This mechanism protects public funds from reckless tampering by accounting officers					
3.	It is the best control mechanism as release of public fund through this mechanism is through legislative process of appropriation.					
4.	Expenditure included in the general warrant can be provisioned for by spending officers obtaining a supplementary spending order.					
5.	Fund release warrant is used in obtaining money for proper working of government establishments					
clearance mandate						

1.	Proper use of clearance mandate help in the control of public expenditure					
2.	This is issued for payment of capital projects and contractors					
3.	Recurrent expenditure is also issued by the issuing authority and it is used to pay recurrent expenditures in banks.					
4.	Clearance remittance is also a transfer of money from the Treasury to a sub-treasury to pay individuals.					
5.	monthly salaries, pensions and overhead costs.					
Departmental Vote						
1.	Departmental vote is one of the main instruments used in the control of public expenditure.					
2.	The expenditure vote account is a crucial budgetary control mechanism meant to control the day-to-day expenditures of a government-spending unit					
3.	It provides a true and fair picture of the unit's commitments and expenditures.					
4	Departmental vote expenditure control mechanism can check frauds and embezzlement					
5.	This control mechanism insist that every entry be authorized, checked and initialed by competent officers					
Quality of Audit Report						
1.	The accounting records of the department is transparent					
2.	Internal audit department in the ministry carryout their control function satisfactory					
3.	The Department prepares and adheres to their annual budget					

4.	Basic accounting standard is followed to ensure the integrity of the financial report					
5.	Accounting feedback is being received in all the operating departments periodically to check report integrity					
	Delivery of goods and services					
1.	Proper use of fund release warrant facilitate efficient delivery of goods and services					
2.	Clearance mandate have the ability to bring about delivery of goods and services					
3.	Effective use of departmental vote leads to significant improvement in delivery of goods and services					
4.	When the quality of audit report is right account delivery of goods and services is enhanced					
5.	Public expenditure management help in enhancing the welfare of people					