

A PRE-DEMOCRATIC AND DEMOCRATIC ERA ANALYSIS OF PUBLIC SECTOR EXPENDITURE AND CONTROL ON PUBLIC SECTOR PERFORMANCE IN NIGERIA

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Abstract: This study on the impact of public expenditure and expenditure control on public sector performance in Nigeria is to determine which era impacted more on the citizens. The ex-post Facto research design was used for the study with data from secondary sources. The study used published statistics from the central bank of Nigeria (CBN). The study employed the use of the statistical package for social sciences -25, to analyse data. The study revealed a significant and positive impact of expenditure control on public sector performance in the pre-democratic era and a negative and non-significant impact on public sector performance in the democratic era. The study recommended strict compliance to control measures and prosecution of corrupt practitioners from the auditor general report.

Keywords: Public Expenditure Control, Public sector performance, Human development Index.

1. INTRODUCTION

The Public Sector capital expenditure is an indispensable tool for the Provision of social goods and services to citizenry as well as the evaluation of the performance of Fiscal authorities either elected or appointed as they act as agents to the electorate and the populace as custodians of public wealth for the provision of public goods and services. This impact can be evaluated through the level of average life expectancy of the population and the infant mortality in the country. The average level of literacy which is reflected by the average school entry and living age in the country, average standard of Living of the citizens of the country, which is a measure of the socio-economic well-being of the citizenry. The impact of the budget on the provision of goods and services will impact on the growth of the economy as the gross national income (GNI) or the Gross Domestic product per Capital (GDP per capital) is the average productive capacity which reflects the living standard or material wellbeing of each Citizen as well as the freedoms, security and social inequalities are a result of the provision of public goods and services. Iana, *et al.* (2019), did assert that public social spending for sustainable development can be examined through multiple dimensions of human development index (HDI), through the standard of living, education and health and their relationship to public spending for achieving the 2030 agenda for sustainable development.

Beatrix and Marco (2021), highlighted the relevance of budget and budget transparency in improving Human development and fill the gap which is traditionally considered as the concept of development in economic terms. Human development refers to the level of knowledge, the possibility of enjoying a long and healthy life and having a descent standard of living. Thus, this is reflected in one acronym as the human development index (HDI) and improving human development is the

main point of interest in the assessment of public policy outcomes (performance). The evaluation of our public expenditure will suffice for the welfare of the citizenry and its control measure for provision of public goods and services in the Nigerian public sector and the need to study the impact of our scarce resources on the development of the citizens and the nature of our fiscal authorities responsiveness to public mandate taking into consideration the military era (pre democratic era) and the democratic era to determine which regime has so far acted in public thrust thereby thus considering the impact of their project and programmes to the welfare of its citizens.

2. LITERATURE REVIEW

Conceptual framework

Public Expenditure, control and public sector Performance

The performance of the public budget is beyond the Gross Domestic Product but refers to basic human needs such as health, education, availability of food, clothing, etc;(streeten,1995), empowerment, equity, sustainability (UNDP, 2011), social equality (UNDP,2019) and freedoms; the freedom of well-being and freedom of agency to do or achieve what is valued (UNDP, 2016). The capability approach coupled with concept of human rights has been proposed (Sen. 1984; Sen. 2005), including all these features under the umbrella “human development” and the index is on a 1.00 scale as shown in table one(1). To attain an improved human development index, the budget transparency is a key tool as transparency may improve the quality of life through a better quality of governance As shown in table 2, a study of one hundred and ten (110) countries in a pool for the years 2008, 2010, 2012, 2015 and 2017 has empirical results proving a positive effect of the open budget index on the human development index suggesting that budgetary transparency is a good way to improve levels of human development (Beutrizand Marco, 2021). The first on the top ten countries on the chart of the HDI is Switzerland with HDI of 0.962,most developed countries have a high HDI score of 0.8 and above and the world’s least developed countries (LDC’s) which tend to have HDI scores below 0.55, with south Sudan having 0.385 which is least amongst Chad, Niger, Central African Republic (0.404), Burundi (0.426) Mali (0.428), Mozambique (0.448), Burkina Faso (0.449), Yemen and Guinea but Nigeria is above the board of the top ten least ten countries with an HDI of 0.535.

IMF (2019), states that social protection in Sub-Saharan Africa covers 7.8 percent of the population ranging from 45 percent in South Africa to below 10 percent in a number of African countries. The human development index which reflects the level of performance of public expenditure in any country is responsible for the categorization of countries into very high level of human developed Index (HDI above 0.7), medium level (HDI 0.56-0.7) and low level of human development (HDI below 0.56).

Expenditure control refers to various coordinated actions taken by managers of public finance to ensure that all government expenditures are “wholly” ‘necessarily’ ‘reasonably’ and ‘exclusively’ incurred for the purposes for which they are meant and for the overall public interest. The exercise of expenditure control over public sector finances includes: The Executive Control, the Legislature Control, the Ministry of Finance Control, the Treasury Control (Office of the Accountant General of the Federation), the Departmental Control ,Office of the Auditor General for the Federation(Oti,*et al.*,2018) Lyndon and Joseph(2017) asserted that the fundamental principles of budgetary control from the definitions of budgetary control given above can be outlined as follows: (a) Establish a plan or target of performance which coordinates all the activities of the business (b) Record the actual performance; (c) Compare the actual performance with that planned; (d) Calculate the difference or variances and analyze the reasons for them; and (e) Act immediately, if necessary to remedy the situation. Public expenditure should achieve explicit outputs at minimum cost by applying performance targets of output relative to inputs(Adongo and Jagongo,2013).

Empirical review and Theoretical framework

Extant literature on this subject matter has revealed a significant and non-significantly positive and negative effect of one variable on the other while some have no effect or relationship at all. Mazikana,A(2019) in Zimbakwe, Rajan *et. al*(2021),in india, Asumani,K(2019) , Mpika(2019), in Kenya, Obayomi and Akpan(2022)in Nigeria using recurrent expenditure, all had a negative relationship or effect of budgetary and expenditure control on performance as Mukah(2018) in Cameroun,Ogilo and Swaleh(2018) in Kwale, Mutungi,Z(2017) in Kenya,Shingiro(2015) in Huge district of Kenya,Obayomi and Akpan(2022) in Nigeria with capital expenditure, Jimoh *et.al*(2020) in Osun,Nigeria had a positive effect or relationship between budget or expenditure control on performance.However,Lydon and Joseph (2019) in Byelsa state Nigeria had no relationship between budgetary control and performance.

The study is anchored on the theory of public expenditure by Adams, H.C (1895), which states that the aim of public expenditure is to discover the meaning of expenditures for the life of a people and in this manner to arrive at the principles which centres appropriation and that the poor state would be called upon to make larger relative expenditure for the primary governmental functions. This theory is in line with the act of budget, budgetary control as well as the public sector performance which reflects the expectations of the public from its representatives which correlates with the agency theory by Jensen and Meckling (1975).

3. METHODOLOGY

The Ex-post facto research design was used in this study because of the use of time series data. The non-probability sampling technique of convenience sampling was adopted and considered the fiscal authorities in the military era (pre-democratic era) from 1984 to 1998 and the democratic era from 1999 to 2021 with data from annual publications and bulletins of the Ministries of Finance, Budget and Planning, the National Bureau of Statistic (NBS), the Central Bank of Nigeria (CBN), the Federal Ministry of Health, Federal Ministry of Education and the World bank Group. The study employed descriptive and inferential statistical technique using the statistical package for social sciences (SPSSWIN) with the F and T statistic for test of hypothesis at 5% degree of freedom and 95% judicial limits.

3.1 Model specification

The model for the study and the decomposition of the variables for data analysis is as shown below;

$$HDI = f(EstExp + ActEst + \alpha_i)$$

Where;

- HDI = Human development index
- EstExp = Estimated Expenditure
- AcExp = Actual Expenditure
- α_i = other lurking variables

4. RESULTS AND FINDINGS

4.1 Data Analysis

4.1.1 A Impact of Expenditure control on public sector Performance (Pre-democratic era)

Table 1: Descriptive Statistics

	Mean	Std.Deviation	N
HDI	.3933	.03008	18
EstExp	145640.1944	186810.5296	18
AcEst	6103.6833	25361.37734	18

In table 1, the HDI had a mean value of 0.3933 with a less significant deviation of 0.03 with estimated expenditure mean of N145640.1944 billion and a large scatter of 1808105296 and the Actual expenditure has a mean of N6103.6833 billion with less variability to the estimated from the mean. This implies that the estimated expenditure has less uniformity while the actual expenditure has more unissformity to the mean expenditure.

Table 2: Correlations

		HDI	EstExp	AcEst
PearsonCorrelation	HDI	1.000	.583	-.373
	EstExp	.583	1.000	-.114
	AcEst	-.373	-.114	1.000
Sig.(1-tailed)	HDI	.	.006	.064
	EstExp	.006	.	.326
	AcEst	.064	.326	.
N	HDI	15	15	15
	EstExp	15	15	15
	AcEst	15	15	15

In table 2, the correlation proves that estimated expenditure has a positive and significant impact on the HDI of 0.583 which indicates 58.3% performance of the sector. The estimated expenditure was less significant at one-tailed while the actual expenditure was more significant at one-tailed because of their variability. The estimated expenditure in the pre-democratic era had a significant impact while the actual expenditure had a negative impact on the public sector at -0.837 on the HDI scale as variance.

Table 3: Model summary^b

Model	Sums of Squares	Df	Mean Square	F	Sig.
Regression	.007	2	.003	5.781	.014b
Residual	.009	15	.001		
Total	.015	17			

In table 3, the model summary is very strongly significant from the coefficient of 66% to the standard error estimate of 0.24 with a determine coefficient of 40% and adjusted 36% all indicate that the changes in the actual and estimated expenditure are not following the changes in the index.

Table 4: ANOVA^a

Model	R	RSquare	AdjustedRSquare	Std.Error of the Estimate	ChangeStatistics		
					R Square Change	FChange	df1
1	.660 ⁸	.435	.360	.02406	.435	5.781	2

In table 4, the sums of square of regression at 0.007 and residual of 0.000 that there is a very insignificant variation in the public sector performance that is contributed by the actual and estimated expenditure and is very significant at an F-value of 5.781 and both can explain for only 15% change of the public sector performance.

Table 5: Model Summary^b

Model	ChangeStatistics		Durbin-Watson
	df2	Sig.FChange	
1	15	.014	2.319

a. Dependent Variable:HDI

b. Predictors:(Constant), AcEst, EstExp

In table 5, the Durbin-Watson of 2.319 reveals a negative auto-correlation between estimated and actual expenditure on public sector performance

Table 6: Coefficient^a

Model		UnstandardizedCoefficients		StandardizedCoefficients	Sig.
		B	Std.Error	Beta	
1	(Constant)	.383	.008		.000
	EstExp	8823E-008	.000	.548	.013
	AcEst	-3.678E-007	.000	-.310	.133

In table 6, the coefficient in the standardized column has a standard error of 0.08 but both variables possessed an error of 0.00 less than the constant, therefore reflecting the reliability of the results obtained from the coefficients likewise the standardized coefficients of 0.13 and 0.133 which are all less than the constant of 0.00, indicating the reliability of the results.

Table 7: Coefficient^a

Model	95.0% Confidence Interval for B		Correlations			Collinearity Statistics
	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance
(Constant)	.367	.399				
EstExp	.000	.000	.583	.587	.544	.987
AcEst	.000	.000	.373	-.379	-.308	.987

In table 7 of the pre-democratic era the coefficients revealed a positive correlation for the estimated and a negative for the actual expenditure with a t-value of 2.0806 and -1.588 respectively and likewise in the zero-order correlation to part in the coefficient table.

Table 8: Coefficients Correlations^a

Model		Collinearity...
		VIF
1	(Constant) EstExp AcEst	1.013 1.0

a. Dependent Variable: HDI

In table 8, the tolerance level of 0.987 in the collinearity statistics reveals to absence of multi-collinearity problems live use the VIF of 1.013 amongst the variables. The actual expenditure is just 11.4 percent of the estimated expenditure.

Table 9: Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	EstExp	AcEst
1	1	1.694	1.000	.16	.15	.05
	2	.957	1330	.00	.08	.84
	3	.349	2.203	.84	.77	.11

a. Dependent Variable: HDI

In table 9, the eigenvalue, the condition matrix and the variance proportion are all within range of no available collinearity or multicollinearity problems from the collinearity diagnostics as not a column of the variance proportion has a value of 0.90 or above.

4.1.2 B Impact of Expenditure control on public sector performance (Democratic Era)

Table 1: Descriptive Statistics

	Mean	Std.Deviation	N
HDI	.4942	.03420	23
EsExp	4.1344E+12	3.36620E+12	23
AcExp	4445401217	3142252803	23

In the democratic era, table 1 had a mean performance of the public sector as 0.4932 with a less variation from the mean of 0.03420 and a mean estimated expenditure of N4.1344 billion and a deviation from the mean significantly at 3.36620 with an actual mean of N4,445,401,217 trillion with a variation of 3142252803 which reveals a more dispersion between the actual and estimated expenditure as well as public sector performance.

Table 2: Correlations

PearsonCorrelation	HDI	1.000	.776	.744
	EsExp	.776	1.000	.973
	AcExp	.744	.973	1.000
Sig.(1-tailed)	HDI		.000	.600
	EsExp	.000		.000
	AcExp	.000	.000	
N	HDI	23	23	23
	EsExp	23	23	23
	AcExp	23	23	23

In table 2, the performance of the public sector would have been 0.776 which represents the correlation between the estimated budget and public sector performance as well as actual correlation of 0.744 which is a 0.032 change in correlation representing 3.2% change of the estimated budget to the total budget performance on the public sector.

Table 3: Model Summary^b

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Change Statistics		
						R Change	Square	F Change
1	.777a	.604	.564		.02258	.604	15.232	2

In table 3, the R² and adjusted R² less than 70% on the model summary of the regression analysis which indicates that the change in the actual and estimated expenditure is not in line with the change in the performance of the public sector as proxied by the HDI,

Table 4: Model Summary^b

Model	Change Statistics		Durbin-Watson
	df2	Sig. F Change	
1	20	.000	1.762

- a. Predictors:(Constant), AcExp, EsExp
- b. Dependent Variable: HDI

In table 4, with a standard error of 0.2258 and F-change of 15.232, which reveals the strength of the model and variables. The Durbin-Watson of 1.762 reveals positive auto-correlation between the independent variables and independent variable

Table 5: ANOVA^a

Mode		Sums of Squares	df	MeanSquare	F	Sig.
1	Regression	.016	2	.008	15.232	.000 ^b
	Residual	.010	20	.001		
	Total	.026	22			

- a. Dependent Variable: HDI
- b. Predictors:(Constant), AcExp, EstExp

In table 5, the regression sums of squares and residuals are a revelation that there is an insignificant contribution of the

changes in the actual and estimated budget to the changes in the public sector performance.

Table 6: Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.463	.0809		52.449	.000
EstExp	9859E-015	.000	-.970	1.599	.125
ActExp	-2.181E-012	.000	-.200	-.330	.745

In table 6, the coefficient has a standard error of 0.09 but both actual expenditure and estimated expenditure have a degree of error of 0.00 revealing the reliability of the test on both variables to public sector performance. The of the T-statistic in both variable is less than 52.449 but lesser in actual expenditure thereby the expenditure to public sector performance is more less significant to public sector performance. This is an indication of poor control measures in actual expenditure.

Table 7: Coefficients^a

Model	95.0% Confidence Interval for B		Correlations			Collinearity Statistics
	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance
1 (Constant)	.445	.482				
EstExp	.000	.000	.776	.337	.225	.054
ActExp	.000	.000	.744	.074	-.046	.054

The result on table 7, revealed that the result of the test is significant all levels of the test as the 95% confidence limits are all less than 0.005. The values on the zero-order to part further reveals the less significance of the actual expenditure to change in HDI as revealed in table 6.

Table 8: Coefficients^a

Model	Collinearity...
	VIF
1 (Constant)	
2 EstExp	18.588
ActExp	18.588

a: Dependent Variable: HDI

The tolerance level on the collinearity statistics reveals no autocorrelation but the VIF of 18.588 shows that the correlation is strongly significant between the estimated and actual expenditure to public sector performance the democratic era.

Table 9: Coefficient Correlations^a

Model		AcExp	EsExp
1	Correlations		
	ActExp	1.000	-.973
	EstExp	-.973	1.000
	Covariances		
	.AcExp	-4.363E-023	-3.962E-026
	EstExp	-3.962E-026	3802E-029

a. Dependent Variable: HDI

Table 10: Collinearity Diagnostics^a

Model	Dimension	Condition Index		VarianceProportions		
		Eigenvalue		(Constant)	EsExp	AcExp
1	1	2.732	1.000	.03	.00	.00
	2	.259	3.250	.76	.02	.01
	3	.010	16.910	.21	.98	.99

a. Dependent Variable: HDI

There yet exist no multicollinearity issues between the variables which validates the result of the test as the eigen values are all less than 15 and even with one column having two values above 0.90 in the variance proportion, the eigenvalue did not exceed 23 in any column. Thus, the result of the test is reliable for conclusion.

5. DISCUSSION OF FINDINGS

This study on the impact of public sector expenditure and expenditure control on public sector performance in Nigeria did compare performance between the pre-democratic era ranging from 1984 to 1998 and the democratic era ranging from 1999 to 2021. The revealed that there exist more significant impact of expenditure control on public sector performance in the democratic era than the pre-democratic era. This in consonance with the findings of Mukah (2018), Ogilo and Swaleh (2018), Mutungi, Z (2017), Shingiro (2015), Obayomi and Akpan (2022) in Nigeria with capital expenditure, Jimoh *et.al*(2020). The findings are summarized as follows;

- i. There exists more control measures in the pre-democratic era than the democratic era.
- ii. An increase and control on estimated public expenditure to the value of actual expenditure will increase Nigeria's HDI by 0.209 at actual and the estimated by 0.241 with our HDI growth from 0.535 in 2021 to 0.744 and 0.766 respectively, which is the medium level development index good enough for developing countries like Nigeria.
- iii. The changes in the impact of the estimated and actual expenditure are less non-significant in the democratic era than the pre-democratic era.
- iv. The estimated and actual expenditure values have collinearity issues.

6. CONCLUSION AND RECOMMENDATION

The study concluded that the democratic era has a better performance in the total of its public expenditure than the pre-democratic era and that both eras are characterized by misappropriation, mismanagement and non-adherence to public policy rules on public expenditure controls with more deviations from the controls in the democratic era. The democratic era also had a higher percentage of actual public expenditure to the estimated expenditure in relation to the pre-democratic era with little or no corresponding improvements in public sector performance to the expenditure as revealed by 11.4% actual expenditure of the pre-democratic estimated expenditure against a 97.3% actual expenditure against the estimated expenditure in the democratic era with average public performance(HDI) of 0.427 for pre-democratic era within 15 years of the study and an average performance(HDI) of 0.494 in the democratic era on the HDI scale. This reveals an average performance change of 0.067 on the HDI scale with a percentage change in actual expenditure of 89.5% against the democratic era. This further reveals a stronger era with less control in public policy which limited the performance level of the democratic era. The study recommended increase in actual expenditure with strict adherence to control measures in the budgetary process from execution: enforce monitoring and evaluation and under accountability; ensure prosecution of corrupt practitioners and accomplices from the auditor general's report.

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