

**TITLE PAGE**  
**CHECKING WASTAGE IN PUBLIC SPENDING IN PUBLIC**  
**SECTOR ORGANIZATION**  
**AN ASSESSMENT OF THE ROLES OF BUREAU OF PUBLIC**  
**PROCUREMENT (BPP) KEBBI STATE OFFICE**

**BY**

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## **DEDICATION**

This research study is dedicated to my late father Mallam Umar (Hubbare Kalgo), my mother Hajiya Hauwa'u Abubakar, My brothers Late Fatima (Jumma), Aishatu (Yarbuga) and Alhaji Bala Umar Kalgo, beloved wives late Saratu and Aishatu and wonderful children: Aishatu Abubakar, Moh'd Jazuli Abubakar, Fatima Abubakar, Abubakar Abubakar Sadiq and Faruk Abubakar

**APPROVAL PAGE**

This project has been approved by the Department of public Administration. Faculty of Management science, Usmanu Danfodiyo University, Sokoto.

In partial fulfillment of the requirement for the award of Bachelor of science Degree in public Administration.

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## **CHAPTER ONE**

### **1.0 INTRODUCTION**

Nigeria is in dire need of accountability in Public Spending. This is because accountability Public Spending is cost effective to promote social and economic development. Public Spending has the potential to enhance democratic process by promoting fairness, civic responsibility and social – economic development. They add value to a country in terms of its attractiveness as a place to live work and invest.

The term “Public Spending” here refers to the combination of government controlled and commercial private sector services being provided to the general public as clients, and most importantly as a citizen Fawoyi (2007).

In order to fulfill this statutory mandates, government at all level regularly or more appropriately in Nigeria, routinely enters into contract to purchase goods and services to the public. Indeed a large proportion of government activities are carried out through such contracts.

It goes without saying that these contracts are the major vehicle of corruption in Nigeria. Thus since the inception of civilian administration in Nigeria there have been persistent demand for the legislative intervention in form of statutory enactments to define basic ground rules for effectiveness and efficiency in public spending with a view to reducing corruption in the process at least to the barest minimum Fawoyi, (2007).

This research work focuses on checking wastage in Public Spending in Public Sector Organizations: An assessment of Roles of Bureau of Public Procurement (BPP) Kebbi State Office.

## **1.1 BACKGROUND TO THE STUDY**

The quality of public service provided by public institution for the years has been very poor, sadly the inefficiency which characterized these services has crept into the private sector, little wonder, the average Nigerian citizen is daily with poor customer public service almost all sector of the economy.

However, with the return of Nigeria to civilian rule on the 29<sup>th</sup> May, 1999, with a lot of enthusiasm in the minds of citizens for better days to come because of the long years of military rule which many believed had caused our dear country a lot of set back economically, politically, socially, culturally and religiously. The high hopes which the public administrators faded away after the first four years, as the nations problems such as unemployment, corruption, ineffective and inefficient public service and soon still persisted.

It was identified that numerous gaps exist in the policy. It was also discovered that many public services were inaccessible of poor quality and indifferent to customer needs. Our public offices have for too long been show cases for inefficiency and dishonesty whilst being impediments to implementation for sound government policies. The Nigerian effort aim at instilling quality public service initiative appeared to be built around a total quality management. Philosophy which consists of a series of quality improvement activities involving employees,

members of public and top management in a joint effort to achieve effective public service improvement.

## **1.2 STATEMENT OF PROBLEMS**

Despite the crucial roles to played by the government at all level to ensure effective and efficient public service to the general public, yet these service provided by the public institutions over the year has been very poor, such that an average citizen is daily assaulted with poor public spending.

These was no proper monitoring and oversight as far as public service spending is concerned, due to absence of harmonize government policies and practices which will regulate the setting of standards for effective public spending.

The problem of complete absence of legal frame work n relation to efficient public spending and lack of professional capacity for public procurement and related matters in Nigeria.

Our public offices saddle with the responsibility of discharging public spending have for long be proved for inefficiency and dishonesty whilst being impediments to implement of sound government policies.

There was complete neglect on the issues of competition and transparency in public procurement process which the existing anti-corruption bodies laws, and codes fail to address or which require a specific legislation in order to rid effective public spending process of corruption and nepotistic tendencies.

### **1.3 OBJECTIVE OF THE STUDY**

The main objective of this research work is to determine the causes of ineffective and inefficient public spending of the public sector organization to the general public.

Specific objectives would be focused on checking wastage in public spending in public sector organization. This research work has a specific objective which as follow:-

1. To examine spending wastages in public spending in public sector organization an assessment of the roles of bureau of public procurement (BPP) In Kebbi state office.
2. To identify the problems that confronted public spending in public sector organization.
3. To solution of the problems that associated with public spending procedure. In public sector organization an assessment of the roles of Bureau of public procurement (BPP) in Kebbi state office.

The research work aim at sharing the ways government agency (Bureau for Public Procurement) checks wastage in public spending in public sector organization for a better service to the general public.

#### **1.4 SIGNIFICANCE OF THE STUDY**

This study being aimed at examining checking the wastage in public spending of public sector organization in service delivery, and considering the crucial role played by Bureau for public procurement in



checking the wastage in public spending Kebbi State it is of utmost significance.

This project work would no doubt be of benefit to administrators and managers of public sector organizations for it will serve as a guide to them in carrying out public spending functions. Students who want to acquire knowledge of monitoring and oversight in public spending, competitive bidding and award of contracts in the course of their study will also find it very useful.

To those who would like to undertake research work on the role of Bureau for public procurement in checking wastage in public spending in public sector organization. This project would be useful to the management of virtually every organization be it at federal level, state level or local government level, as a reference material.

## **1.5 HYPOTHESIS**

This research work intends to test the validity of the following hypothesis:

1.  $H_1$  that there is relationship between public spending and ineffective service of public sector organizations.
2.  $H_{ii}$  that harmonize government regulation influence effective public spending in public sector organization
3.  $H_{iii}$  that the quality of public spending by public sector organization is due to influence of competition and transparency in checking wastage in public spending.

## **1.6 SCOPE AND THE LIMITATIONS OF THE STUDY**

The study covered a wide range of discussions within the boundary of Kebbi State Bureau for Public Procurement Office. In order not to deviate from the main thrust of the study, the research will try to cover the role of the Bureau for Public Procurement (BPP) in checking the wastage in public spending of the public sector organization. The research would equally cover the area of monitoring and oversight of

effective public spending with view to making useful suggestions and recommendations to the appropriate authorities for solution. However, the research is limited due to time and financial constraint as well as difficulties in accessing some data and information.

## **1.7 DEFINITION OF TERMS**

**“Service”** in general refers to intangible benefits provided to individuals or organizations through the performance of variety of activities or provision of physical facilities or products.

**“Procurement”** According to oxford advanced learner’s Dictionary coordination of men and materials can be defined is the process of obtaining supplies of something especially within an organization for the accomplishment of identifiable purpose.

**“Public Sector:-** Is a part of the state that deals with either the production, ownership, soles, provision, delivery and allocation of goods and services by and for the government or its citizens, whether national, regional or local.

Public sector can also mean commercial art of government that provide goods and services to the citizens.

“**Checking**”, this refers to the power of one organization over another organization such that it has control over the affairs of the other organization and prevent such organization from misuse of its legal powers.

## **1.8 SCHEME OF THE WORK (CHAPTERIZATION)**

This research work is divided into five (5) chapters as outlined below:

Chapter one covers the general introduction to the study, background of the study, statement of problems, research questions, objectives of the study, hypothesis, significance of the study, scope and the limitations of the study, definition of terms and scheme of work.

Chapter two is a literature review, the chapter essentially focused on conceptual definition of public sector in Nigeria, conditions of public sector in Nigeria, types of public sector methodology. Wastage in public spending of public sector organizations and the role of Bureau for Public

Procurement in checking wastage in public spending in public sector and theoretical framework.

Chapter three treated research methodology. The following are highlighted in this chapter, research design, population and sampling, sources of data collection, method of data collection, method of data analysis and hypothesis testing method.

Chapter four examine the presentation and analysis of data, it dwells upon hypothesis testing and round-up with summary of findings.

Lastly, chapter five covers summary, conclusion, recommendation. References are also not left unattended.

## **CHAPTER TWO**

### **LITERATURE REVIEW AND THEORETICAL FRAME WORK**

#### **2.0 INTRODUCTION**

This component of the work has to do with the review of related literature on the subject matter, can be done by parading different views, opinions, position and conclusions of different authorities on the subject matter.

#### **2.1 CONCEPTUAL DEFINITION OF PUBLIC SECTOR**

Public sector according Willoughby (1952) refers to the “activities of the executive branch of government, state, local government, independent board and commission set up by the National Assembly, Government Corporation and certain agencies of a specialized character”.

“Public Sector: Is a part of the state that deals with either the production, ownership, sales, provisions, delivery and allocation of goods and services by and for the government or its citizens whether national, regional or local.

Public sector can also mean commercial arm of government that provide goods and services to the citizens Willoughby (1952). According to legal conditions of control (1952),

Public also include government parastatal/public enterprises and contain agencies such as agencies government own comprises of N.N.P.C and adhoc bodies set up to perform specific tasks which however exclude the armed forces.

The public sector, on the other hand, refer to a organizations concerned with achieving state or public purposes (Alti 1994:2). In the Nigerian context it is seen as “comprising of three tiers of government (federal, state and local), parastatals, institutions and enterprises: it includes all corporations, authorities and public liability companies in which the government has full or majority interest” Bashir, (1993:1).

Hick; (2011) “as institution engage in providing service (and in some cases goods) whose scope and variability are determine not by the decision of government bodies that is in the democracy by the representatives of the citizens”.

## **2.2 PROBLEMS OF PUBLIC SECTOR**

### **Managerial/technical competence**

The public sector has the problem of managerial and technical competence. The public servants have, in other words. Been accused of poor managerial and technical competence. This is particularly true especially with regards to public corporations which have been accused of gulping large capital investments as well as huge recurrent grants without corresponding improvement in output.

Another management problem that may be most applicable to the public parastatals and corporations is the problem of an undue external control and interference by the powers-that-be at various levels. The autonomy which the parastatal are supposed to enjoy has been thrown overboard.

FUBARU (1983:34) states that in most government determined the financial and distribution policies. And various competing extraneous authorities like, Head of Government. The Chairman of the ruling party, the Ministry of Finance and the controlling ministry, all influence



decisions of the boards and, therefore, keep the Chief Executive on his toes trying to manipulate their influences for his convenience. In effect because the Chief Executive has too many bosses whom he must please, he has little time to plan for the success of his company. He resorts to power games, here lies the problem of government companies and their inability to perform efficiency.

### **Administrative structure**

Closely linked to the problem of interference is the confusing, fluid and bazy administrative structure imposed on them by the government that sets them up the government itself admitted this and sought a consultancy study of management boundary problems of public enterprises. In the report, the consultancy reported.

One such impediment is the administrative structure which government itself has fostered upon them. On one side there is a government council of board of directors mostly without professional knowledge relevant to the activity. This board has wide-range power over policy matters and over questions of staff recruitment, promotion and

discipline. On the other side is the management largely composed of professionals, whose role is to run the organization and execute the policies laid out by the directors. Somewhere in the middle come the supervision ministry, with a confusing role in its relationship to the board and management to work where each group of functionaries is prepared to keep within the strict limits of its powers and responsibilities. But in the fractious social and political climate of our country, aggravated as it is by ethnic, political, egoistic and other ambiguous factors. These limits are continuously breached, the consequence has been that hostile relationship almost always exists between board and management leading to frequent disruptions in the running of these establishments.

The rather hazy and fluid administrative structure and the complication and confusion resulting from it cannot but mar or militate against management efficiency. This further makes it practically impossible to manage with firmness, speed and efficiency, for effective goal achievement.

## **Rivalry and suspicion**

A tense, suspicious and an uneasy relationship existing between the administrator and the professional expert in the public service also constitute another management problem. This is most applicable to the civil service.

This problem observed that the relationship is one of acrimony and antagonism in a conflict rather than partnership in a enterprise with resultant lack of the team-work necessary in modern management. Although there seems to be varied opinions among experts on public administration as to ho should assume a more influential position between the generalist administrator and professional in ministry.

Adebayo (1992:12-6) opines that for maximum efficiency and harmonies relation in the public service, the best solution to the problem should be a blend of both generalist and specialist positions. The Udoji commission proffers the abolition of dual hierarchies in ministries and a complete integration of all senior management post within a ministry in to one pyramid. It further recommended that the normal process of

discovering the best management talent should be on the basis of selection and object to successful completion of appropriate senior management training. The selection and training should be carried out by the management. Udoji public service review commission (1974).

### **Mismanagement**

Another management problem that seems to have become endemic is the problem of mismanagement of public funds. This manifests itself in form of wasteful spending, financial corruption and embezzlement. These corruptive tendencies began to appear at the height of the prosperous oil boom of the 1970s.

Succinctly sum up the situations as follows:

Despite the tremendous oil-revenue boom of late 1973 and onwards. There was the growth of institutionalized corruption of public life, the stupendous mismanagement and the astronomical waste.

Not millions but billions were frittered away on crazy schemes like the cement scandal, or siphoned into private fortunes. Enough wealth and resources in those five and half locust years to July 1977 were wasted to

have made Nigeria the most prosperous, the powerful and the most influential nation in Africa. (General Yakubu Gowon (1973).

This problem is more glaring in the awards of public contracts.

Oshisami and Dean (1984) expressed feeling that government contracts in Nigeria face criticism because of cost overrun, performance failure, excessive profiteering, faulty planning and corrupt practices.

Ukwu (1985) also expressed the opinion that looking at the Nigeria public sector projects, one can read a history of misplaced priorities and missed opportunities.

Umoh (198) on his part relates that about it 463 of fraudulent practices were recorded in the ministry of communications alone during the second Republic as a result of which the government lost about N0 million monthly. It is sad that most public servants show little concern for efficient and effective management of the nation's financial resources to the extent that they would conclude with contractor and their agents in defrauding the nations.

## **EFFECTS OF PUBLIC EXPENDITURE**

### **1. Effective**

#### **2.3 SOLUTION OF THE PROBLEM IN PUBLIC SECTOR**

For the Nigerian public sector to be effectively and efficiently managed toward effective goal accomplishment, the above and other management problems need to be addressed and urgently too. In what follows, an attempt is made to offer some suggestions on how to address some of the problem.

The public service needs to be properly organized in such a way as to have proper structures that will lead to effective attainment of goals and objectives. Institutions whose functions are already being undertaken by established ones need not be created as this will amount to a mere duplication of efforts and wastage of resources. The institutions of MAMSER and DFRI established by the Babangida Administration are cases in point, as their functions could be effectively undertaken by existing ministries proper and effective coordination with respect to the public parastatals and corporations, appropriate functional differentiation

need to be effected with a view to addressing the perennial problem of persistent conflict, personality clashes and so on between the managements, governing boards and the supervising ministries. Clear lines of authority and responsibility need to be drawn for effective coordination and efficient goal attainment.

The problem of management of resources needs to be effectively tackled. For this problem to be addressed, the political leadership needs to lead by example. Experience has shown that a lot can be done by a firm, morally sound and patriotic political leadership stamping out corruption and mismanagement. Under the Buhari and Idiagbon leadership, for example, these corruptive tendencies were virtually reduced to the minimum in the public sector organizations.

For the problem of managerial and technical incompetence of the public servants to be addressed, there is a need for the managers to be well adequate with appropriate and effective management tools and techniques. The Udoji commission did appreciate this need and hence recommended that.

There is need for a new conception of management, providing a more productive or result-oriented approach to the public service, concentrating attention and resources on the purpose for which public institutions are created as servants of society.

The report proceeded to recommend the adoption or application of the three management technique in order to achieve this end. Project management; management by objectives; and programme and performance budgeting (ALTI, 1994).

## **2.4 WASTAGE IN PUBLIC SPENDING IN PUBLIC SECTOR ORGANIZATION**

Public office is one of the essential components of government machinery, without which there cannot be effective governance as well as quality service delivery. These offices are often so vital to the day to day running of the affairs of the government, some public office would lead to chaos and anarchy, Shehu (2007). It is responsible for the execution to essential duties of government policy. It employees are strictly technical and require to posses minimum qualification and competence in technical



knowledge, in addition to a performance record. In addition, it is responsible for projecting the needs of relevant services to the public, listening to the yearning of the people that they service and bringing about peace and harmony in the society between both individuals as well as between the government and the governed. Shehu (2007).

Public expenditure issues have risen to the top of the agenda of international public finance since the 1980s. Excess or irresponsible public expenditure has been blamed in good part of the assortment of ills that beset developing nations in the 1980s; over-spending leading to over indebtedness while over-indebtedness in turn led to the debt crisis beginning in 1982, high inflation and poor investment and growth performance. Today, these issue occupy the centre stage in the massive adjustment programmes in many developing nations and the reform programmes sweeping Eastern Europe.

Public expenditure can simply be seen as the absorption of resources by the public sector. Here the public se4ctor, broadly defined is that portion of the national economy in which economic and non-

economic activities are under the control and general direction of state (Federal, State and Local Governments).

In the Nigerian context, for example, the public sector consists of the federal government, state governments, local government enterprises. Some government financial operations remain entirely outside the budget and are funded by extra-budgetary accounts hence it is difficult to derive from the federal budget data a fully consistent and consolidated picture of public finances. Thus, public expenditure involves all the expenses which the public sector incurs for its maintenance, and for other countries.

On the other hand, public expenditure programming is a comprehensive set of expenditure policy measures designed to achieve a given set of macro economic goals, including the restoration of equilibrium between aggregate domestic demand and supply (see IMF Institute 1993). It must be noted here that disequilibrium between demand and supply typically manifests itself in balance of payments problems, rising inflation, and low output growth. Such public expenditure programme seeks to achieve an orderly adjustment, preferably through

the early adoption of corrective policy measures and the provision of appropriate amounts of external financing. This is meant to minimize losses in output and employment during the adjustment period, while eventually leading to a balance of payments position that is sustainable (a current account position that can be financed on a lasting basis with the expected capital flows). Such a programme should, in addition be consistent with adequate growth, price stability, and the nation's ability to meet fully its external debt-servicing obligations. Also, public expenditure programme, while stressing the end product, is designed to consider the pursuit of policy objectives of government in light of all economic costs of the programmes. Public expenditure programme costs of the programmes. Public expenditure programme stresses the relationship between various outputs or programmes and the inputs necessary to produce them facilitating the use of techniques to analyze alternative programmes that will attain the goals and various alternative means of implementing them. This approach seeks to be all-inclusive,

recognizing all contributions that the activity makes and all costs incurred regardless of organizational structure (Due, 1968).

This provides a useful basis for the evaluation of agency requests by ministries and Departments by concentrating on end products instead of inputs and by providing better information on costs and all benefits.

## **2.5 THE ROLE OF BUREAU FOR PUBLIC PROCUREMENT IN CHECKING WASTAGE IN PUBLIC SPENDING IN PUBLIC SECTOR ORGANIZATION**

In addition to policy prescription by the Bureau for Public Procurement (BPP), writers who have examined the problems of inefficiency in the Nigeria public sector have made several policy prescriptions including training the administrators in entrepreneurial orientation: customer focus, long term involvement, among other traits Akerele (1990).

To improve service at the time, wastage in public has been checked through the following by BPP.

Publication of accurate and timely information administrators should regularly publish information telling the public about the

performance of services, and honesty acknowledging difficulties and the steps being taken to address them. This is important for major infrastructure services (electricity, water, roads) that are high priority for the public.

Communicating entitlements Bureau for Public Procurement ensure that administrators of public sectors in charge of public procurement in service delivery pledge their commitment to service delivery, plan realistic service expansion, make transparent entitlements to specific services and ensure that access is improved.

Communication of this commitments should be two way, seeking public support. And enlighten them on participation in the procurement.

Provision of remedies and choice where service fail: The monitoring body ought to be set by administrators to be able to reject a contract of procurement if in its views the contract price is excessive by which is meant that the monetary value proposed by abider is unreasonable and injudicious after consideration of the actual value of the services in question plus all reasonable imputations of cost and gain.

Bureau for public procurement also ensure that deal with such matters as the procurements entities, tenders boards, prequalification of bidders, procedure for open competitive bidding, domestic preference, mobilization fees, contract performance guarantee, and recording of procurement proceeding on service delivery.

At central provision of procurement, the Bureau choose to confer with power of administrators of the provisions will not endorse the contract. In the public procurement act, the Bureau issues a No objection certificate if it is satisfied that the service, delivery contract has compiled with the provision of the act.

A segment each of the Bureau for public procurement of consultancy service and disposal of public property and offences which should attract being disbarred or various terms of imprisonment.

However, checking wastage in public sector by the Bureau is to ensure that after procurement of service even in such sensitive cases the monitoring authority should have power to review the procurement in order to determine if due process was compiled with BPP, (2007).

## **2.6 EFFECTS OF PUBLIC EXPENDITURE**

### **1. Effects on production**

The effects of production can be examined with references to its effects on ability and willingness to work, save and invest on diversion of resource.

- 1. Ability to work, save and invest:** Socially desirable public expenditure increases community productive capacity. Expenditure on education, health, communication, increases people's productivity at work and therefore their incomes. With rise in income savings also increase and this in turn has a beneficial effect on investment and capital formation.
- 2. Willingness to work, save and invest:** Public expenditure, sometimes, brings adverse effects on people's willingness to work and save. Government expenditure on social security facilities may bring such unfavorable effects. For e.g. government spends a considerable portion of each income toward provision of social security benefits

etc. Such benefit reduces the desire to work. In other word the a1ct as disincentive to work.

### **3. Effect on allocation of resources among different industries and**

**trade:** Many a times the government expenditure proves to an effective instrument to encourage investment on a particular industry.

For e.g. if government decides to promote exports, it provides benefit like subsidies, tax benefit attract investment toward such industry.

Similarly government can also promote a particular region by provision various incentives for those who make investment in that region.

## **2. EFFECT ON DISTRIBUTION**

Public expenditure the primary aim of the government is to minimize social benefit through public expenditure. The objectives of maximum social welfare can be achieved only when the inequality of income is removed or minimized. Government expenditure is very useful to fulfill this goal. Government collects excess income of the rich through income tax and sales tax on luxuries.



The funds thus mobilized are direct towards welfare programme to promote the standard of poor and weaker section. Thus public expenditure helps to achieve the objective of equal distribution of income.

Expenditure on social security and subsidies to poor are aimed at increasing their real income and purchasing power. Public expenditure on education, communication health, has a positive impact on productivity of the weaker section of society, thereby increasing their income earning capacity.

### **3. EFFECTS ON CONSUMPTION**

Public expenditure enables redistribution of income in favor of poor. It improves the capacity of the poor to consume. Thus public expenditure promotes consumption and thereby other economic activities. The government expenditure on welfare programmes like free education, health care and housing certainly improves the standard of the poor people. It also promote their capacity consume and save.

#### **4. EFFECT ON ECONOMIC STABILITY**

Economic instability takes the form of depression, recession and inflation. Public expenditure is used as a mechanism to control instability. The modern economist Keynes advocated public expenditure as a better device to raise effective demand and to get out of depression. Public expenditure is also useful in controlling inflation and deflation. Expansion of public expenditure during deflation and reduction of public expenditure during inflation control money supply and bring price stability.

#### **5. EFFECT ON ECONOMIC GROWTH**

The goals of planning are effectively realized only through government expenditure. The government allocates funds for the growth of various sectors like agriculture, industries, transport, communication, education, energy, health, export and import, with a view to achieve impressive growth.

Government expenditure has been very helpful in maintaining balanced economic growth. Government takes keen interest to allocate more

resources for development of backward regions. Such effort reduces regional inequality and promotes balanced economic growth.

## **CONCLUSION**

Modern economics have all experienced tremendous growth in public expenditure. So it is absolutely for government to formulate rational public expenditure policies in order to achieve the desired effect on income, distribution employment and growth.

### **2.7 EXPENDITURE STRUCTURE AND CATEGORIZATION**

Expenditure structure addresses the question of how the expenditure is or should be composed. Such an expenditure structure facilitates the accountability aspects of fiscal management while lending itself to central control over decentralized expenditure authority.

Such public expenditure refers to the absorption of resource involving all the expresses which the public sector incurs for its maintenance for the benefit of the economy, external bodies and for other countries (see Anyanwu, 1994).

Public expenditure is usually categorized into recurrent and capital expenditure. These are further broke down into their compositions. For example, recurrent expenditure is composed of administration (general Administration, defense, internal security).

Economic services (agriculture, constriction, transport and communications and others), social and community service (education, health, and others); and transfer (public debt charges or interests for both internal and external debts, permissions and gratuities, and others such as transfer to contingency fund, net depreciation on the revaluation of investments, and extra budgetary expenditures). In the same vein, capital expenditure is composed of administration (general administration, defense; internal security); economic service agriculture and natural resources, manufacturing, mining and quarrying, transport and communication, special projects, and others); social and community services (education; health, housing, and others); and transfer (financial obligation, capital repayment for internal and external loans, outstanding

domestic liabilities special projects loans to parastatals and government owned companies, loans on-lent to states, and others) (see table 7a).

Alternatively, in the recurrent expenditure may be expressed by ministry/department/agency.

Table 7a: expenditure categorization

A. Recurrent Expenditure	B. Capital Expenditure
1. Administration	1. Administration
General Administration	General Administration
Defense	Defense
Internal Security	Internal Security
2. Economic Services	2. Economic Services
Agriculture	Agric & Natural Resources
Construction	Manuf. Mining and Quarrying
Transport and communication	Transport and Comm.
Others	Special Projects, Others
3. Social and Community services	Social and Community
Education	Education
Health	Health
Others	Housing, others
4. Transfers	4. Transfers

Public Debt charges (interest)	Financial Obligations
i. Domestic Debt	i. Capital repayment
ii. External Debt	ii. Domestic Debt
Pension and gratuities	External Debt
Others	Outstanding Domestic
Extra-budgetary Expenditure	Liabilities, others

## **2.8 THEORETICAL FRAMEWORK**

The theory of checks and balances believed that changes of spending in terms of both institution powers are separated in terms of both institution and personnel. This means that no one individual should function at the same time in more than one branch.

The theory says that the liberty of the public as best assure by the distribution of the function among different institution.

Montesquieu (1755) that after the distribution of functions, power should be checked by power. This means that each branch is also empowered to oversee the performance of both branches in certain areas.

This is to make sure all branches stay within the constitution and for each branches to be able to resist arbitrary exercise of power by the other branches (theory of checks).

In conclusion, the overall system for monitoring service delivery process of government agency is weak, while peer review and bench making is virtually absent in the public sector, Balogun (2003).

Service delivery is a challenge in Nigeria public sector for which Bureau for public procurement is the key. The success to effective service delivery depends on the role of the Bureau in checking the wastage in public sectors organization.

The quality, timeliness, suitability and affordability of those procured inputs can largely determine whether the public investment will succeed or fail, so the beneficial impact and contribution of the input, particularly in the case of technical assistance services, can exceed their direct cost. Yet procurement cost can be substantial, consuming scarce resources or tightly constrained government budgets. Often the required funding must be borrowing. Moreover, the process also consumes scarce skilled public-sector human resources. It takes time not merely for procurement planning and contracting but also for contract supervision and execution. And much of this process is highly visible, as well as

controversial' exposing public sector executives and civil servants to scrutiny and second-guessing for procurement choices they made differed or discarded.



## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.0 INTRODUCTION**

This section presents the methodological aspect of the study it will guide in the generation of relevant information from a sample obtained from the research population. As the name implies this chapter intends to highlight the set of methods employed in the conduct of the research work which have been clearly itemized and explain below.

#### **3.1 RESEARCH DESIGN**

This is survey research which examines the sense delivery responses to inefficiency and ineffectiveness in public sector organization, Nigeria state official of Bureau for public procurement Kebbi. The variables for the study are checking wastage in public sector organization and assessment of the role of Bureau of public procurement, (BPP) Kebbi State office. Wastage in public is the in depending and depending component respectively. In order to identify the population of this mark, the register of all employees and member of some selected non

governmental organization that under went checking public spending in public sector in this case, the sampling frame will be determined.

The data to be generated from this population will be administered to nature. A set of questionnaire will be administered to sample. A research assistant or a combination of assistants will be use where necessary in distributing and retrieving the questionnaire.

The questionnaire will elicit information on two variable dependent and independent variables. As a sum gate for inefficiency and ineffectiveness in service delivery. Wastage in public will be considered to service as the dependent variable. Here, the role of Bureau for public procurement in checking wastage in public will be very significant in determining the extent of the quality in the process of service delivery in public sector organizations.

### **3.2 POPULATION AND SAMPLE**

The populations for this study are two hundred (200) staff of Bureau for public procurement (BPP) and member of NGO'S. But due to the studies interest in the Kebbi State office the staff working at Birnin

Kebbi State office will form the sixty percent (60%) of the population while the remaining forty percent (40%) will constitute members of NGO'S that participate in procurement activities.

However, since it is practically impossible to cover every member of the population owing to finance time and other constraint, limited member of population will be selected and used as sample or sub-set to represent the entire two hundred (200) respondents upon which generalization will be drawn based on the findings for this research work. In this case, the random sampling will be used the same and equal chances of being selected will be guaranteed by the use of sampling. The advantages of this random sampling is that it is easy, unbiased and problem of systematic variation is completely wipe out.

### **3.3 SOURCES OF DATA COLLECTION**

Data is the raw unprocessed information which is an essential ingredient for the conduct of every research work. Data is generally classified in to two (2) depending on its source that is primary data and secondary data.

## **PRIMARY DATA**

This is the data collected directly from the source (i.e. target population) using personal interview and questionnaire by the researcher.

## **SECONDARY DATA**

This is collected from the relevant literatures, reports, records, etc. written by individuals, groups or organizations which are used for reference collecting secondary data is generally less costly and time saving than primary data.

In this study, both the primary and secondary sources of data are used. These include administering questionnaires to staff of Bureau for public procurement (BPP) Kebbi State office and non-governmental organization that are randomly selected, and relevant literatures, newspapers, proceedings and journal, reports and records of service delivery were also consulted.

### **3.4 METHOD OF DATA COLLECTION**

The method of collecting data to be used in this research work is structured questionnaires. Therefore forty (40) questionnaires therefore are issued to randomly selected respondents.

This questionnaire is designed in such a manner that it translates the research objectives in to questions that will provide answers to research hypotheses.

### **3.5 METHOD OF DATA ANALYSIS**

All the relevant data capture in the course of this research work will be analyzed in detail through a combination of data analysis methods. The use of tables as well as percentages and descriptive component of statistics will be employed after ward where correlative statics coefficient will be examined to measure the co-linearity between the elements of the course variable.

### **3.6 HYPOTHESES TESTING TECHNIQUES**

The technique employed by this research study in testing the hypotheses is chi-square. The chi-square will be used to gauge individual

significance of the estimated parameters it also assist in measuring the significance of the model so chosen by the study, by means of which the techniques allow us to predict someone's score on several other variables, the hypotheses formulated for the study will be tested.

Equations

The formular

$$EF = \frac{CT \times RT}{GT}$$

$$X^2 = \sum \frac{(fo - fe)^2}{Fe}$$

Where  $X^2$  = Chi-square

$\sum$  = Summation

Fo = Frequency Observed

Fe = Frequency Expected

To compute the degree of freedom of hypothetical questions, the following formular is used.

$$DF = (c - 1) (r - 1)$$

Where = DF = Degree of Freedom

C = Number of columns

R = Number of row

The final step is to decide which implies that

If – CTV >  $X^2$  = hypothesis rejected

Or

If – CTV <  $X^2$  = hypothesis accepted.

∴ Where CTV = Calculated table value

$X^2$  = Chi-square.

Note:

That is to day:

If the critical table value is greater than the chi-square valve: the hypothesis is rejected i.e. Null hypothesis. And if the critical table value is less than the chi-square; the hypothesis is accepted.

## **CHAPTER FOUR**

### **DATA PRESENTATION AND ANALYSIS**

#### **4.1 INTRODUCTION**

As the title implies, this chapter intends to present in the clear and logical manner all data captured in the course of this research work and analysis it by examining its constituents and their relationship. The purpose of data analysis is to summarize the capture observation in such away that they field answers to the research question.

Therefore, this chapter is regarded as the most important and central to the research work because it essentially contain the main, research work is presented under the following headings.

#### **4.2 PRESENTATION AND ANALYSIS OF DATA**

Hypothesis testing as well as summing of the reach findings in the ought of these, tables, percentages, chi-square and other statistical computations are used in order to make the analysis more simple and clear as will be seen subsequently.



However, in an attempt to collect data for relevant this project, two hundred (200) questionnaires were distributed to randomly selected employees of Bureau for public procurement Kebbi state office and some non-governmental organization members who responded to all questions in and returned them back to the researcher. All the data used in research work drawn from these responses which are to be presented and analyzed below.

It is important to note at this juncture that all the samples used were selected without considering the year of employment, status or post, sex and section or department in other words, every employee in Bureau for public procurement as well as member of non-governmental organization stand equal chance of being selected as the total number of respondents which is two hundred (200) twenty two (22) are female which represent 11% of the population sample and one hundred and seventy eight (178) which represent 89% percent of the sample consisted of male from the total respondents.

Below are the data gathered in this research work.

**Table 4.1: Demographic characteristics of Respondents Distribution of respondents by their qualification**

<b>Qualification</b>	<b>Frequency</b>	<b>Percentage</b>
SSCE	80	40%
ND/NCE	75	37.5%
HND/B.Sc	45	22.5%
Total	200	100%

**Source: field survey, 2014**

The table 4.1 above indicates that, the SSCE holders formed the majority of the respondents with 40%, followed by the holders of national Diploma and National certificate of Education with 37.5% then the HND and B.Sc holders by 22.5%.

**Table 4.2: Distribution of respondents by the service duration**

<b>Year of employment</b>	<b>Frequency</b>	<b>Percentage</b>
5-9years	95	47.5%
10-14years	55	27.5%
15-19years	25	12.5%
20-24years	13	6.5%
25-and above	12	6%
Total	200	100%

**Source: Field work, 2014**

From the 4.2 table, it was found that the number of respondents of five to nine years of service formed the majority with 47.5% followed by 10-14years of employment, with 27.5% 15-19years 12.5%, 20-24 6.5% and 25 and above were 6%.

**Table 4.3: Distribution of respondents by their status or post**

<b>Position</b>	<b>Frequency</b>	<b>Percentage</b>
Co-ordinators	5	2.5%
Directors	10	5%
Deputy directors	25	12.5%
NGO officials	50	25%
Others	110	55.0%
Total	200	100%

**Source: Field work, 2014**

Table 4.3 shows that the majority of the respondents have no sensitive position in the organization, which formed the majority with 55.0% followed by NGO officials with 25.0% other respondents were deputy directors who formed t4he 12.5%, directors 5.0% and co-ordinators were 2.5%

**Table 4.4: Distribution of respondents by sex**

<b>Sex</b>	<b>Frequency</b>	<b>Percentage</b>
Male	178	89%
Female	22	11%
Total	200	100%

**Source: Field work, 2014**

The table 4.4 indicates the male respondents formed the highest proportion with 178% which represent 89% while female got 22 in number with 11.0%.

**Table 4.5: Distribution of respondents by their unit/section or department**

<b>Department</b>	<b>Frequency</b>	<b>Percentage</b>
Finance/supply	75	37.5%
Administration	43	21.5%
Social welfare	57	28.5%
Maintenance	10	5.0%
Others specify	15	7.5%
Total	200	100%

**Source: Field work, 2014**

The table 4.5 explains the number of respondents by the classification of their units or departments. The finding shows that, the majority of respondents with 37.5% were from finance department, 21.5 administrations, 28.5% social welfare, 5.0% maintenance while 7.5% were unspecified.

**Table 4.3: Responses on the relationship between public spending and ineffective service**

<b>Response</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	153	76.5%
No	47	23.5%
Total	200	100%

**Source: Field work, 2014**

The table 4.6 showing that yes respondent got highest proportion with 153 which represent 76.5%, No got 47 in number with 23.5%

**Table 4.7: Distribution of respondents by the causes of ineffective service**

<b>Causes</b>	<b>Frequency</b>	<b>Percentage</b>
Administrative excess	48	24.0%
Lack of harmonized regulation	72	36.0%
Poor resources	33	16.5%
Lack of commitment	47	23.5%
Others	-	-
Total	200	100%

**Source: Field work, 2014**

The table 4.7 examines the number of respondent by the classes of their causes. Show that, lack of harmonized regulation have the majority respondent with 36.0% follow by administrative excess 24.0% lack of committed 23.5% and poor resources 16.5% were others.

**Table 4.8: Responses to question is their any ineffective service of public sector organization?**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	160	80%
No	40	20%
Total	200	100%

**Source: Field work, 2014**

The table 4.8 showing that, Yes respondents shows the highest proportion with 160 which represent 80%, while No got 40 in number with 20%.

**Table 4.9: Responses to question what do you think the causes of ineffective service delivery of public sector organization can be talked?**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
By checking wastage in public sector	110	55%
By setting harmonized regulation on service delivery	40	20%
By providing enough resources	35	17.5%
By committing public official	15	7.5%
Total	200	100%

**Source: Field work, 2014**

The table 4.9 show that out of the total respondent come from checking wastage in public sector with highest number of percentage 55%, follow by setting harmonized regulation on service delivery with 20%, providing enough resources have 17.5%, and committing public official got 7.5%.



**Table 4.10: Distribution of respondent by bureau of public procurement in Kebbi State can ensure quality of revise delivery?**

<b>Response</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	150	75%
NO	50	25%
Total	200	100%

**Source: Field work, 2014**

The table 4.10 indicates that, the yes respondent have the majority with 75%, No got 25%

**Table 4.11: Responses to the question government regulation influence effective of public spending in public sector organization?**

<b>Response</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	120	60%
No	80	40%
Total	200	100%

**Source: Field work, 2014**

The table 4.11 consider the respondent; yes have the greater number with 60%, while no have 40% respondents.

**Table 4.12: Distribution of respondent ineffectiveness of public spending in public sector organization as a product of administrative excess?**

<b>Response</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	90	45%
No	110	55%
Total	200	100%

**Source: Field work, 2014**

The table 4.12 show that out of total respondents one hundred and ten (110) which represents 55% is no, while ninety (90) respondent was represents 45% come from yes.

**Table 4.13: Distribution the question, administration of public sector organization optimizing the effective public spending?**

<b>Response</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	90	45%
No	40	20%
Not a significant extend	30	15%
Uncertain	25	12.5%
I don't know	15	7.5%
Total	200	100%

**Source: Field work, 2014**

The table 4.13 indicates that out of total respondent, yes have got the greater number which is 45%, follow by no 20%, but a significant extend 15%, uncertain 12.5% and I don't known 7.5%.

**Table 4.14: Distribution of respondents was will be a quality of public spending by public sector organization?**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	150	75%
No	50	25%
Total	200	100%

**Source: Field work, 2014**

The table 4.14 showing differences among the respondents which indicate that with majority number, yes is highest responses with 150 the percentage is 75%, no have 50 responses the percentage is 25%.

**Table 4.15: Distribution of respondents which method does checking wastage in public spending have been solve**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
The two stage tendering process	15	75%
Restricted process	35	17.5%
Direct procurement process	90	45%
Open competitive biding procedure	60	30%
Total	200	100%

**Source: Field work, 2014**

The table 4.15 showing the number of respondent show the highest proportion with 90 which represent 45%, 60 represent 30%, 35 also represent 17.5% and i5 represent 7.5%.

**Table 4.16: Distribution of respondents methods of checking wastage in public spending are in consonance**

<b>Response</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	135	67.5%
No	40	20%
I don't know	10	5%
Uncertain	15	7.5%
Total	200	100%

**Source: Field work, 2014**

The above table explains the number of respondents by the classification of their responses the majority for responses with 67.5% follow by 20%, also 7.5% and 5%.

**Table 4.17: What are the differences between (pre and post bureau for public procurement) in terms of quality public spending and satisfaction?**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
Remarkable	100	50%
Fairly remarkable	30	15%
To a user extend	45	22.5%
Uncertain	25	12.5%
Total	200	100%

**Source: Field work, 2014**

The table 4.17 showing the differences between (pre and post period nay indicating the good recommendable by the respondents, show remarkable is highest with 100, to a user extend with 45, fairly remarkable 39 and uncertain 25 respondent).

This shows that majority agree that the post B.P.P have a different in terms of service quality satisfaction than the period pre- B.P.P.

Lastly, it is obvious to state that, these are some of the important question asked in the questionnaire designed and the responses which were presented and analyzed above.

### **4.3 TESTING OF RESEARCH HYPOTHESIS**

In this section, the researcher attempt to test the hypothesis developed in chapter one in order to confirm the authenticity of the finding, chi-square tool is to be test they hypothesis at 0.05 level of significance this will be done using some of the responses.

Hypothesis is tested thus: Hypothesis (1) and hypothesis (2) and hypothesis (3).

H<sub>1</sub>: That, there is relationship between public spending and effective service of public sector organization.

H<sub>0</sub> That, there is no relationship between public spending and effective service of public sector organization.

From the presentation and analysis of the data so collected from the 200 respondents

Table 6, will be use to test the hypothesis (1)

Observed frequency

Responses	Yes	No	Total
Yes	153	0	153
No	0	47	47
Total	153	47	200

Expected frequency table

Responses	Fo	Fe	Fo	Fe	Total
Yes	153	117.045	0	35.953	153
No	0	35.053	47	11.043	47
Total	153		47		200

Determine the expected frequency ( $\Sigma$ )

$$\Sigma = \frac{CT \times RT}{GT}$$

GT

Where

$\Sigma F$  = Expected Frequency

CT = Column total

RT = Row total

GT = Grand Total

$$\Sigma_1 = \frac{153 \times 153}{200} = 117.045$$

$$\Sigma_2 = \frac{153 \times 47}{200} = 35.955$$

$$\Sigma_3 = \frac{47 \times 153}{200} = 35.955$$

$$\Sigma_4 = \frac{47 \times 47}{200} = 11.045$$

Calculate the chi-square distribution ( $X^2$ )

$$X^2 \Sigma = \frac{(F_0 - Fe)^2}{Fe}$$



Where

$X^2$  = Chi-square

$\Sigma$  = Summation

F0 = Frequency observed

Fe = Frequency expected

$$X^2 = \sum \frac{(153 - 117.045)^2}{117.045} + \frac{(0 - 35.955)^2}{35.955} + \frac{(0 - 35.955)^2}{35.955} + \frac{(47 - 11.045)^2}{11.045}$$

$$X^2 = \sum \frac{(35.955)^2}{11.045} + \frac{(-35.955)^2}{35.955} + \frac{(-35.955)^2}{35.955} + \frac{(-35.955)^2}{11.045}$$

$$X^2 = \frac{1292.76}{11.045} + \frac{1292.76}{35.955} + \frac{1292.76}{35.955} + \frac{1292.76}{11.045}$$

$$X^2 = 117.045 + 35.95 + 35.95 + 117.045$$

$$X^2 = 305.99$$

Calculate the degree of freedom (df)

$$Df = (c-1) (r-1)$$

$$Df = (2-1) (2-1)$$

$$Df = (1) (1)$$

$$Df = 1$$

Decision rule

If  $CTV < CV$  the hypothesis accepted

If  $CTV > CV$  the hypothesis is rejected

To decide: the degree of freedom, 1 at 0.05 is 3.841

∴ If the critical table value (CTV) is less than the calculated value (CV) the hypothesis is accepted. But if the critical table value (CTV) is greater than the calculated value (CV) the hypothesis is rejected

$$CTV = 3.841$$

$$CV = 305.99$$

This implies that  $3.841 < 305.99$

Therefore, since the critical table value CTV which is 3.841 is less than the calculated value (CV) which is 305.99 the hypothesis one ( $H_1$ ) is accepted.

Therefore, that, there is, relation between public spending and effective service of public sector organization

H<sub>1</sub> That, the government regulation influence effective of public spending in public sector organization

H<sub>0</sub> That the government regulation did not influence of public spending in public spending in public sector organization

From the presentation and analysis of the data so collected from the 200 respondents

Table 11, will be use to test the hypothesis

Observed frequency

Responses	Yes	No	Total
Yes	120	0	120
No	0	80	80
Total	120	80	200

Expected frequency table

Responses	F <sub>o</sub>	F <sub>e</sub>	F <sub>o</sub>	F <sub>e</sub>	Total
Yes	120	72	0	48	120
No	0	48	80	32	80
Total	120		80		200

Determine the expected frequency ( $\Sigma$ )

$$\Sigma = \frac{CT \times RT}{GT}$$

GT

$$\Sigma_1 = \frac{120 \times 120}{200} = 72$$

$$\Sigma_2 = \frac{120 \times 80}{200} = 48$$

$$\Sigma_3 = \frac{80 \times 120}{200} = 48$$

$$\Sigma_4 = \frac{80 \times 80}{200} = 32$$

Calculate the chi-square distribution ( $X^2$ )

$$X^2 \Sigma = \frac{(F0 - Fe)^2}{Fe}$$

$$X^2 = \sum \frac{(120 - 72)^2}{72} + \frac{(0 - 48)^2}{48} + \frac{(0 - 48)^2}{48} + \frac{(80 - 32)^2}{32}$$

$$X^2 = \sum \frac{(48)^2}{72} + \frac{(-48)^2}{48} + \frac{(-48)^2}{48} + \frac{(-48)^2}{32}$$

$$X^2 = \frac{2304}{27} + \frac{2304}{48} + \frac{2304}{48} + \frac{1292.76}{32}$$

$$X^2 = 32 + 48 + 48 + 72$$

$$X^2 = 200$$

Calculate the degree of freedom (df)

$$Df = (c-1)(r-1)$$

$$Df = (2-1)(2-1)$$

$$Df = (1)(1)$$

$$Df = 1$$

Decision rules

If  $CTV < CV$  the hypothesis is accepted

If  $CTV > CV$  the hypothesis is rejected

To decide: the degree of freedom, 1 at 0.05 is 3.841

∴ If the critical table value (CTV) is less than the calculated value (CV) the hypothesis is accepted. But if the critical table value (CTV) is greater than the calculated value (CV) the hypothesis is rejected

$$CTV = 3.841$$

$$CV = 200$$

This implies that  $3.841 < 200$ . Therefore, since the critical table value CTV which is 3.841 is less than the calculated value (CV) which is 200 the hypothesis two ( $H_0$ ) is accepted.

$H_1$ : That there will be a quality of public spending by public sector organization

$H_0$ : That, there will be no quality of public spending by public sector organization

Table 14 is use to test this hypothesis

Observed frequency

Responses	Yes	No	Total
Yes	150	0	150
No	0	50	50
Total	150	50	200

Expected frequency table

Responses	Fo	Fe	Fo	Fe	Total
Yes	150	112.5	0	37.5	130
No	0	37.5	50	12.5	50
Total	150		50		200

Determine the expected frequency ( $\Sigma$ )

$$\Sigma = \frac{CT \times RT}{GT}$$

GT

$$\Sigma_1 = \frac{130 \times 150}{200} = 112.5$$

$$\Sigma_2 = \frac{150 \times 50}{200} = 37.5$$

$$\Sigma_3 = \frac{50 \times 150}{200} = 37.5$$

$$\Sigma = \frac{50 \times 50}{200} = 12.5$$

Calculate the chi-square distribution ( $X^2$ )

$$X^2 = \sum \frac{(F_0 - F_e)^2}{F_e}$$

$F_e$

$$X^2 = \sum \frac{(150 - 112.5)^2}{112.5} + \frac{(0 - 37.5)^2}{37.5} + \frac{(0 - 37.5)^2}{37.5} + \frac{(50 - 12.5)^2}{12.5}$$

$$X^2 = \sum \frac{(37.5)^2}{112.5} + \frac{(37.5)^2}{37.5} + \frac{(37.5)^2}{37.5} + \frac{(37.5)^2}{12.5}$$

$$X^2 = \frac{1406.25}{112.5} + \frac{1406.25}{37.5} + 1406.25 + \frac{1406.25}{12.5}$$

$$X^2 = 112.5 + 37.5 + 37.5 + 112.5$$

$$X^2 = 200$$



Calculate the degree of freedom (df)

$$Df = (c-1)(r-1)$$

$$Df = (2-1)(2-1)$$

$$Df = (1)(1)$$

$$Df = 1$$

Decision rules

If  $CTV < CV$  the hypothesis is accepted

If  $CTV > CV$  the hypothesis is rejected

To decide: the degree of freedom, 1 at 0.05 is 3.841

∴ If the critical table value (CTV) is less than the calculated value (CV) the hypothesis is accepted. But if the critical table value (CTV) is greater than the calculated value (CV) the hypothesis is rejected

$$CTV = 3.841$$

$$CV = 200$$

This implies that  $3.841 < 200$  Therefore, since the critical table value CTV which is 3.841 is less than the calculated value (CV) which is 200 the hypothesis three ( $H_0$ ) is accepted.

#### **4.4 SUMMARY OF FINDINGS**

Based on the presentation and analysis of the collected data above, a lot of findings have been made which directly or indirectly help facilitate the understanding of the intricacies of the topic under view.

Specifically, the following findings emerged.

- i. That there is a positive relationship between public spending and ineffective service
- ii. Based on the responses the research also revealed that the major causes of ineffective service are; lack of harmonized regulation, administrative excesses, lack of commitment and poor resources.
- iii. The research further, based on respondents opinions revealed the way to arrest the problem of ineffective service. This can be achieved through checking wastages in public sector, setting a uniform harmonized regulation on service delivery
- iv. Also the research shows how relevant the role of Bureau of public procurement can be in ensuring quality service delivery

- v. The research shows that the laid down method of checking wastages in public sector spending are in consonance with the established rules and regulation

Finally, all the hypotheses tested were accepted based on the chi-square rules of decision making that is the calculated value is greater than the critical table value.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSION AND RECOMMENDATIONS**

#### **5.0 INTRODUCTION**

Being the last aspect of this research work, this chapter focuses more attention on the summary of the research findings, conclusion drawn by the researcher difficulties encountered in the course of the study and of course some recommendations proposed by the research which are considered vital in ameliorating the shortcomings identified in checking wastage in public spending in public sector organization: an assessment of the role of Bureau of Public Procurement (BPP) the chapter finally closed with references.

#### **5.1 SUMMARY**

As it has been, this research work which centered on checking wastage in public spending in public sector organization, an assessment of the role of Bureau for Public Procurement (BPP) Kebbi State Office. Therefore three (3) hypotheses have been put forward for verification and possible testing as outlined in the first chapter.

As usual, relevant literatures have been consulted in order to learn about his by component of wastage in public spending in public sector organization. These of course serve as a guide and enable one to have broader knowledge and idea in the subject matter.

On the part of research methodology, questionnaire as well as random sampling technique was employed in which two hundred (200) questionnaires were distributed to randomly selected employees of B.P.P and members of governmental organizations. It is based on their responses that all data used in this research work have been obtained which have subsequently been used to verify and test all the three (3) hypotheses the final result obtained so far indicated that the three (3) alternative hypotheses has been accepted

In a nutshell, the findings of this project show that administrative excesses is a serious problem militating against effective service delivery of the public sector organization.

The study has revealed that, checking wastage in public spending in public sector organization will help in effective and efficient service

delivery of the sector especially if harmonize regulation are set to guide the operation of the sector.

Checking government expenditure thus encourages quality delivery of service, hence promote satisfaction from the public and prevent ineffective and inefficient service delivery.

The study further revealed that public spending can be checked through training of administrators in entrepreneur orientation, customer focus, long term involvement as well as publication of accurate and timely information telling the public about the performance of services.

However, the study shows that Bureau for Public Procurement should ensure compliance to laws that deals with such matters as the procurement entities, tenders boards, prequalification of bidders, procedures for open competitive biddings, domestic preference, mobilization fees, contract performance, guarantee and recording of procurement proceeding on service delivery.

Lastly, administrators of public sector whose excesses are checked would deliver quality, effective and efficient services while

administrators whose excesses are not checked will deliver ineffective services.

## **5.2 CONCLUSION**

Based on the knowledge and experience acquired in the course of this research work as well as the available evidence featured in it, the researcher have drawn the following conclusion.

The most complex issue facing public sector organization as well as the administration of same public sector organization is that of ineffective and inefficient science delivery compare to private sector organization.

Therefore, the most pressing fact facing government officials is that of establishing clear and string body responsible for checking wastage in public spending in public organization in order to enhance effective service delivery of the public sector.

Basically, the process of service delivery for characterized by ineffectively resulting from incapacity and related factors and the overall

system for monitoring inputs, output and process of government agency is weak, while bench making is completely absent in the public sector.

However, this does not mean that these is negative orientation can not be changed. Because there is much evidence to show that this is possible if public spending can be checked in public sector organization and if entrepreneur orientation will be infused into the public sector.

In the researcher's view points, dealing with this problem constitutes the major challengers facing public sector organization today and in the future.

### **5.3 RECOMMENDATIONS**

The researcher wish to make the following recommendations as a measure to check in public spending in public sector organization for effective service delivery.

- a. Redesigning the service delivery around citizen requirement, involving citizens outside experts policy makers and professionals as well as supporting service delivery with strong financial, budget



and audit system, allocating resources on a challenges basis and using incentives to drive up performance.

- b. Publishing accurate and timely information about performance, good and bad as steps being taken to correct ineffective service delivery by establishing personal advice and advocacy services in states independent from government and train citizens to service as expert advisers which will help in providing remedies and alternatives where service fail, with standards would be published by each service outlet through a service charter.
- c. Introducing a targeted two-way communications approach to bridging the gap between what government intends, what is actually delivered and what people (public) perceives through submitting a report on service delivery annually to the National Assemble which could establish a standing committee on service delivery.
- d. Accountability and responsiveness: Policies should be put in place and backed by legislation enactments in order to make them more

enforceable this will clearly assist in investigating of contracts involving service delivery and government expenditure by the ICPC and EFCC.

- e. Training in service delivery to cover customer sensitivity, effective handling of complaints that result from service failure, and acting as a change agents in their work through establishing service delivery institute which will be charged with the responsibility of developing training courses on various aspects of service delivery and adopt it for different user groups.

Lastly, the researcher is of the opinion that if the above mentioned measures can be religiously implemented by the authorities concerned, it will greatly help in checking in public spending in public sector organization as well as assessment of the role of bureau of public procurement (BPP).

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## **APPENDIX**

Research questionnaire (A Draft) for staff of Bureau for public procurement office and members of non-governmental organization, Kebbi State Birnin Kebbi.

**DEPARTMENT OF PUBLIC ADMINISTRATION  
USMANU DANFODIYO UNIVERSITY, SOKOTO NIGERIA  
CHECKING WASTAGE IN PUBLIC SPENDING IN  
PUBLIC SECTOR ORGANIZATION: AN ASSESSMENT OF THE  
ROLES OF BUREAU OF PUBLIC PROCUREMENT (BPP)  
RESEARCH QUESTIONNAIRE**

I am a student of the department of public Administration, Usmanu Danfodiyo University, Sokoto

This is an academic questionnaire designed to study how checking wastage in public could usher an effective and efficiency service delivery in the public sector organization. All information will be treated with utmost confidentiality.

**SECTION “A”**

**RESPONDENTS CHARACTERISTICS**

- 1. Qualification.....
  - a. SSCE ( )
  - b. Diploma ( )
  - c. NCE ( )
  - d. HND ( )
  - e. DEGREE ( )
- 2. Year of employment/membership.....
- 3. Status/post.....
- 4. Sex..... Male.....( ) Female.....( )
- 5. Department/section.....

**SECTION “B”**

- 6. Is the relationship between public spending and ineffective service of public sector organization?
  - a. Yes ( )
  - b. No ( )

7. What are the causes of ineffective service of public sectors organization?
- a. Administrative excess ( )
  - b. Lack of harmonized regulation ( )
  - c. Poor resources ( )
  - d. Lack of committed ( )
8. Do you think these causes of ineffective service of public sector organization?
- a. Yes ( )
  - b. No ( )
9. In what ways do you think the causes of ineffective service of public sector organization back tackled?
- a. By checking wastage in public sector ( )
  - b. By setting harmonized regulation on service delivery ( )
  - c. By providing enough resources ( )
  - d. By committing public officials ( )

10.Does role of Bureau of public procurement in Kebbi State can ensure quality of service delivery?

a. Yes ( )

b. No ( )

11.Does harmonize government regulation influence effective of public spending in public sector organization?

a. Yes ( )

b. No ( )

12.Do you consider the ineffectiveness of public spending in public sector organization as a product of administrative excesses?

a. Yes ( )

b. No ( )

13.In your own understanding, are administrators of public sector organization optimizing the effective public spending?

a. Yes ( )

b. No ( )

c. Not a significant extend ( )



d. Uncertain ( )

e. I don't know ( )

14. Did the quality of public spending by public sector organization is attainment due to influence of competition and transparency in checking wastage in public spending?

a. Yes ( )

b. No ( )

15. In which of the method does checking wastage in public spending have been solved?

a. The two stage tendering process ( )

b. Restricted process ( )

c. Direct procurement process ( )

d. Open competitive bidding procedure ( )

16. Do you think those methods of checking wastage in public spending are in consonance with the drive for effectiveness in public sector?

a. Yes ( )

b. No ( )

c. I don't know ( )

d. Uncertain ( )

17. What are the differences do you see between the period (pre and post bureau for public procurement) in terms of quality of public spending and satisfaction?

a. Remarkable ( )

b. Fairly remarkable ( )

c. To a lesser extend ( )

d. Uncertain ( )