Review of: "Evaluation of Expenditure Control Measures on State Spending in Nigeria: An Empirical Approach with Internal Auditors of Ministries, Departments, and Agencies"

Olha S. Bondarenko[1]

1 Sumy State University

Potential competing interests: No potential competing interests to declare.

The study under review delves into the evaluation of the effectiveness of expenditure controls implemented by Ministries, Departments, and Agencies (MDAs) within a specific state during the year 2022. The research population comprises internal auditors, members of the State House Assembly, and senior staff members, using a combination of quantitative and qualitative data collection methods.

The methodology employed a stratified approach, with three distinct strata identified for sampling. The study utilized a simple random sampling technique for internal auditors, a census for members of the State House Appropriation Committee, and a purposive sampling method for senior staff interviews. The research employed an explanatory sequential mixed approach, combining structured questionnaire administration for quantitative data and semi-structured interviews for qualitative insights.

The findings of the study reveal a rare utilization of existing expenditure controls by MDAs in the State. Furthermore, the research concludes that the current control mechanisms do not exert a significant influence on the spending patterns of these entities. The study also suggests that personal and external relationships play a role in shaping the use of these control mechanisms.

The use of descriptive statistics to summarize data and Partial Least Squares Structural Equation Modeling (PLS-SEM) to confirm the influence of expenditure controls on government spending adds a quantitative rigor to the research. The integration of both quantitative and qualitative data provides a comprehensive understanding of the factors influencing spending practices within the State MDAs.

One noteworthy aspect of the study is its contribution to shedding light on the inadequacies of existing expenditure controls and the need for a reevaluation of these mechanisms. The identification of personal and external relationships as influential factors in expenditure control adds depth to the understanding of governance challenges within the studied context.

However, the study may benefit from a more extensive discussion of potential policy implications and recommendations for improving expenditure controls within MDAs. Additionally, a broader scope that considers external factors influencing spending, such as economic conditions or political dynamics, could enhance the generalizability of the findings.

In conclusion, this research provides valuable insights into the challenges faced by MDAs in effectively implementing expenditure controls, highlighting the necessity for a more robust and adaptable framework. The integration of quantitative and qualitative approaches enhances the credibility of the findings, contributing to the scholarly discourse on public financial management and governance.