

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

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Potential competing interests: No potential competing interests to declare.

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

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Review:

1. The topic of this article is very topical to discuss, considering that the problems of managing a country's economy will determine the success of efforts to improve the welfare of its citizens.
2. The abstract of this article is well-prepared and structured, making it easier for readers to understand the article's contents globally.
3. Overall, this research is critical because it provides warnings about economic issues, especially budgeting, budget utilization, and control mechanisms so that planning intentions to achieve goals can be implemented well.
4. Research using empirical methods has succeeded in providing an overview of the reality of budget management. This makes this research conceptually very good.
5. Likewise, the sample used in percentage terms is adequate, so the data processed is reliable.
6. The advice I give is: The important thing that needs to be emphasized is how using legal instruments as a budget control mechanism to achieve the goal of citizen welfare is very urgent.
7. The references are adequate, even though they are outdated.