INFLUENCE OF EXPENDITURE MANAGEMENT ON SERVICE DELIVERY IN PUBLIC SCHOOLS: A CASE STUDY OF ESAN WEST L.G.A, EDO STATE

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Abstract

Expenditure management plays a critical role in determining the quality of service delivery in public schools, particularly in regions facing resource constraints. This study examined the influence of expenditure management on service delivery in public schools within Esan West Local Government Area (L.G.A) of Edo State, Nigeria. The study adopted a survey research design, sampling 140 teachers and administrative staff across selected public schools. Data were collected using structured questionnaires and analyzed using descriptive statistics and regression analysis. The regression results revealed that budgeting practices (β = 0.45, $p < 0.05$), expenditure prioritization (β = 0.38, $p < 0.05$), and financial accountability (β = 0.52, $p < 0.05$) significantly influence service delivery in public schools. Financial accountability was identified as the most critical determinant, highlighting the importance of transparent fund management, timely salary payments, and audit compliance in enhancing teacher motivation, retention, and overall educational quality. The combined effect of the three expenditure management practices explained 68% of the variation in service delivery (R^2 = 0.68). These findings underscore that structured budgeting, strategic expenditure allocation, and robust accountability mechanisms are essential for improving the availability of learning materials, infrastructure, and teacher performance. The study recommends adopting participatory budgeting, prioritizing critical expenditures, strengthening financial accountability, and building administrative capacity to optimize resource utilization and enhance educational outcomes.

Keywords: Expenditure management, Service delivery, Public schools, Budgeting practices, Financial accountability, Expenditure prioritization

Introduction

Expenditure management is a critical determinant of service delivery in public institutions, including schools. It encompasses the planning, allocation, monitoring, and control of financial resources to achieve organizational objectives efficiently (Court & Iwedi, 2024). In Nigeria, the education sector faces persistent challenges such as inadequate funding, misallocation of resources, delayed disbursement of funds, and inefficient utilization of allocated resources, which collectively affect the quality of education provided (Omodero, 2019; Okoye et al., 2019). These challenges have led to substandard teaching, limited learning materials, poor infrastructure, and low student performance, particularly in public schools. This study therefore examines the influence of expenditure management on service delivery in public schools within Esan West Local Government Area (L.G.A) of Edo State.

The emergence of expenditure management in Nigerian public schools can be traced to the early 2000s, following reforms intended to enhance accountability, transparency, and efficiency in public spending. The introduction of the Medium-Term Expenditure Framework (MTEF) and the Public Expenditure Management System (PEMS) marked a shift from ad hoc financial practices to structured planning and monitoring of public funds (Schick, 1998; UNDP, 2022). These reforms were designed to ensure that budgetary allocations were efficiently managed and targeted at improving service delivery, including education. The adoption of these expenditure management frameworks in Nigerian schools aimed to address historical lapses in financial governance, such as diversion of funds, underfunding of critical programs, and lack of systematic accountability (World Bank, 2022).

Despite these reforms, many public schools in Esan West L.G.A still face significant service delivery challenges. Infrastructure remains inadequate, teaching and learning materials are insufficient, and teacher motivation is frequently undermined by delayed or irregular salaries (Ihenetu & Sotonye, 2019). Such issues often stem from ineffective expenditure management practices, including poor budgeting, weak prioritization of expenditures, and lack of financial accountability at the school level (George et al., 2013). Consequently, the intended benefits of public expenditure on education are not fully realized, resulting in suboptimal educational outcomes and widening disparities in the quality of services provided.

Despite several governmental interventions and educational reforms, public schools in Esan West L.G.A continue to encounter significant barriers to effective service delivery. The inadequacy of learning materials, poor infrastructural development, and low student academic performance reflect systemic challenges in financial management (Court & Iwedi, 2024). Inefficient expenditure management practices, such as poor budgeting, weak oversight, and delayed fund releases, have been identified as major contributors to these challenges (Omodero, 2019; Okoye et al., 2019). The historical neglect of structured expenditure monitoring in Nigerian public schools has resulted in suboptimal use of allocated resources, negatively affecting both teacher and student outcomes (UNDP, 2022).

Moreover, while reforms like MTEF and PEMS were introduced to streamline financial management in public institutions, gaps persist in their implementation at the school level, often due to bureaucratic inefficiencies and lack of technical capacity among school administrators (World Bank, 2022). This has created a situation where allocated funds do not consistently translate into improved infrastructure, timely provision of teaching and learning materials, or enhanced teacher welfare (Ihenetu & Sotonye, 2019). These persistent issues highlight the critical need to investigate the influence of expenditure management on service delivery in public schools and to identify strategies for ensuring that financial resources are effectively utilized to improve educational outcomes (George et al., 2013). Therefore, understanding how expenditure management practices impact service delivery is essential for informing policy decisions, improving financial governance in schools, and enhancing the overall quality of education in Esan West L.G.A. This study aims to fill this research gap by systematically examining the relationship between expenditure management and service delivery in public schools within the region.

Objectives of the Study

The primary objective of this study is to assess the influence of expenditure management on service delivery in public schools in Esan West L.G.A. Specific objectives include:

1. To examine the relationship between budgeting practices and the availability of learning materials.
2. To assess the impact of expenditure prioritization on infrastructure development in schools.
3. To evaluate the effect of financial accountability on teacher remuneration and retention.

Research Hypotheses

1. **H_1:** There is a significant relationship between budgeting practices and the availability of learning materials in public schools in Esan West L.G.A.
2. **H_2:** Expenditure prioritization significantly influences infrastructure development in public schools in Esan West L.G.A.
3. **H_3:** Financial accountability positively affects teacher remuneration and retention in public schools in Esan West L.G.A.

Literature Review (Conceptual Review)

Expenditure Management

Expenditure management refers to the strategic planning, allocation, monitoring, and control of financial resources to achieve organizational objectives efficiently and effectively. It ensures that financial resources are used judiciously to meet the intended goals of an organization, in this case, public schools (Court & Iwedi, 2024). Effective expenditure management is critical in the education sector, where the quality-of-service delivery is closely linked to how resources are allocated and utilized (Omodero, 2019).

Budgeting is the cornerstone of expenditure management. It provides a structured framework for allocating resources to various needs within the school system, such as infrastructure development, acquisition of teaching and learning materials, staff salaries, and capacity-building initiatives (Okoye et al., 2019). Studies show that inadequate or poorly executed budgeting practices in Nigerian public schools often lead to resource misallocation, delays in funding essential programs, and inefficiencies in service delivery (UNDP, 2022; Ihenetu & Sotonye, 2019).

Expenditure prioritization is another key component. It involves determining which areas of spending are most critical to achieving the school's objectives. Prioritization ensures that limited funds are directed toward activities with the greatest impact on teaching and learning outcomes, such as classroom infrastructure, laboratory equipment, and instructional materials (World Bank, 2022). Despite its importance, many public schools in Nigeria face challenges in prioritizing expenditures effectively due to bureaucratic bottlenecks and lack of technical expertise (George et al., 2013).

Financial accountability ensures transparency, responsibility, and integrity in the management of school funds. Accountability mechanisms include proper record-keeping, regular audits, and adherence to regulatory frameworks. In Nigeria, reforms such as the Medium-Term Expenditure Framework (MTEF) and the Public Expenditure Management System (PEMS) were introduced to improve accountability in public institutions, including schools (Schick, 1998; Court & Iwedi, 2024). These systems aim to reduce misuse of funds, enhance monitoring of expenditure, and ensure that allocated resources translate into improved service delivery (Okoye et al., 2019).

The emergence of expenditure management in Nigerian public schools can be traced to early 2000s financial reforms, when the government sought to address persistent inefficiencies and poor accountability in public spending (UNDP, 2022). These reforms gradually introduced structured financial planning, monitoring, and evaluation processes to ensure that educational funds are appropriately managed. Despite these interventions, challenges persist, such as delayed fund releases, lack of skilled personnel, and poor prioritization, which continue to affect service delivery outcomes in schools (Ihenetu & Sotonye, 2019; World Bank, 2022).

Effective expenditure management, therefore, is essential for improving service delivery in public schools. Proper budgeting, prioritization, and accountability mechanisms ensure that limited resources are efficiently utilized, leading to better educational infrastructure, adequate learning materials, and improved teacher and student outcomes (George et al., 2013; Court & Iwedi, 2024). Understanding these processes provides insights into how expenditure management can influence the overall quality of education in regions such as Esan West Local Government Area of Edo State.

Budgeting Practices

Budgeting practices refer to the systematic planning and allocation of financial resources within an organization to ensure the achievement of its objectives efficiently and effectively. In the context of public schools, budgeting is essential for ensuring that resources are available for teaching, learning, infrastructure, and staff welfare (Court & Iwedi, 2024). Effective budgeting allows school administrators to anticipate financial needs, allocate funds appropriately, and monitor expenditures to prevent mismanagement.

In Nigerian public schools, budgeting practices often involve preparing annual or medium-term budgets that align with educational objectives and policy frameworks (UNDP, 2022). This includes determining how much will be spent on infrastructure, instructional materials, teacher salaries, and capacity-building initiatives. Proper budgeting is critical because it ensures that financial resources are available when needed, thereby supporting uninterrupted educational service delivery (Okoye et al., 2019). Poor budgeting, on the other hand, leads to delays in procurement, insufficient learning materials, and underdeveloped school facilities, negatively affecting student learning outcomes (Ihenetu & Sotonye, 2019). A key aspect of effective budgeting is participatory budgeting, which involves engaging stakeholders such as teachers, school administrators, and sometimes community members in the budget planning process (George et al., 2013). This approach enhances transparency, accountability, and ensures that funds are directed to priority areas that directly impact service delivery. Studies have shown that schools that adopt participatory budgeting practices experience higher efficiency in resource allocation and improved satisfaction among staff and students (Omodero, 2019).

Additionally, performance-based budgeting has emerged as an essential practice in Nigerian schools. It links financial allocations to expected outcomes, such as student performance, teacher effectiveness, and infrastructure development (World Bank, 2022). By tying expenditures to measurable results, performance-based budgeting promotes accountability and ensures that funds contribute meaningfully to educational objectives. However, challenges such as bureaucratic delays, lack of technical expertise, and inadequate monitoring mechanisms continue to hinder effective budgeting practices in many public schools (Schick, 1998; Court & Iwedi, 2024). Effective budgeting practices in public schools are crucial for optimizing resource allocation, enhancing financial accountability, and improving educational outcomes. By adopting structured budgeting approaches, including participatory and performance-based budgeting, schools can ensure that limited resources are utilized efficiently to achieve desired service delivery outcomes. Understanding and improving budgeting practices is therefore fundamental to enhancing the overall quality of education in regions like Esan West Local Government Area of Edo State (UNDP, 2022; Okoye et al., 2019).

Expenditure Prioritization

Expenditure prioritization refers to the process of determining the order of importance for allocating financial resources to different programs, activities, or projects within an organization. In the context of public schools, it involves identifying which areas of spending such as infrastructure, instructional materials, teacher salaries, or staff development should receive the highest attention to maximize educational outcomes (Court & Iwedi, 2024). Effective prioritization ensures that limited resources are directed to the most critical needs, thereby improving service delivery. In Nigerian public schools, expenditure prioritization has historically been a challenge due to inadequate planning, bureaucratic bottlenecks, and limited financial oversight (Omodero, 2019). Often, funds are disbursed without a clear focus on priority areas, leading to misallocation and inefficient use of resources. For instance, some schools may receive funding for non-essential projects while critical needs such as classroom repairs, laboratory equipment, or learning materials remain underfunded (Okoye et al., 2019). This misalignment negatively affects students' learning experiences and overall school performance (Ihenetu & Sotonye, 2019).

To address these challenges, modern expenditure prioritization in public schools emphasizes needs-based allocation. This approach involves assessing the most pressing requirements of a school and directing funds to areas that will have the greatest impact on service delivery (UNDP, 2022). For example, if a school lacks functional laboratories or sufficient textbooks, prioritizing these expenditures over less urgent activities ensures that resources directly contribute to improved teaching and learning outcomes. Studies indicate that schools that adopt needs-based expenditure prioritization demonstrate better educational performance and more efficient use of funds (George et al., 2013).

Another important aspect of prioritization is linking expenditure to strategic objectives and performance indicators. Performance-based expenditure prioritization ensures that funds are allocated to programs that advance the school's strategic goals, such as improving student learning outcomes, reducing teacher absenteeism, or enhancing infrastructure (World Bank, 2022). This method not only promotes accountability but also aligns resource allocation with measurable results, creating a direct connection between spending and service delivery. Despite these frameworks, challenges remain in Nigerian public schools, including limited financial capacity, delayed fund releases, and lack of technical expertise among school administrators (Schick, 1998; Court & Iwedi, 2024). These issues impede the consistent implementation of expenditure prioritization, reducing its effectiveness in enhancing service delivery. Effective expenditure prioritization is essential for ensuring that scarce financial resources in public schools are allocated to areas that have the most significant impact on education quality. By adopting needs-based and performance-linked prioritization strategies, schools can enhance service delivery, optimize resource use, and ultimately improve student outcomes

Financial Accountability

Financial accountability refers to the processes and mechanisms that ensure funds are managed transparently, responsibly, and in accordance with established regulations and policies. In public schools, financial accountability ensures that resources allocated for teaching, learning, infrastructure, and staff welfare are utilized effectively and that stakeholders including government agencies, school administrators, teachers, and the public can track and verify expenditures (Court & Iwedi, 2024). It is a critical component of expenditure management, as it helps prevent misappropriation, wastage, and inefficiencies that can undermine service delivery (Omodero, 2019). In Nigerian public schools, financial accountability has historically been weak, leading to recurring issues such as diversion of funds, delayed or incomplete disbursement of resources, and inadequate monitoring of expenditures (Okoye et al., 2019). These challenges often result from systemic weaknesses, including lack of trained financial personnel, poor record-keeping practices, and limited enforcement of accountability policies. Consequently, schools struggle to maintain infrastructure, provide adequate teaching and learning materials, and motivate staff, which negatively impacts overall service delivery (Ihenetu & Sotonye, 2019).

To strengthen financial accountability, Nigerian schools have increasingly adopted reforms such as the Medium-Term Expenditure Framework (MTEF) and the Public Expenditure Management System (PEMS) (Schick, 1998; UNDP, 2022). These frameworks provide structured processes for planning, tracking, and reporting expenditures, ensuring that funds are directed toward priority areas and that deviations are promptly identified and corrected. Additionally, the introduction of regular audits, financial reporting, and stakeholder involvement in monitoring has improved transparency and reduced the likelihood of fund mismanagement (World Bank, 2022). Another important dimension of financial accountability is performance-based monitoring, which links financial disbursements to measurable outcomes such as student performance, teacher effectiveness, and infrastructure development (George et al., 2013). By connecting resource use with results, schools can evaluate whether allocated funds achieve intended objectives and make data-driven adjustments to improve efficiency. Research indicates that schools with strong financial accountability practices experience higher efficiency in resource utilization, better service delivery, and enhanced educational outcomes (Court & Iwedi, 2024; Okoye et al., 2019). Despite these improvements, challenges remain in many public schools in Nigeria. These include bureaucratic delays in fund releases, insufficient training in financial management for school administrators, and limited oversight from regulatory bodies (Ihenetu & Sotonye, 2019; UNDP, 2022). Addressing these gaps is essential for ensuring that financial resources contribute effectively to enhancing service delivery.

Financial accountability is a critical pillar of expenditure management in public schools. Strong accountability mechanisms including audits, transparent reporting, and performance-based monitoring ensure that resources are used efficiently, promote transparency, and enhance the quality of education. Ensuring robust financial accountability is therefore vital for improving service delivery in schools, particularly in regions like Esan West Local Government Area of Edo State

Service Delivery in Public Schools

Service delivery in public schools refers to the quality, efficiency, and effectiveness of the educational services provided to students, teachers, and other stakeholders. It encompasses the availability of teaching and learning materials, adequacy of infrastructure, quality of instruction, teacher performance, and overall student outcomes (Court & Iwedi, 2024). Effective service delivery is crucial for achieving educational objectives and ensuring that public schools contribute meaningfully to national development (Omodero, 2019).

One critical sub-variable of service delivery is availability of teaching and learning materials. This includes textbooks, laboratory equipment, digital resources, and other instructional tools necessary for effective teaching and learning. In many Nigerian public schools, particularly in regions like Esan West Local Government Area (L.G.A) of Edo State, service delivery is hampered by inadequate provision of these resources (UNDP, 2022). Studies have shown that when students lack access to necessary learning materials, their academic performance suffers, and teachers face challenges in delivering quality instruction (Okoye et al., 2019; Ihenetu & Sotonye, 2019). Another sub-variable is infrastructural adequacy, which refers to the physical facilities such as classrooms, libraries, laboratories, and sanitation facilities. The quality of infrastructure directly affects the learning environment and students' ability to engage in educational activities (World Bank, 2022). Poor infrastructure in Nigerian public schools has been linked to overcrowded classrooms, insufficient laboratory experiments, and limited access to ICT resources, all of which impede service delivery (George et al., 2013).

Teacher performance and motivation are also integral to service delivery. The effectiveness of instruction depends on teacher competence, commitment, and satisfaction. Delays in salary payments, poor working conditions, and lack of professional development opportunities negatively impact teacher performance in Nigerian public schools (Omodero, 2019; Court & Iwedi, 2024). Consequently, these factors reduce the overall quality of education and compromise learning outcomes. The emergence of structured service delivery frameworks in Nigerian public schools, including standard performance monitoring and quality assurance measures, has been aimed at addressing these challenges (UNDP, 2022). However, gaps persist due to weak implementation, limited funding, and lack of accountability mechanisms at the school level (Ihenetu & Sotonye, 2019).

Schools that successfully integrate these frameworks ensuring adequate teaching materials, functional infrastructure, and motivated teachers tend to achieve higher student performance and overall satisfaction (World Bank, 2022). Service delivery in public schools is a multifaceted concept that reflects the quality of educational inputs and outcomes. Focusing on sub-variables such as availability of teaching and learning materials, infrastructural adequacy, and teacher performance is essential for understanding the efficiency of service provision. Strengthening these aspects ensures that public schools in areas like Esan West L.G.A deliver quality education that meets the expectations of students, parents, and policymakers

Availability of Learning Materials: Learning materials, including textbooks, laboratory equipment, digital resources, and instructional aids, are essential for effective teaching and learning. In many Nigerian public schools, the insufficiency of these materials limits students' engagement, comprehension, and academic performance (UNDP, 2022). Studies have shown that schools with adequate learning materials exhibit higher student achievement and better instructional outcomes compared to under-resourced schools (Okoye et al., 2019; Ihenetu & Sotonye, 2019). The consistent provision and timely distribution of teaching materials ensure that the curriculum is delivered effectively and enhance overall service delivery in schools (George et al., 2013).

Infrastructure Development: The physical environment of a school, including classrooms, libraries, laboratories, sanitation facilities, and recreational areas, significantly affects learning outcomes. Adequate infrastructure facilitates organized teaching, safe learning spaces, and access to practical resources essential for curriculum implementation (World Bank, 2022). However, many public schools in Nigeria, including those in Esan West Local Government Area of Edo State, struggle with inadequate classrooms, dilapidated laboratories, and poor sanitation, all of which hinder effective service delivery (Omodero, 2019). Investment in school infrastructure directly improves students' learning experience, teacher productivity, and the overall quality of education (UNDP, 2022).

Teacher Remuneration and Retention: Teachers are central to service delivery in schools, and their performance is influenced by motivation, job satisfaction, and working conditions. Adequate remuneration, timely payment of salaries, and professional development opportunities are crucial for attracting and retaining qualified teachers (Court & Iwedi, 2024). Poor salary structures and irregular payment schedules contribute to low morale, absenteeism, and turnover, which negatively impact teaching quality and student outcomes (Okoye et al., 2019). Schools with effective teacher retention strategies, including competitive salaries and incentives, maintain continuity in instruction, ensuring better learning experiences and higher student performance (Ihenetu & Sotonye, 2019; George et al., 2013). The interplay of these sub-variables underscores the importance of a holistic approach to service delivery. Adequate learning materials empower students and teachers; well-developed infrastructure provides a conducive learning environment; and competitive teacher remuneration enhances motivation and retention. When these elements are managed effectively, public schools can achieve optimal educational outcomes, even in resource-constrained settings (World Bank, 2022; UNDP, 2022). Availability of learning materials, infrastructure development, and teacher remuneration and retention are pivotal sub-variables of service delivery in public schools. Policymakers and school administrators must prioritize these areas to ensure effective allocation of resources, improved teaching and learning processes, and overall educational excellence in regions like Esan West Local Government Area of Edo State (Court & Iwedi, 2024; Omodero, 2019).

The Nexus Between Expenditure Management and Service Delivery

The relationship between expenditure management and service delivery in public schools is deeply intertwined, as the effectiveness of financial planning, prioritization, and accountability directly influences the quality of educational services provided. Expenditure management ensures that schools allocate, monitor, and utilize financial resources efficiently, thereby supporting the provision of teaching and learning materials, infrastructure development, and teacher remuneration and retention critical sub-variables of service delivery (Court & Iwedi, 2024; Omodero, 2019).

Budgeting and Service Delivery: Effective budgeting practices in schools provide a structured approach to allocating resources to essential areas such as instructional materials, laboratory equipment, and classroom maintenance. Studies indicate that schools with comprehensive, well-planned budgets experience higher availability of teaching and learning materials, ensuring students have access to the necessary resources to engage with the curriculum effectively (Okoye et al., 2019; UNDP, 2022). Conversely, poor budgeting leads to misallocation of funds, delayed provision of resources, and gaps in service delivery. For instance, a school may receive funding but fail to prioritize textbooks or laboratory equipment, resulting in compromised learning experiences (Ihenetu & Sotonye, 2019).

Expenditure Prioritization and Service Delivery: Prioritization of expenditure ensures that limited financial resources are directed toward the most urgent and impactful areas. Needs-based prioritization, which aligns funding with critical needs such as infrastructure repair or acquisition of essential learning materials, is crucial for creating a conducive learning environment (George et al., 2013). Infrastructure development, including classrooms, libraries, and sanitation facilities, is particularly dependent on careful expenditure prioritization. Schools that fail to prioritize infrastructure investments often experience overcrowded classrooms, unsafe learning environments, and limited laboratory access, all of which negatively affect student performance and overall service delivery (World Bank, 2022; UNDP, 2022).

Financial Accountability and Service Delivery: Financial accountability mechanisms, such as audits, transparent reporting, and performance-based monitoring, ensure that funds allocated for public schools are used effectively and reach their intended destinations (Schick, 1998; Court & Iwedi, 2024). Accountability directly influences teacher remuneration and retention by guaranteeing that salaries are paid timely and resources for professional development are available. Schools with strong accountability frameworks maintain motivated and competent teachers, which enhances instructional quality and student outcomes (Okoye et al., 2019; Ihenetu & Sotonye, 2019).

Conversely, weak accountability leads to fund diversion, delayed salary payments, and inadequate resource allocation, which undermine service delivery. Integrated Impact: The combined effect of budgeting, expenditure prioritization, and financial accountability establishes a robust expenditure management system that drives service delivery in public schools. Adequate financial management ensures that schools have sufficient learning materials, functional infrastructure, and well-compensated teachers who are motivated to perform effectively (Court & Iwedi, 2024; World Bank, 2022). This nexus demonstrates that improving expenditure management is not merely a financial concern but a strategic lever for enhancing the overall quality of education.

The nexus between expenditure management and service delivery highlights the direct influence of financial planning, prioritization, and accountability on educational outcomes. Schools that adopt structured budgeting, needs-based prioritization, and transparent financial practices are more likely to achieve high availability of learning materials, well-developed infrastructure, and competitive teacher remuneration, ultimately ensuring effective service delivery (UNDP, 2022; Omodero, 2019). Strengthening this relationship is crucial for addressing persistent challenges in public schools, particularly in regions like Esan West Local Government Area of Edo State.

Theoretical Framework

This study is anchored on the Resource-Based View (RBV) Theory developed by Barney (1991). RBV posits that an organization's resources tangible and intangible are critical in achieving a sustainable competitive advantage and enhancing performance outcomes. In the context of public schools, financial resources, including budget allocations, prioritized expenditures, and accountable management systems, are vital resources that determine the effectiveness of service delivery (Barney, 1991; Court & Iwedi, 2024). According to the theory, schools that effectively manage their resources can enhance availability of learning materials, infrastructure quality, and teacher motivation, resulting in improved educational outcomes. This theoretical perspective underscores the centrality of expenditure management as a driver of efficient and effective service delivery in public schools (Okoye et al., 2019; UNDP, 2022).

Empirical Review

Okoye et al. (2019) investigated budgeting practices and service delivery in public secondary schools in Enugu State, Nigeria. Using a survey design with 200 teachers and administrators, data were collected via structured questionnaires and analyzed using regression analysis. The study found that schools with structured budgeting had higher availability of learning materials and better infrastructural development. It concluded that effective budgeting significantly improves service delivery.

Omodero (2019) examined financial accountability and educational outcomes in Delta State. A descriptive survey design was adopted, sampling 180 school administrators. Findings revealed that transparent financial reporting and regular audits positively impacted teacher remuneration and retention, leading to improved student performance.

Ihenetu & Sotonye (2019) studied the impact of expenditure prioritization on school infrastructure in Edo State. Using a survey of 150 teachers across 15 public schools, the study utilized percentage and regression analyses. Results showed that prioritizing expenditures toward infrastructure development significantly enhanced teaching and learning conditions.

George et al. (2013) analyzed the effects of resource allocation on public school service delivery in Lagos State. The study employed a cross-sectional survey of 120 respondents, including school heads and teachers. Findings indicated that schools that allocated resources strategically had higher student satisfaction and better learning outcomes.

UNDP (2022) explored expenditure management reforms in Nigerian public schools. Using a mixed-methods design with 50 administrators and 100 teachers, the study found that MTEF and PEMS frameworks improved accountability, ensuring that allocated funds enhanced learning materials and infrastructure quality.

World Bank (2022) examined the link between financial management and teacher performance in Nigerian secondary schools. Data were collected from 100 schools using structured questionnaires and analyzed with correlation analysis. Results demonstrated that transparent fund management increased teacher motivation and retention, thereby improving educational service delivery.

Court & Iwedi (2024) investigated the relationship between school expenditure management and student outcomes in Benin City. A survey design was used with 120 teachers. Regression analysis revealed that schools with robust expenditure management systems had better infrastructural facilities, adequate learning materials, and higher student performance.

Schick (1998) studied public expenditure reforms globally, including Nigeria, to assess the impact of accountability mechanisms on service delivery. Using a comparative case study approach, findings showed that expenditure management systems improved resource allocation, infrastructure development, and staff efficiency in public institutions.

Methodology

This study adopted a survey research design to examine the influence of expenditure management on service delivery in public schools. The area of study comprised public schools in Esan West Local Government Area (L.G.A) of Edo State, Nigeria. The population consisted of 218 teachers and administrative staff across the selected schools, from which a sample size of 140 respondents was determined using Taro Yamane's formula. Primary data were collected through structured questionnaires, which were distributed to the selected respondents. The collected data were analyzed using both descriptive and inferential statistical techniques, with percentages employed to summarize respondents' characteristics and responses, and regression analysis used to examine the relationships between expenditure management and service delivery.

Data Analysis

The data collected from the 140 respondents were analyzed to determine the relationship between expenditure management and service delivery in public schools. **Table 1** presents the demographic characteristics of the respondents. The gender distribution was evenly split, with 70 males (50%) and 70 females (50%), indicating balanced representation across genders. Regarding age, 40 respondents (28.6%) were aged 20–30 years, 60 respondents (42.9%) were 31–40 years, and 40 respondents (28.6%) were 41 years and above. This spread suggests that the study captured perspectives from both relatively younger and more experienced staff. In terms of educational qualification, 50 respondents (35.7%) held a National Certificate in Education (NCE), 70 respondents (50%) had a first degree, while 20 respondents (14.3%) possessed postgraduate qualifications, demonstrating that the majority of respondents had at least a degree-level education, which enhances the reliability of their responses.

Table 1: Respondents' Demographic Information

Category	Frequency	Percentage
Gender		
Male	70	50%
Female	70	50%
Age Group		
20–30	40	28.6%
31–40	60	42.9%
41 and above	40	28.6%
Educational Level		
NCE	50	35.7%
Degree	70	50%
Postgraduate	20	14.3%

Table 2: Regression Analysis of Expenditure Management and Service Delivery

Independent Variable	β (Beta)	t-value	p-value	Decision
Budgeting Practices	0.45	4.12	0.001	Significant
Expenditure Prioritization	0.38	3.57	0.002	Significant
Financial Accountability	0.52	4.85	0.000	Significant
R^2	0.68			
F-value	87.45		0.000	

The results reveal that budgeting practices (β = 0.45, $p < 0.05$) positively influence service delivery, indicating that well-structured budgets enhance the availability of learning materials and infrastructure development. Expenditure prioritization (β = 0.38, $p < 0.05$) also significantly affects service delivery, emphasizing the importance of directing funds to critical areas such as classrooms, laboratories, and instructional materials. Financial accountability (β = 0.52, $p < 0.05$) showed the strongest effect, highlighting that transparent financial management, timely salary payments, and audit compliance are crucial for teacher motivation, retention, and overall service quality. The R^2 value of 0.68 suggests that 68% of the variation in service delivery is explained by the three expenditure management practices. These findings collectively confirm that effective expenditure management—through structured budgeting, prioritized allocation, and robust accountability mechanisms—enhances service delivery in public schools. Schools implementing these practices are more likely to provide adequate learning materials, maintain functional infrastructure, and ensure teacher satisfaction, aligning with prior research that links financial management with educational outcomes (Court & Iwedi, 2024; UNDP, 2022; Okoye et al., 2019).

Discussion of Findings

The findings reveal that effective expenditure management practices, including proper budgeting, prioritization of expenditures, and financial accountability, positively impact service delivery in public schools. Schools with well-managed finances tend to have better infrastructure, adequate learning materials, and higher teacher satisfaction, leading to improved student outcomes.

Summary, Conclusion, and Recommendations

Summary: This study assessed the influence of expenditure management on service delivery in public schools in Esan West L.G.A. The results indicate that expenditure management practices significantly affect service delivery outcomes.

Conclusion: Effective expenditure management is crucial for enhancing service delivery in public schools. Improved budgeting, expenditure prioritization, and financial accountability can lead to better educational outcomes.

Recommendations:

1. **Enhance Budgeting Practices:** Schools should adopt participatory budgeting processes to ensure that financial resources are allocated effectively.
2. **Prioritize Expenditures:** Focus on critical areas such as infrastructure development and procurement of learning materials.

3. **Strengthen Financial Accountability:** Implement regular audits and financial reporting mechanisms to promote transparency and accountability.
4. **Capacity Building:** Organize training programs for school administrators on financial management practices.
5. **Policy Advocacy:** Advocate for policies that support adequate funding and efficient use of resources in public schools.

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