

## **Imprest Management Among Unit Heads for Service Delivery in Rivers State Universities**

**Prof. Margaret Akpomi (Ph.D)**  
Prof. Margaret Akpomi @ust.edu.ng

**JAMES, happiness**  
Department of business Education  
Rivers State University, port harcourt  
Rivers state, nigera  
Happiness.james@ust.edu.ng  
DOI: 10.56201/ijssmr.v10.no7.2024.pg286.298

---

### **Abstract**

*The study ascertained how impost is managed for service delivery among unit heads in Rivers State universities. In order to achieve the purpose of the study, the researcher stated five (5) objectives, posed five (5) research questions and formulated five (5) hypotheses that guided the study. The researcher adopted a descriptive survey design. The population of the study was One Hundred and Sixty (160) Heads of Departments (HODs) and Deans in Rivers State Universities, which are Rivers State University and Ignatius Ajuru University of Education. There was no sampling as all the 160 HODs, Directors and Deans in the Rivers State Universities were used for the study. A self-structured instrument was used for collection of data. The instrument was validated by three (3) experts, two (2) Business Educators and one (1) in Measurement and Evaluation, all in Rivers State University, Port Harcourt. To test for the reliability of the instrument, the instrument was administered to thirteen (13) HODs, Directors and Deans of Business Education from Niger Delta University, Bayelsa State and after an interval of two weeks, the same instrument was administered to the same group. Cronbach Alpha formula was used to determine the internal consistency of the instrument which yielded coefficient scores of 0.76, 0.72, 0.78, 0.81 and 0.69 with an overall coefficient score of 0.75 was obtained. The data collected were analysed using weighted mean and Standard Deviation to answer the research questions while the null hypotheses were tested using z-test statistical tool at a significance level of 0.05. Based on the analysis, it was revealed that unit heads adhere to impost receipt procedures for service delivery, unit heads adhere to impost disbursement procedures for service delivery, unit heads adhere to impost retirement procedures for service delivery in Rivers State Universities. It was therefore, recommended that; University management should always organize enlightenment programme for the Unit Heads to encourage them to keep on adhering to impost reception procedures. University management should from time to time organize in-service workshop programme for the unit heads to keep on refreshing their memory on impost disbursement procedures to improve in their duty. University management should always organize workshop programme for the unit heads to encourage them in keeping to impost retirement procedures which will enable them to improve in their duty.*

**Keywords;** *Imprest Management, Unit Heads, Service Delivery*

---

## INTRODUCTION

Imprest management is a type of financial accounting system designed to track and document how imprest has been utilized. The most common example is the imprest system that accounts for each imprest transaction to maintain equilibrium in the fund that equals the total of imprest receipts and additional cash left in the fund (Abioro, 2015). The imprest management is a form of financial accounting. The basic characteristic of an imprest management is that a fixed amount is reserved, which, after a certain period of time, there is reimbursement replenishment for money spent, will be replenished. This replenishment will come from another account, for example imprest may be replenished by cashing a cheque drawn on a bank account. Imprest management is a method of managing small cash expenses in a business or organization. Under this system, a fixed amount of cash is set aside in an imprest fund, which is used to pay for small and infrequent expenses like office supplies or postage.

The imprest management is an accounting system designed to track and document how cash is being spent. Cash is both a fundamental resource and the means by which the entity acquires other resources. To manage cash is to manage the entity's ability to purchase assets, service debt, pay employees, and control operations. Thus, effective cash management directly correlates with the entity's ability to realize its mission, goals, and objectives. The term cash management has been defined in different ways by different scholars, for instance, Barrett (2019) defines cash management as the series of processes used by an organization to obtain the maximum benefit from its flow of cash funds. Storkey (2023) defines cash management as having the right amount of money in the right place and time to meet the government's obligations in the most cost-effective way. No business operation is isolative of cash management. The success of enterprises largely depends on a number of factors including sound cash management practices (Attom, 2014). The essence of cash management is to ensure positive cash flow for smooth business operation. Barrett (2019) documents that the underlying objective of cash management is having enough cash available as and when it is needed, and that sound cash management involves better timing of expenditure decisions, earlier collection and banking of revenue, and more accurate forecasts of cash flows. This helps minimize the cost of any borrowing that is necessary and facilitates investing surplus funds to achieve the best return overall in service delivery.

Administrative service refers to those expert helps or advice given to students from the offices of the heads of departments, deans of faculties or the principal officers in the university. Library service on its own part, means assistance, expert instructions or directives aimed at enabling students have access to books and other library materials and resources. Health service has to do with tips, professional advice and recommendations offered to students to ensure that they remain healthy at all times while pursuing their academic careers. Safety service involves supplying useful information, professional help or assistance to students with a view to prevent them from exposure to harm and injury (Attom, 2014).

Heads of Departments are academic leaders at the departmental level, while Deans do the same at the Faculty level. The growth in higher education and expansion, especially in universities, widening participation and increasingly diverse student body are all signals of a radically changing educational landscape (Christie, 2017).

Aside from this, the nature of students' experience and changing students' expectations in the ever-changing academic environment are eloquent indications that there is need for academic service delivery. Academic service delivery strengthens students' learning experiences and enables staff to be alive to their responsibilities of ensuring that quality education is bequeathed on students. As such, it could be an effective solution to developing skills and attitudes of students as it would enable them to begin to conceptualize themselves as future professionals and stakeholders with the service learning experiences.

According to Danka (2020) imprest just like other government funds is extensively used by organizations of all sizes.

Imprest management among unit heads is regulated, using the variables liquidation index flow. The behaviors of unit heads are inconsistent with profit maximization objective. Unit heads on their part with increased cash flow pursue objectives that are less concerned with profit increment but making their lives better by increasing the size of the firm. Donaldson (2017) observed that management of firms with cash flow that exceed profitable investments opportunities are likely to misuse cash by awarding themselves attractive benefits or by venturing in unprofitable investments. The free cash flow should be in turn used to pay dividends to shareholders.

Donaldson also added that an imprest is a cash account that a business relies on to pay for small, routine expenses. Funds contained in imprests are regularly replenished, in order to maintain a fixed balance. The term "imprest" can also refer to a monetary advance given to a person for a specific purpose. The most well-known type of imprest is an imprest account, which is used to cover smaller transactions when it is impractical or inconvenient to cut checks. Such accounts maintain a set amount of cash on-site, which can be used to reimburse employees and pay for small expenses. Imprest funds are typically handled by custodians who monitor the account and dispense cash to employees, who in turn furnish business-related receipts (Barrett, 2019). Imprests may also be used to cover employee payroll, dividends, employee travel, and bonuses. After these outgoing expenses are paid, the fund is typically reimbursed by capital from the company's primary bank account. Imprests deter the use of unauthorized spending because the funds are earmarked for specific purposes. Consequently, imprests typically pay out the same amount of money on a regular basis, which ideally brings the account to a near-zero balance, before it's automatically replenished with that same set amount of money. This system makes it easier to monitor expenses, flag discrepancies, and ultimately detect fraud (Christie, 2017).

Unit Head - In the context of information security a "Unit Head" is a generic term for Dean, vice chancellor, associate vice chancellor, or other accountable executive in a senior role who has the authority to allocate budget and is responsible for Unit performance, administration, and risk acceptance (Attom, 2014). A Department/Unit Head is an academic leader with programmatic, managerial and fiscal responsibilities for a designated area, such as a department, division, unit or center. As such, the Department/Unit Head provides local oversight (i.e., broad managerial

oversight) of compliance with research policies and processes. An administrative subdivision (department, division, or school) of an academic college which includes teaching staff responsible instruction in a particular set of subject matter areas or field of study disciplines. The academic unit is designated as an official administrative group in the academic degree program inventory recorded with the Rivers State Universities. Unit Head: the chief executive of an academic unit. Some academic departments refer to this position by another name, such as “department chair, department head,” or director.”

Christie (2017) has added that despite the reported delays in the release of imprest and other government funds and the widespread use of the imprest management, no study has been carried out to explain why imprest funds are not released to departments in public institutions of developing countries on their due dates. The budgeting process is a cycle of activities carried out before, during and after the budgeting period. The making of the budget is primarily the responsibility of the executive or the bureaucracy and Legislature. Hence, all the government ministries, departments, agencies and other stakeholders participate. As rightly observed by Okogu (2022), putting a national budget together is a massive undertaking which requires a great deal of time and effort with careful ordering of spending priorities and considerable input from all the stakeholders. Early submission of budget to legislature is critical to the timely release of funds and programmes implementation. Funds cannot be released to public institutions without their budgets being approved before the commencement of the financial year. When budget approval is delayed, release of funds will be delayed. Government funds cannot be released by the relevant authorities if the appropriation bill is not passed by the national assembly and this often times consumes a lot of time. The dimensions or variables used in this study are imprest payment procedure, imprest retirement, imprest calculation of income and expenses, imprest analysis of spending and balance and imprest revisitation.

Imprest payment procedure means the procedures for obtaining payments from one or more of the unit heads. It is the series of actions that occur when digital payment transactions are initiated by a business. The unit heads must follow the payment procedures to avoid making a silly mistake. The unit head should ensure that the uses of imprest is properly authorized and controlled.

Imprest retirement involves the estimation of amount of money at the end of the year to determine retirement income goal. Funds contained in imprest are regularly replenished in order to maintain a fixed balance (Attom, 2014). Imprest retirement is used to cover smaller transactions when it is impractical or inconvenient to cut checks. Imprest retirement maintain a set amount of cash on-site, which can be used to reimburse employees and pay for small expenses. In this case, the unit head must be prudent in disbursement of cash or imprest retirement. It is against the backdrop that the study examines imprest management among unit heads for service delivery in Rivers State.

### **Statement of the Problem**

Imprest management is the ability of the unit heads in the universities to utilize the money or imprest assigned to the unit. Imprest deters the use of unauthorized spending because the funds are earmarked for specific purposes. Consequently, imprest typically pay out the same amount of money on regular basis, which ideally brings the account to a near-zero balance before it is automatically replenished with that same set amount of money, and this system makes it easier to

monitor expenses, flag discrepancies and ultimately detect fraud (Storkey, 2023). Furthermore, Storkey noted that the neglect of management in overseeing the imprest system seems to be a major reason for the regular mismanagement and fraud in the imprest system of cash management. Moreover, observation has shown that there are still serious issues in the management of imprest in areas of imprest receipt procedures, imprest disbursement procedures, imprest retirement procedures, imprest calculation, and imprest audit conducted for service delivery among the unit heads in Universities. Could this be as a result of delay in the approval of imprest, lack of proper documentation records, delay in the release of funds and ineffective supervision, poor working condition, evaluation and monitoring of imprest fund by unit heads in the Universities? It is on this backdrop that the study was design to examine the extent to which imprest is managed among unit heads for service delivery in Rivers State Universities.

### **Purpose of the Study**

The purpose of this study was to ascertain how imprest is managed for service delivery among unit heads in Rivers State universities. Specifically, the study sought to;

1. To investigate the extent to which unit heads adhere to imprest receipt procedures for service delivery in Rivers State Universities.
2. To determine the extent to which unit heads adhere to imprest disbursement procedures for service delivery in Rivers State Universities.
3. To ascertain the extent to which unit heads adhere to imprest retirement procedures for service delivery in Rivers State Universities.

### **Research Questions**

The following research questions were posed for the study.

1. To what extent do unit heads adhere to imprest receipt procedures for service delivery in Rivers State Universities?
2. To what extent do unit heads adhere to imprest disbursement procedures for service delivery in Rivers State Universities?
3. To what extent do unit heads adhere to imprest retirement procedures for service delivery in Rivers State Universities?

### **Hypotheses**

The following null hypotheses were formulated and tested at 0.05 level of significance.

1. There is no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to imprest receipt procedures and service delivery in Rivers State Universities.
2. There is no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to disbursement procedures and service delivery in Rivers State Universities.
3. There is no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to imprest retirement procedures and service delivery in Rivers State Universities.

## **Methodology**

This chapter discusses the methods used for this study and was presented under the following sub-headings: design of the study, area of the study, population of the study, sample and sampling techniques, research instrument, validation of the instrument, reliability of the instrument, administration of the instrument and methods of data analysis.

In carrying out this research, the descriptive survey design was adopted for this study.

This study was carried out in Rivers State. However, the study was limited to the academic staff of Rivers State Universities. This filled the gaps in the geographical location of the study and the unit of analysis which are the HODs, Directors and Deans.

The population of the study consists of One Hundred and Sixty (160) HODs, Directors and Deans in the Rivers State Universities, which are Rivers State University and Ignatius Ajuru University of Education. There is no sampling as all the One Hundred and Sixty (160) HODs, Directors and Deans in the Rivers State Universities were used for the study. A total respondent of One Hundred and four (104) unit heads in Rivers State University and Ignatius Ajuru University of Education and fifty six (56). The instrument that was used for data collection is a self-structured questionnaire titled: “Imprest Management among Unit Heads for Service Delivery Questionnaire (IMUHSDQ)” with 25 items. It is patterned in a 4 point rating scale of Very High Extent (VHE) = 4, High Extent (HE) = 3, Moderate Extent (ME) = 2, Low Extent (LE) = 1. To ensure the content validity of the instrument, the instrument was given to two experts in the Departments of Business Education and one (1) in Measurement and Evaluation in Rivers State University, Port Harcourt for contents validity. Data collected were analyzed using Cronbach Alpha to measure the internal consistency and co-efficient of 0.76, 0.72, 0.78, 0.81 and 0.69 for section B1 to B5 respectively were obtained with an overall reliability co-efficient of 0.75.

Data gathered from the respondents was analyzed using descriptive statistics of mean and standard deviation to analyzed the research questions while, z-test was used to test the null hypotheses at 0.05 level of significance. Decision for the acceptance and rejection of each hypothesis was made thus: If the z-calculated value is greater than the z-critical table values, the hypothesis is not retained and if the calculated z-value is less than the z-critical value, the mean rating were interpreted using the boundary limits as shown below: Very High Extent –3.50 - 4.00, High Extent –2.50 - 3.49, Moderate Extent –1.50 - 2.49, Low Extent –1.00 - 1.49.

## **Analysis of data, Result and Hypothesis testing**

This chapter deals with the presentation of data, analysis and discussion of findings. The analysed data were used to provide answers to the research questions and test the formulated null hypotheses. The outputs of data analysis are presented in tables.

**Research Question 1:** To what extent do unit heads adhere to impost receipt procedures for service delivery in Rivers State Universities?

**Table 1.1: Mean and Standard Deviation Analysis on the Extent Unit Heads Adhere to Imprest Receipt Procedures for Service Delivery in Rivers State Universities**

S/ N o	Questionnaire Items	RSU = 104			IAUE = 56		
		Mean $\bar{x}$	SD	Remarks	Mean $\bar{x}$	SD	Remarks
1.	Unit heads are given certain amount of money to run the activities of the institution or unit which enhance service delivery in the unit	2.89	0.85	High Extent	2.95	0.86	High Extent
2.	Imprest funds are separated from the unit's general account thereby enhancing the service delivery of the unit.	2.86	0.83	High Extent	2.86	0.84	High Extent
3.	Unit heads make financial request or budget yearly which is subject of approval by the institution management to run the unit	2.55	0.79	High Extent	2.55	0.79	High Extent
4.	Unit heads make use of disbursement receipts for proper accountability which enhance service delivery in the unit.	2.83	0.84	High Extent	2.82	0.84	High Extent
5.	Unit heads reviewed imprest fund regularly when there is inconsistencies in the account which enhance service delivery.	2.86	0.84	High Extent	2.86	0.84	High Extent
<b>Grand Total</b>		<b>2.84</b>	<b>0.84</b>		<b>2.88</b>	<b>0.85</b>	

**Source:** Field Survey, 2024

The analysis in Table 1.1 above revealed that the respondents agreed on the view that unit heads are given certain amount of money to run the activities of the institution or unit which enhance service delivery in the unit. The analysis still indicated that the respondents accepted the fact that imprest funds are separated from the unit's general account thereby enhancing the service delivery of the unit. It was also observed in the study that the respondents accepted the fact that unit heads make financial request or budget yearly which is subject of approval by the institution management to run the unit. The analysis also revealed that the respondents, to a high extent accept the view that Unit heads make use of disbursement receipts for proper accountability which enhance service delivery in the unit and that unit heads reviewed imprest fund regularly when there is inconsistencies in the account which enhance service delivery.

**Research Question 2:** To what extent do unit heads adhere to imprest disbursement procedures for service delivery in Rivers State Universities?

**Table 1.2: Mean and Standard Deviation Analysis on the Extent Unit Heads Adhere to Imprest Disbursement Procedures for Service Delivery in Rivers State Universities**

S/ No	Questionnaire Items	RSU = 104			IAUE = 56		
		Mean $\bar{x}$	SD	Re mar ks	Mean $\bar{x}$	SD	Rem arks
6.	Unit heads always replenish funds in the imprest which helps in service delivery.	2.50	0.78	High Extent	2.50	0.78	High Extent
7.	Unit heads ensuring that fixed balance is maintained in the imprest fund helps in service delivery of the unit.	2.83	0.84	High Extent	2.95	0.86	High Extent
8.	Imprest funds are managed and calculated by the unit heads or custodians who control the account which enhance service delivery of the unit.	2.97	0.86	High Extent	2.98	0.86	High Extent
9.	Unit heads provide payment receipts to back of his calculation and expenses which enhance service delivery.	2.94	0.86	High Extent	2.99	0.86	High Extent
10.	Prepare calculation of income and expenses by the unit heads enhance service delivery in an institution.	2.92	0.85	High Extent	3.00	0.87	High Extent
<b>Grand Total</b>		<b>2.90</b>	<b>0.85</b>		<b>2.97</b>	<b>0.86</b>	

**Source:** Field Survey, 2024

The data analysis in Table 1.2 above indicated that the respondents accepted the point that unit heads always replenish funds in the imprest which helps in service delivery. The analysis also showed that the respondents agreed on the view that unit heads ensuring that fixed balance is maintained in the imprest fund helps in service delivery of the unit to a high extent. It was still noticed in the study that the respondents agreed on the fact that imprest funds are managed and calculated by the unit heads or custodians who control the account which enhance service delivery of the unit. The analysis also revealed that the respondents, to a high extent accepted the view that Unit heads provide payment receipts to back of his calculation and expenses which enhance service delivery. The study indicated that the respondents agreed on the fact that preparing calculation of income and expenses by the unit heads enhance service delivery in an institution.

**Research Question 3:** To what extent do unit heads adhere to imprest retirement procedures for service delivery in Rivers State Universities?



**Table 1.3: Mean and Standard Deviation Analysis on the Extent Unit Heads Adhere to Imprest Retirement Procedures for Service Delivery in Rivers State Universities**

S/N	Questionnaire Items	RSU = 104			IAUE = 56		
		Mean $\bar{x}$	SD	Remarks	Mean $\bar{x}$	SD	Remarks
11.	Unit heads always get statement of financial position to ensure effective services delivery.	2.83	0.84	High Extent	2.91	0.85	High Extent
12.	Unit heads having good knowledge of the summary of the financial balance of the imprest will enhance the service delivery in the unit.	2.72	0.82	High Extent	2.86	0.84	High Extent
13.	Unit heads getting a balance after the expenses will enhance their service delivery.	2.75	0.83	High Extent	2.93	0.85	High Extent
14.	Imprest retirement lists current assets such as cash in checking accounts and savings account which enhance service delivery.	2.69	0.82	High Extent	2.95	0.86	High Extent
15.	Appropriate imprest retirement enhance service delivery in universities	2.50	0.78	High Extent	2.50	0.78	High Extent
<b>Grand Total</b>		<b>2.73</b>	<b>0.83</b>		<b>2.90</b>	<b>0.85</b>	

**Source:** Field Survey, 2024

The analysis in Table 1.3 above showed that the respondents accepted the point that unit heads always get statement of financial position to ensure effective services delivery. The study still revealed that the respondents agreed that unit heads having good knowledge of the summary of the financial balance of the imprest enhances the service delivery in the unit. It was also observed from the analysis that the respondents accepted the point that unit heads getting a balance after the expenses will enhance their service delivery. The analysis still indicated that the respondents agreed on the view that imprest retirement lists current assets such as cash in checking accounts and savings account which enhance service delivery. The study also showed that the respondents to a high extent accepted the fact that appropriate imprest retirement enhances service delivery in universities.

### Test of Hypotheses

**Hypothesis 1:** There is no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to imprest receipt procedures and service delivery in Rivers State Universities.

**Table 1.4: z-test Analysis of Significant Difference in the Mean Responses of Unit Heads in RSU and IAUE on the Extent to which they Adhere to Imprest Receipt Procedures and Service Delivery In Rivers State Universities**

Status	N	Mean $\bar{X}$	SD	Df	z-cal	z-crit	Decision
RSU	104	2.84	0.84	158	0.21	1.96	Accepted
IAUE	56	2.88	0.85				

**Source:** Field Survey, 2024

The analysis on Table 1.4 reveals that the z-cal of 0.21 is less than the z-crit of 1.96. Therefore, the calculated z-ratio is not statistically significant at a 0.05 level of significance since it is smaller than the given critical value of z-ratio. So, the hypothesis 1 is thus accepted and the conclusion is that no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to impost receipt procedures and service delivery in Rivers State Universities.

**Hypothesis 2:** There is no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to disbursement procedures and service delivery in Rivers State Universities.

**Table 1.5: z-test Analysis of Significant Difference in the Mean Responses of Unit Heads in RSU and IAUE on the Extent to which they Adhere to Disbursement Procedures and Service Delivery in Rivers State Universities**

Status	N	Mean $\bar{X}$	SD	Df	z-cal	z-crit	Decision
RSU	104	2.90	0.85	158	0.37	1.96	Accepted
IAUE	56	2.97	0.86				

**Source:** Field Survey, 2024

The analysis on Table 1.5 indicates that the z-cal of 0.37 is less than the z-crit of 1.96. Therefore, the calculated z-ratio is not statistically significant at a 0.05 level of significance since it is smaller than the given critical value of z-ratio. Therefore, the hypothesis 2 is thus accepted and the conclusion is that there is no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to disbursement procedures and service delivery in Rivers State Universities.

**Hypothesis 3:** There is no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to impost retirement procedures and service delivery in Rivers State Universities.

**Table 1.6: z-test Analysis of Significant Difference in the Mean Responses of Unit Heads in RSU and IAUE on the Extent to which they Adhere to Imprest Retirement Procedures and Service Delivery in Rivers State Universities**

Status	N	$\bar{X}$	SD	Df	z-cal	z-crit	Decision
RSU	104	2.73	0.83	158	0.89	1.96	Accepted
IAUE	56	2.90	0.85				

**Source:** Field Survey, 2024

The analysis on table 1.6 shows that the z-cal of 0.89 is greater than the z-crit of 1.96. Therefore, the calculated z-ratio is not statistically significant at a 0.05 level of significance since it is greater than the given critical value of z-ratio. Therefore, the hypothesis 3 is thus accepted and the conclusion is that no significant difference in the mean responses of unit heads in RSU and IAUE on the extent to which they adhere to impost retirement procedures and service delivery in Rivers State Universities.

### Discussion of Findings

The findings of the study were discussed under each research question as outlined below:

#### **Extent to which Unit Heads Adhere to Imprest Receipt Procedures for Service Delivery**

The findings of the study in research question one: To what extent do unit heads adhere to impost receipt procedures for service delivery in Rivers State Universities revealed that unit heads adhere to impost receipt procedures for service delivery in Rivers State Universities to a high extent. The null hypothesis 1 was accepted and it was concluded that there is no significant difference in the mean ratings of the respondents on the impost receipt procedures and service delivery among unit heads in Rivers State Universities. This finding is in collaboration with Borrow (2017), who observed that unit heads are given certain amount of money to run the activities of the institution or unit which enhance service delivery in the unit. The analysis still indicated that the respondents accepted the fact that impost funds are separated from the unit's general account thereby enhancing the service delivery of the unit. It was also observed in the study that the respondents accepted the fact that unit heads make financial request or budget yearly which is subject of approval by the institution management to run the unit. The analysis also revealed that the respondents agreed on the view that Unit heads make use of disbursement receipts for proper accountability which enhance service delivery in the unit and that unit heads reviewed impost fund regularly when there is inconsistencies in the account which enhance service delivery.

#### **Extent to which Unit Heads Adhere to Imprest Disbursement Procedures for Service Delivery**

The study in research question two: To what extent do unit heads adhere to impost disbursement procedures for service delivery in Rivers State Universities indicated that unit heads adhere to impost disbursement procedures for service delivery in Rivers State Universities to a high extent. The null hypothesis 2 was accepted and it was concluded that there is no significant difference in the mean ratings of the respondents on the impost disbursement procedures and service delivery

among unit heads in Rivers State Universities This study is in the same view with Akpan (2016) who admitted that unit heads always replenish funds in the imprest which helps in service delivery. The analysis also showed that the respondents agreed on the view that unit heads ensuring that fixed balance is maintained in the imprest fund helps in service delivery of the unit to a high extent. It was still noticed in the study that the respondents agreed on the fact that imprest funds are managed and calculated by the unit heads or custodians who control the account which enhance service delivery of the unit. The analysis also revealed that the respondents accepted the view that Unit heads provide payment receipts to back of his calculation and expenses which enhance service delivery. The study indicated that the respondents agreed on the fact that preparing calculation of income and expenses by the unit heads enhance service delivery in an institution.

#### **Extent to which Unit Heads Adhere to Imprest Retirement Procedures for Service Delivery**

The findings of the study in research question three: To what extent do unit heads adhere to imprest retirement procedures for service delivery in Rivers State Universities showed that unit heads adhere to imprest retirement procedures for service delivery in Rivers State Universities to a high extent. The null hypothesis 3 was accepted and it was concluded that there is no significant difference in the mean ratings of the respondents on the imprest retirement procedures and service delivery among unit heads in Rivers State Universities. This finding is in the same line with Gakat (2015) who reviewed that unit heads always get statement of financial position to ensure effective services delivery. The study still revealed that the respondents agreed that unit heads having good knowledge of the summary of the financial balance of the imprest enhance the service delivery in the unit. It was also observed from the analysis that the respondents accepted the point that unit heads getting a balance after the expenses would enhance their service delivery. The analysis still indicated that the respondents agreed on the view that imprest retirement lists current assets such as cash in checking accounts and savings account which enhance service delivery. The study also showed that the respondents accepted the fact that appropriate imprest retirement enhances service delivery in universities.

#### **Conclusions**

Based on the findings of the study, the researcher concludes that, unit heads adhere to imprest receipt procedures for service delivery, unit heads adhere to imprest disbursement procedures for service delivery, unit heads adhere to imprest retirement procedures for service delivery in Rivers State Universities. The study also deduced that the Imprest is a small reserve of cash kept on-site at a business location for incidental cash needs. The imprest system is designed to provide a rudimentary manual method for tracking imprest balances and how cash is being used. The Imprest Cash fund represents a loan (or advance) to a department. The department must designate an employee to be the fund's custodian. Imprest is the preferred way to pay for goods and services at the University is to make use of purchasing options such as Purchase Orders, Disbursement Vouchers or the University Purchasing Card. Imprest is provided to departments for approved incidental and emergency small dollar purchases where the use of alternative means is not feasible.

#### **Recommendations**

In light of the findings of the study, the following recommendations were made:

1. University management should always organize enlightenment programme for the Unit Heads to encourage them to keep on adhering to imprest reception procedures.

2. University management should from time to time organize in-service workshop programme for the unit heads to keep on refreshing their memory on imprest disbursement procedures to improve in their duty.
3. University management should always organize workshop programme for the unit heads to encourage them in keeping to imprest retirement procedures which will enable them to improve in their duty.

## REFERENCES

- Abioro, F. (2015). *Determinants of Public Health Expenditures in Pakistan*. ZEF-Discussion Papers on Development Policy No. 158, Center for Development Research, Bonn.
- Akpan, M. P. (2016). "Discretionary Fiscal Policy and Elections: The Experience of the Early Years of EMU, *OECD Working Paper*, 351.
- Akpomi, M. E. & Ordu, P. (2019). Modern office technology and the secretary's productivity in private business organizations. *African Journal of Business Management*, (AJBM), 3(8), 333-339.
- Attom, O.E. (2014). *How to Make Public Spending Pro-Poor in Nigeria*. Policy Brief. Poverty and Economic Policy Network (PEP), Canada.
- Barrett, H.A. (2019). The Relationship between Government Expenditure and Economic Growth in Saudi Arabia. *Journal of Administrative Science*, 12(2), 173-191.
- Barro, A.M. & Sola, I.M. (2017). *Public Finance in a Developing Economy: The Nigerian Case*, Enugu: B&F Publications.
- Borrow, A.S. (2017). Health care expenditure and economic growth in Nigeria: An empirical study. *Journal of Emerging Trends in Economics and Management Science (JETEMS)*, 2(2), 83-87.
- Christie, G. (2017). *Health Workforce Country Profile for Nigeria Survey*. African Health Workforce Observatory.
- Crossman, E.A. (2015), "Public Sector Growth, An Econometric Test of Wagner's Law" Economic and Financial Review, Vol.35, No.3, 1997. *Central Bank of Nigeria*.
- Danka, M. (2020). The effects and effectiveness of Accountability and Transparency in Government Sectors. *IOSR Journal of Business and Management*, 16(4), 46-54.
- Donald G. T & Shuanglin, O. (2015). The determinants and effects of health expenditure in developed countries. *Journal of Health Economics*, 11, 173-81.
- Donaldson, M.I. (2017). *Effect of female literacy on maternal mortality in Nigeria*. Paper presented at 1st national conference national association of Women in Academics (MAWACS), Ambrose Alli University
- Okogu, J. H. (2017). Quality of service and demand for health care in Nigeria; A multinomial probit estimation. *Social Science and Medicine*, 4001):1527-35.
- Gakat, D. (2015). Economic development in Nigeria: A demographic perspective. *Committee on Africa studies, Harvard Africa Seminar, April, 13*.