Performance Measurement System Effectiveness and Public-Private Partnership Assessment: Evaluating Service Delivery Efficiency in Lagos State, Nigeria

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Abstract: *The paper assess whether government participation in public-private partnership has brought improved service delivery and efficiency in governance. The operations of government like any other private institutions require continuous evaluation in the form of performance measurement system for improvement, satisfaction of customers, employees and stakeholders. Data was administered Lagos waste management authority and public. The extent of efficiency in service delivery and governance; and the effectiveness of performance measurement usage were measured using an index computed from questionnaire items. The data was subjected to Mann-Whitney independent sample test. Significant differences were observed in the assessment of staff and the public on public-private partnership service delivery efficiency. The public confirmed that waste service delivery is efficient as it had yielded quality service and cleaner environment. The study recommended therefore that for continued public confidence in governance, efficiency in service delivery and the use of performance measurement techniques should not be undermined or sacrificed for political gains. This can be facilitated through conscientious monitoring of the outsourced services.*
Keywords: *Public-Private Partnership, Waste management, Performance measurement, Service delivery, Efficiency.*

I.   Introduction

Public sector has been described as engine of growth of any given country because of its responsible as part of government machinery for implementing policy decisions and delivering services that are of value to citizens. It is a mandatory institution under the Nigerian Constitution of 1999. In Nigeria, federal, States and local governments constitute the public sector. Chapter VI of the Constitution, Executive, Part 1 (D) and Part II (C) provides for a public service at the federal and state levels of government.

The Public Sector in Nigeria is made up of the following: (1) The Civil Service, which is often referred to as the core service and is composed of line ministries and extra-ministerial agencies; and (2) The Public Bureaucracy, which is composed of the enlarged public service, including the following: (a) Services of the state and national assembly's; (b) The judiciary; (c) The armed forces; (d) The police and other security agencies; (e) Paramilitary services (immigration, customs, prisons, etc); (f) 'Parastatals' and agencies including social service, commercially oriented agencies, regulatory agencies, educational institutions, research institutes, etc. While, the three tiers of government share some common features in project management. It is obvious that Nigeria has a large public sector running into millions of personnel. Their major function is to implement government policies and programs. However, the demands of modern society has become more invasive, with resultant growth in problem complexity and increased challenges to various levels of government. Improving public service is the predominant and recurrent objective of government to meet with arising challenges (Yamada, 1972).

Government has the basic function of providing goods and services to those they govern. Hence, the government in Nigeria for example has embarked upon several economic reforms aimed at improving the standard of living. The government in ensuring better services, reduced substantial participations in the promotion, management and control of public enterprises as it is often believed that government cannot do business. The operations of public enterprises are often subsidized, as they are mainly funded by the government. The public enterprises have economic, social, and political undertones and as such do not emphasize profit-making as the basis of their existence. The dissatisfaction with the costs associated with government provision of goods and services is generally due to Nigeria's politicians' perception. From military dictatorships to 'democratic' governments; all have conspired to reduce governance to the manipulation of public office to deceive and loot public funds for personal use (De Bettignies & Ross, 2004).

The dawn of democratic government in Nigeria, brought about the handing over of the provision of basic services to private enterprises with supervisory function left for the government. Contracting-out or outsourcing of services, concession, commercialization or outright privatization, became government

consideration. Hence, for example, some of the services being rendered by the Lagos State government were contracted out to private enterprises in the areas of transportation and waste disposal. Public-Private Partnership projects as done by Lagos State Government. Opportunities are available to any private investors depending on the choice of projects interest and location. Areas such as Waste Management; Transportation (Buses, Coaches, Station), and Physical Infrastructure; (Roads, Rails & Bridges). The focus of this paper is however to examine Lagos waste management. The waste management programme covers the following: Industrial; Household Waste; Market Waste; and Medical Waste. The regulatory agency is Lagos State Waste Management Authority.

The main stay of the Public-Private Partnership project in Lagos-State include: engagement of private firms in waste refuse collection in private/government residential estates; industrial and commercial firms; and establishment of refuse recycling plants (RCP). Privatization of existing transfer loading stations and dumpsites; construction and management of new transfer loading stations/dumpsites. One of the Public-Private Partnership available on Waste Management include: Build on Transfer; Concession; Open Collection/Pre-Collection; Contracting. In Lagos State, the Public-Private Partnership Programme on Waste Management has being contracted out to private investors include: Highway Managers Limited for public highways; and Public Sector Partnership (PSP) operators in household and industrial waste removal.

In keeping afloat with good accounting and management practices, operations of government like any other private institutions, require continuous evaluation of government performance for the improvement of employees and stakeholders and satisfaction of customers. Performance measurement is a multi-dimensional strategy used by firms, to evaluate processes, represent information-based routines and procedures formally expressed that managers use to maintain or alter patterns in organizational activities (Simons, 2000). More and more organizations are implementing new and alternative performance management systems in order to obtain better results.checking whether internal performance targets are met and sustaining the continuation of improvement (Eker & Eker, 2009 as cited in Bonache & Maurice, 2010). The results from performance evaluation serve as feedback and input for cost monitoring (Rekaet al., 2008).

Johnson and Kaplan, (1987:220, cited in Reka, et al., 2008), indicated that "the decline of manufacturing and rise of service industries led to the need for accurate knowledge of product costs, excellent cost control and performance measurement". Any organization that is determined to survive and thrive within a competitive environment would have recourse to performance measurement system since it serve as a key contributor to coordination and control competence. Performance measurement information serve to monitor and control specific activities; predict future internal and external conditions; monitor behavior relative to its goals; make decisions within needed time frames; and alter an organization's overall direction (Kellen, 2003). The areas of performance measurement examined in this study include the balance scorecard, quality management and customer value analysis. These areas were identified in literature as core areas that would produce strategic decisions and non-financial outcome (Kobera, Ngb& Paul, 2007).

The issue now is: has the Public-Private Partnership scheme of government yielded its desired objective of being efficient in governance and improved service delivery? Has government put in place appropriate performance measurement system? How effective has the system been, in assessing public-private partnership service delivery performance? To adequately address these issues, the rest of the paper is divided into five subsections: a brief literature review/theoretical consideration and methods are in subsections two and three; results and interpretations in subsection four and lastly is subsection five and six addresses conclusion, implication of the study and recommendations.

The objective of this research work is to (i) assess whether government involvement in public-private partnership has brought about improved service delivery and efficiency in governance; (ii) examine the existence of, and extent of performance measurement system effectiveness impacts on public-private partnership service delivery

The following hypotheses were tested in this study:
H_{01}: There is no relationship between performance measurement technique effectiveness and efficiency of Public-Private Partnership service delivery.
H_{02}: There is no difference among respondents that, Public-Private Partnership service delivery has bought efficient and improved government services.

II. A Brief Review Of Literature
Public-private partnerships (3Ps) have been described to be between simple contracting out and a fully private market in the continuum of private versus public involvement (Hood & Young, 2003). Three major characteristics of 3Ps were identified in the works of Hood and Young (2003): First, Public-private partnerships are extension of contracting-out to a larger body, number different tasks. That means the contracting-out relationship is the foundation of the 3Ps; Second, the bundling of responsibilities, or the allocation of two or

more tasks to a unique consortium or partner(s). Finally, the third being the allocation of the financing task to the private partner.

The recent innovation of Public-private partnerships in Nigeria is the government's recourse to private funds to structure investments. Governments around the world have been using private sector financing and trying out3Ps to provide roads, bridges, hospitals, airport terminals, schools, prisons, passenger rail services (heavy and light rail), and water services (Schaeffer &Loveridge, 2002).

Public Private Partnership Programmes in Lagos State

The Public-Private Partnership initiative of Lagos State Government is a programme established as a subset of a holistic approach towards addressing the entire infrastructural deficit of the State (Lagos State Government, 2007). In response to the wider yearnings of Lagos State citizens for improved quality of life, the current civilian administration is of the view that a participatory approach between Public and Private Sectors in providing basic infrastructural needs on a mutually beneficial platform would assist the government in fulfilling its mandate to the people. The Public-Private Partnership developmental initiative is not seen as an opportunity for government to rescind its basic responsibilities to the people but rather provide mutual opportunities for improved participation of the Private-Sector in public governance, which hitherto in the past was seen as an anathema. This programme is being adopted in other countries of the world. Lagos State Government is desirous of exploring opportunities of private sector possibilities to enhance the living standard of the people, just as it is done, for the execution of high profile projects in developed Countries of United States, Europe, Latin America and here with us in Africa, South Africa.

The implementation of Public-Private Partnership projects shall be in conformity with world best practices, focusing on transparency, proper accountability, due process, responsive and responsible interests, mutually beneficial relationship, zero tolerance for corruption, avoidance of white-elephant projects, qualitative and well standardized jobs; Cost and profit recovery; Rule of law and equitable legal framework. Lagos State Public-Private partnership initiative is opened to all various investment options; ranging from equity participation, various leasing options, BOT, Concessionairing, Tenancy Maintenance etc, Accordingly, Public-Private Partnership initiative in Lagos State is widely available for all sectoral projects, irrespective of financial implications and sophistication (Lagos State Ministry of Finance, 2007).

The Public-Private Partnership initiative under the Lagos government is designed to focus on projects that is visible, achievable within a specified period of time, and allows financial off-balance sheet on government. It is opened to both domestic and foreign investors. Public-Private Partnership projects are to assist the Lagos State Government to take governance and public administration to the next level divorcing itself of projects that can best be handled by the private Sector. Public-Private Partnership programme in Lagos State is widely opened to the various sectors of the Economy of Lagos state. However, the programme currently is structured on the following areas of immediate needs, with hope of further expansion in the future. The focus of sectors currently available for Public-Private Initiative in Lagos state include:-

 i. Waste Management;
 ii. Water;
iii. Commercial Infrastructure; (Buses, Coaches, Bus-stops, Stations, Shopping Malls, Markets, Hotels)
iv. Physical Infrastructure; (Roads, Rails & Bridges)
 v. Transportation

From the theoretical perspective, the principal agency model calls to bear as it implicitly focused on the needs and welfare of a diverse group of individual investor (principal), who entrusted their wealth to the control of managers (agent) (Bricker &Chandar, 1998). Adapting the Agency theory, the public sector represents a principal-agent relationship, where the role of Public-Private Partnership in service delivery requires total commitment to meet the needs of the government/investors and the public whom they serve. That means from a central agency theory viewpoint, there is a need to promote and institute overall inter-agency programs concerning the general area of management improvement so that the machinery of government is better coordinated to achieve its ultimate objective(Yamada, 1972)

Business Performance Measurement

Business performance measurement and control systems are the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities (Simmons 2000). Performance measurement assists business organizations in setting business goals periodically and then providing feedback to responsible officers on progress made with respect to set goals. The time horizon for these goals can typically be about a year or less for short-term goals or span several years for long-term goals (Simmons 2000). Lebas and Euske (2002) defined performance as doing today what will lead to measured value outcomes tomorrow. It is concerned with measuring performance relative to some benchmark, be it a competitor's performance or a

preset target.

Measurement systems might have quantitative value that could be used for comparison purposes. A specific measure can be compared to itself over time, compared with a preset target or evaluated along with other measures which could be objective or subjective; financial or non-financial; lagging or leading; complete or incomplete; responsive or non-responsive; inputs or output process; critical or non-critical; tangible or intangible (Simmons 2000).

Business performance measurement has a variety of uses. Bititci, Carrie and Turner (2002) highlighted the rationale for business performance as follows:

  i. to monitor and control
 ii. to drive improvement
iii. to maximize the effectiveness of the improvement effort
 iv. to achieve alignment with organizational goals and objectives
  v. to reward and to discipline

Simmons (2000) on the other hand considers business performance measurement as an instrument met to balance five major pressures within an organization. They are:

  i. balancing profit, growth and control
 ii. balancing short term results against long-term capabilities and growth opportunities
iii. balancing performance expectations of different constituencies
 iv. balancing opportunities and attention
  v. balancing the motives of human behavior

Activity-Based Costing (ABC) is a costing model that identify cost pools or activity centres in a firm and assigns costs to products and services (cost drivers) based on the number of events or transactions involved in the process of providing a product or service. ABC can support managers to see how to maximize shareholders value and improve corporate performance(Reka, Stefan and Daniel, 2008).

A balanced scorecard is a performance measurement tool that provides managers with a set of measure that gives a fast but comprehensive view of the business. It includes financial and operational measures that serve as drivers for future financial performance (Kaplan and Norton, 1992).

Quality management and quality costs: Competing in today's tumultuous environment has place emphasis on quality. Quality refers to the extent to which products and services satisfy the requirements of internal and external customers (Reka, et al., 2008). Cost of quality according to Shim et al., (1998 cited in Reka, et. al., 2008) is the costs that occurred because poor quality exists.

Responsibility cost target: Performance in the firm is evaluated based on fulfillment of the responsibility cost targets. The cost targets are set separately for each of the main products that are sold to external markets. A pull (backward-working) approach is employed to determine the responsibility costs in ensuring the target market profit.

III. Methods

This study was a cross- sectional sample survey design. The sample consisted of one hundred and ninety-five individuals selected from members of staff (senior and junior category) of staff of Lagos State waste management authority (LAWMA) and members of the public in Ikeja-Lagos. Two self-administered questionnaire was designed. One, to collect data from the public and LAWMA staff on the performance of government in waste management service delivery; and two, to members of staff with respect to assessing the use of performance measurement techniques in evaluating Public-Private Partnership in service delivery.

Measurement of the Variables

The first questionnaire measured members of staff and the public assessment of government's performance in waste management service delivery with the commencement of Public-Private Partnership. A set of twenty-one ideals expected from Public-Private Partnership as prescribed by Lagos State Ministry of Finance(2007) were examined. The second questionnaire measured members of staff assessment of effectiveness of using performance measurement tools in evaluating Public-Private Partnership service delivery. Three performance measurement techniques that are related to non-financial outcomes: customers value analysis, balanced scorecard and quality management (Gale 1994; Kaplan and Norton, 2001; Reka, et al., 2008)with three indicators for customer value analysis: value equity, brand equity and retention equity; three indicators were used to represent the balanced score card: customer, internal business and learning growth; four indicators represented aspects of quality management: prevention of defect, appraisal of product, prevention of internal failure and prevention of external failure.

The assessment on the extent of efficiency in performance, governance and effectiveness of performance measurement usage were measured using an index computed from questionnaire items. The two designed questionnaires measured the variables on a seven point Likert scale as the usefulness of such scale was shown in the works of Jermias (2004). Efficiency in performance in terms of service delivery was measured from extremely high efficiency (score 7) to extremely low efficiency (score 1); and effectiveness of performance measurement usage was considered as extremely high effectiveness (score 7) to extremely low effectiveness (score 1).

An index score of 3.0 and below was considered to signify inefficiency in service delivery and ineffectiveness in the use of performance measurement; an index of above 3.0 to 5.0 signify moderate efficiency and effectiveness while an index of above 5.0 and 7.0 signify extremely efficient service delivery and extremely effective use of performance measurement. The data was analyzed by means of descriptive statistics, Pearson's correlation and Mann-Whitney independent sample test.

The questionnaire was statistically validated. The study used the Cronbach's alpha to determine internal consistency, variability and reliability of instrument. Nunnally (1978 cited in Ping, 2005) suggested minimum acceptable reliability from 0.7; a compelling demonstration of convergent validity was an AVE of 0.5 or above; although there is no firm rule for discriminant validity, correlation with other latent variables less than 0.7 are frequently accepted as evidence of discriminant validity (Bagozzi& Phillip, 1982 cited in Coltman, 2011). The result from validation of the questionnaire showed sufficient reliability, convergent and discriminant validity.

IV.   Result

Table 1 provides the descriptive statistics of response on whether public-private partnership has brought about improved service delivery and efficiency in governance. The means scores revealed that out of the twenty-one indicators for efficiency in service delivery and governance, only two (cleaner environment and accountability) were described as extremely efficient with mean scores above 5.00; while others were described as moderately efficient.

The descriptive statistics further revealed that performance measurement (PM) were used by the agency. The performance measurements identified as been used are: the balanced score card; quality management and customer value analysis. The extent of performance measurement system effectiveness relationship with public-private partnership service delivery were analyzed as presented in Tables 2– 4; and associated hypotheses was tested.

The analysis revealed that in the use of balanced score card, at $p < 0.01$, internal business and customer PM analysis are positively significant to more efficient government provision, quality services and cleaner environment; while at $p < 0.05$ internal business is positively related to provision of quality services. Only learning and growth that is not significant in relation to more efficient government provision and quality services.

The analysis on quality management PM on service delivery, the result showed service appraisal is related to quality services and efficient government provisions at $p < 0.05$ while other aspects were significant at $p < 0.01$ except for internal and external failure PM analysis that were not significant.

Customer value analysis PM results showed value equity, brand equity and retention equity PM analysis are significantly related to provision of cleaner environment at $p < 0.05$. These analyses showed that PM effectiveness is related to Public-Private Partnership service delivery efficiency. The proposition of no relationship was not supported.

Table 1: service delivery and efficiency in governance

	N	Minimum	Maximum	Mean	Std. Deviation
Increased government concerns	95 100	1.00	7.00	3.6842 3.4900	2.12514 1.95140
Wider spread of government project	95 100	1.00	7.00	4.4421 3.9300	2.13240 2.02637
Cleaner environment	95 100	1.00	7.00	5.0105 6.0200	1.83636 1.77514
Quality services	95 100	1.00	7.00	3.2000 4.2400	2.03480 2.01570
More efficient provision of services	95 100	1.00	7.00	3.7158 3.2000	2.12214 1.88562
Achieving objectives at least cost	95 100	1.00	7.00	3.6947 3.9700	1.72018 1.63581
Efficiency in resource allocation	95 100	1.00	7.00	3.8316 4.5100	2.23441 1.88291
Adequate maintenance of government facilities	95 100	1.00	7.00	3.5158 3.1100	1.87856 1.90106
Availability of services offered	95 100	1.00	7.00	3.3684 3.6900	2.12909 2.10192
Conformity with world best practices	95 100	1.00	7.00	4.8211 4.8000	1.61758 1.90693
Focusing on transparency	95 100	1.00	7.00	4.5895 4.2700	1.81890 2.27350
Ensuring due-process	95 100	1.00	7.00	3.6421 3.5100	1.51528 1.89894
Provides responsive and responsible interests	95 100	1.00	7.00	4.4842 5.3800	1.63644 1.44795
Mutually beneficial relationship	95 100	1.00	7.00	3.7789 3.3000	1.66426 1.91485
Zero tolerance for corruption	95 100	1.00	7.00	3.4316 2.9000	1.97135 1.98224
Avoidance of white-elephant projects	95 100	1.00	7.00	3.8526 4.2100	1.75626 2.04641
Proper accountability	95 100	1.00	7.00	5.1789 5.4200	1.92397 2.36635
Ensuring fair treatment of complaint	95 100	1.00	7.00	4.5895 4.3000	1.34872 1.58592
Qualitative and well standardized jobs	95 100	1.00	7.00	4.0842 3.8200	1.28546 1.71964
Cost and profit recovery	95 100	1.00	7.00	3.6000 3.3600	1.60716 2.02769
Rule of law and equitable legal framework	95 100	1.00	7.00	4.0316 4.0700	1.59422 1.93978
Valid N (listwise)	95 100				

Source: Researchers survey, 2014

Efficiency of Service Delivery and Performance Measurement Effectiveness:
The three PM claimed to be used in the agency were analyzed as presented below.

Table 2: Balanced Scorecard effectiveness and Service delivery efficiency Correlations

		1	2	3	4	5	6
Cleaner environment	Pearson Correlation	1					
More efficient provision of services	Pearson Correlation	.452(**)	1				
Quality services	Pearson Correlation	.115	.476(**)	1			
Customer analysis	Pearson Correlation	.388(**)	.829(**)	.387(**)	1		
Internal business	Pearson Correlation	-.300(**)	.371(**)	.232(*)	.327(**)	1	
Learning and growth	Pearson Correlation	-.344(**)	.198	.175	.188	.818(**)	1

Source: Researchers survey, 2014   ** Correlation is significant at the 0.01 level (2-tailed).
* Correlation is significant at the 0.05 level (2-tailed).

Table 3: Quality management effectiveness and Service delivery efficiency Correlations

		1	2	3	4	5	6	7
Cleaner environment	Pearson Correlation	1						
More efficient provision of services	Pearson Correlation	.452(**)	1					
Quality services	Pearson Correlation	.115	.476(**)	1				
Prevention of defect	Pearson Correlation	.054	.299(**)	.132	1			
Appraisal of product	Pearson Correlation	-.364(**)	.260(*)	.580(*)	.584(**)	1		
Prevention of internal failure	Pearson Correlation	-.504(**)	.111	-.031	.356(**)	.862(**)	1	
Prevention of external failure	Pearson Correlation	-.411(**)	.176	.068	.455(**)	.821(**)	.930(**)	1
	Sig. (2-tailed)							
	N	95	95	95	95	95	95	95

Source: Researchers survey, 2014   ** Correlation is significant at the 0.01 level (2-tailed).
* Correlation is significant at the 0.05 level (2-tailed).

Table 4: Customer value analysis effectiveness and Service delivery efficiency Correlations

		1	2	3	4	5	6
Cleaner environment	Pearson Correlation	1					
More efficient provision of services	Pearson Correlation	.452(**)	1				
Quality services	Pearson Correlation	.115	.476(**)	1			
Value equity CVA	Pearson Correlation	-.495(**)	.132	-.095	1		
Brand equity CVA	Pearson Correlation	-.313(**)	.334(**)	.180	.835(**)	1	
Retention equity CVA	Pearson Correlation	-.489(**)	.097	-.094	.981(**)	.830(**)	1
	N	95	95	95	95	95	95

Source: Researchers survey, 2014   ** Correlation is significant at the 0.01 level (2-tailed).

The second hypothesis was tested based on Mann-Whitney analysis of independent sample. The difference among respondents, that is, the members of staff and the public's assessment of Public-Private Partnership service delivery were examined. The results of significance of difference as shown in Tables 5 and 6 revealed that nine out of twenty one indicators for efficiency responded to by members of staff and the public, showed significant difference at p< 0.01. The proposition of no significant difference was rejected. The members of staff had higher assessment of Public-Private Partnership service delivery in eight out of twenty-one indicators. This could be interpreted to signify higher publics' satisfaction of government initiative of outsourcing. This is in harmony with the thoughts expressed in the works of Bettignieset al., (2004) and Egger (2008) that governments around the world have chosen to form public-private partnerships outsourcing or contracting in the provision of services as it culminates in public contentment to a much greater extent.

Tables 5: Mann-Whitney Test Ranks

		N	Mean Rank	Sum of Ranks
Increased government concerns Wider spread of government project	staff	95	32.73	1024.00
	public	100	58.49	4036.00
	Total	195	33.84	1049.00
	Staff	95		
	public	100	57.99	4001.00
	Total	195		
Cleaner environment	staff	95	35.35	1096.00
	public	100	57.30	3954.00
	Total	195		
Quality services	staff	95	33.00	1023.00
	public	100	58.36	4027.00
	Total	195		
More efficient provision of services	staff	95	35.11	1088.50
	public	100	57.41	3961.50
	Total	195		
Achieving objectives at least cost	staff	95	32.71	1014.00

	public	100	58.49	4036.00
	Total	195		
Efficiency in resource allocation	staff	95	34.56	1071.50
	public	100	57.66	3978.50
	Total	195		
Adequate maintenance of government facilities	staff	95	33.79	1047.50
	public	100	58.01	4002.50
	Total	195		
Availability of services offered	staff	95	34.27	1062.50
	public	100	57.79	3987.50
	Total	195		
Conformity with world best practices	staff	95	60.89	1887.50
	public	100	45.83	3162.50
	Total	195		
Focusing on transparency	staff	95	54.65	1694.00
	public	100	48.64	3356.00
	Total	195		
Ensuring due-process	staff	95	53.03	1644.00
	public	100	49.36	3406.00
	Total	195		
Provides responsive and responsible interests	staff	95	55.42	1718.00
	public	100	48.29	3332.00
	Total	195		
Mutually beneficial relationship	staff	95	57.71	1789.00
	public	100	47.26	3261.00
	Total	195		
Zero tolerance for corruption	staff	95	53.13	1647.00
	public	100	49.32	3403.00
	Total	195		
Avoidance of white-elephant projects	staff	95	64.69	2005.50
	public	100	44.12	3044.50
	Total	195		
Proper accountability	staff	95	50.32	1560.00
	public	100	50.58	3490.00
	Total	195		
Ensuring fair treatment of complaint	staff	95	58.90	1826.00
	public	100	46.72	3224.00
	Total	195		
Qualitative and well standardized jobs	staff	95	47.11	1460.50
	public	100	52.02	3589.50
	Total	195		
Cost and profit recovery	staff	95	39.42	1222.00
	public	100	55.48	3828.00
	Total	195		
Rule of law and equitable legal framework	staff	95	44.85	1390.50
	public	100	53.04	3659.50
	Total	195		

Source: Researchers survey, 2014

Tables 6: Mann-Whitney Test Significance of Difference in The Responses On Assessment OfPublic-Private Partnership Service Delivery

S/N	PUBLIC-PRIVATE PARTNERSHIP EFFICIENCY INDICATORS	MANN-WHITNEY U	Z	ASYMP. SIG. (2-TAILED)
1	Increased government concerns	528.000	4.024	.000
2	Wider spread of government project	553.000	-4.086	.000
3	Cleaner environment	600.000	-3.642	.000
4	More efficient provision of services	527.000	-4.207	.000
5	Quality services	592.500	-3.774	.000
6	Achieving objectives at least cost	518.000	-4.699	.000
7	Efficiency in resource allocation	575.500	-3.762	.000
8	Adequate maintenance of government facilities	551.500	1047.500	.000
9	Availability of services offered	566.500	1062.500	.000
10	Conformity with world best practices	747.500	-2.446	0.14
11	Focusing on transparency	941.000	-1.008	.313
12	Ensuring due-process	991.000	-2.446	.552

13	Provides responsive and responsible interests	917.000	-1.008	.245
14	Mutually beneficial relationship	846.000	-.594	.091
15	Zero tolerance for corruption	988.000	-.628	.50
16	Avoidance of white-elephant projects	929.500	-3.337	.001
16	Proper accountability	1064.000	-.042	.966
18	Ensuring fair treatment of complaint	809.000	-2.051	.040
19	Qualitative and well standardized jobs	964.500	-.824	.410
20	Cost and profit recovery	726.000	-2.614	.009
21	Rule of law and equitable legal framework	894.500	-1.326	.185

Source: Researchers survey, 2014

V.   Conclusion

The assessment of government involvement in public-private partnership has brought about improved service delivery and efficiency in governance, as the establishment of performance measurement system effectively translate into efficient public-private partnership service delivery in Lagos- State.These are indicated by the responses received from both the staff of the agency and the public with mean scores from over 3.00 to over 6.00.There was significant difference in the assessment of staff and the public judgment on public-private partnership service delivery efficiency. The public confirmed that the services are efficient as it has yielded quality service and cleaner environment. It was found to have improved governance as the public confirm proper accountability.

The use of balanced score card revealed that at p <0.01, internal business and customer PM analysis were positively significant to more efficient government provision, quality services and cleaner environment; the analysis on quality management PM on service delivery, showed that the service appraisal is related to quality services and efficient government provisions at p <0.05 while customer value analysis PM results showed that value equity, brand equity and retention equity PM analysis are significantly related to the provision of cleaner environment at p<0.05. The proposition of no relationship between PM effectiveness and public-private partnership service delivery efficiency was not supported.

VI.   Implication For Practice/ Recommendations

The utilization of public-private partnership in the provision of some essential services have yielded expected dividends as the public responded positively to indicators highlighted to measure efficiency of service delivery. The use of performance measurement for regular review of performance would have had an effect on the overwhelming satisfaction of both groups of respondents observed in this study. This is in harmony with Kaplan (2001) where performance measurement caters for trade-offs between short-term productivity improvements and long-term growth goals. It is recommended therefore that for public confidence in government to continue, efficiency in service delivery and the use of performance measurement techniques should not be undermined or sacrificed for political gains. This can be facilitated through conscientious monitoring of the partners activities. Also, creating avenue for public opinion, where views can be expressed in order to assist the government to improve in service delivery.

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Questionnaire Assessment Of Waste Management Authority Service Delivery Efficiency
7= Extremelyhigh efficiency; 1= Extremely low inefficiency

S/N	ASSESSMENT ITEMS	7	6	5	4	3	2	1
i.	Public-Private Partnership has brought about: Increased government concerns							
i.	Wider spread of government project							
i.	Cleaner environment							
v.	More efficient provision of services							
v.	Quality services							
i.	Achieving objectives at least cost							
i.	Efficiency in resource allocation							
i.	Adequate maintenance of government facilities							
x.	Availability of services offered							
x.	Conformity with world best practices							
i.	Focusing on transparency							
i.	Ensuring due-process							
i.	Provides responsive and responsible interests							
v.	Mutually beneficial relationship							
v.	Zero tolerance for corruption							
i.	Avoidance of white-elephant projects							
i.	Proper accountability							
i.	Ensuring fair treatment of complaint							
x.	Qualitative and well standardized jobs							
x.	Cost and profit recovery							
i.	Rule of law and equitable legal framework							

Performance Measurement System Effectiveness Impacts On Public-Private Partnership Service Delivery
Confirm the extent to which the following performance measurement tools are applied in assessing service delivery in your organization

7= Extremely high effectiveness; 1= Extremely low ineffectiveness

S/N		7	6	5	4	3	2	1
1	BALANCED SCORE CARD							
a)	Customer: existing strategies for creating value and differentiation from the perspective of the customer							
b)	Internal business: setting strategic priorities for various business processes that create customer and government satisfaction							
c)	Learning and growth:creating a climate as a matter of priority that supports organisational change, innovation and growth							
2	QUALITY MANAGEMENT							
d)	Prevention of defect: managing shortcomings							
e)	Appraisal of product: regular reassessment of services							
f)	Prevention of internal failure: forestall stoppage or breakdowns quickly							
g)	Prevention of external failure: avoiding disappointment of customers							
3	CUSTOMER VALUE ANALYSIS							

h)	Value equity: customers are critical value of services							
i)	Brand equity: customers' subjective appraisal of the brand							
j)	Retention equity: the firm building relationships with customers and encouraging repeat-purchasing							