

# The Nexus of Budgetary Control Systems and Financial Accountability in Ministries, Departments and Agencies (MDAs) in Ondo State, Nigeria

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## **Abstract**

*This study investigates the effect of budgetary control systems on the financial accountability in Ondo State's Ministries, Departments, and Agencies (MDAs). A structured, close-ended questionnaire collected primary data from the targeted budget officers. Out of 163 budget officers in Ondo State MDAs at the time of the study, 151 were purposively selected, and all returned the completed questionnaires. The correlation analysis tested the hypothesis regarding the effect of the examined budgeting and budgetary control systems on financial accountability in the public sector. The analysis revealed a positive and statistically significant correlation coefficient of 87.65% ( $Cr = 0.8765$ ;  $p\text{-value} = 0.001$ ) at the 0.05 level. This indicates that improvements in budgeting and budgetary control systems will likely enhance financial accountability in Ondo State's public sector. The study concludes that prioritizing budget planning is essential to achieving financial accountability in Ondo State MDAs. It recommends that increased adherence to personnel budget ceilings should be given prompt attention to improve financial accountability in the state further.*

**Keywords:** Budgetary control, financial accountability, public sector

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## **1. Introduction**

Government and corporate organisations have created various methods and strategies to support the planning and control roles. Budgetary control is among the most significant and most utilised of these procedures. Budgetary control systems are widely used and regarded as a necessary instrument for financial planning. The goal of budgetary oversight is to anticipate revenues and expenses (Akindele & Olajidei, 2021). This is accomplished by building a performance model that represents potential outcomes if specific plans, events, and strategies are implemented. Effective implementation of budgetary controls is a key component of ensuring that the budget is

implemented effectively in any government, as it allows the government to make plans for the future and carry them out while keeping an eye on activities to ensure they are in line with the plan. Most government agencies have implemented broad budgetary control, guaranteeing that the entire budget system functions as a control system. This includes creating a prior, during, and post-control system through budget preparation, assessment, incentive, and penalty mechanisms through execution oversight (Ezugwu & Emecheta, 2021; Panyako & Miroga, 2024).

The public sector heavily relies on budgetary control systems; these mechanisms are intended to guarantee effective use of public funds, tight control over spending, and preservation of financial responsibility. These methods are essential for attaining accountability, transparency, and efficient governance in public sector organisations, especially in developing nations like Nigeria's Ondo State (Abdullahi & Lawal, 2020). The process of budgetary management guarantees that government ministries, departments, and agencies (MDAs) follow their financial plans and make necessary modifications to reach their financial goals. Establishing precise rules, conducting routine oversight, and promptly reporting any deviations from the budget are all essential for adequate financial control (Obong, 2020). The upkeep of fiscal responsibility in the public sector is a serious difficulty in Ondo State, as it does in many other locations. Public authorities and businesses are required to manage public resources effectively, disclose financial results properly, and answer to the public on their financial decisions (Nkwede & Osuala, 2021). This is known as financial accountability. Financial mismanagement, corruption, and inefficiency are all consequences of inadequate fiscal transparency that erode public confidence and impede socioeconomic growth. Historically, efficient budgeting and financial management systems have been difficult for public sector organizations in Nigeria, especially those in Ondo State. These difficulties consist of insufficient fiscal discipline enforcement, inadequate financial strategy, inadequate monitoring, and a lack of openness (Olawale & Adebayo, 2020; Ajibola et al., 2024).

As a result, requests for better financial responsibility and governance have frequently been made due to the mishandling of public monies (Osho & Akinola, 2018). Financial accountability and budgetary control systems are closely related, as robust budgetary control significantly improves financial accountability in public sector organisations. Budgetary control systems contribute to financial management transparency and public funds protection by guaranteeing that spending aligns with authorised budgets and that deviations are quickly rectified (Shehu, 2020; Wale & Taye, 2021). The significance of this link prompts this study to investigate how budgetary control mechanisms affect financial responsibility Ministries, Departments, and Agencies in Ondo State, Nigeria. The study aims to determine the elements that support or undermine the performance of various systems in encouraging fiscal transparency. The study's conclusions are anticipated to offer insightful information to policymakers and public sector managers in Ondo State and elsewhere to improve economic oversight and responsibility in the public sector.

Despite the substantial study on these topics, there are still a number of gaps in our understanding of budgeting, budgetary control mechanisms, and financial accountability in the public sector—especially in areas like Ondo State, Nigeria. These gaps are significant because they highlight areas requiring more research to strengthen financial responsibility and increase the efficacy of budgetary control procedures. Subnational institutions like states or local governments in

underdeveloped nations are frequently ignored in favour of national budgeting and fiscal control mechanisms in more developed areas or at the national level. Existing research often uses a broad approach, failing to consider the particular difficulties and conditions different regions like Ondo State experience. This leaves a vacuum in our knowledge of how these systems work in various political, economic, and cultural contexts.

Furthermore, while a large body of research (Atah et al., 2024; Usman et al., 2024; Bello, 2021; Akintoye & Olusola, 2019; Akanbi & Olowa, 2019) has been conducted on financial responsibility and budgetary management in the public sector; fewer studies (Harun et al., 2020; Eunice & Iwedi, 2024) have focused on these topics inside Ministries, Departments, and Agencies (MDAs). These institutions' operational dynamics and financial management methods might differ greatly from those of other public sector organisations; thus, identifying the unique possibilities and problems they confront will require focused investigation. In the case of Ondo State, Nigeria, in particular, closing these gaps is crucial to improving our understanding of how budgeting and budgetary control systems may be optimised to enhance fiscal transparency in the public sector.

## **2. Literature Review**

Budgetary control is crucial in effectively guiding the public sector and ensuring optimal use of funds. The emphasis is on fiscal control as a process that comes after budget preparation and calls for senior management's backing in addition to the active involvement of budget officers in resolving any problems that crop up during implementation (Iyoha, 2021). To avoid wasting public resources, budgetary control systems are crucial since they act as frameworks for coordinating expenditure and income distribution with the authorized budget. Increasing responsibility inside an organization requires specific procedures (Jayalakshimi et al., 2023). Budget control systems are crucial to financial management as instruments to monitor and direct the distribution and use of resources. These methods ensure that intended goals are met by actual performance in both the public and private sectors (Jibrin, 2017). Creating budgets, continuously assessing how actual performance compares to these budgets, and taking corrective action when deviations occur are all common components of a budgetary management system. It is acknowledged that fiscal control is an essential element of organisational governance and management. It offers a systematic structure that supports decision-making, resource allocation, performance assessment, planning, predicting, and modeling (Nwosu, 2018). Studies (Kengara & Makina, 2020; Oluwaseun & Agwu, 2020; Owolabi et al., 2022) show that effective budgetary control necessitates the active engagement of operational personnel and senior management. This is because this involvement guarantees that the budget represents realistic goals and that any concerns that arise during execution are swiftly handled.

Budget planning, budget coordination, and budget execution are a few of the several budgetary control systems that were discussed. Adediran and Oladele (2018) noted that budget planning, which involves establishing budget ceilings that react to internal and external management elements, is emphasised as a crucial element. By the budget cycle, it enables the system to adjust to new data. Budget planning is essential to an organization's survival, especially in a cutthroat

market. The inability to plan is frequently linked to company failure. As a baseline for short-term profit planning, performance oversight, and selection based on an agreed-upon or authorised budget, the main objective of budget planning is to minimise costs and maximise profits (Ahmed & Muktar, 2020; Mamidu & Akinola, 2020).

On the other hand, financial accountability in the public sector refers to the duty placed on government organisations to handle public money ethically and openly, ensuring they are used properly and efficiently to achieve their goals. Budgetary oversight mechanisms are crucial in fostering financial responsibility since they monitor financial performance and verify that outlays align with authorised spending plans (Efuntade et al., 2020). Several issues, including insufficient funding, poor financial planning, and lax enforcement of monetary rules, sometimes make it difficult for the public sector especially emerging areas like Ondo State, Nigeria to execute efficient budgetary management processes. Notwithstanding these difficulties, research shows that strengthening financial responsibility requires solid budgetary management systems, such as budget planning, coordination, and execution. These systems reduce the likelihood of resource mismanagement, corruption, and inefficiency risks that are common in the public sector (Etale & Idumesaro, 2021; Efuntade et al., 2020).

### **Theoretical Foundations**

The theoretical foundation can be anchored on several vital theories that explain the relationship between budgetary controls and financial accountability within public sector organisations. These theories, which include agency, control, stewardship, and institutional and public choice theories, provide insights into how budgeting systems are designed and how they influence the financial behaviour and responsibility of governmental bodies.

Agency theory is the foundational paradigm for comprehending financial responsibility and budgetary control mechanisms in public organisations (Osho & Akinola, 2018). It describes the interaction between agents (public servants or managers in Ministries, Departments, and Agencies (MDAs)) and principals (in this case, the citizens as the owners of public resources). Public servants must behave in the public interest by ensuring that resources are allocated and used effectively through budgeting procedures. However, the separation of ownership (the public) and control (government officials) creates the potential for agency problems, such as mismanagement of funds or lack of financial accountability. A robust budgetary control system can mitigate this issue by providing rules and procedures that monitor spending, enforce accountability, and reduce opportunities for financial mismanagement (Olatunji & Gbadebo, 2021).

Control theory focuses on mechanisms organisations use to align performance with planned objectives. In the context of budgetary control, it posits that financial activities in public institutions should be monitored against the budget to ensure that they adhere to pre-established goals and that corrective actions are taken when deviations occur. In MDAs in Ondo State, Nigeria, budgetary control systems enforce discipline in financial operations and ensure that resources are allocated and used according to approved plans. This theory suggests that regularly monitoring and evaluating financial activities against budget targets enhances accountability and prevents financial abuses (Ibrahim & Gbadamosi, 2021).

Stewardship theory contrasts with agency theory by suggesting that public officials, or stewards, are inherently motivated to act in the public's best interests. According to this theory, public servants derive satisfaction from effectively managing public resources and ensuring accountability (Tabash et al., 2021). This perspective assumes that effective budgetary control systems empower public managers to fulfil their roles responsibly, enhancing trust and accountability in public financial management. In the case of MDAs in Ondo State, budgetary control systems can be seen as tools that support public servants in fulfilling their stewardship roles by providing them with guidelines for transparent and accountable financial practices (Adeyemo, 2016).

Institutional theory provides a framework for understanding how budgetary control systems in public institutions are influenced by broader societal norms, values, and rules (Akinola et al., 2021). Public sector organisations, including MDAs in Ondo State, operate within an institutional environment where regulatory frameworks, legal mandates, and external pressures shape their budgetary and financial practices. The institutional theory posits that MDAs adopt budgetary control systems to improve financial accountability and comply with external pressures from higher governmental bodies, international financial institutions, and the public. Compliance with budgetary rules and accountability standards helps MDAs gain legitimacy. It ensures that they align with accepted norms of financial governance (Dare et al., 2022).

Public choice theory assumes that individuals in public organisations, including government officials, act in their self-interest, which may not always align with the public good. In this view, budgetary control systems are crucial in mitigating the risk of self-interested behaviour, such as corruption or wasteful spending, which can erode financial accountability. Public choice theory emphasises the need for checks and balances in the budgetary process (Akinwunmi & Akinola, 2019). It argues that precise budgetary controls, regular audits, and transparent reporting are essential to curbing the self-serving behaviour of public officials and ensuring that public resources are used for the intended purposes (Adeoye, 2018). The critical theories integrated in this paper provide a comprehensive understanding of how budgetary control systems function to promote financial accountability in Ministries, Departments, and Agencies in Ondo State, Nigeria. These frameworks highlight the importance of adequate budgetary controls in reducing financial mismanagement, aligning organisational behaviour with public expectations, and ensuring transparency and responsible use of public resources.

### **3. Methodology**

The study approves descriptive research design using the survey strategy with the use of a well-designed structured close-ended questionnaire to obtain data from the targeted budget officers in each MDAs of Ondo state government. The population of this study consists of 163 budget officers in the Ministries, Departments and Agencies (MDAs) in Ondo State. A purposive sampling technique was used in selecting a sample size of 151 budget officers in the MDAs on 93%. The model employed to investigate the effect of budget planning on financial accountability in the state public sector is stated as:  $FA = \beta_0 + \beta_1 BBBS + U_i$

Where;

**Dependent Variable** = Financial Accountability (FA),

**Independent Variable** = Budgeting and Budgetary Control System (BBCS)

$U_i$  = Error Term,

$\beta_0, \beta_1$  = Parameters to be estimated.

The a-priori expectation based on literatures reviewed and theories is that the indicator will have positive effect on financial accountability,  $\beta_0 > 0$ ,  $\beta_1 > 0$ ,  $\beta_2 > 0$ ,  $\beta_3 > 0$

Cronbach's alpha was employed to ascertain the reliability of the questionnaire items. Data obtained were analysed using descriptive and inferential statistics. Descriptive statistics helped to describe and understand the features of a specific data set by giving short summaries about the sample and measures of the data.

#### 4. Results and Discussion

**Table 1: Response from Financial Accountability (FA)**

No	Financial Accountability (FA)	SA	A	D	SD
1.	There is adequate control over allocation of released fund in Ondo State MDAs.	99 (65.6%)	42 (27.8%)	2 (1.3%)	8 (5.3%)
2.	A reporting system that permits periodic appraisal of the actual budget performance is in place in Ondo State MDAs.	86 (58.3%)	51 (33.8%)	7 (4.6%)	5 (3.3%)
3.	There is adequate supervision on acquisition of goods and service to spent	86 (57%)	48 (31.8%)	12 (4.6%)	5 (3.3%)
4.	Staff that are involved in budget process have obligation to answer for the execution of assigned budgeted project.	86 (57%)	48 (31.8%)	12 (4.6%)	5 (3.3%)
5.	The trend between last period's actual results and results of the current period is monitored closely by top management of your MDAs	101 (66.9%)	36 (23.8%)	12 (7.9%)	2 (1.3%)
6.	Corrective action is taking promptly on observed adverse variance.	84 (55.6%)	64 (42.2%)	2 (1.3%)	1 (0.7%)
7.	Feedback on budget process improves holding to account in MDAs.	93 (61.6%)	56 (37.1%)	-	2 (1.3%)

(Source: Author's Computation, 2024)

All the seven measures of financial accountability as shown in Table one (1) show that the respondents generally agree and strongly agree that reporting system that permits periodic appraisal of the actual budget performance is in place (58.3%), there is adequate control over fund allocated (65.6%), supervision on the acquisition of goods and service is adequate (57%), budget officers are held accountable for the execution of the budgeted project (87.1%), holding to account in MDAs is improved through feedback (61.6%), adverse variance is accorded prompt corrective action (55.6%), trend of changes in current and past results are monitored by the top management in the MDAs (66.9%). Virtually, all response from respondents fall in line on tends to show that financial accountability is relatively strong in Ondo state public sector.

**Table 2: Response from Budgeting and Budgetary Control System (BBCS)**

No	Budgeting and Budgetary Control System (BBCS)	SA	A	D	SD
1	Departmental committee of budget estimate is set up usually in each MDAs when call circular of budget estimate is received demanding for preparation.	85 (56.3%)	61 (40.4%)	-	5 (3.3%)
2	Budget preparation guideline is received promptly every year.	84 (55.6%)	64 (42.2%)	2 (1.3%)	1 (0.7%)
3	Personnel expenditure ceilings are often more of a floor than a spending limit.	93 (61.6%)	56 (37.1%)	-	2 (1.3%)
4	Budget planning is time bond.	83 (55.0%)	63 (41.7%)	1 (0.7%)	4 (4.0%)
5	Budget ceiling is generally subjected to internal and external control equivalent	97 (64.2%)	48 (31.8%)	-	6 (4.0%)
6	Line ministries are made to fully responsible for establishing staff ceilings for their subordinate agencies.	97 (64.2%)	47 (31.1%)	3 (2.0%)	3 (2.0%)
7	Failure to observe budget planning procedures attract sanctions.	85 (56.3%)	54 (35.8%)	8 (5.3%)	4 (2.6%)

**(Source: Author's Computation, 2024)**

As presented in Table 2, the descriptive nature of the respondents' responses shows that, 145 out of the 151 respondents agree and strongly agree jointly that departmental committee of the budget is usually set up when call circular in each MDAs with 56.3% and 40.4% respectively, 55.6% says that budget preparation guideline is received on time, 61.6% declare that budget ceiling is generally subjected to internal and external control equivalent which suggests that several parameters were considered before the budget ceiling is established and employed in budget preparation. About 64.2% of the budget officers agree and strongly agree that respective line ministries are made responsible for establishing staff ceilings for their subordinate agencies, which implies that the budget could not have been prepared haphazardly without full consultation that can result to underestimation. Over 55% of the budget officers strongly agree and agree jointly that budget planning is time bond and failure to keep budget planning procedure attracts sanctions. These could be adduced strong measures that can strengthen budget planning in the state. It is very explicit from the descriptive results that the majority (far above average) of the respondents assert that budget preparation involved sound planning even though it may be ignored at implementation stage as in the case of personnel expenditure ceiling.

**Table 3: Relationship between Budgeting and Budgetary Control System (BBCS) and Financial Accountability in Ondo State Public Sector**

		Budgeting and Budgetary Control System (BBCS)	Financial Accountability (FA)
<b>Budgeting and Budgetary Control System (BBCS)</b>	Pearson Correlation	1	<b>0.8765**</b>
	Sig. (2-tailed)		.0001
	N	151	151
<b>Financial Accountability (FA)</b>	Pearson Correlation	<b>0.8765**</b>	1
	Sig. (2-tailed)	.0001	
	N	151	151

(Source: Author's Computation, 2024)

The result in Table 3 presents the relationship between budgeting and budgetary control system as a budgetary control mechanism and financial accountability in Ondo state public sector. The relationship is institute positive and fairly strong ( $r=0.8765$ ), which means that an improvement in budgetary control system tends to lead to (positive) change in financial accountability in Ondo state MDAs. The relationship is statistically significant with  $p<0.001$ .

The finding supports the submission of Oloruntoba (2019) who examined the effect of accountability on budget execution and realisation in Nigeria public sector with a conclusion that budget indiscipline, lack of accountability, non-consideration of reasonable suggestions from interest groups while preparing the budget, inadequate monitoring instruments, political instability, non-usage of accurate data, inconsistent economic planning and policies are the major factors responsible for budget failure in the in Nigeria.

## 5. Conclusion and Recommendations

This study examined the effect of budgetary control mechanism on financial accountability in Ministries, Departments, and Agencies (MDAs) in Ondo State, Nigeria. The findings indicate that budgeting and budgetary control systems significantly enhance financial accountability in the public sector. The study confirmed that the presence of departmental committees, early receipt of budget preparation guidelines, time-bound budgeting processes, and sanctions for non-compliance with budget planning procedures contribute positively to financial accountability in the state's MDAs. However, it also highlighted the issue of personnel expenditure ceilings being treated as floors rather than limits, which poses a challenge to effective financial control. While line ministries are held responsible for setting staff ceilings, inconsistencies in personnel expenditures signal potential lapses in adherence to approved budgets. Thus, the implementation of robust budgetary control mechanisms has the potential to improve transparency, accountability, and financial discipline within Ondo State's public sector. Nonetheless, addressing the weaknesses in personnel expenditure management is essential for ensuring that budget processes fully align with the state's financial accountability goals.

The study then made the following recommendations:

To increase financial accountability, the Ondo State government should ensure that all MDAs follow budget planning procedures regularly. This entails prompt planning, stringent adherence to spending limits, and penalties for noncompliance. Also, personnel expenditure must adhere precisely to established budgets. The integrity of the budgetary control system may be jeopardised if the government does not take action to guarantee that these expenses do not exceed the allocated limitations.

A broad spectrum of stakeholders, such as government officials, department heads, and financial specialists, must be included in the budget planning process. This guarantees the budget has broad support and represents the state's shifting objectives.

The state government should periodically compare the budget to the actual outcomes throughout the fiscal year. This would facilitate the early detection of irregularities and enable the implementation of remedial measures to uphold financial responsibility and discipline. A solid budget alone cannot ensure financial responsibility; strong governance and political will are required. The administration should show that it is dedicated to fiscal restraint and ensure that all public sector tiers are subject to budgetary management.

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