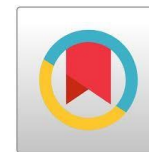


Budget Implementation and Accountability in Delta & Edo Public Service



Implementasi Anggaran dan Akuntabilitas dalam Layanan Publik Delta & Edo

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ARTICLE INFORMATION

Keywords

Budget;
 Accountability;
 Implementation;
 Civil Service;

ABSTRACT

Budget implementation and accountability remain persistent challenges in Delta and Edo local government public services, with far-reaching implications for governance quality, service delivery, and public trust in state institutions. This study examines the key factors, constraints, and institutional processes shaping how public budgets are executed in states. Although the budgeting framework is designed to align national priorities with available resources, actual implementation often diverges from approved plans. This disconnect is largely attributed to administrative delays, political interference, weak monitoring mechanisms, and volatility in government revenues. Together, these issues undermine fiscal discipline and sustain long-standing development shortfalls. Over time, several accountability mechanisms, including legislative oversight, audits, procurement regulations, and public financial management reforms, have been introduced to improve transparency and curb misuse of public funds. The study identified several other modern challenges in budget implementation and accountability in Delta and Edo state public service as rooted in deep-seated structural problems such as weak institutional capacity, poor inter-agency coordination, inadequate sanctions for violations, and minimal citizen participation. These gaps reduce meaningful oversight and weaken efforts to ensure that public spending delivers tangible development outcomes. The study further highlights how late approvals, unpredictable cash releases, and budget and expenditures outside approved allocations erode policy credibility and disrupt project execution. Corruption and patronage networks also contribute to resource leakages, diminishing the value of public investments. Despite these challenges, ongoing reforms such as digital financial systems, medium-term expenditure frameworks, and open government initiatives offer cautious optimism. Sustaining progress in Delta and Edo public services at the local government level will depend on strong political will, continuous capacity building, and a deeply rooted culture of accountability. The study recommends that ultimately, improving budget implementation in Delta and Edo public services at the local government level requires a comprehensive approach centered on institutional strengthening and transparency building, and an immersed rooted culture of accountability. Future research could expand on these findings by exploring broader perspectives and methodological approaches.

Kata Kunci

Anggaran;
 Akuntabilitas;
 Pelaksanaan;
 Pegawai Negeri Sipil;

ABSTRAK

Pelaksanaan anggaran dan akuntabilitas tetap menjadi tantangan yang persisten dalam layanan publik pemerintah daerah di Delta dan Edo, dengan implikasi yang luas terhadap kualitas tata kelola, penyampaian layanan, dan kepercayaan publik terhadap institusi negara. Studi ini menganalisis faktor-faktor kunci, hambatan, dan proses institusional yang membentuk cara anggaran publik dilaksanakan di tingkat negara bagian. Meskipun kerangka

	<p>anggaran dirancang untuk menyelaraskan prioritas nasional dengan sumber daya yang tersedia, pelaksanaan aktual seringkali menyimpang dari rencana yang disetujui. Ketidakcocokan ini sebagian besar disebabkan oleh keterlambatan administratif, campur tangan politik, mekanisme pemantauan yang lemah, dan fluktuasi pendapatan pemerintah. Bersama-sama, masalah-masalah ini melemahkan disiplin fiskal dan mempertahankan kekurangan pembangunan yang berkepanjangan. Seiring waktu, beberapa mekanisme akuntabilitas, termasuk pengawasan legislatif, audit, peraturan pengadaan, dan reformasi manajemen keuangan publik, telah diperkenalkan untuk meningkatkan transparansi dan mencegah penyalahgunaan dana publik. Studi ini mengidentifikasi beberapa tantangan modern lainnya dalam implementasi anggaran dan akuntabilitas di layanan publik Delta dan Edo State yang berakar pada masalah struktural mendalam seperti kapasitas institusional yang lemah, koordinasi antar lembaga yang buruk, sanksi yang tidak memadai untuk pelanggaran, dan partisipasi warga yang minim. Kekosongan ini mengurangi pengawasan yang berarti dan melemahkan upaya untuk memastikan bahwa pengeluaran publik menghasilkan hasil pembangunan yang nyata. Studi ini juga menyoroti bagaimana persetujuan yang terlambat, pelepasan dana yang tidak terduga, dan pengeluaran anggaran di luar alokasi yang disetujui merusak kredibilitas kebijakan dan mengganggu pelaksanaan proyek. Jaringan korupsi dan patronase juga berkontribusi pada kebocoran sumber daya, mengurangi nilai investasi publik. Meskipun demikian, reformasi yang sedang berlangsung seperti sistem keuangan digital, kerangka pengeluaran jangka menengah, dan inisiatif pemerintah terbuka menawarkan optimisme yang hati-hati. Menjaga kemajuan layanan publik di Delta dan Edo pada tingkat pemerintah daerah akan bergantung pada kemauan politik yang kuat, pembangunan kapasitas yang berkelanjutan, dan budaya akuntabilitas yang mendalam. Studi ini merekomendasikan bahwa pada akhirnya, meningkatkan implementasi anggaran dalam layanan publik Delta dan Edo pada tingkat pemerintah daerah memerlukan pendekatan komprehensif yang berpusat pada penguatan institusi dan pembangunan transparansi, serta budaya akuntabilitas yang mendalam. Penelitian masa depan dapat memperluas temuan ini dengan mengeksplorasi perspektif yang lebih luas dan pendekatan metodologis.</p>
<p>Article History Send 12th January 2026 Review 9th February 2026 Accepted 12th March 2026</p>	<p>Copyright ©2027 Jurnal Aristo (Social, Politic, Humaniora) This is an open access article under the CC-BY-NC-SA license. Akses artikel terbuka dengan model CC-BY-NC-SA sebagai lisensinya.</p>



Introduction

In democratic governance, preparing the budget represents just the first step in the wider cycle of public financial management; its true worth is realized only when allocated resources are transformed into concrete projects, services, and public infrastructure. As a large and intricate federation confronting economic fluctuations, governance constraints, and significant development pressures, Nigeria depends heavily on the stages that follow budget formulation. Thus, the overall effectiveness of public budgeting is shaped by two mutually reinforcing elements: how well the budget is implemented and the degree to which accountability systems function within the public service (Abbo, 2024). Abdikani & Ouma (2024), explain that budget implementation involves converting approved fiscal plans into real expenditures, contract execution, service delivery, and measurable performance outcomes. However, both scholarly and empirical evidence indicate that this process in Nigeria is frequently hindered by deep-seated systemic problems. A recent time-series study spanning 2008–2024 found that volatility in foreign exchange and interest rates, fluctuation in crude oil prices, and interest rates, combined with pervasive challenges in curbing corruption, significantly weaken effective budget execution.

Moreover, institutional reforms intended to enhance performance, such as the introduction of performance-based budgeting, have faced difficulties due to limited institutional capacity, inadequate monitoring and evaluation frameworks, and weak compliance with professional procurement and audit standards (Agbatogun, 2019). Although countries such as South Africa, Kenya, and Ghana have advanced considerably in adopting medium-term expenditure frameworks (MTEFs) that align budgeting with long-term national development strategies, many other African states continue to face persistent challenges. Budget overruns, low revenue mobilization, and inefficient public spending, often driven by political interference and weak enforcement of fiscal rules, undermine effective financial management. In response, the African Union (AU) and regional economic organizations have promoted reforms aimed at improving budget execution through stronger strategic financial management practices (Ahwera, 2021).

As noted by Asomba et al., (2023), many African countries still face persistent problems of weak accountability and limited transparency (Alvarez et al., 2021), even though participatory budgeting is gaining traction in both national and local governments, as well as in other institutions (Abbo, 2024). These shortcomings stem largely from opaque budget processes, poor reporting and accounting practices, ineffective audit systems, and the marginalization of civil society in budget deliberations. Deekor (2020), observed that over

the past two decades, there has been increasing interest in promoting public access to government budget information. Access to data on government expenditures and financial activities is essential for ensuring that governments remain accountable to their citizens. Timely availability of such information enables citizens to participate more effectively in governance.

Despite this, the implementation of Nigeria's budget has historically faced numerous challenges, including pervasive corruption, ineffective execution, weak monitoring, and politically motivated compromises. Moretti et al., (2017), highlighted that factors such as delays in budget preparation, late submission and approval, cumbersome bureaucratic procedures for fund release, insufficient revenue, weak implementation strategies, lack of cash backing, and, most notably, nepotism, all hinder effective budget execution. These challenges not only obstruct the implementation process but also negatively affect the translation of budgetary plans into actionable projects and programs. According to Ahwera (2021), budgeting is intended to guide the allocation of limited resources to achieve organizational goals and deliver public services. In essence, it promotes accountability by ensuring that resources are utilized efficiently, prudently, and responsibly. However, Odalonu (2020), notes that assessing the influence of Nigerian legislative assemblies on budget planning and resource allocation is difficult due to conflicts of interest and poor administrative practices.

In Egypt's decentralized system, legislative assemblies play an active role in budgeting and strategic planning, which helps strengthen accountability (Tobbala, 2019). In South Africa, provincial assemblies are tasked with preparing budgets and strategic plans; however, their implementation is often hindered by limited funding, lack of expertise, and inadequate oversight (Matebese-Notshulwana & Lebakeng, 2019; Abbo, 2024). Similarly, under Kenya's devolved system, counties are entrusted with budgetary responsibilities, and assemblies play a key role in ensuring accountability and effective budget management (Kabeyi, 2019).

Moore et al. (2024), define a budget as a financial plan for a specific period, often detailing projected sales, revenues, resource allocations, costs, expenses, assets, liabilities, and cash flows. It serves as a means to convey organizational strategies, plans, activities, and events in measurable terms. Typically covering a year, a budget provides a breakdown of expected income and expenditures and outlines programs and policies aimed at achieving national growth objectives. Similarly, Moretti et al., (2017), describe a budget as a formal

declaration of management's planned policies for a given period, serving as a benchmark against which actual performance can be evaluated.

Budgeting is a widely recognized policy instrument employed not only in personal and corporate settings but also in government and nonprofit organizations. Historically, budgets were first implemented in the public sector long before being adopted by businesses (Lambe et al., 2015). An essential aspect of budgeting is budgetary allocation, which specifies the amount of funds an organization dedicates to a particular project or program (Kwon & Kang, 2018).

Odevole and Salawu (2020), define a budget as a financial plan that outlines how anticipated expenses will be met over a specified future period. It serves as a tool for organizations to allocate expected resources across various functions such as growth, development, stabilization, and distribution, aiming to maximize overall efficiency and effectiveness (Adekunle et al., 2022). Furthermore, a budget can be seen as a projection of expenditures, revenues, and an organization's financial plans. The main purpose of budgeting is to evaluate the profitability of an organization or a nation. Essentially, budgeting involves envisioning the future state of an entity and determining the most effective means to achieve its objectives. Historically, the focus of budgeting has been on providing reliable information to ensure accountability, facilitate performance assessments, and offer incentives (Tobbala, 2019).

Zero-based budgeting, developed in the early 1970s in response to dissatisfaction with traditional budgeting methods, is an approach that requires a thorough review of all organizational activities each time a budget is formulated (Abdikani & Ouma, 2024). This method begins from a "zero base," evaluating every function and exploring possible alternatives. In a related context, budgetary control is a system that uses budgets to plan, monitor, and regulate all aspects of producing and delivering goods and services. Budgetary control involves establishing policies and regularly comparing actual results with budgeted targets, either to obtain approval or to guide corrective actions (Odevole & Salawu, 2020).

Effective management of public funds also depends on budget reforms and strict adherence to fiscal limits. In their study of budget reform implementation, Odevole and Salawu (2020), found that only 55% of Nigerian public sector organizations demonstrated high compliance with the reforms, whereas 45% exhibited low compliance. This suggests that ongoing monitoring and thorough evaluation of reforms are crucial for realizing their intended benefits. According to Nwiado and Deekor (2020), the Medium-Term Expenditure Framework (MTEF) was introduced in Nigeria to enhance the management of public

expenditures. While the MTEF has contributed to improved fiscal discipline, its implementation in Nigeria's budgeting process indicates that additional refinements are still necessary.

Budget preparation and process (BPP) refers to the systematic procedures through which a government develops, evaluates, and finalizes its financial plans before implementation. It is a key component of public financial management, aimed at allocating resources efficiently to achieve economic and developmental goals. Scholars have described BPP in different ways, commonly highlighting its importance in establishing fiscal priorities, controlling expenditures, and promoting transparency in public governance (Amed et al., 2025).

Adeyemo and Adeyemi (2020), define budget preparation and process (BPP) as the complete set of activities involved in developing and approving a budget, including estimating revenues, planning expenditures, and obtaining legislative approval. In a similar vein, Abdikani and Ouma (2024), describe BPP as a policy-oriented process through which governments convert their economic objectives into financial commitments for a specific fiscal period. In the financial management literature, this concept has been referred to by various terms. Depending on the country or institutional context, the process is often referred to as budget formulation, budget development, or budget drafting. The World Bank (2018), defines it as "budget planning and approval," highlighting its procedural and legal aspects. In Nigeria, it is formally termed "budget preparation and approval," as specified in the annual fiscal policy guidelines issued by the budget office of the federation.

Regardless of the terminology used, the main goal of the process is consistent: to create a comprehensive financial plan that directs government operations and public service delivery. Over time, budget preparation and processes have developed in line with modern governance systems. Historical evidence shows that the earliest budgeting practices date back to ancient Mesopotamia and Egypt, where rulers allocated resources for infrastructure and military purposes (Kemp et al., 2023). The modern approach to budget preparation, however, began in 19th-century Britain with the introduction of structured fiscal planning under the Exchequer and Audit Departments Act of 1866 (Cheruiyot et al., 2018). Over the years, budgeting processes have become increasingly sophisticated, incorporating methods such as performance-based budgeting, zero-based budgeting, and participatory budgeting to improve accountability and efficiency (Csehi & Schulz, 2022). In Nigeria, formal budget preparation became significant during the colonial period, with structured financial planning introduced through the Finance (Control and Management) Act of 1958, which established

the foundation for the country's public financial management system. Despite multiple reforms, the Nigerian budget process still faces challenges, including delayed budget approvals, unrealistic revenue forecasts, and political interference (Peng et al., 2022). Budget preparation and process involve several key activities designed to ensure transparent and efficient allocation of financial resources (World Bank, 2018). The main stages of budget processing are as follows:

The budget call circular is an official document issued to all government ministries, departments, and agencies (MDAs), providing detailed guidance on expenditure limits and submission timelines. This ensures that budget proposals are consistent with broader economic and social development objectives (Molepo & Jahed, 2023). Subsequently, the budget preparation and review phase occurs, during which MDAs formulate expenditure plans based on sectoral requirements and policy priorities. These budget proposals are then subjected to budget hearings and defenses, where agency leaders justify their financial requests before legislative committees and financial oversight bodies (Okoye & Onah, 2021).

Budget policy formulation establishes the macro-fiscal strategy, priorities, and multi-year spending limits that guide the development of annual budgets. The budget call circular (BCC) translates these decisions into actionable instructions for MDAs, detailing expenditure ceilings, submission templates, deadlines, and supporting documentation requirements. A credible budget formulation process relies on a medium-term framework that connects macroeconomic assumptions to sectoral limits and performance targets, thereby enhancing allocation discipline and transparency (Public Budgeting & Finance, 2021). In practice, budget policy formulation defines submission deadlines, cost estimates, and performance indicators, while increasingly incorporating cross-cutting directives such as gender and equity considerations, ensuring consistency across government operations (Budget Office of the Federation, 2021). Strong linkages between policy and the budget call circular (BCC) are essential, as weak guidance and fragmented timelines can lead to implementation delays and accountability gaps (Global Health Science and Practice, 2024). The BCC's key components, such as macro-fiscal parameters, sectoral ceilings, standardized forms, performance documentation, and compliance checks makes it a critical tool for translating policy intentions into budget proposals and, ultimately, measurable outcomes (Cheruiyot et al., 2018).

Budget preparation and review encompass the organized procedures through which public sector organizations convert macro-fiscal policies into detailed, actionable allocations

for different sectors, ensuring consistency with national policy goals (Peng et al., 2022). Conceptually, this process involves establishing realistic revenue forecasts, determining expenditure limits, and designing program-based allocations that balance strategic objectives with available resources. The review phase involves critically assessing, validating, and adjusting proposed budgets to promote fiscal discipline, transparency, and accountability (Handayani et al., 2022). In Nigeria, effective budget preparation and review are essential for implementing the annual budget within federal ministries, departments, and agencies (MDAs). A strong preparation framework ensures that macroeconomic projections are realistically aligned with expenditure plans, minimizing discrepancies between anticipated and actual spending (Okoye & Onah, 2021). Participatory methods, including stakeholder consultations and input from civil society, help improve budget realism and foster ownership (Haileselassie et al., 2024), while legislative oversight by institutions such as the National Assembly reinforces the review process and upholds accountability (Molepo & Jahed, 2023).

Budget hearing defenses are formal sessions where public officials present, justify, and defend their proposed budgets before legislative committees. These hearings serve as important tools for promoting transparency, bridging information gaps between policymakers and legislators, and enhancing accountability in public financial management (Csehi & Schulz, 2022). By thoroughly reviewing budget proposals, audit reports, and departmental activities, legislative committees can question officials, seek clarifications, and suggest corrective actions, thereby reinforcing governance integrity (Kemp et al., 2023). In Nigeria, budget hearing defenses are a key component of the budget cycle within federal ministries, departments, and agencies (MDAs). Parliamentary committees, such as the Appropriations and Finance Committees of the National Assembly, serve as the “engine rooms” of fiscal oversight, ensuring that public resources are allocated and utilized according to approved budget plans (Janse van Rensburg, 2023). The effectiveness of budget hearings in Nigeria relies on factors such as the technical expertise of committee members, adherence to legislative timelines, and implementation of their recommendations. Empirical studies show that when hearings are held regularly, conducted transparently, and guided by clear mandates, they can reduce fiscal waste, enhance compliance, and encourage responsible financial management (Kemp et al., 2023). On the other hand, hearings that are delayed, superficial, or poorly enforced undermine their role in promoting accountability.

Budget approval and adoption constitute the legislative stage during which the budget prepared by the executive branch is formally reviewed, revised as needed, and passed into law, granting the legal basis for government expenditures (Public Budgeting Systems,

2025). In essence, this phase is crucial to ensuring that fiscal allocations are consistent with policy goals and uphold principles of democratic oversight, accountability, and transparency (World Bank, 2018). Using established approval procedures, legislatures evaluate program priorities, test the soundness of fiscal projections, and review performance information before formally adopting the budget, thereby ensuring executive accountability (Molepo & Jahed, 2023).

In Nigeria, the constitution assigns the authority for budget approval to the National Assembly, namely the Senate and the House of Representatives, acting through their respective appropriations committees (Senate Committee on Appropriation, 2025). These committees examine and adjust budget submissions, hold hearings, and approve spending allocations before the fiscal year begins. When carried out well, the approval and adoption phase bolsters the legitimacy of budget decisions, builds public confidence, and helps ensure that funding supports national development goals. In contrast, delays, weak oversight, or political intrusion at this stage can erode budget credibility, diminish accountability, and hinder effective implementation (Finn et al., 2020). In Nigeria, the budget process frequently involves delays, repeated adjustments, and extensive bargaining between the executive and the legislature, all of which can affect the prompt execution of government programs (Haileselassie et al., 2024). Ensuring that each phase of this process is carried out efficiently is essential for producing a budget that is both practical and aligned with the country's economic and developmental priorities.

A budget functions as an instrument for effectively managing and overseeing public funds to optimise financial performance outcomes (Cheruiyot et al., 2018). Budgeting is an essential activity in every organisation, enabling managers to plan, control, and allocate resources needed for the successful execution of projects. Budget allocation, in turn, is a vital element of fiscal policy, involving the distribution of financial resources among different sectors, programmes, or initiatives to advance the strategic priorities of a government or organisation. The overall effectiveness of budget execution is heavily shaped by the precision of the allocation process.

As noted by Peng et al. (2022), governments rely on the budget as a key instrument for steering the economy and distributing resources, and any inconsistencies or shortcomings in budget implementation and accounting can affect both the government's ability to govern effectively and the level of public trust. Maintaining budget deviations within an acceptable margin is essential to ensuring that public finance continues to serve as a cornerstone of national governance and to building a modern budgeting framework that is comprehensive,

standardised, transparent, evidence-based, and firmly regulated (Ama et al., 2023). Accurate budget allocation plays a crucial role in effective budget implementation. When governments allocate resources appropriately and according to realistic forecasts, they can enhance service delivery, strengthen accountability, support economic stability, and advance long-term sustainable development. Conversely, inadequate budget allocation results in inefficiencies, resource wastage, and failures to achieve strategic objectives, all of which can undermine broader economic performance (Handayani et al., 2022).

Forecasting involves estimating future financial outcomes by analysing historical data and market trends. Om Prakash et al. (2024), noted that, despite the importance of these tools, there is still limited guidance on how to apply them effectively in strategic planning. Although budgeting and financial forecasting are often treated as synonymous, they differ in important ways. Budgeting outlines the expected income and projected expenditure a business plans to generate within a defined period, whereas financial forecasting projects future revenue.

As Steven (2024), explains, forecasting relies on past data to anticipate an organisation's future financial performance. Forecasting allows management teams to anticipate future results by drawing on historical financial information. Key features of financial forecasting include guiding decisions on how organisations should allocate their future financial resources and adjusting projections periodically, such as monthly or quarterly, when business plans, inventory levels, or operational conditions change.

As Abbo (2024), notes, financial forecasting is a vital component of financial management because it provides a strategic roadmap for resource allocation aimed at achieving organisational objectives. Budgeting supports the setting of financial goals and aligns them with broader organisational objectives. By directing resources to departments, projects, and activities based on strategic importance and priority, it promotes efficient allocation and optimal utilisation of resources. Additionally, budgeting facilitates performance evaluation by providing benchmarks to compare projected and actual financial results (Kankpang & Nkiri, 2019). Financial forecasting is an essential tool in financial management, supporting resource allocation, goal-setting, and the alignment of financial plans with broader organisational objectives. It equips businesses with insights into future financial outcomes, enabling them to anticipate risks, identify opportunities, and adjust strategies accordingly.

By promoting accountability, transparency, and discipline, forecasting ensures the efficient use of financial resources. Effective forecasting relies on thorough data collection

and analysis, with actionable insights often derived from advanced analytics and historical financial data (Ariyo-Edu & Woli-Jomh, 2024). It demonstrates how specific organisational strategies can be translated into concrete objectives that guide the firm's strategic direction and ensure that financial plans align with established strategies (Rusu & Halmajan, 2023). This approach emphasizes the strategic dimension of management, rather than solely focusing on the financial monitoring aspect. Consequently, financial forecasting is critical in the budgeting process, particularly for ensuring that resources are allocated effectively and that government or organisational expenditures reflect economic realities (Nwaorgu & Alozie, 2017). Precise forecasting provides the data needed to make informed decisions on fund allocation, directly impacting the efficiency and effectiveness of budget execution.

Budgetary control is a fundamental tool that ensures financial discipline, promotes efficient resource use, and enhances overall organisational performance (Otieno, 2019). Both budgeting and budgetary control are vital for achieving sustainable socio-economic development goals. Budgetary control mechanisms monitor and regulate expenditures to ensure that spending remains consistent with planned activities and organisational objectives. Budgeting serves as a roadmap for distributing limited resources to achieve organisational objectives and provide public services. It enhances accountability by ensuring that resources are utilised efficiently and responsibly (Ahwera, 2021). Overall, budgetary control systems are regarded as essential tools for financial planning. Their primary purpose is to forecast revenues and expenditures, typically by developing a model of the organisation's financial performance. The key benefits of budgetary control systems include: Offering a structured method for holding individuals and departments accountable for their financial performance relative to the approved budget promotes responsible resource management and helps prevent unnecessary expenditures (Ariyo-Edu & Woli-Jomh, 2024).

By consistently comparing actual results with budgeted figures, organisations can pinpoint areas that require improvement and implement corrective actions to optimise resource utilisation. Ongoing monitoring helps optimise operations and improve overall organisational efficiency. Effective budgetary control provides critical data and insights that inform strategic decision-making. By analyzing the variances between budgeted and actual performance, organisations gain a clearer understanding of their financial position, enabling them to make informed decisions regarding resource allocation, capitalise on investment opportunities, and implement future business strategies (BalaSeshan & Kotturi, 2020).

In the civil service sector, accountability entails the responsibility of government officials and civil service institutions to explain, justify, and be answerable for their

decisions, actions, and management of public resources to citizens, oversight bodies, and other stakeholders. It is a fundamental element of good governance, fostering transparency, adherence to legal and ethical standards, and the enhancement of service delivery (Finn et al., 2020). Scholars define accountability both as a responsibility to account for one's actions (Akinwunmi & Akinola, 2019) and as a power dynamic where officeholders must justify their policy decisions and face consequences if their performance falls short of expected standards (Kankpang & Nkiri, 2019). In Nigeria, accountability is reinforced through institutional frameworks and regulatory instruments such as the Fiscal Responsibility Act (2007), the Public Procurement Act (2007), and the financial regulations (2009). Nevertheless, the effective implementation of accountability remains hindered by systemic corruption and political interference, limited oversight capacity, and bureaucratic inefficiencies (Aigbe & Omamor, 2023).

In the Delta and Edo civil service sector, accountability is inherently multidimensional, encompassing financial, administrative, and social aspects (Uche et al., 2020). Financial accountability ensures that public resources are managed in line with approved budgets and audit requirements. Administrative accountability pertains to compliance with institutional rules, internal controls, and performance standards within ministries, departments, and agencies. Social accountability highlights the role of citizens, civil society, and the media in demanding transparency and responsiveness from public officials. Strengthening all three dimensions is vital for curbing corruption, improving institutional performance, and rebuilding public trust in government institutions (Agbatogun, 2019).

The budget implementation phase involves monitoring expenditures, resolving discrepancies, and controlling procurement costs (Ama et al., 2023). Accurate recording of expenditures during the budgeting process is crucial. Comparing actual spending against the budget regularly allows for the prompt detection of anomalies or variances. This monitoring process helps identify areas of overspending or potential savings and facilitates timely corrective measures (Kankpang & Nkiri, 2019). The budget is essential for delivering public services through ministries, agencies, and work units, ultimately benefiting the community (Ruru et al., 2017).

However, the effectiveness of budget implementation has been limited due to suboptimal budget absorption. Budget absorption can be evaluated in two ways: first, by comparing actual spending against the allocated budget ceiling, and second, by assessing the proportion of the budget that has been utilised. The effectiveness of budget absorption can

be measured by the extent to which physical outcomes and projected budget targets are achieved within the fiscal year. By mid-year, budget absorption is expected to reach approximately 50%, rising to 100% by year-end (Handayani et al., 2022).

For budgeting to effectively allocate resources according to government priorities and strategic objectives, budget implementation and monitoring processes must be transparent and efficient. Budget implementation entails executing the approved budget and tracking actual performance against planned targets (Romenska et al., 2023). This involves monitoring expenditures, identifying deviations, and taking corrective action when necessary (Ariyo-Edu & Woli-Jomh, 2024). Government budgetary execution refers to the process by which a government implements its approved spending plan, translating the budget into actual financial activity. The budget specifies anticipated revenues and expenditures for a given fiscal year. However, factors such as delays in budget approval, cash-flow inconsistencies, off-budget spending, corruption, and patronage networks often lead to resource leakages, diminishing the effectiveness of public spending.

In the budget implementation phase, any changes or deviations from the allocated funds must be addressed promptly (Haileselassie et al., 2024). This may involve revising budget projections, adjusting priorities, reevaluating procurement plans, or implementing cost-control measures. Managing these deviations ensures that the budget execution process stays on course and aligns with the organisation's financial objectives (Adeyemo & Adeyemi, 2020). Controlling procurement costs is essential to ensure that expenditures remain within approved limits. Effective cost management can be achieved through measures such as implementing cost-control strategies, negotiating favorable supplier terms, and streamlining procurement processes (Romenska et al., 2023).

It is evident that budget implementation and accountability in Delta and Edo civil services face numerous challenges, including:

Limited institutional capacity undermines the effectiveness of internal controls. Many ministries, departments, and agencies (MDAs) lack functional audit units, reliable accounting systems, or integrated digital platforms for tracking expenditures. This gap creates opportunities for fund misallocation, leakages, and breaches of financial regulations. Weak internal controls also impede external oversight, as bodies such as the Auditor-General's office or the National Assembly may receive incomplete or inaccurate information, making it difficult to enforce accountability (Finn et al., 2020).

Budgeting and public financial management engage multiple stakeholders, including the Ministry of Finance, the Budget Office of the Federation, the Office of the Accountant-

General, procurement authorities, sectoral MDAs, and oversight bodies. Poor coordination among these actors often results in bottlenecks that delay or distort the budget execution process (Rahman et al., 2022).

Insufficient penalties for violations considerably undermine budget implementation and accountability in the public sector. When financial misconduct, procedural breaches, or implementation failures are not met with clear and enforceable consequences, public officials have limited motivation to adhere to budgetary regulations or to use resources efficiently (Abdullahi & Adamu, 2023). Restricted public oversight during budget implementation undermines accountability. Often, citizens do not have access to timely or easily understandable budget information, making it challenging to monitor whether funds are disbursed, projects are completed, or services are delivered as intended. This lack of transparency creates opportunities for fund mismanagement, project abandonment, and inflated contracts to go undetected (Adeyemo & Adeyemi, 2020).

Existing studies have explored different aspects of budgeting and financial management. For instance, Abbo (2024), focuses on the development of effective budgeting and forecasting techniques, while Abdikani (2024), examines how budgetary allocation influences project performance in non-governmental organizations in Mogadishu, Somalia. Similarly, Abdullahi and Adamu (2023), investigate the effect of financial regulations on accountability in selected public organizations in Nigeria. Earlier studies by Abubakar and Hassan (2017), among others, are largely theoretical, emphasizing budget management concepts and their application within the Nigerian context. Despite these contributions, there is a noticeable gap in the literature regarding budget implementation and accountability within the Nigerian public service, particularly in Delta and Edo States. This gap provides the basis for the present study, which examines the challenges associated with budget execution and accountability in the public services of Delta and Edo States local government.

Method

This study focused on budget implementation and accountability in the Delta and Edo state civil service. It adopts the cross-sectional research design, which allows the researcher to observe the independent and dependent variables without influencing them. In this study, budget implementation is the independent variable while accountability in the Nigerian public service is the dependent variable. The essence of it is to produce objective data for analysis and problem-solving.

The study adopted the qualitative and quantitative research methods of data collection. Qualitative data are obtained from newspaper reports, journal articles, and textbooks, while quantitative data are obtained from observations and distributed questionnaires within the civil services in Delta and Edo states. The research adopts the critical method of analysis with the use of simple percentages, tables of the responses from the questionnaires, Pearson product-moment correlation, and linear regression analysis was used to test formulated hypotheses at a 0.05 level of significance. This was found suitable since the nature of this study is cross-sectional.

Result and Discussion

Distribution of Questionnaire and Response Rate of Respondents

This study investigated budget implementation and accountability in the Delta and Edo State civil services. To achieve this, three hundred and seventy-eight (378) questionnaires were administered across all civil services in Edo and Delta States. Of the three hundred and seventy-eight (378) questionnaires distributed, only two hundred and eighty-six (286) were retrieved and found usable, representing 75.7% response rate.

Distribution of Questionnaire and Response Rate			
States	Questionnaires Distributed	Questionnaire Retrieved	Percentage %
Delta	205	159	42.1
Edo	173	127	33.6
Total	378	286	75.7

Source: Researchers' fieldwork (2026).

Demographic Characteristics of Respondents

The table below shows the presentation of data and analysis for the sample background information in terms of gender, age, marital status, educational qualification, and work experience.

Table 1 Sex of Respondents

Sex	Frequency	Percentage
Male	157	54.9
Female	129	45.1
Total	286	100.0

Source: Field work, 2026

Table 1 shows that the majority of the respondents are male, which is 157 in number, making it a total of 54.9% of the respondents, while female respondents were 129, which consisting 45.1%.

Tabel 2 Age Distribution Respondents

Age	Frequency	Percentage
21-30 years	45	15.7
31-40 years	83	29.0
41-50 years	56	19.6
51-60 years	53	18.5
Above 60 years	49	17.2
Total	286	100.0

Source: Field work, 2026

Table 2 shows that the age group of 31-40 years, which comprised 83 (29.0%), accounted for the majority of respondents. The remaining respondents, who fell into the age brackets of 41-50 years, 51-60years, above 60years and 21-30 years, accounted for 56(19.6%), 53 (18.5%), 49(17.2%), and 45(15.7%), respectively.

Tabel 3 Marital Status of Respondents

Marital Status of Respondents	Frequency	Percentage
Single	79	27.6
Married	193	67.5
Divorced	14	4.9
Total	286	100.0

Source: Field work, 2026

The distribution of marital status of respondents as presented in Table 4.2.3 shows more married respondents, 193(67.5%), as against the single, which accounted for (27.6%) and divorced, 14(4.9%).

Table 4 Level of Education of Respondents

Level of Education	Frequency	Percentage
SSCE/WAEC/NECO	35	12.2
OND/NCE	88	30.8
Bsc/HND/Bed	123	43.0
M.Sc./MBA/Ph.D	40	14.0
Total	286	100.0

Source: Field work, 2026

Table 4 shows that the majority of respondents 123, 43.0%) have attained University and Polytechnic levels of education, OND/NCE holders account for 30.8% of total respondents, M.Sc./MBA / Ph.D. certificates account for 14,0% of total respondents, and 12.2% of respondents have attained secondary school education.

Table 5 Work Experience of Respondents

Work Experience	Frequency	Percentage
1-5yrs	41	14.3
6-10yrs	57	19.9
11-15yrs	69	24.1
16-20yrs	66	23.2
over 20yrs	53	18.5
Total	286	100.0

Source: Field work, 2026

Table 5 shows that respondents with 1-5 years of experience accounted for 41 or 14.3% of the respondents, those with 6-10 years' work experience were 57, representing 19.9% of the total respondents, respondents with 11-15years work experience were 96, accounting for 24.1% of the total respondents. This implies that the vast majority of respondents had been in their current jobs for 11 to 15 years. Those who have worked for 16-20 years accounted for 23.2%, and those who have worked for more than 20years accounted for 53, constituting 18.5% of the total respondents.

Hypotheses Testing

This section covers the correlation and linear regression analysis. Correlation analysis involves the test for the relationship between the dependent and independent variables.

H_0^1 There is no significant relationship between institutional capacity and budget implementation and accountability in the Nigerian public service.

Table 5 Correlation of institutional capacity and budget implementation and accountability in Delta and Edo civil service

Variables		Institutional capacity	Budget implementation and accountability in the Delta and Edo civil service
Spearman's rho	Institutional capacity	Correlation	1
		Coefficient	.037
		Sig. (2-tailed)	.000
		N	286
Spearman's rho	Institutional capacity	Correlation	1
		Coefficient	.037
		Sig. (2-tailed)	.000
		N	286
Budget implementation and accountability in the Delta and Edo civil services		Correlation	.037
		Coefficient	.000
		Sig. (2-tailed)	286
		N	286

** . Correlation is significant at the 0.05 level (2-tailed)

Source: SPSS Output, 2026

Table 5 shows institutional capacity and budget implementation and accountability in the Delta and Edo civil service using Spearman’s Rank-order correlation coefficients techniques. From the analysis, the result showed that institutional capacity has a very strong positive and significant relationship with budget implementation and accountability in Delta and Edo civil services ($\rho = 0.702$, and $P\text{-}v = 0.000 < 0.05\%$). The null hypothesis was therefore rejected, and restated that there is a very strong positive and significant relationship between institutional capacity and budget implementation and accountability in the Delta and Edo State civil services.

H_0^2 There is no significant relationship between lack of inter-agency coordination and budget implementation and accountability in the Nigerian public service.

Table 6 Correlation of inter -agency Coordination and Budget Implementation and Accountability

Variables			Inter-agency coordination	Budget implementation and accountability in the Delta and Edo civil services
Spearman's rho	Inter-agency coordination	Correlation	1	.702**
		Coefficient		.000
		Sig. (2-tailed)	286	286
		N		
	Budget implementation and accountability in the Delta and Edo civil services	Correlation	.702**	1
		Coefficient	.000	
		Sig. (2-tailed)	286	286
		N		

** . Correlation is significant at the 0.05 level (2-tailed)

Source: SPSS Output, 2026

Table 6 showed inter-agency coordination and budget implementation and accountability in the Delta and Edo civil services using Spearman’s Rank-order correlation coefficients techniques. From the analysis, the result showed that inter-agency coordination has a very strong positive and significant relationship with local budget implementation and accountability in the Delta and Edo civil services ($\rho = 0.813$, and $P\text{-}v = 0.000 < 0.05\%$). The null hypothesis was therefore rejected, and restated that there is a very strong positive and significant correlation between inter-agency coordination and budget implementation and accountability in the Delta and Edo civil services.

H₀³ There is no significant relationship between inadequate sanctions for violations and budget implementation and accountability in the Delta and Edo state civil services.

Table 7 Inadequate sanctions for violations and budget implementation and accountability in the Delta and Edo state civil services

Variables			inadequate sanction for violations	budget implementation and accountability in the Delta and Edo state civil services
Spearman's rho	inadequate sanction for violations	Correlation	1	.029
		Coefficient		.000
		Sig. (2-tailed)	286	286
	budget implementation and accountability in the Delta and Edo state civil services	Correlation	.029	1
		Coefficient	.000	
		Sig. (2-tailed)	286	286
	N			

** . Correlation is significant at the 0.05 level (2-tailed)

Source: SPSS Output, 2026

Table 7 showed the inadequate sanctions for violations and budget implementation and accountability in the Delta and Edo state civil services using Spearman’s Rank-order correlation coefficients techniques. From the analysis, the result showed that inadequate sanctions for violations have a very weak positive and insignificant relationship with the budget implementation and accountability in the Delta and Edo state civil services (rho = 0.029, and P-v = 0.000 <0.05%). The null hypothesis was therefore accepted and restated that there is a very weak, positive, and insignificant relationship between budget implementation and accountability in the Delta and Edo state civil services.

H₀⁴ There is no significant relationship between limited citizen participation and budget implementation and accountability in the Delta and Edo civil services.

Table 8 Correlation of limited citizen participation and budget implementation and accountability in the Delta and Edo civil services

	Variables		limited citizen participation	Budget implementation and accountability in the Delta and Edo civil services
Spearman rho	limited citizen participation	Correlation	1	.037
		Coefficient Sig. (2-tailed) N	286	.000 286
	Budget implementation and accountability in the Delta and Edo civil services	Correlation	.037	1
		Coefficient Sig. (2-tailed) N	.000 286	286

** Correlation is significant at the 0.05 level (2-tailed)

Source: SSPS Output, 2026

Table 8 showed that limited citizen participation and budget implementation and accountability in the Delta and Edo civil services using Spearman's Rank order correlation coefficients techniques. From the analysis, the result showed that limited citizen participation has a very weak positive and insignificant relationship with budget implementation and accountability ($\rho = 0.037$, and $P = 0.000 < 0.05\%$). The null hypothesis was therefore accepted and restated that there is a weak positive and insignificant relationship between limited citizen participation and budget implementation and accountability in the Delta and Edo civil services.

Linear Regression Analysis

Since correlation does not imply causation, a simple regression analysis was done to verify the effects of institutional capacity, inter-agency coordination, inadequate sanctions for violation, and limited citizen participation on budget implementation and performance in Delta and Edo State civil services.

**Table 9 Effect of institutional capacity on budget implementation and accountability
In the Delta and Edo State civil services**

Model Summary										
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.334 ^a	.261	.188	.690	.261	5.426	1	286	.000	1.934

a. Predictors: (Constant), Institutional capacity

b. Dependent Variable: Budget implementation and performance

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.213	1	7.392	5.426	.000 ^b
	Residual	11.820	285	.431		
	Total	19.033	286			

a. Dependent Variable: Budget implementation and performance

b. Predictors: (Constant), Institutional capacity

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.713	.294		4.665	.000
	Institutional Capacity	.358	.075	.340	3.713	.000

a. Dependent Variable: Budget implementation and performance

Residuals Statistics					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2.320	4.705	3.702	.241	286
Residual	2.118	4.100	.000	.512	286
Std. Predicted Value	4.474	5.026	.000	1.024	286
Std. Residual	3.361	6.237	.000	.983	286

a. Dependent Variable: Budget implementation and performance

Source: SPSS, 2026.

Drawing on the model summary displayed by the regression analysis, the study shows that the R-squared value, which is the coefficient determination, was 0.261 for the impact of institutional capacity, budget implementation, and accountability in the Delta and Edo civil service. This value means that institutional capacity explains 26.1% of the increase in budget implementation and performance in Delta and Edo State civil services, while the remaining 73.3% causes of budget implementation and performance in Delta and Edo State

civil services are explained by other elements not included in the model, but taken care of by the error terms.

When the coefficient of determination was adjusted for the degree of freedom, it yielded 0.188 or approximately 18.8%. This indicated that institutional capacity account approximately 18.8% of systematic (change) in budget implementation and performance in Delta and Edo States after adjustment to degree of freedom. The Durbin-Watson statistic, which is 1.934, implies the absence of serial autocorrelation in the regression analysis, and the model can be relied upon in making policies related to the subject matter. The F-statistic test of 5.426 at prob. (Sig) = .000^b conducted at 5% level of significance depicted in the regression results revealed that overall, there exist statistically significant linear relationships between institutional capacity and budget implementation and accountability in Delta and Edo civil services. Similarly, the t-statistics of 3.713at p-value (sig) of 0.00 obtained in the model, which is greater than 5% level of significance, also indicated that there is a significant relationship between institutional capacity and budget implementation performance in Delta and Edo States. The coefficient of .358 further indicated that a one percent increase in institutional capacity results in (35.8%) percent increase in budget implementation and performance in Delta and Edo State civil services.

Table 10 Effect of poor interagency coordination, budget implementation, and performance in Delta and Edo State civil services

Model Summary										
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.347 ^a	.275	.196	.774	.275	7.358	1	286	.000	1.947
a. Predictors: (Constant), Interagency coordination										
b. Dependent Variable: Budget implementation and performance										
ANOVA ^a										
Model	Sum of Squares		Df	Mean Square	F	Sig.				
1	Regression	9.247	1	7.635	7.358	.000 ^b				
	Residual	13.626	285	.481						
	Total	22.873	286							
a. Dependent Variable: Budget implementation and performance										
b. Predictors: (Constant), Interagency coordination										
Coefficients										
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.				
		B	Std. Error	Beta						
1	(Constant)	2.955	.299		4.715	.000				

	Inter-agency coordination	.387	.084	.357	3.882	.000
a. Dependent Variable: Budget implementation and performance						

Residuals Statistics					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	3.471	4.903	3.905	.358	286
Residual	2.866	3.547	.000	.575	286
Std. Predicted Value	5.392	6.238	.000	1.086	286
Std. Residual	3.570	4.879	.000	.993	286
a. Dependent Variable: Budget implementation and performance					

Source: SPSS, 2026.

Drawing on the model summary displayed by the regression analysis, the study shows that the R-squared value, which is the coefficient determination, was 0.275 for the impact of inter- agency coordination on budget implementation and performance in Delta and Edo States civil service. This value means that inter- agency coordination explains 27.5% of the increase in budget implementation and performance in Delta and Edo States civil services, while the remaining 72.5% causes of budget implementation and performance in Delta and Edo States civil service are explained by other elements not included in the model, but taken care of by the error terms.

When the coefficient of determination was adjusted for the degree of freedom, it yielded 0.196 or approximately 19.6%. This indicated that budget implementation and performance account for approximately 19.6% of systematic (change) in implementation and performance accounts in Delta and Edo States civil services after adjustment to degree of freedom. The Durbin-Watson statistic, which is 1.947, implies the absence of serial autocorrelation in the regression analysis, and the model can be relied upon in making policies related to the subject matter. The F-statistic test of 7.358 at prob. (Sig) = .000^b conducted at 5% level of significance depicted in the regression results revealed that overall, there exist statistically significant linear relationships between inter-agency coordination and budget implementation and performance in Delta and Edo States civil services. Similarly, the t-statistics of 3.882at p-value (sig) of 0.00 obtained in the model, which is greater than 5% level of significance, further indicated that there is a significant relationship between inter-agency coordination and budget implementation and performance in the Delta and Edo States civil services. The coefficient of .387 further indicated that a one percent increase in inter-agency coordination results in (38.7%) percent increase in budget implementation and performance in Delta and Edo States.

Table 11 Effect of inadequate sanctions for violations on budget implementation and Performance in Delta and Edo States

Model Summary										
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. Change	
1	.125 ^a	.086	.045	.023	.086	.0315	1	285	.000	1.951
a. Predictors: (Constant), Inadequate sanction for violations										
b. Dependent Variable: Budget implementation and performance										

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.142	1	0.2715	.0315	.000 ^b
	Residual	3.260	285	.043		
	Total	4402	286			
a. Dependent Variable: Budget implementation and performance						
b. Predictors: (Constant), Inadequate sanction for violations						

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.319	.085		2.562	.000
	State government interference	-.342	.072	-.338	-3.251	.000
a. Dependent Variable: Budget implementation and performance						

Residuals Statistics					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.221	2.611	2.352	.236	286
Residual	-3.272	1.185	.000	.412	286
Std. Predicted Value	-4.409	0.013	.000	1.020	286
Std. Residual	-3.204	0.235	.000	.341	286
a. Dependent Variable: Budget implementation and performance					

Source: SPSS, 2026.

Drawing on the model summary displayed by the regression analysis, the study shows that the R-squared value, which is the coefficient determination, was .086 for the impact of inadequate sanctions for violations on budget implementation and performance. This value means that the impact of inadequate sanctions for violations explains 8.6% of the increase or decrease in budget implementation and performance in Delta and Edo States, while the remaining 91.4% causes of budget implementation and performance in the civil

services of Delta and Edo States are explained by other elements not included in the model, but taken care of by the error terms.

When the coefficient of determination was adjusted for the degree of freedom, it yielded .045 or approximately 4.5%. This indicated that inadequate state sanctions for violations account for approximately 4.5% of systematic (change) in budget implementation and performance in Delta and Edo States after adjustment for the degree of freedom. The Durbin-Watson statistic, which is 1.951, implies the absence of serial autocorrelation in the regression analysis, and the model can be relied upon in making policies related to the subject matter.

The F-statistic test of 0.0315 at prob. (Sig) = .000^b conducted at 5% level of significance depicted in the regression results revealed that overall, there exist no statistically significant linear relationships between inadequate sanctions for violations and budget implementation and performance in the Delta and Edo State civil services. Similarly, the t-statistics of -3.251 at p-value (sig) of 0.00 obtained in the model, which is less than 5% level of significance, also indicated that there is no significant relationship between inadequate sanction for violation and budget implementation and performance in Delta and Edo State civil services. The coefficient of -.342 further indicated that a one percent increase in state inadequate sanction for violation results in a 34.2 (%) percent decrease in budget implementation and performance in Delta and Edo State civil services.

Table 12 Effect of limited citizen participation and budget implementation, and Performance in the Delta and Edo State civil services

Model Summary										
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.118 ^a	.071	.014	.019	.071	.0342	1	285	.000	1.925
a. Predictors: (Constant), Limited citizen participation										
b. Dependent Variable: Budget implementation and performance										

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.083	1	0.223	0.0342	.000 ^b
	Residual	3.216	285	.028		
	Total	4.299	286			
a. Dependent Variable: Budget implementation and performance						
b. Predictors: (Constant), Limited citizen participation						

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.396	.070		2.562	.000
	Appointment of caretaker committee	-.335	.074	-.328	-3.104	.000

a. Dependent Variable: Budget implementation and performance

Residuals Statistics					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.231	2.510	2.327	.225	286
Residual	-2.122	1.103	.000	.502	286
Std. Predicted Value	-4.754	0.008	.000	1.005	286
Std. Residual	-3.311	0.224	.000	.311	286

a. Dependent Variable: Budget implementation and performance

Source: SPSS, 2026.

Drawing on the model summary displayed by the regression analysis, the study shows that the R-squared value, which is the coefficient determination, was .071 for the impact of limited citizen participation on budget implementation and performance. This value means that limited citizen participation on budget implementation and performance triggers or explains 7.1% of increase or decrease in local budget implementation and performance in Delta and Edo States civil services, while the remaining 92.9% causes of budget implementation and performance in Delta and Edo States are explained by other elements not included in the model, but taken care of by the error terms.

When the coefficient of determination was adjusted for the degree of freedom, it yielded .014 or approximately 1.7%. This indicated that limited citizen participation account approximately 1.4% of systematic (change) in budget implementation and performance in Delta and Edo States civil services after adjustment for the degree of freedom. The Durbin-Watson statistic, which is 1.925, implies the absence of serial autocorrelation in the regression analysis, and the model can be relied upon in making policies related to the subject matter. The F-statistic test of 0.0342 at prob. (Sig) = .000^b conducted at 5% level of significance depicted in the regression results revealed that overall, there exist no statistically significant linear relationships between limited citizen participation and budget implementation and performance in the Delta and Edo States civil services. Similarly, the t-statistics of -3.104 at p-value (sig) of 0.00 obtained in the model, which is less than 5% level of significance, also indicated that there is no significant relationship between limited citizen

participation and budget implementation and performance in the Delta and Edo States civil services. The coefficient of -0.335 further indicated that a one percent increase in limited citizen participation results in a 33.5 (%) percent decrease in budget implementation and performance in the Delta and Edo States civil service.

Discussion of Findings

With respect to the first, the study found that institutional capacity has a very strong positive and significant relationship with budget implementation and performance, and that institutional capacity has a statistically significant influence on budget implementation and performance in Delta and Edo States. This finding validates the work of Finn et al. (2020), who averred that limited institutional capacity undermines the effectiveness of internal controls. Many ministries, departments, and agencies (MDAs) lack functional audit units, reliable accounting systems, or integrated digital platforms for tracking expenditures. This gap creates opportunities for fund misallocation, leakages, and breaches of financial regulations.

With respect to the second objective of this study, the study found that there is a very strong positive and significant correlation between inter-agency coordination and budget implementation and performance in Delta and Edo States. The result also showed that inter-agency coordination has a statistically significant influence on civil service performance in Delta and Edo States. This finding supports Rahman et al. (2022), budgeting and public financial management engage multiple stakeholders, including the Ministry of Finance, the Budget Office of the Federation, the Office of the Accountant-General, procurement authorities, sectoral MDAs, and oversight bodies.

Poor coordination among these actors often results in bottlenecks that delay or distort the budget execution process. Usually, the problem in this respect revolves around the extent to which the civil services are regarded truly as the agency of government distribution of goods and services or as mere parts of the state governments and the nature of distribution of powers and resources among government agencies. The effectiveness of budget absorption can be measured by the extent to which physical outcomes and projected budget targets are achieved within the fiscal year. By mid-year, budget absorption is expected to reach approximately 50%, rising to 100% by year-end (Handayani et al., 2022). For budgeting to effectively allocate resources according to government priorities and strategic objectives, budget implementation and monitoring processes must be transparent and efficient. Budget implementation entails executing the approved budget and tracking actual

performance against planned targets (Romenska et al., 2023). With respect to the third objective of this study, the study found that inadequate sanctions for violation have a very weak positive and insignificant relationship with the budget implementation and performance, and the study also revealed that inadequate sanctions for violation has negative impact on budget implementation and performance in Delta and Edo States.

This finding supports Abdullahi & Adamu's (2023) study, which found that insufficient penalties for violations considerably undermine budget implementation and accountability in the public sector. When financial misconduct, procedural breaches, or implementation failures are not met with clear and enforceable consequences, public officials have limited motivation to adhere to budgetary regulations or to use resources efficiently. Other observable factors that have crippled local government performance are a lack of proper monitoring of expenses. The budget implementation phase involves monitoring expenditures, resolving discrepancies, and controlling procurement costs (Ama et al., 2023). Accurate recording of expenditures during the budgeting process is crucial. Comparing actual spending against the budget regularly allows for the prompt detection of anomalies or variances. This monitoring process helps identify areas of overspending or potential savings and facilitates timely corrective measures (Kankpang & Nkiri, 2019). With respect to the fourth objective of this study, the study found that limited citizen participation has a very weak positive and insignificant relationship with the budget implementation and performance in Delta and Edo States. Also, the study showed that limited citizen participation harms budget implementation and performance in Delta and Edo States. In support of this finding, Adeyemo & Adeyemi (2020), assert that restricted public oversight during budget implementation undermines accountability. Often, citizens do not have access to timely or easily understandable budget information, making it challenging to monitor whether funds are disbursed, projects are completed, or services are delivered as intended. This lack of transparency creates opportunities for fund mismanagement, project abandonment, and inflated contracts to go undetected. This action does not guarantee genuine democracy.

Conclusion

Effective budget implementation and accountability are critical for ensuring that public resources in Nigeria result in tangible development outcomes. Despite established fiscal frameworks, institutional reforms, and oversight mechanisms, the Nigerian public service still faces major challenges, including weak institutional capacity, poor coordination

among agencies, insufficient enforcement of sanctions, and limited citizen engagement. These constraints weaken fiscal discipline, reduce transparency, and hinder the government's ability to achieve its policy objectives. Tackling these challenges requires a comprehensive, multi-faceted approach as it is crucial to drive reforms, enforce compliance, and strengthen oversight institutions. Strengthening capacity across ministries, departments, and agencies (MDAs) equips public officials with the technical and managerial skills needed for effective budget execution.

Embedding a culture of ethical conduct throughout all levels of government promotes transparency, curbs impunity, and encourages responsible fiscal behavior. Enhanced inter-agency coordination and active citizen engagement further ensure that budgets respond to development priorities and are subject to meaningful oversight. In conclusion, achieving effective budget implementation and accountability in Nigeria's public service extends beyond technical considerations, reflecting broader institutional, political, and social dynamics. Strengthening these areas through targeted reforms can improve fiscal governance, ensure prudent management of public resources, and enhance both service delivery and citizens' trust in government. Advancing these reforms is therefore essential for Nigeria's sustainable development and the reinforcement of democratic accountability.

There should be a strong political will to ensure that reforms in public financial management, procurement, and internal auditing are not only adopted but effectively enforced. Many well-conceived reforms in Nigeria falter because their implementation gradually loses momentum. Sustained political support is essential to maintain progress, secure necessary resources, and overcome bureaucratic hurdles. Strengthening capacity building is crucial for improving budget implementation and accountability in the Nigerian public service. Many ongoing challenges in the budget process, such as delays, inefficiencies, poor reporting, and weak oversight, arise from skill gaps, outdated practices, and insufficient institutional knowledge within Ministries, Departments, and Agencies (MDAs).

The culture of accountability should be fostered to ensure that public officials at all levels take responsibility for their roles in the budget process. This involves complying with financial regulations, adhering to reporting timelines, and ensuring that projects are carried out as intended. When accountability is ingrained in organizational values, compliance becomes a standard practice rather than a compelled obligation. As a weakness of the study, using Edo and Delta State out of the 36 states of the federation is too small for generalization,

the researcher did not put into consideration other related such as technological glitches, inadequate awareness on the part of the citizens on budget activities and the general low compliance to technology are all factors inhibiting proper budget and implementation. Therefore, the researcher will suggest for further studies the scope should be expanded beyond two state analyses, a representative sample of states from the six geo political zones of the country can be adopted in order to have an effective generalizations. Other factors such as the paucity of technology, zero literacy, apathy, proper citizen's orientation and awareness on national issues should put into consideration in the future research.

Acknowledgment

Thanks to Universitas Negeri Semarang.

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