



Budget Implementation and Accountability of Public Sector Entities in Nigeria

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Abstract

The research investigates key components of budget implementation, including budget release and allocation, budget reporting and accounting, stakeholder engagement, cash planning, and procurement management. Using a cross-sectional survey, data was collected from 311 senior public sector officials. The overall accountability model findings reveal that Budget Release and Allocation: Budget Release and Allocation has a positive but statistically insignificant effect on overall accountability. Budget Reporting and Accounting: Budget Reporting and Accounting shows a negative influence on overall accountability, which is marginally significant at the 10% level. Stakeholder Engagement and Communication: Stakeholder Engagement and Communication exerts a negative but insignificant effect on overall accountability. Cash Planning and Management: Cash Planning and Management has a positive but insignificant relationship with overall accountability. Procurement Planning and Management: Procurement Planning and Management also shows a positive but statistically insignificant effect on overall accountability. This study concludes the importance of strengthening budgetary frameworks and institutional structures to improve fiscal discipline, transparency, and public sector accountability in Nigeria. The study recommends that to improve financial accountability, the Ministry of Finance should prioritize timely and adequate fund disbursement, ensuring that funds are allocated and released as planned to reduce opportunities for misuse and delay.

Keywords: Budget implementation, public sector accountability, Nigeria, MDAs

Introduction

Public sector accountability remains a cornerstone of effective governance, ensuring that government institutions act responsibly in managing public resources while promoting transparency, fiscal discipline, and efficient service delivery. Within the framework of Public Financial Management (PFM), accountability serves as the foundation for good governance, with the budgeting system playing a pivotal role in promoting transparency and performance evaluation. Globally, countries such as Sweden, New Zealand, and Canada have demonstrated that well-structured institutional frameworks and effective budgetary systems contribute significantly to improved accountability, fiscal responsibility, and sustainable economic development (Andrews, Cangiano, & Cole, 2021; Organisation for Economic Co-operation and Development (OECD), 2019).

In contrast, many developing nations, including those in Africa, continue to grapple with challenges of weak institutional capacity, poor budgetary performance, and pervasive corruption that undermine public sector accountability (Afrobarometer, 2022). Nigeria, in particular, presents a paradox of extensive reform initiatives yet persistent governance inefficiencies. Over



the past two decades, the government has introduced several fiscal and institutional reforms, such as the Medium-Term Expenditure Framework (MTEF), Zero-Based Budgeting (ZBB), and the Fiscal Responsibility Act (FRA) aimed at strengthening budgetary discipline and enhancing transparency in public spending (Adebayo, 2020; FRN, 2007; Okon & Yusuf, 2021). Despite these reforms, Nigeria continues to struggle with issues of weak institutional enforcement, political interference, and poor budget implementation, which collectively erode accountability and public trust (Obi, 2022).

Persistent financial irregularities reported by the Office of the Auditor General of the Federation underscore these weaknesses, highlighting inefficiencies in resource allocation, delayed fund releases, and unaccounted expenditures across Ministries, Departments, and Agencies (MDAs) (Office of the Auditor General of Nigeria, 2023). For instance, the capital expenditure implementation rate for the 2021 budget stood at only 55.7% as of the third quarter, indicating significant project delays and fiscal inefficiencies (Budget Office of the Federation, 2021). Similarly, the 2022 fiscal year recorded a deficit of ₦6.39 trillion with 3.46% of GDP was financed largely through borrowing, thereby raising sustainability concerns (CBN, 2023). The 2022 Public Expenditure and Financial Accountability (PEFA) assessment rated Nigeria's budget credibility at 2.5 out of 5, further emphasizing the systemic weaknesses in expenditure management and accountability (PEFA, 2022).

Budget implementation is therefore central to addressing Nigeria's accountability crisis. Ineffective implementation arising from poor cash planning, inadequate procurement oversight, and weak stakeholder engagement often results in wastage of public resources, incomplete projects, and unmet development objectives (Alamu et al., 2024). As a result, understanding the mechanisms through which budget implementation influences accountability in Nigeria's public sector has become imperative for improving fiscal discipline, transparency, and governance outcomes.

This study examines the influence of budget implementation on the accountability of public sector entities in Nigeria. It focuses on five key dimensions of budget implementation: Budget Release and Allocation (BRAL), Budget Reporting and Accounting (BRAC), Stakeholder Engagement and Communication (SEC), Cash Planning and Management (CPM), and Procurement Planning and Management (PPM). The study seeks to determine the extent to which these dimensions affect accountability within MDAs and how weaknesses in implementation undermine fiscal transparency and performance.

The significance of this study lies in its potential to bridge existing gaps in literature and practice. While previous research (; Adeniyi & Okonkwo, 2022; Eze & Agbola, 2019; Olaniyan & Ahmed, 2021 Ugwoke & Nweke, 2023) has explored aspects of public budgeting, few have integrated the multidimensional processes of budget implementation into a unified analytical



framework for understanding accountability outcomes. By addressing this gap, the study provides empirical evidence on how budget execution processes either promote or hinder transparency, fiscal responsibility, and institutional performance in Nigeria's public sector.

Beyond academic relevance, the findings of this study have critical policy implications. They will inform public financial management reforms by highlighting key areas where budget execution can be strengthened to enhance accountability. The insights will be valuable to policymakers, public administrators, and development partners such as the World Bank and the United Nations Development Programme (UNDP), which emphasize the role of transparent fiscal management in achieving the Sustainable Development Goals (SDGs), particularly Goal 16 on peace, justice, and strong institutions. Ultimately, this research contributes to the broader discourse on governance reform and fiscal accountability in developing economies, providing evidence-based recommendations to enhance institutional performance and public trust in Nigeria's budgeting system.

2. Literature Review

2.1 Budget Implementation

Budget Implementation refers to the process through which approved government budgets are executed, ensuring that allocated funds are disbursed, expenditures are monitored, and public services are delivered in line with fiscal policies. It represents the transition from budget planning to actual spending and involves a series of administrative, financial, and operational procedures that ensure government projects and programs are carried out efficiently (Iyoha & Oyerinde, 2010). According to Schick (1998), Budget Implementation is the execution phase of the budget cycle, where financial resources are transformed into tangible public goods and services. Similarly, Premchand (2000) describes it as the link between fiscal policy intentions and economic outcomes, ensuring that financial allocations translate into developmental impact (Mathenge et al., 2018).

Scholars and public finance institutions have referred to budget implementation using different terminologies, including budget execution, budgetary performance, and fiscal operations (Cheboi, 2019). The International Monetary Fund (IMF) categorizes it under Public Financial Management (PFM) systems, emphasizing cash flow management, expenditure tracking, and compliance with financial regulations (Magani & Gichure, 2018). In Nigeria, the execution of government budgets is guided by the Financial Regulations (2009), the Fiscal Responsibility Act (2007), and the Public Procurement Act (2007), which establish rules for fund disbursement, expenditure reporting, and procurement processes (Ibietan, 2013). Despite these regulatory frameworks, Nigeria continues to face challenges such as late budget releases, poor cash flow management, and weak accountability mechanisms, which often hinder the effective implementation of public budgets (Cheruiyot, 2018).



The history of budget implementation is closely tied to the evolution of public finance systems. In early governance systems, rulers and administrators developed rudimentary financial controls to manage state expenditures, primarily focusing on tax collection and military funding (Wildavsky & Caiden, 2004). The modern approach to Budget Implementation emerged in the 19th and 20th centuries, particularly with the introduction of performance-based budgeting and expenditure control mechanisms in Western democracies (Schick, 1998). The United Kingdom's Treasury Control System and the United States' Budget and Accounting Act of 1921 introduced structured frameworks for monitoring government spending, ensuring that funds were allocated efficiently (Allen & Tommasi, 2001; Hildreth, 2003). In Nigeria, formalized budget implementation processes gained prominence with the Finance (Control and Management) Act of 1958, which laid the foundation for contemporary budget execution frameworks (Iyoha & Oyerinde, 2010). However, bureaucratic inefficiencies, corruption, and delays in fund disbursement continue to impede effective budget execution in the Nigerian public sector (Ibietan, 2013; Gachithi, 2010).

Budget implementation is anchored on several key components that determine the efficiency and effectiveness of public financial management. The first crucial element, Budget Release and Allocation, ensures that funds are disbursed to government agencies in accordance with the approved budget, allowing for the timely execution of programs and projects (Jovanović & Vašiček, 2021). Budget Reporting and Accounting focuses on tracking expenditures, generating financial reports, and ensuring compliance with auditing standards to prevent financial mismanagement (Jovanović & Vašiček, 2021).

Another vital aspect is Stakeholder Engagement and Communication, which facilitates transparency and public accountability by allowing citizens, oversight agencies, and civil society organizations to monitor budget execution (Muli & Rotich, 2016). Additionally, Cash Planning and Management ensures that government revenues and expenditures are coordinated efficiently, preventing liquidity shortages and ensuring smooth financial operations (Iyoha & Oyerinde, 2010; Bernatska, 2018). Finally, Procurement Planning and Management establishes rules for public sector procurement, contract execution, and value-for-money audits, ensuring that government projects adhere to cost efficiency and service delivery standards (Polzer, Nolte, & Seiwald, 2023). Effective budget implementation is critical for achieving economic stability, enhancing public sector accountability, and improving service delivery in Nigeria's governance system.

2.2 Budget Release and Allocation

Budget release and allocation serve as the crucial link between government planning and execution, with allocations directing resources to strategic priorities and releases ensuring funds are available for implementation (PEFA, 2023). Without predictable disbursements, allocations lose credibility, leading to stalled projects and weakened accountability (Novatia Consulting,



2023). Evidence from Jigawa and Niger states highlights persistent budget credibility gaps, where approved funds often fail to translate into actual spending in vital sectors like health and agriculture (International Budget Partnership, 2023a; 2023b). Research on performance-based budgeting in Nigerian MDAs further shows that measurable indicators and outcome-based contracts strengthen financial control and monitoring (Oriakpono et al., 2023). Similarly, findings from Ondo State reveal that unrealistic allocations and weak oversight undermine budget effectiveness (Olumuyiwa et al., 2025). Thus, effective allocation and release require realistic projections, transparency, and robust performance frameworks to ensure funds are utilized as intended and achieve measurable outcomes.

2.3 Budget Reporting and Accounting

Budget reporting and accounting form the backbone of public sector accountability by transforming government actions into transparent and verifiable records, such as execution reports, audited statements, and performance documents (Dorn et al., 2021). Accrual-based systems enhance disclosure, particularly for liabilities, but their effectiveness depends on institutional capacity and enforcement (Caiazza et al., 2025). In Nigeria, despite reforms like IPSAS adoption, GIFMIS, and the Treasury Single Account (TSA), audit reports continue to highlight delays, misstatements, and widespread non-compliance across MDAs (Office of the Auditor-General of the Federation, 2023). These shortcomings reveal that technical reforms alone cannot ensure accountability without strong enforcement, adequate capacity building, and cultural change. Therefore, effective budget reporting and accounting require a combination of sound frameworks, digital platforms, and robust oversight mechanisms to strengthen accountability and service delivery (Dorn et al., 2021; Faber & Budding, 2025).

2.4 Stakeholder Engagement and Communication

Stakeholder engagement and communication are essential for fostering trust, enhancing transparency, and legitimizing public financial management. Mechanisms such as public hearings, consultations, and participatory budgeting align government spending with community priorities, promoting ownership and accountability (Magro & Wilson, 2021). Digital platforms, including interactive portals and social media, further expand inclusivity by engaging diverse groups, especially women and marginalized populations, when content is timely and accessible (Malenko & Kang, 2023). In Nigeria, participatory budgeting pilots have improved service delivery and budget responsiveness by incorporating citizen feedback into planning cycles (Arowolo & Ogun, 2024). However, research warns that without legal backing, adequate resources, and feedback mechanisms, such practices risk becoming symbolic (Sutherland et al., 2022). Complementary measures like Freedom of Information laws, fiscal data disclosure, and civil society monitoring strengthen accountability (Transparency International, 2023). Thus, institutionalized engagement and clear communication are vital for responsive governance and sustaining public trust.



2.5 Cash Planning and Management

Cash planning and management are crucial for aligning government spending with approved budgets, minimizing financial risks, and avoiding disruptive borrowing or arrears (IMF, 2020). Effective frameworks enable governments to forecast and balance inflows and outflows, absorb economic shocks, meet obligations, and ensure timely fund releases to ministries (IMF, 2020). Central to this process is the Treasury Single Account (TSA), which consolidates cash, enhances flexibility, and provides real-time visibility of liquidity (IMF, 2023). Digital platforms and financial management information systems (FMIS) further strengthen cash management by automating reconciliations, monitoring trends, and enabling swift adjustments to improve efficiency (IMF, 2023). However, World Bank assessments show persistent challenges, including fragmented institutions, weak coordination between cash and debt management, and underuse of surplus funds through short-term investments (World Bank, 2021). Overall, robust cash planning requires accurate forecasting, centralized control via TSA, and digital integration to maintain fiscal discipline, reduce costs, and ensure smooth budget execution.

2.6 Procurement Planning and Management

Procurement planning and management are essential for ensuring value for money, timely project delivery, and strong governance in the public sector. Strategic planning aligns procurement with budget priorities and minimizes risks of delays and cost overruns, with evidence from Abuja showing that procurement strategies significantly affect project outcomes in cost and scheduling (Diala & Delunzu, 2023). However, studies reveal persistent gaps in Nigeria's procurement capacity, including weak professional training, poor supplier engagement, and limited sustainability competencies, leading to costly inefficiencies (Ade et al., 2023). The introduction of e-procurement platforms offers transparency and efficiency gains, but adoption depends on trust, security, and perceived usefulness, as seen in federal MDAs (Musa et al., 2023). Overall, effective procurement management requires integrating strategic planning, professional competence, technology, and institutional safeguards to strengthen efficiency and accountability.

2.7 Accountability in Public Sector

Accountability in the public sector refers to the duty of government institutions and officials to justify their actions, decisions, and use of public resources to citizens, oversight bodies, and other stakeholders. It is a central principle of good governance, ensuring transparency, adherence to legal and ethical standards, and effective service delivery (Onuorah & Appah, 2012). Scholars emphasize that accountability requires public officials to be answerable for their conduct and financial management in ways that encourage efficiency and responsiveness to societal needs (Akinwunmi & Akinola, 2019; Kankpang & Nkiri, 2019). The concept is often framed in terms such as governmental accountability, transparency, and bureaucratic responsibility (Uche, Ebimobewe, & Jibrin, 2020). International institutions like the IMF and World Bank classify accountability as a core element of governance and institutional quality, underscoring its



importance for fiscal discipline, anti-corruption measures, and trust-building (Aigbe & Omamor, 2023). In Nigeria, legal frameworks such as the Fiscal Responsibility Act (2007), the Public Procurement Act (2007), and the Financial Regulations (2009) provide mechanisms for financial reporting and procurement oversight, though challenges like corruption, regulatory gaps, and bureaucratic inefficiency still limit their effectiveness (Onuorah & Appah, 2012).

The evolution of accountability in public administration has been shaped by global democratic practices and historical reforms, including the United Kingdom's 1866 Exchequer and Audit Departments Act and the U.S. creation of the Government Accountability Office in 1921, both of which set precedents for financial oversight (Agbatogun, 2019). In Nigeria, efforts to strengthen accountability through anti-corruption agencies, international reporting standards, and financial reforms have yielded progress but remain undermined by weak enforcement and political interference (Aigbe & Omamor, 2023). Strengthening financial, social, and administrative accountability is therefore critical to improving governance, tackling corruption, and fostering public trust in government institutions (Agbatogun, 2019).

2.8 Theoretical Underpinning

Agency Theory, first formalized by Jensen and Meckling (1976) but with roots in Adam Smith's (1776) discussion of the separation of ownership and control, explains the principal-agent relationship where those entrusted with decision-making may act in self-interest rather than in the best interest of those they represent. Expanded by Ross (1973), Fama (1980), and Eisenhardt (1989), the theory highlights issues such as information asymmetry, moral hazard, and opportunism, stressing the role of incentives and oversight in aligning agents' actions with principals' goals, while Baiman (1990) applied it to accountability and financial reporting. Its relevance in Nigeria is evident as public officials (agents) manage resources on behalf of citizens (principals), yet corruption, weak institutions, and limited transparency foster agency problems that undermine accountability and budget credibility (Okafor & Eiya, 2018; Eshiet et al., 2024). Although mechanisms like the EFCC and ICPC have been established, poor enforcement and information asymmetry continue to allow resource mismanagement, highlighting the importance of stakeholder participation, strong monitoring, and systemic reforms to curb agency costs and improve governance (Bertot et al., 2012; Kilishi, 2020; Onuorah & Appah, 2012).

2.9 Review of Empirical Studies

Sinervo et al., (2024) investigate the role of participatory budgeting in transforming public budgeting practices, drawing evidence from Finland, Poland, and the United States. The study highlights how participatory budgeting fosters greater citizen involvement in financial decision-making, leading to enhanced transparency, inclusiveness, and accountability in public sector governance. Findings reveal that the implementation of participatory budgeting helps align public spending with community priorities while strengthening trust between governments and citizens. However, challenges such as varying levels of citizen engagement, resource constraints,



and differing political and cultural contexts across these countries pose limitations to its effectiveness and broader applicability. Despite these challenges, the research offers valuable insights into participatory budgeting as a tool for reshaping public financial management in diverse governance settings.

Baptista et al. (2024) investigate how budget planning, implementation, accountability, and evaluation influence performance accountability at the Office of the Attorney General in Timor-Leste. The study, conducted within the Timor-Leste context, finds that comprehensive budget planning and effective implementation enhance operational efficiency, while robust accountability and periodic evaluations are pivotal in ensuring transparency and fostering trust within governmental operations. These processes collectively improve performance accountability by aligning resources with organizational goals and enabling measurable outcomes. However, the study is limited to a single government office in Timor-Leste, which may constrain the applicability of its findings to other public institutions or countries with different administrative practices. Despite this limitation, the research provides valuable insights into the interplay between financial processes and accountability in the Timor-Leste public sector.

Eneje et al. (2024) examine the relationship between accountability and budget implementation in Nigeria's health sector., the study employs a mixed-methods approach, using surveys and interviews with stakeholders, including health administrators and policymakers. The findings reveal that enhanced accountability measures, such as transparent reporting and effective oversight, significantly improve budget implementation in the health sector, leading to better service delivery. However, challenges like inadequate funding and weak institutional frameworks persist. A major limitation of the study is its focus on a single sector, which may limit the generalizability of its findings across other areas of the economy.

Wardani and Hasibuan (2024) examine how the quality of financial reporting and performance-based budget implementation influence accountability in government agencies, using accounting control as a moderating factor. Their empirical study, conducted on regional government work units in Bogor City, reveals that higher-quality financial reports and effective budget implementation significantly enhance accountability performance. Moreover, accounting control strengthens these relationships, showcasing its crucial role in promoting governance. The study finds that a combination of accurate financial reporting, efficient budget processes, and robust accounting control systems leads to greater transparency and responsibility within government agencies. However, a limitation of the study is its focus on a single city, which may constrain the applicability of the findings to other regions or broader contexts. Additionally, the reliance on data specific to Bogor City restricts the generalizability to areas with differing administrative and cultural dynamics.

Anaman (2023) explores the challenges faced in implementing budgets within public institutions



at the local level in Ghana, employing a qualitative methodology. The study utilizes interviews and document reviews to gather data from selected local government institutions, providing an in-depth understanding of the issues affecting budget implementation. Key challenges identified include inadequate financial resources, delays in fund disbursement, lack of proper monitoring mechanisms, and limited technical capacity, all of which hinder efficient budget execution and the achievement of developmental goals. However, the study is limited by its exclusive focus on local institutions in Ghana, which may restrict the generalizability of its findings to other countries or regions with differing socio-economic contexts and governance structures.

Adikusumah et al. (2023) investigate the influence of budget implementation performance indicators and the government's internal control system on the performance accountability of government agencies in Indonesia. The study finds that well-defined performance indicators significantly enhance accountability by providing clear benchmarks for assessing budget outcomes. Furthermore, a robust internal control system is highlighted as a critical factor in ensuring compliance, reducing errors, and maintaining transparency in government operations. However, the study is limited by its focus on specific government agencies, which may narrow the generalizability of its findings to broader governmental contexts or regions with varying administrative frameworks. Despite this limitation, the research offers important insights into the mechanisms that strengthen performance accountability within Indonesia's public sector.

Mat et al. (2023) explore the critical role of governance in the implementation of outcome-based budgeting (OBB) and its impact on accountability in Malaysia's public sector. The study highlights that effective governance mechanisms such as transparency, stakeholder engagement, and strong regulatory frameworks are essential to successfully adopt OBB, which in turn enhances public accountability. Their findings indicate that governance fosters better alignment of budgetary outcomes with policy objectives, ensuring resources are utilized efficiently and results are measurable. However, the study is limited by its narrow focus on the Malaysian public sector, which may restrict the applicability of its conclusions to other contexts with differing governance structures or budgeting practices. Despite this limitation, the research provides valuable insights into the interplay between governance and OBB implementation for fostering accountability.

Eton et al. (2023) examine budget implementation in local governments in Uganda, focusing on Kiruhura and Mbarara districts. The study employs a descriptive and analytical research design, utilizing structured questionnaires and interviews with local government officials. Key findings reveal that governance principles such as participation, transparency, accountability, and gender equity significantly influence budget implementation. However, challenges like low citizen awareness, reduced revenues, and insufficient time for budget execution hinder effective implementation. The study emphasizes the importance of good governance principles and proposes strategies to address these challenges. A key limitation of the study is its focus on only



two districts, which may restrict the generalizability of the findings to other local governments in Uganda.

Matthew et al. (2023) conduct a comparative analysis of public sector budget implementation and performance across South-western states in Nigeria, highlighting the disparities in budget execution and its effects on service delivery and overall governance. The authors find that effective budget implementation is positively associated with improved public service performance, underscoring the importance of adherence to budgetary guidelines and the allocation of adequate resources. Their research utilizes a quantitative approach, analysing budgetary data and performance indicators, revealing that states with more robust monitoring and evaluation mechanisms achieve higher performance outcomes. However, a notable limitation of the study is its reliance on secondary data, which may not capture the full scope of qualitative factors influencing budget implementation effectiveness, indicating the need for additional studies incorporating primary data collection for a more comprehensive understanding.

Omoniyi (2022) investigates the impact of budget implementation on Nigeria's economic performance, using a quantitative research design and secondary data from government publications and statistical bulletins. The study finds that effective budget implementation positively influences economic growth through improved infrastructure development and public service delivery, but challenges such as delays in fund disbursement and corruption hinder optimal outcomes. Major limitations include reliance on secondary data, which may lack real-time insights, and the focus on Nigeria, making the findings less generalizable to other economies. The study recommends enhanced monitoring mechanisms and adherence to budgetary allocations to improve economic performance.

Usman (2022) examines the moderating effect of budget implementation on the relationship between selected local government characteristics and the provision of primary education in Kaduna State, Nigeria. The study employs a mixed-methods approach, including surveys and triangulated interviews with local government staff, primary school teachers, and parents. Key findings reveal that budget implementation significantly moderates the relationship between leadership behavior and funding provision for primary education. However, it does not moderate statutory fund allocation and managerial accountability. The study emphasizes the need for adequate funding, proactive leadership, and proper budget implementation to improve primary education outcomes.

Ali (2020) explores the impact of public financial management practices on budget implementation within Kenya's public sector. The study underscores the significance of effective financial management systems, transparency, and accountability in enhancing budget execution and achieving developmental goals. By examining various components such as procurement processes, resource allocation, and fiscal discipline, Ali highlights the direct relationship between



sound financial practices and improved budget outcomes. However, a notable limitation of the study is its focus on Kenya alone, which may restrict the generalizability of its findings to other countries or regions with different governance structures and economic contexts. Additionally, the study predominantly employs secondary data, which might affect the depth of insights compared to primary data sources. Despite these limitations, the research offers valuable contributions to understanding public financial management's role in fostering fiscal efficiency.

Udoji et al. (2020) examine the interplay between legislative and judicial relations and its impact on budget implementation in Nigeria. The study utilizes secondary data to analyze the roles of the legislature and judiciary in regulating the executive branch's budgetary practices. Key findings reveal that both institutions often fail to effectively monitor and regulate the executive's actions, leading to incomplete budget implementation. The study recommends enhanced collaboration and accountability mechanisms between the legislature and judiciary to ensure the full execution of approved budgets and improve governance outcomes.

Ejumudo and Ejumudo (2020) examine the challenges of budget implementation in Delta State, Nigeria. The study employs a descriptive survey design, analyzing data from 350 senior staff across various ministries, including Finance, Economic Planning, and Housing. Key findings reveal that factors such as political interference, poor commitment, compromised budget monitoring, and a culture of corruption significantly hinder effective budget implementation. The study recommends strict adherence to approved budgets, enhanced monitoring mechanisms, and a zero-tolerance approach to corruption to improve budgetary outcomes.

Despite the growing body of research on budget implementation and accountability, significant gaps remain, particularly in the Nigerian context. Much of the existing scholarship from developed countries, such as Sinervo et al. (2024), has focused on participatory budgeting in advanced democracies, providing insights into inclusiveness and transparency but offering limited applicability to Nigeria's institutional and socio-political realities. Similarly, studies from developing countries like Timor-Leste (Baptista et al., 2024), Indonesia (Adikusumah et al., 2023), Malaysia (Mat et al., 2023), and Uganda (Eton et al., 2023) highlight how governance structures, internal control systems, and financial reporting influence accountability, yet these findings are often context-specific and cannot be generalized to Nigeria without adaptation. Within Nigeria, most studies are either sector-specific, such as Eneje et al. (2024) focusing only on the health sector or geographically narrow, like Ejumudo and Ejumudo (2020) in Delta State and Usman (2022) in Kaduna State, which limits their scope in explaining the broader dynamics of budget implementation across federal and state MDAs. Furthermore, while studies like Matthew et al. (2023) and Omoniyi (2022) link budget implementation to service delivery and economic growth, they often rely heavily on secondary data, overlooking the perspectives of practitioners directly engaged in the budget process.



Another critical gap lies in the insufficient exploration of how institutional weaknesses, political interference, and weak enforcement of accountability mechanisms shape the link between budget implementation and accountability in Nigeria. Although Udoji et al. (2020) emphasize the role of legislative and judicial oversight, empirical studies rarely integrate these dimensions with practical issues such as fund disbursement delays, procurement inefficiencies, or corruption, all of which affect budget outcomes. Similarly, while international studies highlight the moderating role of governance tools like internal control systems (Wardani & Hasibuan, 2024) and performance indicators (Adikusumah et al., 2023), there is limited empirical evidence from Nigeria on how such mechanisms could strengthen accountability within MDAs. This indicates a need for holistic, context-specific research that examines budget implementation not only as a technical process but also as an institutional, political, and accountability-driven practice. By addressing these gaps, the present study contributes to understanding how budget implementation influences accountability across public sector entities in Nigeria, providing insights that extend beyond sectoral or regional limitations to inform broader governance reforms.

3. Methodology

3.1 Research Design

This study adopts a cross-sectional survey research design to collect data from various public sector entities in Nigeria, focusing government agencies, ministries, and departments, using a quantitative approach and a questionnaire as the primary data collection tool. A cross-sectional design is appropriate because the study seeks to capture perceptions, practices, and organisational characteristics at a single point in time, rather than track changes over an extended period (Creswell & Creswell, 2018; Bryman, 2016).

3.2 Population and Sample Techniques

The study population comprised all 29 Federal Ministries and 159 Departments and Agencies (MDAs) in Nigeria, with emphasis on senior personnel directly engaged in budgetary activities (Sunday et al., 2023). This included officers at the levels of Directors, Deputy Directors, Assistant Directors, Chief Accountants, and Heads of Units in Procurement, Audit, and Planning departments, yielding a total frame of 1,880 individuals. To derive the sample size, Krejcie and Morgan's (1970) sampling formula was adopted and the computed sample size was 319 respondents. To further ensure a representative sample, a stratified random sampling technique was employed, and the 319 respondents were distributed proportionately across the Ministries and MDAs to ensure adequate representation of each subgroup. This approach was adopted to minimize sampling bias and enhance the reliability of findings by capturing perspectives across different institutional contexts within Nigeria's federal public sector.

3.3 Method of Data Collection

Data was collected using a structured questionnaire which was designed to capture insights from senior public sector officials in Nigeria. The questionnaire included standardized items focusing



on key aspects of budget implementation and accountability. It was distributed both electronically and in hard copy to ensure broad accessibility. Follow-up reminders were sent to enhance response rates, and data were collected over a defined period to ensure timely analysis.

3.4 Method of Data Analysis

The data analysis employed a combination of descriptive and inferential statistical techniques to examine the relationship between budget implementation and accountability in Nigeria's public sector. Descriptive statistics were first applied to summarize demographic and organizational characteristics, providing an overview of respondent distribution across key budgetary and accountability variables (Hair et al., 2021). To validate the suitability of the data for parametric analysis, normality tests using skewness and kurtosis were conducted, while multicollinearity diagnostics through pairwise correlation analysis ensured that inter-variable correlations did not bias regression estimates (Kock & Lynn, 2012). Factor analysis was then utilized to uncover latent constructs underlying the accountability framework, thereby reducing dimensionality and enhancing model robustness (Williams et al., 2010). For inferential testing, Ordered Logistic Regression was applied to capture the ordinal nature of accountability outcomes, which reflect varying levels of performance across public sector entities (Long & Freese, 2014). In addition, Ordinary Least Squares (OLS) regression was employed for the overall accountability model to estimate linear relationships between core dimensions of budget implementation; Budget Release and Allocation, Budget Reporting and Accounting, Stakeholder Engagement and Communication, Cash Planning and Management, and Procurement Planning and Management, and the dependent variable of accountability (Wooldridge, 2020).

4. Results and Discussion

This section outlines the statistical procedures and findings on the influence of budget implementation on accountability in Nigeria's public sector. Descriptive statistics summarize respondent characteristics, while diagnostic tests ensure data suitability. Factor analysis validates constructs, and regression techniques (Ordered Logistic and OLS) are applied to examine the relationships between budgetary practices and accountability across federal ministries, departments, and agencies (MDAs).

4.1 Descriptive Statistics

For this study, 311 valid responses were collected from participants who consented to the field survey, with 8 responses deemed invalid, resulting in a 97.5% usable response rate. The demographic profile of the respondents revealed that 70.1% were male, while 29.9% were female, reflecting the gender composition at senior levels in Nigeria's public service. Additionally, 59.2% of the respondents were graduates, and 40.8% held postgraduate qualifications, suggesting that the participants possessed the necessary educational background to provide informed insights on budget implementation and accountability in Nigeria's public sector entities. The professional qualifications were high, with 41.2% holding ICAN

certifications and 37.9% holding ANAN certifications; this strong representation of certified accountants underscores the respondents' technical expertise and enhances the credibility of their feedback on budgetary matters. The job descriptions confirm that the study targeted appropriate personnel, with most respondents serving as Head of Division, Finance, and Account Department (28.9%) or Head of Finance and Account Department (25.1%); this ensures the data is relevant as it comes from officials directly involved in the budget process. Furthermore, the ranks of the participants were senior, including Assistant Chief Officers (24.1%) and Deputy Directors (20.9%), indicating that the responses are based on significant administrative and strategic experience. Finally, the service duration shows an experienced group, with the largest segment (37.6%) having served for 5–10 years; this depth of experience suggests that the participants have a practical and long-term perspective on the challenges and reforms within Nigeria's public financial management system.

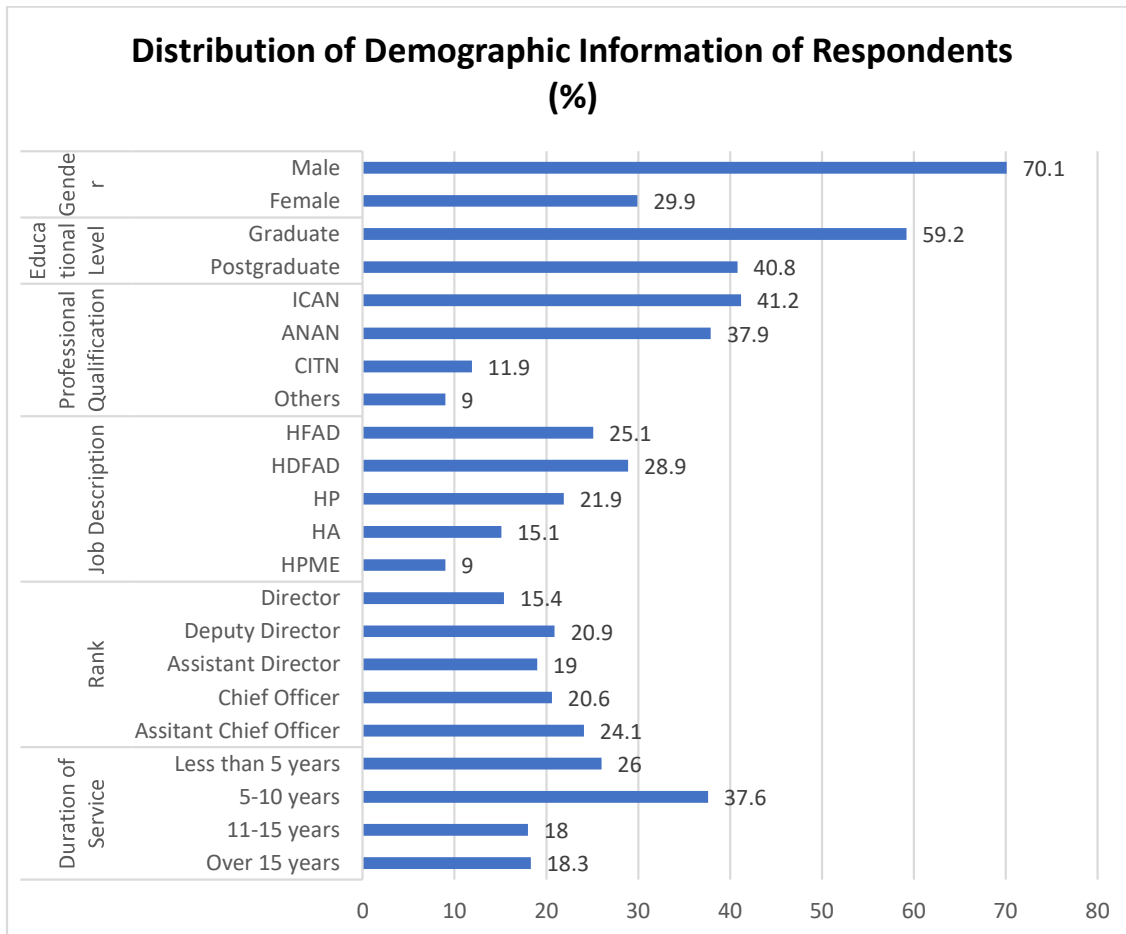


Figure 1: Socio-Demographic Characteristics of the Respondents (%)

Explanatory Notes: HFAD = Head of Finance and Account Department; HDFAD = Head of



Division, Finance, and Account Department; HP = Head of Procurement; HA = Head of Audit; HPME = Head of Planning, Monitoring, and Evaluation

4.1.1 Descriptive Analysis of Dependent Variables

This section presents a descriptive analysis of respondents' opinion with regards to accountability in the public sectors in Nigeria. The analysis is structured around key thematic dimensions, including financial accountability, social accountability, and administrative accountability. This section focuses on mean, standard deviation, residual variance, interclass correlation, and Cronbach's Alpha.

Table 1: Perceptions on Accountability in Public Sector Entities

Items	Mean	Standard deviation	Residual variance	Intraclass correlation	Cronbach's alpha
Financial Accountability (FACC)					
FACC1	3.26	1.361	1.851	0.929	0.940
FACC2	3.00	1.321	1.745		
FACC3	3.30	1.217	1.481		
FACC4	3.15	1.198	1.434		
FACC5	3.23	1.220	1.488		
FACC6	3.55	1.043	1.087		
FACC7	3.48	1.089	1.186		
FACC8	3.20	1.163	1.354		
Social Accountability (SACC)					
SACC1	3.14	1.239	1.535	0.962	0.968
SACC2	3.25	1.271	1.614		
SACC3	3.41	1.238	1.533		
SACC4	3.46	1.228	1.507		
SACC5	3.31	1.226	1.503		
SACC6	3.22	1.299	1.688		
SACC7	3.51	1.164	1.354		
SACC8	3.48	1.121	1.257		
Administrative Accountability (AACC)					
AACC1	3.32	1.175	1.381	0.888	0.905
AACC2	3.4	1.192	1.42		
AACC3	3.24	1.233	1.521		
AACC4	3.36	1.29	1.663		
AACC5	2.83	1.267	1.604		
AACC6	3.00	1.194	1.426		
AACC7	3.09	1.211	1.465		
AACC8	2.94	1.182	1.397		

Source: Author's Computation, (2025);

Explanatory Notes: FACC1 to FACC8 are questions on Financial Accountability; SACC1 to



SACC8 are questions on Social Accountability; AACCI to AACC8 are questions on Administrative Accountability.

Table 4.2 summarizes the statistics for financial accountability (FACC), social accountability (SACC), and administrative accountability (AACC), based on 24 items, with each category containing 8 items. The reliability and validity of these categories were assessed using inter-class correlation, Cronbach Alpha, and convergent validity. For financial accountability, FACC6 had the highest mean score ($M = 3.55$), and the Cronbach Alpha (0.940) and convergent validity (0.929) confirmed strong reliability. Social accountability showed the highest mean for SACC7 ($M = 3.51$), with a Cronbach Alpha of 0.968 and convergent validity of 0.962, indicating excellent reliability. For administrative accountability, AACC2 had the highest mean ($M = 3.40$), and the Cronbach Alpha (0.905) and convergent validity (0.888) also showed good reliability and validity. All categories had mean values above 3, suggesting agreement from the majority of respondents.

4.2 Preliminary Analyses

This section presents all the pre-estimation required to ensure that the variables included in the model meets the assumption of ordered logistic regression and OLS being the composite model of this study. The pre-tests conducted include normality test and correlation analysis. Furthermore, this section conducted a factor analysis meant for selection of the appropriate proxy among the constructs of the accountability components (financial, social, and administrative). These analytical approaches were carefully executed as preliminary to the core OLS regression analysis.



4.2.1 Descriptive Analysis of Independent Variables

Table 1 Perceptions on Budget Implementation in Public Sector Entities

Items	Mean	Standard deviation	Residual variance	Intraclass correlation	Cronbach's alpha
Budget Release and Allocation (BRAL)					
BRAL1	2.47	0.953	0.908	0.908	0.921
BRAL2	2.47	0.946	0.895		
BRAL3	2.47	0.919	0.845		
BRAL4	2.59	0.979	0.959		
BRAL5	2.59	1.086	1.178		
Budget Reporting and Accounting (BRAC)					
BRAC1	2.5	0.973	0.948	0.894	0.910
BRAC2	2.51	1.009	1.018		
BRAC3	2.54	0.992	0.984		
BRAC4	2.49	0.919	0.844		
BRAC5	2.55	0.962	0.926		
Stakeholder Engagement and Communication (SEC)					
BPER1	2.52	0.904	0.818	0.903	0.918
BPER2	2.5	1.05	1.102		
BPER3	2.49	1.019	1.038		
BPER4	2.51	0.987	0.973		
BPER5	2.53	1.053	1.108		
Cash Planning and Management (CPM)					
CPM1	2.48	0.993	0.986	0.914	0.928
CPM2	2.51	1.080	1.167		
CPM3	2.55	0.999	0.997		
CPM4	2.54	0.949	0.901		
CPM5	2.54	0.969	0.94		
Procurement Planning and Management (PPM)					
PPM1	2.44	0.995	0.989	0.895	0.912
PPM2	2.46	0.942	0.888		
PPM3	2.55	0.959	0.919		
PPM4	2.53	0.936	0.876		
PPM5	2.66	1.041	1.084		

Source: Author's Computation, (2025);

Explanatory Notes: BRAL1 to BRAL5 are questions on Budget Release and Allocation; BRAC1 to BRAC5 are questions on Budget Reporting and Accounting; BPER1 to BPER5 are questions on Budget Performance Evaluation and Review; CPM1 to CPM5 are questions on Cash Planning and Management; PPM1 to PPM5 are questions on Procurement Planning and Management.



Table 2 summarizes the statistics for five categories of budget implementation: budget release and allocation (BRA), budget reporting and accounting (BRAC), stakeholder engagement and communication (SEC), cash planning and management (CPM), and procurement planning and management (PPM), using a total of 25 items. For each category, the reliability and validity were assessed through Cronbach Alpha and convergent validity. In the BRA category, respondents generally disagreed with the statements, as all mean scores were below the midpoint of 3, though the Cronbach Alpha (0.921) and convergent validity (0.908) indicate good reliability. Similarly, most respondents disagreed with the statements on budget reporting and accounting, stakeholder engagement, cash planning, and procurement planning, as indicated by mean scores below 3, with Cronbach Alpha values ranging from 0.910 to 0.928 and convergent validity between 0.894 and 0.914, confirming the validity and reliability of the measures. Despite the general disagreement, the reliability of each category's measures was consistently high, reinforcing the robustness of the data.

4.2.2 Normality Test

The variables included in the normality test have been transformed based on the responses associated with each. Each respondent responses with respect to each construct were summed up and a weighted mean was carried out. From this point, the analysis will be based on calculated variables.

Table 2: Skewness and Kurtosis Joint Normality Test

Variables	Skewness	Kurtosis
ACCT	-0.094	-1.062
BRAL	0.291	-0.425
BRAC	0.531	0.089
SEC	0.761	0.621
CPM	0.233	-0.523
PPM	0.413	-0.393

Source: Author's Computation, 2025

Table 3 presents the skewness and kurtosis statistics used for the determination of the normality of the data for each of the variables. The decision rule is that each statistic must fall within the range of +3 and -3, which is the range accepted for a variable to be normally distributed (Asika, 1991).

The skewness values for all variables range between -0.094 and 0.761, which fall within the acceptable ± 1 threshold, indicating that the data for each variable is approximately symmetric and does not exhibit severe skewness. Similarly, kurtosis values range from -1.062 to 0.621, also within the acceptable ± 3 range, suggesting that the distributions are generally mesokurtic and do not present extreme peakedness or flatness. Overall, the skewness and kurtosis results confirm



that the dataset is approximately normally distributed, making it suitable for further parametric statistical analysis.

4.2.3 Multicollinearity Test

The present study conducted a pairwise correlation analysis prior to model estimation. This analysis aimed to explore the bivariate relationships between the variables in the models, as depicted in Table 4.

Table 4: Pairwise Correlation Results

Variable	ACCT	BRAL	BRAC	SEC	CPM	PPM
ACCT	1					
BRAL	0.057	1				
BRAC	-0.023	0.481	1			
SEC	-0.003	0.427	0.509	1		
CPM	0.062	0.422	0.431	0.545	1	
PPM	0.055	0.649	0.406	0.507	0.533	1

Source: Author's Computation (2025)

The correlation results in Table 4 show the relationship across different pair of the variables included in the study. The coefficients within these tables were found to be less than 0.8. This suggests that multicollinearity is not a concern in this dataset. Thus, the variables appear sufficiently independent to proceed with regression analysis without risk of multicollinearity distorting the results.

Table 5 Variance Inflation Factor

Variables	N	VIF	Tolerance Value
Budget Implementation			
BRAL	311	2.94	0.340
BRAC	311	3.79	0.264
SEC	311	5.18	0.192
CPM	311	4.86	0.206
PPM	311	3.76	0.266

Source: Author's Computation (2025)

The variance inflation factor (VIF) results presented in Table 4.5 indicate that multicollinearity was not a significant concern across the models. All VIF values ranged between 2.94 and 5.18, which are below the commonly accepted threshold of 10.0 (Hair et al., 2019), suggesting acceptable levels of collinearity. Tolerance values ranged from .192 to .340, all above the critical cut-off of .10, further confirming the absence of problematic multicollinearity. These findings imply that the predictor variables included in the regression models are sufficiently independent,



thereby ensuring the reliability and validity of subsequent regression estimates.

4.3 Regression Analysis

This section presents the ordered logistic regression results of the effect of budget implementation on each of financial accountability, social accountability, and administrative accountability of the public sector entities. The choice of ordered logistics regression was dictated by the ordered nature of the responses associated to each of the proxy under these constructs. Additionally, Ordinary Least Square (OLS) regression for the overall accountability model, given that an index was generated through the combination of the three components (financial, social, and accountability model).



Table 6: Regression Results for Budget Implementation

Variables	Financial Accountability Model			Social Accountability Model			Administrative Accountability Model			Overall Accountability Model		
	Coeff.	T	p-value	Coeff.	t	p-value	Coeff.	t	p-value	Coeff.	t	p-value
BRAL	0.475	2.33	0.020	0.097	0.48	0.629	0.383	1.80	0.072	0.160	1.59	0.113
BRAC	-0.409	-1.76	0.078	-0.078	-0.32	0.750	-0.653	-2.69	0.007	-0.195	-1.66	0.097
SEC	-0.461	-1.69	0.091	-0.565	-1.99	0.047	0.034	0.12	0.904	-0.174	-1.15	0.252
CPM	0.355	1.39	0.163	0.259	1.01	0.312	0.367	1.41	0.158	0.144	1.08	0.279
PPM	0.171	0.71	0.477	0.363	1.51	0.132	0.048	0.20	0.841	0.110	0.80	0.426
Constant	-	-	-	-	-	-	-	-	-	3.138	14.80	0.000
Cut1	-2.131	-	-	-2.591	-	-	-1.301	-	-	-	-	-
Cut2	-0.293	-	-	-0.961	-	-	0.014	-	-	-	-	-
Cut3	0.385	-	-	-0.433	-	-	0.581	-	-	-	-	-
Cut4	2.291	-	-	1.414	-	-	2.941	-	-	-	-	-
LR chi2(5)	13.39	-	0.020	6.87	-	0.230	13.42	-	0.0197	-	-	-
Pseudo R2	0.015	-	-	0.008	-	-	0.0146	-	-	-	-	-
Log Likelihood	-454.79	-	-	-451.87	-	-	-453.87	-	-	-	-	-
F (5, 306)	-	-	-	-	-	-	-	-	-	1.60	-	0.161
R-Squared	-	-	-	-	-	-	-	-	-	0.890	-	-

Source: Author's Computation (2025)

Explanatory Note: ACCT is Accountability; BRAL is Budget Release and Allocation; BRAC is Budget Reporting and Accounting; SEC is Stakeholders Engagement and Communication; CPM is Cash Planning and Management; PPM is Procurement Planning Management.



The statistical results reveal various findings across the models assessing accountability. For the Likelihood Ratio Chi-Square (LR χ^2), both the financial accountability model (13.39, $p = 0.020$) and the administrative accountability model (13.42, $p = 0.0197$) showed statistical significance at the 5% level, suggesting that the predictors significantly improved the model fit compared to an intercept-only model. However, the social accountability model (6.87, $p = 0.230$) and the overall accountability model did not yield significant results, indicating weaker explanatory power. The Pseudo R^2 values for the financial (0.015), social (0.008), and administrative (0.0146) accountability models were low, suggesting that while the models included meaningful predictors, they explained only a small portion of the variance in accountability outcomes. The log likelihood values were similar across models, with the social accountability model showing the least negative value, indicating a relatively better fit despite its insignificant predictors. The F-test for the overall accountability model (1.60, $p = 0.161$) indicated that the predictors together did not significantly explain variations in overall accountability, reinforcing the weak collective explanatory power of the budget implementation variables. Notably, the R-squared value of 0.890 for the overall accountability model suggests strong explanatory power in the linear regression framework, though inconsistencies with the F-test imply potential model specification issues.

The cut points for the ordered logit models, including financial, social, and administrative accountability, show the thresholds separating different accountability levels, confirming the ordinal nature of the dependent variables. Regarding the variable coefficients, budget release and allocation (BRAL) showed a statistically significant positive effect on financial accountability ($\beta = 0.475$, $p = 0.020$), but had insignificant effects on administrative and social accountability. Budget reporting and accounting (BRAC) demonstrated a significant negative impact on administrative accountability ($\beta = -0.653$, $p = 0.007$), suggesting that poor reporting practices hinder administrative processes, while showing negative but insignificant effects on financial and social accountability. Stakeholder engagement and communication (SEC) had a significant negative effect on social accountability ($\beta = -0.565$, $p = 0.047$) but a negative but insignificant effect on financial and administrative accountability. Cash planning and management (CPM) had positive but statistically insignificant effects on all dimensions of accountability, as did procurement planning and management (PPM).

The OLS regression model assessing overall accountability reveals that none of the budget implementation variables show statistically significant effects at the 5% level, though some demonstrate marginal associations. For H01 (no relationship between Budget Release and Allocation (BRAL) and accountability), the coefficient is positive ($\beta = 0.160$, $t = 1.59$, $p = 0.113$), indicating that BRAL tends to enhance accountability, but the effect is not statistically significant; thus, we fail to reject H01. For H02 (Budget Reporting and Accounting (BRAC) does not influence accountability), the coefficient is negative ($\beta = -0.195$, $t = -1.66$, $p = 0.097$), suggesting that weaker reporting practices may undermine accountability; however, since the



effect is only marginally significant at the 10% level, H02 is not rejected at conventional thresholds. Similarly, H03 (no influence of Stakeholder Engagement and Communication (SEC) on accountability) shows a negative but insignificant effect ($\beta = -0.174$, $t = -1.15$, $p = 0.252$), so the null is retained. For H04 (no relationship between Cash Planning and Management (CPM) and accountability), the coefficient is positive but insignificant ($\beta = 0.144$, $t = 1.08$, $p = 0.279$), providing no basis to reject the null hypothesis. Finally, H05 (Procurement Planning and Management (PPM) does not influence accountability) is also upheld, as the variable shows a small, positive, and insignificant effect ($\beta = 0.110$, $t = 0.80$, $p = 0.426$). Overall, the OLS results suggest that while budget implementation practices such as BRAL and BRAC exhibit directional effects on accountability, their influence is not strong enough to achieve statistical significance, underscoring the need for more robust institutional mechanisms to translate budget processes into measurable accountability outcomes.

Table 7: Hypotheses Testing Decisions (OLS – Overall Accountability)

Hypothesis	Statement	Coefficient (β)	p-value	Decision
H01	There is no relationship between Budget Release and Allocation (BRAL) and accountability	0.160	0.113	Not Rejected
H02	Budget Reporting and Accounting (BRAC) does not influence accountability	-0.195	0.097	Not Rejected (marginal at 10%)
H03	There is no influence of Stakeholder Engagement and Communication (SEC) on accountability	-0.174	0.252	Not Rejected
H04	There is no relationship between Cash Planning and Management (CPM) and accountability	0.144	0.279	Not Rejected
H05	Procurement Planning and Management (PPM) does not influence accountability	0.110	0.426	Not Rejected

4.4 Discussion of Findings

The findings of this study reveal that budget implementation, though positively related to accountability, does not significantly influence overall accountability outcomes among Nigeria's public sector entities. This indicates that current implementation practices including budget release, reporting, communication, cash planning, and procurement management; do not



consistently translate into measurable improvements in accountability, as confirmed by the OLS overall model ($F = 1.60$, $p = 0.161$). Nonetheless, sub-model analyses provide important insights: budget release and allocation significantly enhanced financial accountability, budget reporting and accounting significantly strengthened administrative accountability, and stakeholder engagement significantly improved social accountability. These dimensions highlight that while aggregate effects appear weak, targeted elements of budget implementation do contribute meaningfully to accountability outcomes.

The significant positive effect of budget release and allocation on financial accountability supports the argument that timely disbursement of funds enables transparent financial management, limiting opportunities for diversion and misuse. This aligns with Eneje, Ogbu, and Nnam (2024), who observed that transparency in reporting and oversight improves budget implementation outcomes in Nigeria's health sector. Similarly, findings from Anaman (2023) in Ghana and Eton et al., (2023) in Uganda underscore that delays or inadequacies in budget release undermine fiscal discipline and accountability. By contrast, the significant effect of budget reporting and accounting on administrative accountability affirms that strong reporting frameworks foster compliance and reduce irregularities, consistent with Wardani and Hasibuan's (2024) findings in Bogor City, Indonesia. The evidence that stakeholder engagement and communication enhance social accountability further resonates with Sinervo et al. (2024), who demonstrated that participatory budgeting strengthens citizen trust and transparency across governance contexts, as well as with Arowolo and Ogun's (2024) Nigerian study showing that participatory mechanisms improve budget responsiveness.

Viewed through the lens of Agency Theory, these findings emphasize that budget implementation mechanisms operate as control systems that mitigate agency problems inherent in the public sector. Principals (citizens and oversight institutions) delegate authority to agents (public officials), yet weak institutions, information asymmetry, and divergent interests often create opportunities for opportunism. The significant roles of budget release, reporting, and stakeholder engagement show how effective implementation reduces these asymmetries, aligns agent behaviour with principal expectations, and reinforces accountability. However, the insignificance of cash planning and procurement management mirrors the limitations observed in Matthew et al. (2023) and Ejumudo and Ejumudo (2020), who noted that weak monitoring and political interference often compromise budget outcomes in Nigeria. Thus, while elements of implementation provide pathways to accountability, institutional reforms remain critical to strengthen oversight, close credibility gaps, and sustain accountability across Nigeria's public sector.

5. Conclusion and Recommendations

This study examined the impact of key budget implementation variables on the accountability of public sector entities in Nigeria, focusing on budget release and allocation, budget reporting and



accounting, stakeholder engagement and communication, cash planning and management, and procurement planning and management. The results revealed that while budget release and allocation significantly influenced financial accountability and budget reporting and accounting improved administrative accountability, stakeholder engagement was found to be crucial for enhancing social accountability. However, the overall strength of these effects remained limited, with the overall accountability model showing weak explanatory power. These findings highlight the need for more effective budgetary mechanisms and institutional reforms to enhance accountability in Nigeria's public sector, aligning with Agency and Principal-Agent theories that stress the importance of reducing information asymmetry and improving oversight.

The study hereby recommends that:

1. To improve financial accountability, the Ministry of Finance should prioritize timely and adequate fund disbursement, ensuring that funds are allocated and released as planned to reduce opportunities for misuse and delay.
2. Transparent and consistent financial reporting practices should be enforced to improve administrative accountability. Office of the Accountant General must implement stronger accounting systems to reduce financial irregularities and ensure better oversight.
3. Engaging citizens and stakeholders in budgetary processes is crucial for improving social accountability. MDAs should establish inclusive platforms for public consultations, feedback, and active participation to foster trust and ensure that government decisions align with public interests.
4. To ensure better financial management and reduce inefficiencies, Ministry of Finance must improve cash planning and management strategies. Effective cash flow management will prevent liquidity issues, ensuring that funds are available for planned activities and reducing delays in project execution.
5. Procurement processes should be improved by establishing clear guidelines, enhancing transparency, and promoting competition. Strengthening procurement planning and management will ensure more efficient allocation and use of public resources, contributing to better overall accountability outcomes.

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