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- I. Title page
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- V. Literature Review
- VI. Methodology
- VII. Results and Discussion
- VIII. Conclusion and Recommendations
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EFFECT OF BUDGET PROCESSES ON PERFORMANCE OF PUBLIC FUNDS IN PLATEAU STATE MINISTRIES, DEPARTMENTS AND AGENCIES

YAKS MARY BENJAMIN

Department of Public Sector Accounting, College of Public Sector Accounting,
ANAN University Kwall, Plateau State

ABSTRACT

The study evaluated the effect of budget processes on public sector performance in Plateau State, Nigeria. Specifically, the study examined the extent to which budget planning process, budget implementation process, and budget evaluation processes has affected the efficient performance of public fund and the effective performance of public funds in the state. The study adopted a survey design using well-structured questionnaire tailored to meet the research objectives. A purposive sampling technique targeting some identified respondents such as the preparers of the State budget, the executives and the legislators saddled with oversight function of public funds was adopted. The study adopted the multiple regression analysis and found that budget planning is statistically significant in enhancing fund effectiveness of MDAs in Plateau State. The result of the study further reveals that budget implementation is statistically significant but does not enhance fund effectiveness of MDAs in Plateau State. Again, the study found that budget evaluation is statistically significant and shows positive influence on fund effectiveness of MDAs in the State. It also found that unlike the planning and implementation process which are negative, it is only the evaluation process that shows positive influence towards fund efficiency of MDAs in Plateau State. The study therefore recommends that budget planning should be bottom-up in order to sustain the improvement on fund effectiveness. Further, budget planning should be bottom-up in order to sustain the improvement on fund effectiveness.

1.0 Introduction

Across the world, budgeting serves as a vital tool for setting government priorities, allocating resources, and driving developmental goals, particularly in an era where globalization demands timely and quality service delivery from public institutions (Damoah & Kumi, 2018; Kashiwagi, 2018). Effective budget management enhances transparency, reduces costs, and promotes inclusiveness; however, global evidence shows that many publicly funded projects fail due to weak planning, poor controls, and coordination gaps, resulting in wastage and stalled development initiatives (Frost, 2017). Within Africa, several development projects have similarly been abandoned due to corruption, weak planning mechanisms, and inadequate monitoring systems, highlighting the need for strengthened internal controls and oversight to ensure funds are utilized as intended and development outcomes are realized (Akande et al., 2018).

In Nigeria, public sector performance has faced persistent setbacks arising from revenue shortfalls,

bureaucratic inefficiencies, corruption, and slow implementation of development programmes, including in Plateau State where public institutions are expected to provide essential services such as healthcare, infrastructure, water, and electricity (United Nations, 2005; Ajayi, Umeokwobi, & Onah, 2024). Despite the strategic importance of these services to socio-economic development, many public projects remain incomplete, delayed, or abandoned, underscoring the need for an efficient and well-managed budgeting framework (World Bank Group, 2016). Budget management therefore plays a crucial role not only in planning and controlling public expenditure but also in ensuring that projects are completed within time, cost, and quality expectations to enhance productivity, competitiveness, and citizens' welfare (Sukandani & Istikhoroh, 2015).

Budgeting is more than a financial planning exercise; it represents a performance management system that aligns organizational goals with available resources, guides decision-making, and enhances accountability (Blocher et al., 2022; Hilton et al., 2022). When

properly implemented, budget processes promote participatory management, communication, coordination, monitoring, and evaluation, all of which are essential for superior public sector performance (Blumentritt & Wade, 2016; Jayamaha & Silva, 2022; Oyewo, 2023). As such, this study explores the effect of budget processes specifically planning, implementation, and evaluation on public fund performance in Plateau State Ministries, Departments, and Agencies, using value-for-money indicators such as economy, efficiency, and effectiveness to determine how budgeting can be optimized to enhance development outcomes (Oriakpono, et al. 2023; Venkatraman & Ramanujam, 2021).

The problem revolves around the persistent inefficiencies and weak performance of public funds in Plateau State despite ongoing public financial management reforms. Budget processes remain hindered by inadequate planning, weak implementation, limited transparency, insufficient stakeholder participation, and ineffective monitoring and evaluation, which collectively impede service delivery and development outcomes (Mohamad et al., 2015; Blazi & Awolusi, 2020). These weaknesses have resulted in recurrent mismatches between budget allocations and actual results, leading to delayed projects, resource mismanagement, and declining public confidence (Okere & Ogundana, 2019). The situation is further exacerbated by accountability gaps, corruption, and poor performance measurement systems, reflecting similar patterns observed in other developing contexts (Mukonga & Awolusi, 2019; Agyemang & Rya, 2023).

The gaps identified indicate that prior studies have examined accountability or budgetary control either in isolation or within limited institutional settings, without holistically assessing the combined influence of planning, implementation, and evaluation on public fund performance at the sub-national level (Oloruntoba & Gbemigun, 2019; Lambe et al., 2015). The limited geographical and institutional scope of existing research leaves unanswered questions regarding how integrated budget processes affect both fund efficiency and effectiveness across Ministries, Departments, and Agencies in Plateau State, particularly in light of recent transparency ratings showing poor performance (Civil Resource Development and Documentation Centre [CIRDDOC], n.d.). Therefore, this study addresses a contextual, methodological, and scope gap by empirically examining how the full budget cycle shapes public fund performance in Plateau State.

The general objective of this study is to evaluate the effect of budget processes on performance of public funds in Plateau State ministries, departments and agencies. The specific objectives of the study were to:

Examine the effect of budget planning on fund effectiveness of MDAs in Plateau State;

Determine the effect of budget implementation on fund effectiveness of MDAs in Plateau State;

Assess the effect of budget evaluation on fund effectiveness of MDAs in Plateau State;

Ascertain the effect of budget planning on fund efficiency of MDAs in Plateau State;

Evaluate the effect of budget implementation on fund efficiency of MDAs in Plateau State;

Assess the effect of budget evaluation on fund efficiency of MDAs in Plateau State.

The hypotheses of this study are stated in null form as follows:

H_{01} : Budget planning has no significant effect on fund effectiveness of MDAs in Plateau State;

H_{02} : Budget implementation has no significant effect on fund effectiveness of MDAs in Plateau State;

H_{03} : Budget evaluation has no significant effect on fund effectiveness of MDAs in Plateau State;

H_{04} : Budget planning has no significant effect on fund efficiency of MDAs in Plateau State;

H_{05} : Budget implementation has no significant effect on fund efficiency of MDAs in Plateau State;

H_{06} : Budget evaluation has no significant effect on fund efficiency of MDAs in Plateau State.

2.0 Literature Review

Performance of Public Fund: Performance refers to non-financial and financial indicators which offer information on attainment of organizational goals (Euske & Lebens, 2016). Lukito (2014) explained that there are three types of interrelated indicators in the Value for Money concept, which explains the public fund performance, namely: indicators of input, output, and outcomes. The relationship between inputs, activities (processes), outputs, and outcomes will assess efficiency and effectiveness, or Value for Money. Mardiasmo (2011) explains that the objectives desired by the community include accountability regarding the implementation of Value for Money, namely, economical (provident) in the procurement and allocation of resources, efficient in the use of resources in the sense that the use is minimized and the results are maximized (maximizing benefits and minimizing costs), and effective in the sense of achieving goals and objectives.

Efficiency: Efficiency is the measure of productivity; it involves minimizing input while maximizing output. Efficiency is the ratio of input to output, if less input can be used to produce more output without

jeopardizing quality; then there is efficiency. Efficiency needs a yardstick for measurement, in the provision of goods and services, efficiency can be accurately measured. Barnett, et al., (2010) affirmed that efficiency is a measure of productivity and however added that how much you get out in relation to what is put in explains greatly the concept of efficiency. Further, efficiency examines the relationship between inputs and outputs; for example, planned versus actual delivery of milestones by service providers, or benchmarked comparison among programmes working to same or similar outcomes but using different pathways to achieve intended outcomes.

Effectiveness: Effectiveness is the measure of qualitative and quantitative outcomes of events; it measures whether outputs meet with expectation or not. If output meet with expectation, production has been effective; otherwise, production is ineffective. In other words, effectiveness is the extent to which set goals and planned objectives have been achieved. While goals are general aims of an establishment, objectives must be specific, measureable, achievable, and realistic and time bound (Heinz, et a., 2008). An optimum balance should be maintained among the 3Es for the achievement of high VFM (Barnett et al, 2010). Thus effectiveness is the qualitative and quantitative measures of increase or decrease in outcomes that show that a programme 'is effective in delivering its intended objectives'. This examines the relationship between outputs and outcomes. Clearly, effectiveness means the qualitative and quantitative measures of increase or decrease in outcomes that show that a programme 'is effective in delivering its intended objectives'. This examines the relationship between outputs and outcomes.

Budget Process: The budget process is about events and activities in the budget cycle involving the determination of resources and their uses for the attainment of government goals (Parliamentary Centre, 2010). It is a system of rules governing the decision-making that leads to a budget, from its formulation, through its legislative approval, to its execution and evaluation (Ekeocha, 2012). The budget cycle itself is a year-round process involving formulation (establishing budget policies, parameters and allocation priorities) by the executive, legislative approval by the Parliament, implementation involving Government Ministries, Departments and Agencies (MDAs) and even Civil Society Organizations (CSOs), and evaluation and audit including the role of the Auditor-General. Essentially, most countries follow the same processes in their budget administration. Budget process defines the way a particular institution builds its budget through the process of budget preparation, planning, implementation and monitoring the actual budget so that budgeted performance may be achieved (Cook, 2018).

Budget Planning: Plan is something that you intend to do or achieve, (Mbonigaba 2021). Relating budget planning to business or management, planning is the first function performed by managers that determines the pattern of actions needed for meeting situations in the future in order to attain organizational goals. Budget plans are predetermined courses of action made in the present to guide future implementation towards the goals of the government. Plans and planning are therefore, the means by which executives can exert their impact on the future of the government actions. Budget planning at the state level, starts from the determination of priorities at the overall and sectoral levels through the Medium Term Expenditure Framework (MTEF) and the Medium Term Sector Strategies (MTSS), Fiscal Responsibility Act (2007). It proceeds to sending out the budget call circular by the Ministry of Finance/Budget, preparation of sectoral budget proposals, technical support and budget bilateral discussions between MDAs and the Budget Office/Ministry of Finance, and approval of the executive budget by At the state level, the cycle starts from the determination of priorities at the overall and sectoral levels through the Medium Term Expenditure Framework (MTEF) and the Medium Term Sector Strategies (MTSS). It proceeds to sending out the budget call circular by the Ministry of Finance/Budget, preparation of sectoral budget proposals, technical support and budget bilateral discussions between MDAs and the Budget Office/Ministry of Finance.

Budget Implementation: Budget implementation is about transformation of numbers in the budget books into actual delivery of outputs and successful achievement of organization objectives. The road to successful implementation of projects is full of obstacles that must be overcome. The difficulty could occur in the way of communicating their thoughts and plans to others, to enable them attain desired objectives. The budget approval marks the beginning of budget implementation in Nigeria. According to Odeh and Okoye (2012), the implementation of budget is carried out by the various Ministries, Department and Agencies (MDAs) of the federal government. Funds for capital projects are released on a quarterly basis to the relevant spending MDAs in line with what is allocated to them in the budget.

The budget implementation/execution process is not necessarily a process that begins from the first day of the New Year. This is because some activities that make up budget implementation process should happen before the first day of the year. The following activities make up the budget implementation/execution stage of the budget processes: Preparation and reviews of the Annual Cash Plan and the Budget Disbursement Schedule; Securing Executive Approvals for Expenditure Heads; Completion of Procurement processes;

Securing fund releases on the approvals; Execution of the budget; Monitoring and Reporting of the execution of the budget; Evaluation of the budget execution; and Preparation and publication of End-year budget report.

Budget Evaluation: According to Omeje, et al., (2019), Evaluation in general terms involves feedback into the process which in turn results to policy, programme and budget change. Evaluation acts an engine of change in budget and policies. It determines the need for change in goals and purpose and how they can be prioritize. It is an important stage of budget cycle where an assessment of the effective, efficient and appropriate use of public resources is made. In public organizations, there are exigencies of changing the needs and goals of the people over time, so it is expected that budget is evaluated over periods of time. This is to enable government prioritize the needs of the people in the order of scale of preference. Evaluation of the execution of the budget is a continuous process that begins from the first day of the budget execution. This evaluation exercise is usually led by the Monitoring Department of the Ministry of Finance or the Ministry of Budget and Planning (depending on the nomenclature applicable in a particular State). Furthermore, the Legislative Committee that performs oversight function over the activities of the MDA, the procurement regulatory agency being the Bureau of Public Procurement and the Fiscal Responsibility Commission also monitor the implementation of the budget. In addition, citizens and citizens' groups can as well perform independent monitoring of budget execution. The monitoring of the execution of the budget is an activity that happens at every point within the year as long as there is budget implementation.

2.2 Empirical Studies Review

Many studies have been conducted relating to studies on budget processes, budget performance, accountability and public funds management. We review the related literature on the subject matter.

2.2.1 Budget Planning and Performance of Public Fund

Ariyo-Edu and Woli-Jimoh (2024) examined the impact of budgetary control process on the effectiveness of public sector in Kwara State, Nigeria. The study adopted survey design for a population of 130 senior staff in directorate of planning, research and statistics (DPRS) and directorate of personnel and finance and supply (DPFS) of the selected five ministries and with a sample size of 98 respondents. Purposive sampling technique was employed for the selection of respondents in the selected ministries. Primary data was employed for the study because of the interpretive philosophy of the opinions of senior management staff. Structured questionnaire was used as data collection instrument. Five-point Likert scale

was adopted by used to elicit the respondents' opinions on all question-items. Multivariate regression and relative percentages were the statistical techniques employed for the analysis, done with the aid of Statistical Package for Social Science (SPSS) version 23.0. The results showed an $R^2 = 0.822$, which means that the variability changes in the budgeting process accounted for 82.2% variability changes in budgeting effectiveness in the public sector of Kwara State. The factors of budget efficiency, effective budgetary system, and budget planning and implementation. The study result is significant at $p\text{-value} = 0.000 < 0.05$. The study concluded that budgetary control mechanisms have positive significant effect on the performance of public sectors in Kwara State. The study, therefore, recommended that the management of public sectors, should prioritize transparency and inclusivity in their budgeting processes to ensure that stakeholders' interest align with those of the organization.

Ordu and Thomas (2023) critically examined the public sector budget in Nigeria, looking at the various types, processes involved in preparation as well as the implementation cycle and how these have fared against international best practices and standards. The paper adopts Meta-analysis methodology. The study reviewed and anchored on System Analysis Theory. Past empirical literature reviewed and trend analysis showed a huge funding gap that exist among the ministries of government in terms of budget targets and actual budgetary performance over the years and especially in the last five years. The paper via its literature review highlighted some of the issues with Public sector budget in Nigeria viz a viz other nations to include i) Inadequate implementation; ii) Lopsidedness of budgetary allocation; iii) Corruption and wastages; iv) Inability to engage in international best practices; v) Weak or nonexistence of the public participation in the budgeting process; vi) 24 % Open budget index (against 45% global average) and 22% to 26% participation rate within the last seven (7) years among others. The prospects however include its ability to Preparation of a Medium-Term Revenue Framework (MTRF) pursuant to which projected revenue from various oil and non-oil sources is determined over the medium-term; has attained improvement in the rating of international bodies in terms of budget transparency and participation in the past among others. The study concludes with suggestions on ways to better the public sector budgeting process to include: Engage in participatory budgeting (Citizenship Budgeting Process). Engage in Eco and Green Budgeting; Regular Review of budgetary control practices; more deployment of ICT infrastructure in Budgeting processes, monitoring and controls; and Reorientation of stakeholders in the budgeting system (Executive and Legislature).

Akbar, et al. (2022) assessed the effectiveness and

efficiency of the public service budget in Indonesia. They argued that public services by local governments will not be separated from the use of the budget. The budget must be used effectively and efficiently so that it is expected to improve services to the community on an ongoing basis. This research was conducted in one area in Indonesia, namely in Ciamis Regency. The purpose of this study was to assess the effectiveness and efficiency of the public service budget in the local government of the Ciamis Regency. The research method used is a descriptive method with a quantitative approach. The level of effectiveness is measured by comparing the target with the realization of the public service budget. The public service budget is one component of regional expenditure. Meanwhile, the level of efficiency is measured by comparing the public service budget with regional expenditures. The results showed that most of the public service budget has been used effectively and very efficiently.

However, in Kenya, Karimi and Makokha (2021) studied the effect of budgetary process on performance of governments, using a case of Migori County in Kenya. The specific objective of the study was to determine the effects of budgetary participation on financial performance of Migori County government. The study was guided by theory of budgetary process and contingency approach. The study adopted a descriptive survey research design with a target population of all the 72 employees directly with the budgetary process of Migori County government. A census was used in data collection. The instrument for data collection was the questionnaire. Piloting was done to test the validity and reliability of the data collection instrument. Inferential statistics such as ANOVA and multiple regression models will also be used. The finding of the study revealed that there is a significant effect of budgetary participation and budgetary process.

Further, Mligo and Maseko (2022) investigated the effects of the budget process on the financial performance of commercial banks in Tanzania. The objective of the study was to investigate the effect of budgetary process on the Financial Performance of Commercial Banks which were National Bank of Commerce (NBC), National Microfinance Bank (NMB) and Cooperative Rural Development Bank (CRDB) in Dodoma Tanzania. The mixed method was used as both qualitative and quantitative data were used. The descriptive survey was used whereas randomly sampling was used to secure 95 respondents. Survey, interview and documentary review were used to collect data meanwhile descriptive and multiple regressions were used in data analysis. There was grounded on Resources allocation theory and structure efficiency theory. The results showed that budgetary process had positive and significant effect of Financial Performance of

Commercial Banks. This is because $R^2 = 58.6\%$ while at $F(8, 87) = 28.86$, $p < 0.000$ implied that budget process had positive and significant effect on financial performance of commercial banks in Dodoma Tanzania. Researcher recommended that budgetary process should be enhanced through an increased participation and enhance on internal controls.

Keng'ara and Makina (2020) assessed the effect of budgetary processes and the performance of an organization in relation to non-commercial marine agencies, in Kenya. Specific objectives were to determine the effect of budgetary planning on organizational performance, to establish the effect of budgetary control on organization performance and to determine the effect of implementation and evaluation on organization performance. The study utilized four theories: Budget cycle theory, Agency theory, institutional theory and stewardship theory. The study utilized descriptive research design. The study was conducted in Mombasa County in Kenya. Target population was Heads of Department in Financial, Procurement Audit and Monitoring and Evaluation in Marine sector and Chief executive officers. The sample size of the study was 70 respondents. Data collection tool was questionnaires that were distributed among 70 respondents. Both primary and secondary data were collected. Primary data were collected through questionnaires while secondary data were collected from the organization's archives because few respondents census was utilized. Content validity was utilized. Collected data was analyzed through multiple regression analysis to determine the relationship between the variables. Collected data was presented through tables. From the analyzed results, it was revealed that there was a positive significant relationship between budget processes for intense budget planning, budget control and budget implementation, monitoring and evaluation on organization performance. The regression was 0.834a and R. square of 0.65. For the correlation, there was a positive coefficient between budgetary processes and organization performance. The study recommended that organizations should embrace budgetary process in order to realize superior performance.

2.2.2 Budget Implementation and Performance of Public Fund

Moore, Onuora and Ujam (2024) examined the effect of budgetary implementation and performance of public sector in Nigeria. The independent variables of this study are government recurrent expenditures and capital expenditure, while the dependent variable is real gross domestic product. The study adopted Ex-post facto research design. The study covered the period of 1981-2023 based on the convenient and systematic sampling techniques. This period is adopted because the duration is considered appropriate because it helps to have robust findings. The study makes use of a secondary source of data

(time series data), the data will be collected from CBN statistical bulletin for the period 1981-2023'. The area of the study is Nigeria public sector, as the study use economic indicator measure performance of public sector in Nigeria (RGDP). Ordinary Least Square Regression Model was developed to test the effect between dependent and independent variables. It was operated using EVIEWS 10. The results of the Ordinary Least Square Model revealed that, government recurrent expenditure has a positive and significant effect on the real gross domestic product (RGDP) of ($P < .5$), government capital expenditure has a negative insignificant effect on the real gross domestic product (RGDP) of ($P > .5$). In conclusion, both recurrent and capital expenditures by governments in Nigeria play very important roles in boosting the country's economic growth. While recurrent expenditures ensure the smooth functioning of the public sector and immediate economic stimulation, capital expenditures lay the foundation for sustained development and increased productivity. The study recommended that, government should maintain timely and efficient allocation of funds for recurrent expenditures to ensure continuous and effective delivery of public services, which in turn supports economic stability and growth and also, governments should increase and prioritize capital expenditures on key infrastructure projects and social services to foster long-term economic growth and development, thereby enhancing the overall productivity and competitiveness of the economy.

Boniface (2024) examined how strategic planning is essential to ensuring that the budget is implemented effectively in Nigeria's public sector, with a focus on Cross River State because of its distinctive fiscal policies, including the ground-breaking "Budget of Deep Vision." The main goals were to determine how budget allocation accuracy, financial forecasting, and budgetary control affect the success of public sector budget implementation. Using a survey study approach, information was collected from a sample of three hundred and ten respondents who are employed in different departments of the Cross River State government and who are all engaged in the creation, implementation, and supervision of the budget. Using a structured questionnaire, the data was analyzed through tools such as simple tables, percentage analysis, pie charts, bar charts, SWOT analysis, and regression analysis via SPSS Version twenty-five. The findings reveal that budget allocation accuracy, financial forecasting, and budgetary control are crucial drivers of effective budget implementation. The study comes to the conclusion that increasing responsibility in the public sector, cutting down on financial waste, and optimising resource allocation all depend on sound strategic planning and precise financial forecasting tools. This study recommends boosting financial forecasting with sophisticated tools and training, strengthening budgetary control with

more stringent monitoring and accountability procedures, and increasing budget allocation accuracy with frequent audits in order to increase budget effectiveness. These actions are necessary to improve the performance of the government sector in Cross River State and elsewhere to achieve sustainable budgetary management.

Cruz; Wiagustini and Soares (2023) assessed the level of effectiveness, efficiency and credibility of the budget at the Ministry of Finance. For the purpose of achieving this objective, a quantitative descriptive analysis method was used. The result shows that the average budget absorption for 2018-2022 is not effective and the result was 78.12%, which means Less Effectiveness. The average level of efficiency rated 78.12%, which means Efficient. However, this does not mean that most programs or activities were successfully achieved, but rather because several situations faced at that time did not allow them to be well implemented. Meanwhile, budgetary credibility in the context of budget implementation was Less Credible, with average percentages of 78.12%. On the other hand, budget credibility in the context of budget ratification (addition or reduction), the average ratio was 5.99%, which means Less Credible over the five-year period. It is recommended that Ministry of Finance Timor-Leste should provide sufficient and timely training for the staffs, regular supervision and prepare performance report, staffs of the ministries should be committed in planning process of their respective budget.

Omosidi, Oguntunde, Oluwalola and Ajao (2019) examined the relationship between budget implementation strategies and organisational effectiveness in colleges of education in Nigeria. Simple random sampling was used to select 24 colleges of education while stratified random sampling was used to select 432 staff as participants in the study. A questionnaire tagged "Budget Implementation Strategies Questionnaire" (BISQ) and one pro-forma titled "Student Academic Achievement Schedules" (SAAS) were used to collect data. The instruments were validated by experts. The reliability coefficient for BISQ was 0.76. Pearson's Product Moment Correlation (PPMC) was used to test the hypotheses while stepwise multiple regression was used to determine the level of contribution of each independent variable to the dependent variable. The findings were that there was a significant relationship between budget implementation strategies and organisational effectiveness in the colleges. It was concluded that it is necessary to provide technical assistance to units and departments concerned with preparing workable fiscal budgets.

Odeh and Okoye (2012) looked at budget implementation and good governance in Nigeria. The

study reiterated that budgets as an integral component of constitutional democracy, have become a prerequisite for good governance. Apart from promoting transparency and accountability in public fund management, budgeting is also a fiscal instrument for self-assessment. The major objective of the study was to analyze the relationship between budget implementation and good governance in Nigeria, using the former to enhance the later. Data collected from secondary sources were critically analyzed, using indicators such as economic efficiency, technical efficiency and operational efficiency. Analysis showed that certain factors, such as gross corruption, lack of oversight function, delays in implementation, unrealistic goals have not enabled budget implementation to maximize good governance in Nigeria. To remedy the situation, the study recommended the need for expenditure tracking as an institutional framework for tracing the flow of resources through the various levels of government bureaucracy and providing local communities with information about funds allocated to particular services in their area. Government should spend public funds in accordance with budgetary allocations, monitor how the funds are being used and determine whether or not they reach the intended beneficiaries.

2.2.3 Budget Evaluation and Performance of Public Fund

Asomba, et al. (2023) examined the concept of performance budgeting and its implementation in Nigeria, with a specific focus on the nexus between performance budgeting and effective public expenditure management. Furthermore, the paper highlights the key components of effective public expenditure management, including budget formulation, budget execution, financial management, and performance monitoring and evaluation. The paper concludes by highlighting the nexus between performance budgeting and effective public expenditure management, emphasizing the role of resource allocation and prioritization, efficiency and effectiveness, accountability and transparency, and monitoring and evaluation. It provides recommendations for strengthening the nexus in Nigeria, including capacity building and training, data collection and analysis, coordination among government agencies, transparency and accountability measures, and political commitment and institutional reforms.

Nusron, et al. (2023) examined the impact of accountability, transparency, and oversight on budget performance. The type of data used in the research is quantitative. The research was conducted using a questionnaire survey conducted by the Regional Device Unit in Bantul Regency. The object of the research is all employees of regional organizations. The sample of the study was 40 respondents who

participated in the preparation of the budget. The method used to determine the sample is purposive sampling. Data analysis used SPSS 24 program and the data analysis method used in this study was multiple linear regression. The result showed that supervision had a significant positive effect on budget performance. However, accountability and transparency do not affect the budget performance of regional apparatus organizations in Bantul Regency.\

Harnovinsah, Al-Hakim, et al. (2020) examined the effect of accountability, transparency, and supervision on budget performance of the Value for Money concept. The research was conducted on 43 local work units in Special Capital Region (DKI) Jakarta Province. The sample of the research consists of 86 government officials using Structural Equation Modeling (SEM) analysis to test the hypothesis. The result of the research proven that accountability and supervision have significantly affected the budget performance of the Value for Money concept, while transparency showed no effect on the effectiveness on budget performance of the same concept.

Gamaliel and Ali (2019) assessed the effect of legislative oversight and auditing practices on budget implementation in the Ministry of Devolution and ASAL. A descriptive research design was preferred in this study and the population of interest was 154 employees in the finance, planning and accounting departments. Stratified random sampling technique was used to come up with 62 respondents. The study utilized primary data in form of questionnaires and a pilot study to test reliability and validity of the questionnaire was conducted from 16 individuals. Analysis was done quantitatively by use of descriptive statistics and inferential statistics. The study concluded that Parliament plays a key oversight role at the ministry of Devolution and ASAL. The internal control mechanisms enhance budget implementation the ministry of devolution. Effective oversight and audit leads to effective financial decision at the ministry of Devolution and ASAL. The study recommended that government should therefore ensure that parliament is timely in the performance of its duties to enable the effective use of the revenue and spending processes it authorizes. The government should ensure that there is effective oversight and audit to eliminate all the chances of fraud and noncompliance at the ministry.

Oloruntoba and Gbemigun (2019) examined accountability and public sector performance in third world country, using Nigeria as a case study. The study is a demonstration of simple random sampling techniques on the bases of which a survey administration of questionnaires was done. The data collected was analysed by using chi-square statistical tool. The result revealed that there is relationship between appraisal of transparency public office

holders and public sector performance using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. The findings revealed that there is relationship between appraisal of integrity of public office holders and performance output within short and long period their regime using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. The paper recommends that issue of immunity clause as treated in the 1999 Constitution (as amended) must be revisited to improve accountability of public officeholder in Nigeria public service. Public officeholders need be made to answer for any suspected acts of funds misappropriation or mismanagement irrespective of social status.

Oyewo and Adyeye (2018) looked at the budgetary participation and managerial performance in public sector organizations in Nigeria. A questionnaire was used to obtain the opinion of 174 managers (unit and departmental heads) in five public sector organisations located in Abuja, Nigeria Federal Capital. Results from statistical analysis (descriptive, factor analysis, Kruskal-Wallis tests, correlation and regression) show that there is high level of budgetary participation by managers in public sector organisations in Nigeria. Although budgetary participation was observed to positively and significantly influence managerial functions such as planning, investigating, coordinating, supervising, evaluating, and staffing, it exerts the most on planning. The impact of budgetary participation on managerial performance appears to be moderate. Whilst it is desirable for public sector organisations to adopt sophisticated budgeting techniques, the study advocates for employees' motivation and deeper involvement in budget matters as a way out of the traditional budgeting quagmire that public sector organisations are characteristically bedeviled with.

2.3 Theoretical Framework

This section takes into consideration theoretical concepts underlying budget controls and performance of government funded projects. The theories that underpin this study are: the stakeholder theory, contingency theory, the agency theory, performance-based budgeting, institutional theory, and fiscal; federalism theory.

2.3.1 Stakeholders Theory

This theory was proposed by Freeman in 1984. It is a theory of organizational management. It aids to address issues of morality and the management of an organization. The theory identifies stakeholder of the organisation as important groups for the existence of the organisation. The management should take care of all the stakeholders of the organisation. The organisation has a duty to ensure efficiency in form operations. This would enhance performance for the organisation. The stakeholders would thus benefit from the efficiency and good performance of the

organisation. Stakeholders theory identifies the organization's stakeholders to include the government, suppliers, financiers, trade unions, employees and customers. Competitions could also be viewed as stakeholders; due to their actions that affect the actions of a firm (Gesteland, 2005). Miles (2021) asserted that the stakeholder theory is important in integrating the resource-based view of a firm and the market-based view. This defines the specific stakeholders of a corporation.

Organizations are required to devise various mechanisms to manage and meet the needs of stakeholders. The stakeholder theory is relevant to this study as it explains the role that the Plateau State government plays in ensuring that the various stakeholders' interests are taken care of in the budgeting process. The stakeholders in this case are the citizens and the donors or development agencies. The Plateau State government must act within the set guidelines and rules of engagement with all the stakeholders. Budget guidelines must also be adhered to strictly. The State utilizes funds from the government, internally generated revenues and that of donors. It would thus be appropriate that the State remains transparent and accountable for the funds. Public participation is key in ensuring that the stakeholders are involved in the budgetary activities of the State. The stakeholder's theory plays a role in public funds management implications.

2.3.2 The Contingency Theory

This theory was propounded by Fred Edward Fiedler in 1958. The theory states that the effectiveness of a leader largely depends on the leadership style and circumstances. Therefore, a leader should offer leadership as per the circumstances prevailing. The task at hand would also influence the leadership style to be employed. According to the theory, the task at hand, the relationship between the followers and the leader and the power of the leader have an influence of the style adopted. This theory is applicable to this study as it explains how leadership styles influence budgetary controls on the performance of government funded projects. This theory supports the goal of management on provision of quality infrastructural projects. In the case of Plateau State, the government of Plateau State must institute budgetary controls to enhance the performance of government funded projects. The project handlers must act in the best interest of the citizens for whom the projects are intended for. Specifically, the handlers should exercise budget planning, budgetary control, budget participation and budget review support on the project performance of government-funded projects in Plateau State.

3. Methodology

The study employed a quantitative survey research design to investigate how planning, implementation



budget, and evaluation influence fund effectiveness and efficiency among key budget-related MDAs in Plateau State. Guided by an objective ontology, positivist epistemology, and value-free axiological stance, the research used structured Likert-scale questionnaires and interviews to obtain primary data from a census population of 84 purposively selected

experienced budget officers across nine government units. Data were analysed using descriptive statistics, Pearson correlation, and multiple regression with necessary diagnostic checks, and two regression models were specified to explain the effect of the three budget process variables on fund effectiveness and efficiency within Plateau State MDAs.

Table 3.1: Target Units and Population of the Study

S/N	Target Units	Population
1.	Budget Office	20
2.	Ministry of Finance	15
3.	Accountant General Office	15
4.	Auditor General Office	15
5.	Bureau of Public Procurement	15
6.	Public Accounts Committee Chairman	1
7.	Public Accounts Committee Secretary	1
8.	Appropriation Committee Chairman	1
9.	Appropriation Committee Secretary	1
	Total	84

Source: Author’s Compilation, 2025

From table 3.1 above, it is shown that the population of the study comprises of all the stakeholders in the State budget, including the major ministries, departments and agencies of the government involved in the preparation, execution and evaluation of the state's budget. While the budget office (which is the office for originating and harmonizing the budget process) has the highest targeted population (20) all other ministries and agencies that are directly

involved in the State budget has ten (15) each. The accounts and appropriation committee chairmen and their secretaries are one each.

Reliability was confirmed using Cronbach's Alpha values above 0.70, while validity was established through expert review and factor analysis, supported by acceptable KMO and Bartlett's test results.

Table 3.1: Reliability Test Results (Cronbach’s Alpha)

Construct	Number of Items	Cronbach’s Alpha	Decision
Budget Planning	5	0.743	Reliable
Budget Implementation	5	0.812	Reliable
Budget Evaluation	5	0.822	Reliable
Fund Effectiveness	5	0.771	Reliable
Fund Efficiency	5	0.787	Reliable
Overall	25	0.811	Reliable

Source: SPSS 27 Output, (2025)

4. Results and Discussions

The section is organized systematically to enhance clarity and coherence. It begins with descriptive statistics, which summarize the characteristics of the study variables and provide insights into the general patterns in the data. This is followed by correlation analysis, which examines the strength and direction of

relationships among the variables. Thereafter, the results of regression analysis are presented to test the hypotheses and evaluate the effects of the independent variables on the dependent variables. The chapter also includes diagnostic tests conducted to ensure the robustness of the models.

4.1. Descriptive Statistics
Table 4.1: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
BPP	84	2.60	5.00	4.2000	.53527
BIP	84	1.80	4.40	3.6713	.69482
BEP	84	2.60	4.80	4.0414	.61010
FEFE	84	2.80	5.00	4.2414	.62516
FEFI	84	2.71	4.86	4.1757	.57791
Valid N (listwise)	84				

Source: SPSS Version 27, 2025



The descriptive results show that budget planning was rated highly among respondents, with a mean score of 4.20 (SD = 0.54), indicating strong recognition of effective planning processes in Plateau State MDAs and minimal variation in respondents' views. Budget implementation had a moderate rating with a mean of 3.67 (SD = 0.69), reflecting mixed experiences across MDAs, likely due to differences in execution capacity, delays, or operational challenges. Budget evaluation was also positively rated, with a mean of 4.04 (SD = 0.61), suggesting that monitoring and review

mechanisms were valued, though some respondents believed improvements were still necessary. Fund effectiveness had the highest rating, with a mean of 4.24 (SD = 0.63), implying that public funds were generally perceived as successful in achieving policy and developmental goals, despite minor variations among MDAs. Similarly, fund efficiency recorded a strong mean score of 4.18 (SD = 0.58), showing that respondents believed resources were optimally utilized with minimal waste, supported by consistent responses across the agencies.

4.2 Analysis and Results

Table 4.2a: Correlations

		FEFE	BPP	BIP	BEP
Pearson Correlation	FEFE	1.000			
	BPP	-.003	1.000		
	BIP	.640	.311	1.000	
	BEP	.776	.179	.880	1.000

Source: SPSS Version 27, 2025

The correlation analysis indicates that budget planning has an extremely weak and negative relationship with fund effectiveness (r = -0.003), suggesting that planning activities, although necessary, are not directly improving fund outcomes, possibly due to gaps between planning and execution. In contrast, budget implementation shows a strong positive correlation with fund effectiveness (r = 0.640), implying that effective execution of budget plans is a key determinant of achieving intended results within Plateau State MDAs. Budget evaluation

also demonstrates a very strong positive correlation with fund effectiveness (r = 0.776), signifying that robust monitoring and accountability practices significantly enhance fund performance. Lastly, the relationship between budget planning and implementation is positive but weak (r = 0.311), indicating that although planning supports implementation, other intervening factors may be limiting the full alignment between planned activities and actual execution.

Table 4.2b: Correlations

		FEFI	BPP	BIP	BEP
Pearson Correlation	FEFI	1.000			
	BPP	.490	1.000		
	BIP	.871	.311	1.000	
	BEP	.741	.179	.880	1.000

Source: SPSS Version 27, 2025

The findings show a moderate positive correlation between fund efficiency and budget planning (r = 0.490), indicating that effective planning moderately enhances resource utilization. Fund efficiency is very strongly linked to budget implementation (r = 0.871), making execution the most influential determinant of efficient fund use, while budget evaluation also shows a strong positive association (r = 0.741), highlighting the role of monitoring and oversight in minimizing

waste. Comparatively, planning contributes more to efficiency than effectiveness, implementation strongly drives both but especially efficiency, and evaluation supports both outcomes with slightly greater influence on effectiveness. Overall, implementation is the key driver of efficiency, evaluation is most critical for effectiveness, and planning remains the weakest contributor.

Table 4.3a: Model Summary

R	R Square	Adjusted R Square	Std. Error	Change Statistics			Durbin-Watson
				R Square Change	F Change	Sig. F Change	
.790 ^a	.625	.611	.38976	.625	46.085	.000	1.975

Source: SPSS Version 27, 2025

The model shows a strong explanatory power, with an R value of 0.790 and an R² of 0.625, indicating that about 62.5% of the variation in fund effectiveness is explained by the budget processes (planning, implementation, and evaluation). The adjusted R² of 0.611 confirms the model's robustness, while the F-statistic (46.085, p < 0.001)



demonstrates that the model is statistically significant. The Durbin-Watson statistic of 1.975 suggests no serious autocorrelation problem, implying reliable

regression estimates. This means budget processes collectively play a substantial role in determining the effectiveness of public funds in Plateau State MDAs.

Table 4.3b: Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics			Durbin-Watson
				R Square Change	F Change	Sig. F Change	
.901 ^a	.812	.805	.25525	.812	119.279	.000	2.699

Source: SPSS Version 27, 2025

The model for fund efficiency is very strong, with R = 0.901 and R² = 0.812, indicating that 81.2% of variations in efficiency are explained by budget processes, supported by a high adjusted R² (0.805) and a highly significant F-statistic (119.279, p < 0.001). Although the Durbin-Watson value of 2.699 is slightly above the ideal benchmark, it still suggests no major autocorrelation concerns. Overall, the regression

results show that budget processes strongly predict both effectiveness and efficiency but have a much greater impact on efficiency (R² = 0.812) compared to effectiveness (R² = 0.625). This implies that while effective budgeting greatly enhances optimal resource use and minimizes waste, the achievement of desired developmental outcomes also relies on additional contextual factors beyond budgeting alone.

Table 4.4a: ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
Regression	21.002	3	7.001	46.085	.000
Residual	12.609	83	.152		
Total	33.611	86			

Source: SPSS Version 27, 2025

The ANOVA result shows that the regression model is statistically significant, with F(3,83) = 46.085, p < 0.001. This indicates that the joint effect of budget planning, implementation, and evaluation significantly predicts fund effectiveness in Plateau State MDAs. The large difference between the regression sum of squares (21.002) and residual sum

of squares (12.609) further shows that a substantial portion of the variance in effectiveness is explained by the budget processes. In other words, budget processes collectively play an important role in ensuring that public funds achieve their intended objectives.

Table 4.4b: ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
Regression	23.315	3	7.772	119.279	.000
Residual	5.408	83	.065		
Total	28.722	86			

Source: SPSS Version 27, 2025

The ANOVA result for fund efficiency also reveals a highly significant model, with F(3,83) = 119.279, p < 0.001. This implies that budget planning, implementation, and evaluation together exert a very strong influence on fund efficiency in Plateau State MDAs. The regression sum of squares (23.315) is far larger than the residual sum of squares (5.408), suggesting that most of the variance in efficiency is explained by the predictors. This reinforces that budget processes are critical in minimizing waste and ensuring optimal use of resources.

Both models are statistically significant, but the F-value for efficiency (119.279) is more than double that of effectiveness (46.085), showing that budget processes have a much stronger collective effect on efficiency than on effectiveness. This means while effective budget processes improve both outcomes, they are particularly powerful in promoting efficient resource utilization compared to ensuring outcomes are fully achieved.

Table 4.5: Regression Coefficients

	FEFE			FEFI			Collinearity Statistics	
	Coef.	t	Sig.	Coef.	t	Sig.	Tolerance	VIF
(Constant)	1.540	3.605	.001	.662	2.366	.020		
BPP	-.153	-1.811	.074	.260	4.703	.000	.864	1.158
BIP	-.089	-.662	.510	.668	7.586	.000	.202	4.948
BEP	.908	6.137	.000	-.008	-.085	.932	.217	4.617

Source: SPSS Version 27, 2025

4.2 Test of Hypotheses

The coefficient of budget planning on fund effectiveness is negative ($\beta = -0.153$, $t = -1.811$, $p = 0.074$). Since the p-value is greater than 0.05, the effect is not statistically significant, and the null hypothesis that budget planning has no significant effect on fund effectiveness of MDAs in Plateau State failed to be rejected. The finding indicates that budget planning does not have a significant effect on fund effectiveness of MDAs in Plateau State.

The coefficient of budget implementation is negative ($\beta = -0.089$, $t = -0.662$, $p = 0.510$). The p-value is greater than 0.05, showing that the effect is not statistically significant. Therefore, the null hypothesis that budget implementation has no significant effect on fund effectiveness failed to be rejected. The finding indicates that budget implementation does not have a significant effect on fund effectiveness of MDAs in Plateau State.

The coefficient of budget evaluation is positive ($\beta = 0.908$, $t = 6.137$, $p = 0.000$). With a p-value less than 0.05, the effect is statistically significant, and the null hypothesis that budget evaluation has no significant effect on fund effectiveness is rejected. The finding indicates that budget evaluation has a positive and significant effect on fund effectiveness of MDAs in Plateau State.

The coefficient of budget planning is positive ($\beta = 0.260$, $t = 4.703$, $p = 0.000$). Since the p-value is less than 0.05, the effect is statistically significant, and the null hypothesis that budget planning has no significant effect on fund efficiency is rejected. The finding indicates that budget planning has a positive and significant effect on fund efficiency of MDAs in Plateau State.

The coefficient of budget implementation is positive ($\beta = 0.668$, $t = 7.586$, $p = 0.000$). The p-value is less than 0.05, confirming that the effect is statistically significant, and the null hypothesis that budget implementation has no significant effect on fund efficiency is rejected. The finding indicates that budget implementation has a positive and significant effect on fund efficiency of MDAs in Plateau State.

The coefficient of budget evaluation is negative ($\beta = -0.008$, $t = -0.085$, $p = 0.932$). Since the p-value is greater than 0.05, the effect is not statistically significant, and the null hypothesis that budget evaluation has no significant effect on fund efficiency failed to be rejected. The finding indicates that budget evaluation does not have a significant effect on fund efficiency of MDAs in Plateau State.

4.3 Discussion of Findings

4.4.1 Budget Planning and Fund Effectiveness

The finding indicates that budget planning does not

have a significant effect on fund effectiveness of MDAs in Plateau State, suggesting that planning activities do not directly translate into improved achievement of budgetary outcomes. This outcome aligns with studies such as Okpanachi and Abimiku (2019), who found that while planning processes in Nigerian public institutions were robust on paper, they did not always lead to improved service delivery due to weak linkage between plans and execution. Similarly, Adebisi and Gbegi (2013) reported that budget planning in many MDAs was largely a ritual exercise, lacking in realism and often not reflecting actual revenue capacity, thereby limiting its impact on effectiveness. These studies support the notion that planning alone, without effective execution and monitoring, may not enhance budget outcomes.

Conversely, the finding contradicts studies such as Abogun and Fagbemi (2012) and Olomola (2010), who observed that effective budget planning significantly influenced the achievement of development goals in public sector institutions. Their argument was that adequate stakeholder participation, data-driven projections, and alignment of budget plans with strategic goals contributed to improved fund effectiveness. The difference between these results and the current study could be attributed to contextual factors in Plateau State MDAs, where political interference, inadequate data, and weak institutional frameworks often undermine planning outcomes. Unlike environments where planning is closely linked to execution, in Plateau State MDAs, planning may not be translated into action due to capacity and governance challenges.

From a theoretical perspective, the finding is explained through the performance-based budgeting theory, which posits that effective planning should be linked to outcomes for resources to be utilized effectively. The current result suggests that this theoretical expectation is not being realized in practice due to gaps between planning and implementation. Resource utilization theory also helps explain the finding, as it highlights that resource allocation in the planning phase does not automatically lead to effectiveness unless supported by execution and monitoring mechanisms. Thus, while theories suggest that planning should drive effectiveness, the institutional and contextual weaknesses in MDAs weaken this relationship.

4.4.2 Budget Implementation and Fund Effectiveness

The finding indicates that budget implementation does not have a significant effect on fund effectiveness of MDAs in Plateau State, showing that execution of budgets has not been sufficient to ensure that funds achieve intended objectives. This finding is consistent with Egbide, Etale, and Uwalomwa (2013), who noted that weak implementation practices, including delays

in fund releases and non-compliance with procedures, hindered the achievement of intended results in Nigerian MDAs. Similarly, Mbah, et al. (2016) observed that despite adequate budgetary provisions, ineffective execution led to limited developmental outcomes, thereby supporting the conclusion that implementation alone does not guarantee fund effectiveness.

However, this finding contradicts the results of Abogun and Fagbemi (2012), who found a significant relationship between budget implementation and the achievement of public sector goals, particularly when implementation was transparent and monitored. Ogujiuba and Ehigiamusoe (2014) also reported that in contexts where procurement and fund disbursement processes were effectively managed, implementation translated directly into improved service delivery. The variation from the current study can be explained by contextual realities in Plateau State, where bureaucratic bottlenecks, political influence, and inadequate oversight weaken the link between budget execution and outcomes. Unlike the contexts of the supporting studies, Plateau State MDAs struggle with systemic inefficiencies that dilute the impact of implementation.

Theoretically, this finding can be explained using resource utilization theory, which argues that effective use of allocated resources during implementation is key to achieving effectiveness. The result suggests that in Plateau State MDAs, resources allocated and spent during implementation are not being optimally utilized, thereby breaking the theoretical link. Similarly, performance-based budgeting theory emphasizes that outputs and outcomes must guide resource use; however, when implementation is not aligned with performance metrics, effectiveness is compromised. The contradiction between theory and practice highlights the implementation gap in Plateau State MDAs, where resources are expended without necessarily achieving intended developmental outcomes.

4.4.3 Budget Evaluation and Fund Effectiveness

The finding indicates that budget evaluation has a positive and significant effect on fund effectiveness of MDAs in Plateau State, highlighting the importance of oversight and monitoring in ensuring that budgetary allocations achieve developmental goals. This result aligns with studies such as Akinola (2018), who found that continuous monitoring and evaluation improved the efficiency and effectiveness of public expenditure by ensuring accountability and compliance with objectives. Similarly, Abogun and Fagbemi (2012) emphasized that independent evaluation mechanisms strengthened transparency and reduced mismanagement, leading to improved service delivery and outcomes. These studies confirm that evaluation provides feedback loops necessary for achieving budget effectiveness.

In contrast, some empirical studies have reported weak or insignificant relationships between evaluation and effectiveness. For instance, Olomola (2010) and Mbah et al. (2016) noted that in some Nigerian public institutions, evaluation processes were merely formalities that did not translate into improved performance because reports were not implemented or taken seriously by policymakers. The contradiction with the present study may be attributed to the fact that Plateau State MDAs appear to utilize evaluation reports more actively in revising strategies, thereby strengthening fund effectiveness. In other settings, the failure to integrate evaluation feedback into decision-making explains why evaluation had limited or no impact.

From a theoretical perspective, performance-based budgeting theory directly supports this finding, as it emphasizes the use of evaluation and monitoring to link resources with outcomes. Evaluation serves as the mechanism that ensures accountability and performance measurement, thereby ensuring that funds achieve developmental objectives. Resource utilization theory also explains the finding by highlighting that efficiency and effectiveness depend not only on how resources are allocated and implemented but also on how their use is reviewed and corrected through evaluation. Hence, the finding demonstrates the theoretical expectation that evaluation strengthens the alignment between resources and results.

4.4.4 Budget Planning and Fund Efficiency

The finding indicates that budget planning has a positive and significant effect on fund efficiency of MDAs in Plateau State, implying that structured planning contributes to reducing waste and optimizing the use of resources. This outcome supports earlier findings by Adebisi and Gbegi (2013), who argued that realistic and data-driven planning improved resource allocation and minimized wastage in Nigerian MDAs. Similarly, Ogujiuba and Ehigiamusoe (2014) reported that effective planning reduced duplication of projects and ensured that available resources were optimally used, thereby enhancing efficiency. These studies reinforce the idea that careful and structured planning is a key driver of efficient fund utilization.

On the other hand, some studies contradict this result by showing that planning did not always translate into efficiency. For example, Okpanachi and Abimiku (2019) observed that in many public institutions, budget planning was often undermined by unrealistic revenue projections and political interference, leading to inefficiency in fund utilization. The divergence between these findings and the current study may be explained by differences in institutional capacity and governance structures. In Plateau State, planning processes may have become more participatory and

evidence-based, thereby ensuring better alignment of resources with needs and reducing inefficiencies.

Theoretically, resource utilization theory provides an explanation for this finding by asserting that efficiency is achieved when resources are allocated based on careful assessment and structured plans. Proper planning ensures that funds are directed toward priority areas and managed in a way that minimizes wastage. Performance-based budgeting theory also supports the result, as it stresses the importance of planning with clear targets and performance indicators to ensure efficient use of resources. Therefore, the study's result aligns well with theoretical expectations, confirming that effective planning improves the efficiency of fund utilization in public sector institutions.

4.4.5 Budget Implementation and Fund Efficiency

The finding indicates that budget implementation has a positive and significant effect on fund efficiency of MDAs in Plateau State, suggesting that effective execution of budgetary provisions is a strong driver of resource optimization and reduced wastage. This aligns with the findings of Ogujiuba and Ehigiamusoe (2014), who observed that efficient implementation of budgeted programs minimized leakages and ensured that resources were directed toward priority areas. Similarly, Egbide, et al. (2013) reported that when budget implementation processes adhered to guidelines, the result was improved cost-effectiveness and reduced financial wastage in Nigerian public institutions. These studies support the conclusion that effective execution enhances the ability of MDAs to achieve efficiency in resource use.

Contrarily, other studies found weak or insignificant relationships between budget implementation and efficiency. For instance, Mbah, Obi, and Ikenna (2016) noted that inefficiency persisted in some MDAs despite adequate budgetary provisions because implementation was marred by corruption, bureaucratic bottlenecks, and poor oversight. Similarly, Okpanachi and Abimiku (2019) emphasized that political interference and delays in fund releases often made implementation ineffective, thereby weakening its impact on efficiency. The difference between such findings and the current study could be attributed to institutional reforms or strengthened internal controls in Plateau State MDAs, which may have improved the linkage between implementation and efficiency compared to other contexts.

The result is consistent with resource utilization theory, which stresses that efficiency is attained when resources are carefully executed and optimally applied to their intended purposes. In addition, performance-based budgeting theory provides a useful explanation, as it emphasizes the role of

implementation in aligning expenditures with targeted performance outcomes. The finding indicates that in Plateau State MDAs, implementation serves as the crucial stage where budgetary allocations are transformed into tangible actions that minimize wastage and ensure efficient use of funds, thereby validating theoretical expectations.

4.4.6 Budget Evaluation and Fund Efficiency

The finding indicates that budget evaluation does not have a significant effect on fund efficiency of MDAs in Plateau State, implying that oversight processes are more effective in enhancing outcomes than in improving optimal resource utilization. This finding is consistent with Olomola (2010), who argued that evaluation in some Nigerian public institutions tended to focus more on accountability for outcomes than on resource optimization. Similarly, Mbah et al. (2016) noted that evaluation processes often highlighted performance gaps but did not translate into concrete measures for improving efficiency in resource use. These studies support the present result, showing that evaluation may enhance effectiveness but does not directly improve efficiency.

However, the finding contrasts with studies such as Abogun and Fagbemi (2012) and Akinola (2018), who found that effective evaluation mechanisms improved both efficiency and effectiveness by identifying resource wastage and prescribing corrective measures. The difference in findings may be explained by institutional practices: in some contexts, evaluation reports are systematically acted upon to improve future resource allocation, while in Plateau State MDAs, evaluation may be viewed more as a compliance or oversight exercise, with limited translation into strategies for improving efficiency. Thus, while evaluation influences accountability and outcome achievement, its direct impact on efficiency remains limited.

Theoretically, this outcome can be explained by performance-based budgeting theory, which highlights evaluation as a mechanism for measuring outcomes rather than necessarily focusing on inputs and efficiency. Resource utilization theory also explains the finding, as efficiency is tied more to how resources are executed and managed during implementation rather than post-implementation evaluation. This suggests that while evaluation is critical for ensuring effectiveness, the achievement of efficiency in Plateau State MDAs depends more heavily on robust planning and effective execution rather than on oversight mechanisms.

5. Conclusion and Recommendations

In conclusion, the study established that budget processes significantly influence fund performance in Plateau State MDAs, with differing effects on effectiveness and efficiency. While evaluation was

found to be the strongest driver of fund effectiveness, planning and implementation were more influential in enhancing efficiency, indicating that optimal fund utilization does not necessarily guarantee the achievement of developmental outcomes. These findings underscore the need for integrated improvements across planning, implementation, and evaluation phases to strengthen accountability, minimize waste, and ensure that public resources translate into measurable developmental impact. It is recommended that:

i. the Plateau State Ministry of Budget and Economic Planning, in collaboration with the State Planning Commission, strengthen the linkage between budget planning and service delivery by adopting performance-based and output-driven budgeting approaches, and organize continuous capacity-building programmes focused on measurable targets, evidence-based forecasting, and cost-benefit analysis.

ii. The Plateau State Ministry of Finance and the Office of the Accountant-General should enhance transparency and accountability in budget implementation by fully automating procurement and fund disbursement systems, minimizing bureaucratic delays, and enforcing strict adherence to implementation timelines and approved financial procedures.

iii. The State House of Assembly Public Accounts Committee should intensify legislative oversight during implementation by conducting periodic monitoring, reviewing compliance reports, and ensuring that executed projects align strictly with approved budget provisions and developmental objectives.

iv. The Budget Monitoring and Price Intelligence Unit (BMPIU) should conduct continuous tracking of budget implementation efficiency, enforce value-for-money standards across MDAs, and introduce monitoring dashboards for early detection of wastage, cost overruns, or implementation deviations.

v. The Office of the Auditor-General, in partnership with the State Bureau of Statistics, should strengthen evaluation frameworks by including efficiency-based performance indicators such as unit cost analysis and resource utilization ratios, and conduct annual efficiency audits for informed decision-making.

vi. Credible civil society organizations and independent monitoring groups should be involved in real-time monitoring and post-implementation assessment to improve transparency, accountability, and public confidence in budget performance outcomes.

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