



The Impact of The Public Sector's Goalachieving Outcomes On The Budget And Budgetary Control

¹Jangawe, M. M., ²Bini Y. A., ³Gabriel.,V. G., ⁴Lawi., A. J.
^{1,2,3,4}Adamawa State College of Agriculture, P.M.B. 2088 Ganye.

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ABSTRACT

This study examined four public sector organizations: Nigerian National Petroleum Corporation (NNPC), Nigerian Television Authority (NTA), Adamawa Television Corporation (ATV), and Nigerian Postal Services (NIPOST). It looked at the effects of budgets and budgetary control systems on the accomplishment of goals in the public sector. Disregard for budgetary planning and control is the result of careless financial management. Due to middle and lower level management staff's lack of understanding of the budget system, where the budget can be generated and utilized for anything by anybody, budgetary restrictions are not achieved. All that a budget proposes is a numerical schedule created in advance of the time when it is required to operate as a roadmap for the execution of tasks. A quantifiable statement of action prepared ahead of the time to which it refers is known as budgetary control. The organization's inability to budget while organizing and managing its operations is a challenge. The study's goal is to ascertain whether budgeting and budgetary management have an impact on the calibre of services provided by government parastatals. The investigation also seeks to ascertain whether improved management effectiveness and high productivity are facilitated by budgetary control. The following null hypothesis was put forth: the public sector lacks any efficient budgetary control mechanisms. Stratified random sampling was utilized to determine the sample size for the study, which included four (4) public sectors: Nigerian Postal Services (NIPOST), Adamawa Television Corporation (ATV), Nigerian Television Authority (NTA), and Nigerian National Petroleum Corporation (NNPC). Primary and secondary sources provided the data that were gathered. Textbooks, journals, and periodic pieces served as secondary sources of data. Data were gathered on the impact of budget and budgetary control on goal achievement in the public sector by the distribution of questionnaires and in-person interviews with functional and departmental heads. To evaluate the data,

percentages and Bivariate Pearson correlation were employed. One of the main conclusions is that the public sector's budgetary control mechanisms are not being implemented efficiently, and it is advised that these systems be implemented properly.

Keywords: Budgeting, Budgetary Control, Achievement, Public Sector.

I. INTRODUCTION

The main tool of fiscal policy used to promote economic success, sustainable development, and steady growth is the budget. It is an extensive document outlining the economic and non-economic activities that the government intends to carry out, with a focus on policies, goals, and strategies for success that are supported by estimates of revenue and spending (Ugoh and Ukpere, 2009). In its simplest form, it is the statement of expected income and expenditure over a time period, usually a year, of the government (Ojo, 2012).

Goldfrank (2007) has observed that narrow definitions of participatory budgeting typically stem from specific experiences with specific budgeting, while broad ones typically characterize it as a process where individuals can participate in decision-making over at least part of a governmental budget. These definitions define participatory budgeting as a process that involves redistributing resources to the poor, combines direct and representative democracy, involves deliberation rather than just consultation, and is self-regulating in the sense that participants help define the rules governing the process, including the criteria by which resources are allocated. Participatory budgeting is open to any citizen who wishes to participate. Because of these differing viewpoints of what participatory budgeting entails Sintomer *et al* (2012)

have maintained that in order to distinguish this participatory approach from others, a definition must include a set of minimal requirements, while



provide for enough flexibility to accommodate various specificities. The involvement of non-elected individuals in the planning, distributing, and/or creation of public funds is included by this simple definition. Therefore, Zhang and Yang (2009) Participatory budgeting is a democratic policy-making approach wherein the government solicits citizen input during the budgetary process and grants them sway over budgetary decisions.

According to Wampler (2007), Participatory budgeting is a technique that involves residents deliberating and bargaining over the allocation of public funds. Governments, individuals, Non Governmental Organizations (NGOs), and Civil Society Organizations (CSOs) all advocate for the implementation of participatory budgeting programs, which give residents a say in the allocation of resources.

The Budget Process in Nigeria

The events and activities in the budget cycle that determine resources and how to employ them to achieve government goals are what make up the budget process. (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 is a year-round process that involves the executive branch's formulation (creating budgetary policies, parameters, and allocation priorities), the parliament's legislative approval, the government's ministries, departments, and agencies (MDAs), as well as Civil Society Organizations (CSOs), implementing the budget, and conducting evaluations and audits that include the Auditor General's role. In general, the budget administration procedures used by most nations are similar. Figure 1 illustrates the various phases of the budgetary cycle.

The federal government creates the overall national budget, outlining the funds it must give to state and local governments in addition to the funds required to operate public enterprises, government ministries, and other establishments. In order to translate policies, coordinate activities, and implement financial controls and ensure optimal outcomes, all establishments—public, commercial, or local government—find it imperative to produce their own budgets and implement budgetary control methods. The most popular kind of accounting

system in use today in businesses is called a budgeting system; it's a system that contrasts expected and actual outcomes (Sanni, 2005).

This idea has been defined in a number of ways. A budget is conventionally defined as a plan that is quantified in monetary terms, developed and authorized before a specific time period, and typically shows the projected revenue to be earned, the planned expenses to be incurred, the capital to be used to accomplish a particular goal (Owler, 1994).

Every corporation must plan ahead by creating solid budgets and putting in place the required budgetary management mechanisms in order to meet its goals and objectives and adapt to changes and innovations in the cutthroat economic world. Financial planning and control in any need the use of a budget and budgetary controls. Arrangement. The majority of firms now understand that effective financial planning requires the use of budgeting and budgetary controls. As a result, they are giving their annual budgets and the resource allocation to the primary result areas enough consideration (Adeniji, 2006).

Budgets and budgeting have their roots in prehistoric times. The early men get together and estimate and calculate how to get clothing, food, and shelter so they can support themselves (Olaitan, 2005). Budgeting is a forward-looking economic management tool. Rubin (1993) argued that the business community was the origin and model of improved public financial practices in USA including budgeting in the early 20th Century.

One way to describe budgeting is as a well-thought-out and thorough action plan that helps businesses and government agencies get where they want to go. In management accounting, one of the most studied subjects is budgeting. It has been examined theoretically from the viewpoints of sociology, psychology, and economics. Consequently, budgeting provides avenues for research that mix ideas from several perspectives or select between opposing hypotheses from these perspectives (Olaitan, 2005).

The French word "bougette," which refers to a leather bag, is where the word "budget" originates, according to the California Department of Finance in the United States. The schedules of account were the plans of expenditure that the minister of the crown presented to parliament at the beginning of the eighteenth century. The budget was the name of the



big leather bag they were carrying. The commencement of the talks on the crown's intended expenditure, which has been prepared and carried in the leather bag, was eventually referred to as "the opening of the budget" by the minister of the crown and his cabinet. As a result of this practice, the phrase eventually became to refer to the contents of the bag rather than the bag itself. This iterative notion persisted until the term "budget" became widely acknowledged in England as the future cost plan (Chikeleze, 2002).

The goal of the budgeted endeavor was to make the Metric System and the Napoleonic Code of Law more precise and useful. Later, in an attempt to have more control over all spending, both in military and non-military matters, France adopted the English terms "budget" and "budgeting" and enhanced English technical skills and practices. The accomplishments of France were noteworthy not just because they were exceptional at the time, but also because they were completed quickly (Appah, 2009).

The majority of businesses create budgets for the following reasons:

- (A) A budget serves as a financial road map that directs a business entity toward its operational goals. The enterprise's aims and objectives are embodied in that destination.
- (b) The budget aids in putting the management's policies into practice so that the goals are met.
- (c) The budget makes coordination easier by connecting the many organizational units, which must work together harmoniously for the business to succeed.
- (d) A budget is another excellent tool for managing resources. It comprises keeping an eye out for deviations using quantitative metrics. Devices like payback periods, cash flow, return on investments, and ratios are utilized to help in this process.

Osisoma, (2000) believed that budgeting is an organized, methodical way for managers to carry out their planning, coordination, and control duties. A concise description of plans articulated in quantitative terms is prepared ahead of time and, with careful consideration and intelligent application, can help an organization achieve its goals. Thus, a budget is a plan that has been quantified in monetary terms, produced and authorized before a specific time frame, and typically shows the capital to be used to achieve specific goals as well as the anticipated income to be earned and/or expenses to be paid during that period.

Nigeria is a country with many different industries. These industries include agriculture, mining, power, banking, petroleum, manufacturing, health, and more. However, these industries can all be divided into two categories: the public and private sectors. Because the government oversees all sector operations, the public sector—which is also referred to as the government—is the subject of this study. The government has established a number of establishments or businesses in the public sector to meet the requirements of the nation in a variety of ways, including food, clothing, water, roads, mail, power, and many more.

A budgetary control is described by Lucey, (2002) as a numerical representation of an action plan created ahead of time for the timeframe it pertains to. A budget can be created for the entire company, for specific divisions, for operations like sales and production, or for items related to finances and resources like cash, capital expenditure, labor, purchases, etc. These businesses are part of Nigeria's public sector and include the Nigerian Postal Service (NIPOST), National Television Authority (NTA), National Petroleum Corporation (NPC), and Adamawa Television Corporation (ATV). It is evident from these enterprises' standing and place in the nation that they will engage in significant spending and incurring; as a result, a system known as budgeting is used to help plan and coordinate these companies' spending and incurring.

Additionally, a budget enables the enterprise's available revenue to be spent in a planned and precise manner. The strategy that has assisted in providing answers to questions like "How much do we need?" "What do we hope to accomplish by carrying out this activity?" "How should one approach it?" This is known as the budget. According to the Chartered Institute of Management Accountant (CIMA), a budget is "a plan quantified in monetary terms prepared and approved prior to a defined period of time usually showing a planned income to be generated and/or expenditure to be incurred during that period and the capital to be employed to attain a given objective."

It is a methodical examination and interpretation of such a forecast and a quantitative expression of a plan of action developed ahead of the time to which it refers, not a tool for forecasting or predicting future expenditures or events. It is important to realize that budgetary control and the budget go hand in hand.



According to Pilkington & Crowther (2007) and Kren (1992) the degree of environmental instability and budgetary effectiveness are related. Control objectives are successfully served by a budget. This control involves regularly assessing performance by comparing actual outcomes to the plan and using the feedback to adjust the plan or take corrective action. The chartered institute of accountants (CIMA) defines budgetary control as "the establishment of budget relating the responsibilities of executives to the requirement of a policy, and the continuous comparison of actual with budgeted results either to secure individual action or to provide a basis for its revision." CIMA budgetary control is concerned with making sure that the board of management-approved financial management plan is carried out.

Therefore, effective control is achieved by keeping an eye on spending both before and after to avoid under- or overspending. Today, the budget and budgetary control play crucial roles in the public sector since they have been adopted as essential tools to support the achievement of goals and targets. In order to achieve this, this study examines the public sector's budgetary requirements as well as how well they function without them. The study will examine the many budget kinds that are used and the benefits that come with using them.

Budgetary control systems and techniques are regarded as essential tools in business circumstances since they are the foundation upon which a company's growth rests, or rather, revolves. The purpose of this study is to identify and assess the circumstances in which budgetary control has shown to be an essential instrument for any organization's expansion and worldwide realization. Absence of budget for planning and oversight, which is necessary for the careless use of primary money for more profitable endeavors. Once again, a lot of businesses' failure to apply control to their budget system accounts for their incapacity to prepare and meet budgetary objectives.

The primary aim of the research was to assess the impact of budgets and budgetary controls on goal attainment in the public sector.

II. METHODOLOGY

Study Area

The population of the research work is the public sector as a whole and some few organizations were selected to be focused on, namely Nigerian Television Authority (NTA), Yola, Nigerian National Petroleum Corporation (NNPC), Yola, Nigerian Postal Service (NIPOST) Yola and Adamawa Television Corporation (ATV). Yola. The total number of one hundred (100) staff was used.

Source of Data

Two (2) kinds of data were used to collect the data for this study: primary and secondary sources. Primary sources of data are those that were gained by direct contact with the target population, also known as first-hand information. Examining previous records, textbooks, periodicals, magazines, official papers, and online resources are examples of secondary data sources.

Data Collection

Getting enough data for a reliable study is the goal of the data collection process. The main tool used to gather data is the questionnaire. The questionnaire, which would be given to management and employees of public sector firms, would essentially consist of questions that respondents would have to answer with a simple "YES" or "NO" depending on the topic.

Data Analysis

Data was analyzed with the aid of Frequency distribution, Percentages, Bar charts and Tables and the Vicariate analytical method was used in Pearson correlation. And the formula is;

$$R = \frac{\text{Co}(X,Y)}{(S_x)(S_y)}$$

Where cov= covariance

SX = Standard Deviation of scores of the X variables
SY = Standard Deviation of scores of the Y variables

$$\text{Covariance (cov)} = \frac{\sum XY - \sum X \sum Y}{N-1}$$



III. Results and Discussions

Table 1: Questionnaires Administered

S/N	Respondents	No. of questions administered	Rate of return
1	NIPOST Yola	25	13
2	NNPC Yola	25	24
3	ATV Yola	25	20
4	NTA Yola	25	19
	Total	100	76

Source: Field Survey 2024

Table 1 above shows that one hundred questionnaires were administered to NIPOST Yola, NNPC Yola, ATV Yola and NTA Yola. However, seventy-six (76) questionnaires were returned and are used for analysis in this work.

Table 2: Sex of Respondent

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Male	56	73.7	73.7
Female	20	26.3	26.3
Total	76	100.0	100.0

Source: Field Survey 2024

Table 2 shows that 56 of the respondents with corresponding percent of 73.7% are male, while 20 with 26.3% are female.

This implies that most of the respondents are male.

Table 3: Age of Respondent

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
21-30	21	27.6	27.6
31-40	23	30.3	30.3
41-50	13	17.1	17.1
51-above	19	25.0	25.0
Total	76	100	100

Source: Field Survey 2024

Table 3 shows that 21 of the respondents representing 27.6% are between the ages of 21-30, respondents between 31-40 of ages were 30.3%, 13 people (17.1%) of the respondents are between the ages of 41-50 and 19 people (25.0%) of the respondents are between the ages of 51 and above.

Table 4: Length of working experience

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
0-3 years	15	19.7	19.7
4-8 years	47	61.8	61.8
9 years and above	14	18.4	18.4
Total	76	100	100

Source: Field Survey 2024

Table 4 shows that 15 people (19.7%) of the respondents had working experience between 0-3 years, 47 people (61.8%) of the respondent had working experience between 4-8 years and 14 people (18.4%) of the respondents had working experience of 9 years and above.



Table 5: Position in organization

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Junior staff	13	17.1	17.1
Senior staff	22	28.9	28.9
Junior Manager	16	21.1	21.1
Directors	13	17.1	17.1
Others	12	15.9	15.9
Total	76	100	100

Source: Field Survey 2024

Table 5 indicate that 13 people (17.1%) of the respondents are junior staffs, 22 people (28.9%) of the respondents are senior staffs, 16 people (21.1%) of the respondents are junior manager, 13 people (17.1%) of the respondents are senior manager and 12 people (15.9%) of the respondents are in other positions.

Table 6: Qualification

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
GCE/SSCE	5	6.6	6.6
OND/HND	8	10.5	10.5
BSc.	27	35.6	35.6
MSc.	28	36.8	36.8
CNA/ICAN	8	10.5	10.5
Total	76	100	100

Source: Field Survey 2024

Table 6 shows that 6.6% of the respondents are SSCE/GCE holders, 8 people (10.5%) of the respondents are OND/HND holders, 27people (35.6) of the respondents are BSC holders, 28 people (36.8%) of the respondents are Masters Holders while 8 (10.5%) of the respondents are of others.

Table 7: If there is an effective budgetary control mechanism in your organization.

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	72.4	72.4	72.4
No	27.4	27.4	27.4
Total	100	100	100

Source: Field Survey 2024

Table 7 revealed that, 55 of the respondents representing 72.4% are of the view that there is an effective budgetary control mechanism in the public sector, while 21 of the respondents representing 27.6% said there is no effective budgetary control mechanism.

Table 8: Does ineffective execution of budget affects the organizational goals

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	60	78.9	78.9
No	16	21.1	21.1
Total	76	100	100

Source: Field Survey 2024

Table 8 shows that 60 of the respondents representing 78.9 % are of the opinion that ineffective execution of budget affects the organizational goals while 16 of the respondents representing 21.1% said it does not affect organizational goals.



Table 9: Is there an effective execution of budgeting system in your organization?

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	61	80.3	80.3
No	15	19.7	19.7
Total	76	100	100

Source: Field Survey 2024

Table 9 shows that 61 of the respondents representing 80.3% are of the view that there is effective execution of budget in the organization, while 15 of the respondent representing 19.7% said there is no effective execution of budget in the organization.

Table 10: Does the budgetary control system has an effect on how your organization utilizes its resources

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	76	100	100
No	0	0	0
Total	76	100	100

Source: Field Survey 2024

Table 10 shows that 76 of the respondents representing 100% are of the view that budgetary control system has an effect on how the organization utilizes its resources.

Table 11: Does budget improvement enhances the organizations performance

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	66	86.8	86.8
No	10	13.2	13.2
Total	76	100	100

Source: Field Survey 2024

Table 11 shows that 66 of the respondents representing 86.8% are of the opinion that budget improvement enhances the organizational performance, while 10 of the respondents representing 13.2% said budget improvement does not enhance organizational performance.

Table 12: has budget preparation led to an improvement in your organizations performance

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	62	81.6	81.6
No	14	18.4	18.4
Total	76	100	100

Source: Field Survey 2024

Table 12 indicate that 62 of the respondents representing 81.6% are of the view that budget preparation has lead to an improvement in the organization's performance, while 14 of the respondents representing 18.4% said no.

Table 13: With all highlighted problems of budgeting has faced, do you think the public sector will be responsible to continue use of it?

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	64	84.2	84.2
No	12	15.8	15.8
Total	76	100	100

Source: Field Survey 2024

Table 13 shows that 84.2% of the respondents agreed that there should be continue use of the budget despite all the problems, while 15.8% of the respondents said no.



Table 14: Do you agree that budget is an important tool for achievement of organizational goals and objectives?

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	67	88.2	88.2
No	7	11.8	11.8
Total	76	100	100

Source: Field Survey 2024

Table 14 shows that 67 of the respondents representing 88.2% are of the view that budget is an important tool for achievement of organizational goals, while 9 of the respondents representing 11.8% said no.

Table 15: Does the way your organization prepares their budget has an effect on profitability?

Response	Frequency	Valid Percent (%)	Cumulative Percent (%)
Yes	55	72.4	72.4
No	21	27.6	27.6
Total	76	100	100

Source: Field Survey 2024

Table 15 above shows that 55 of the respondents representing 72.4% agreed that the way the organization prepares her budget has effect on its profitability, while 21 of the people represent 27.6% of the respondents said no.

HYPOTHESIS TESTING

H₀: there are no effective budgetary control systems in the public sector.

H₁: there are effective budgetary control systems in the public sector.

One- Sample Test

	N	Mean	Std. Deviation	Std. Error Mean
There are effective budgetary control systems in the public sector.	76	1.28	.450	.052

One- Sample Test

	Test Value = 0						
	T	Df	Sig. (2tailed)	Mean Difference	95% confidence Interval of the Difference		
	Lower		Upper	Lower	Upper	Lower	Upper
There are effective budgetary control systems in the public sector.	24.718		75	.000	1.276	1.17	1.38

Source: Field Survey 2024

Interpretation

The above question has a calculation value (t-value) of 24.718 and a critical value of approximately 1.28 at 5% level of significance and degree of freedom of 75.

Decision

The study revealed that there is effective budgetary control system in the public sector.

Hypothesis 2

H₀: Ineffective execution of budgetary Does Not affects organizational goals?

H₁: Ineffective execution of budgetary affects organizational goals?



	N	Mean	Std. Deviation	Std. Error Mean
Ineffective execution of budgetary affects organizational goals	76	1.21	.410	.047

One Sample Test

	Test Value = 0						
	T	Df	Sig.(2-tailed)	Mean Difference	95% confidence Interval of the Difference		
	Lower		Upper	Lower	Upper	Lower	Upper
Ineffective execution of budgetary affects organizational goals	25.715		75	.000	1.211	1.12	1.30

Source: Field Survey 2024

Interpretation

The above question has a calculated value (t-value) of 25.715 and a critical value of approximately 1.21 at 5% level of significance and degree of freedom of 75.

Decision

From the above analysis, the calculated value is above the tabulated value, therefore hypothesis (H₁) should be accepted and the null hypothesis (H₀) rejected. Also the two tail significance level which is 0.00 is less than 0.05 which is the level of significance. Hence: Ineffective execution of budgetary control affects organizational goals.

IV. CONCLUSION

The effect of budget and budgetary control on public sector has gone a long way in affecting the sector’s ability to achieve expected goals and targets. The importance of budget and budgetary control cannot be overemphasized as budget and budgetary control should be established and practiced to its fullest in the public sector organizations. As a deviation to the budget or its control requirements could lead to a number of problems, ranging from low productivity to non-actualization of organization’s goals, targets and objectives.

The importance of budgeting and budgetary control visualizes that budgets and budgetary controls are essentially a necessity to public sector companies and should be given due consideration priority, precedence and utmost attention.

V. RECOMMENDATIONS

1. Public sector organizations should therefore choose a specific budgeting system that will aid in the actualization of its goals and objectives, as

their inability to keep to one sort of budget system is a huge challenge.

2. Productivity and profitability issues will not arise in any firm that has an effective budgetary control system. It is our recommendation that public sector organizations implement an effective budgetary control system appropriate for their level of output and production.
3. The ability to govern the budget should not be limited and should impact all members of the company, including upper, medium, and lower management.
4. The organization's entire management hierarchy, from top to middle to bottom, should be impacted by budget control authority, which should not be limited.
5. Creating a budget handbook that the entire business may use for direction, instruction, and knowledge on the financial process is crucial.
6. A company needs to have realistic forecasts, competent planning, and a good budget in order to adapt to innovations, technical advancements, and socioeconomic changes. These plans and budgets should then be followed with appropriate and careful implementation.
7. The management is responsible for seeing to it that a suitable accounting system is implemented, one that will ensure proper checks and balances. A strong management information system should also be implemented to inform users of the goals, applications, and advantages of budgeting and budgetary control.



8. To raise the organization's performance, it is necessary to retrain and educate employees on budgeting and budgetary procedures through conferences, seminars, and workshops.
9. The human aspect of budgeting should be taken into consideration by a business. The human element of budgeting requires that departmental managers' performance be evaluated using funds in a way that prevents unhealthy manager rivalry.
10. The formal budget must not be overly restrictive, managers and supervisors must be given considerable leeway in making practical decisions, for budgeting to serve its intended function.

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