BUDGETARY CONTROL/TRACKING AND SERVICE DELIVERY IN SURULERE LOCAL GOVERNMENT, IRESAADU(SLGI), OYO STATE, NIGERIA (2011-2013)

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Abstract

The issue of public finance in an economy focuses on the planning, control and allocation of scarce resources through the instrumentality of the budget. The budget in essence is the document and the process that government relies upon in appropriating, distributing and sharing of her gross resources and revenue among the competing sectors/demands warranting her attention. This study is an analysis of the relationship between budgetary control and service delivery in a public sector. It focuses on the functional linkage and the synergy between fiscal discipline of the budget and accomplishment of goals and objectives of the study area. Structured questionnaire were used to obtain relevant information from 140 respondents selected through multi stage sampling techniques from the study population which consist of all the career civil servants in the eight (8) administrative departments in the local government. Descriptive statistical tools of percentages, frequency and table distribution as well as graphical representation were used to identify and classify the demographic characteristics of the respondents. Pearson's Product Moment Correlation (PPMC) technique was used in examining the relationship between budgetary control and service delivery in the study area. It was also used to examine the relationship between factors militating against budgetary control and service delivery in the study area. Findings revealed that (r^2 = 0.0695 at 0.05 level of significance) there is significant relationship between budgetary control and service delivery in Surulere Local Government, Oyo state, Nigeria. Also, the result of tested hypothesis II, r^2 = 0.73 68 at 0.05 level of significance indicates that there is significant relationship between factors militating against budgetary control and service delivery in the study area. The heuristic value of the study is that it will expand the frontiers of knowledge on the role and importance of budgetary control in enhancing service delivery in the public sector. It will also highlight strategies of making budgetary control more effective so that the aim of efficient, adequate and sustainable service delivery can be accomplished.

Keywords: Budgetary control; Service Delivery; Surulere Local Government; Oyo State; Nigeria

1. Introduction

The etymology of the concept 'budget' is from the French word 'bougette' which implies a pouch or small bag. It was however popularized in England by the Chancellor of the Exchequer who often described the white leather bag or pouch that held the seal of the medieval court as the budget. He used to carry the small bag which also contained his proposal for financing government expenditure and when presenting it to the parliament, he was thereof said to have opened his budget. This phrase was specifically first used in 1733 and has gradually crept into finance lexicon referring to financial proposals and any statement of plans and expectation for a future period; whether of government, public organizations, commercial companies and even the private individuals (Guardian Unlimited Review, 2004; Olaoye & Ogunmakin, 2014; Olurankinse, Yabugbe & Ibadin, 2008).

Similarly, the budget is a detailed financial statement of the state, organizations and individuals consisting of anticipated revenue and prepared guidance of the expenditure profile. It is a means of judicious and efficient allocation of scarce resources taking into cognizance the fact that human wants are unlimited and the means of satisfying them very limited. There is therefore the need for the use of an efficient management tool that will harness the scarce limited resources for optimal usage. The budget comes in handy as a device that can be used to solve the challenge of the economic dilemma (Igbekoyi, 2015; Akintoye, 2008; Goode & Malik, 2011).

Suffice it to note that as an instrument of economic policy, indicating the direction of the government and intention regarding the utilization of the state resources, it is usually designed for a specific time and period. In the Nigerian context of public sector finance, budget preparation on an annual basis has become the norm backed by legal provisions such as the constitution and the financial regulations of the various states (Akpa, 2008; Banmeke, 2008; Adetayo, 2016). It is within this purview that government is held accountable to the citizens on efficient allocation and judicious usage of scarce state resources. These are usually evaluated in terms of cost. legality/appropriateness, efficiency and accomplishments (Leruth & Paul, 2007; Hildreth & Zorn 2005; Holloway & Dereuck, 2002).

Consequently, it is the issue of accountability that threw up the factors of budget evaluation and performance appraisal. Budgets are either sacrosanct or neither; implementation makes it so. How management executes and implements the budget is crucial to their values. Budget as plans are worthless unless there are periodic checks and controls on what are being achieved and accomplished. This is because unless there are specific checks and controls, gaps can exist between plans and accomplishment and can remained unnoticed for so long that they will be impossible to remedy. Therefore, budgetary control/tracking should be carefully planned so as to spot-light the challenges which are likely to arise from implementation/execution (Frimpong-Manso, 2014; Blumemtritt, 2009; Amalokwu & Lawrence, 2008; Hansen, Otley & Vanderstede, 2003).

In other words, budgetary control mechanism facilitates government internal control processes by providing definite expectations in the planning phase of governmental fiscal operations. This can be used as a logical basis for judging subsequent performance and comparison with actual results. Hence, permitting the attention of government financial management to be focused on significant matters of macro economic interest. Budgetary control coordinates, balances, and integrates the efforts of the various departments; thus portending governmental annual estimates as the bases of prediction of the future with some degree of precision and accuracy (Pilkington & Crowther, 2007; Horngren, Sundem, Stratton, Burgstahle & Schatzberg, 2008; Chan, 2013; Glautier & Underdown, 2001; Hanlon, 2005).

Furthermore, allocation efficiency are the essences of budgeting and they arise when the resources allocation roles succeed in resolving financial imbalance that exists between revenue and the expenditure profile of the budget. As long as the two lie side by side in any budget,there abounds the syndrome of financial imbalance which the budget operations strive to correct through fiscal mechanisms. The economy will feel the impact of the budgetary activities more positively when the Gross Domestic product (GDP) is on the increase (Liu-Chih, & Youniz, 2008; Konam, & Brahmasrene, 2007; Gregorio & Ghosh, 2007; Dar-Atul & Amirkha Ukhali, 2002; Davila & Forster, 2005; Davila & Wouters, 2005; Drury, 2002).

Consequently, budgetary control enables management to function and operate in line with the objectives and targets set for the organization by avoiding deviation from the original plan. When budgetary control is institutionalized in an organization, it will promote efficiency and checkmates wastage and inefficiency. It will also promote coordination and efficient communication. As a means of performance appraisal, it serves as a two-edged sword giving a sense of direction to the organization and serving as an instrument of motivation by constantly boosting the morales of employees (Weygandt, Kieso & Kimmel, 2008; Horngren, Datar, Forster, Rajan & Ittner, 2009; Johnson & Kris, 2005).

In view of this, the study intends to accomplish the following objectives:

(i) to identify the demographic characteristics of the civil servants implementing the budget in SLGI, Oyo State Nigeria;

(ii) evaluate the relationship between budgetary control and service delivery in the study area; and,

(iii) examine the factors militating against budgetary control and service delivery in the study area

$H_0 1$: There is no significant relationship between budgetary control and service delivery in SLGI, Oyo State, Nigeria.

$H_0 2$: There is no significant relationship between factors militating against budgetary control and service delivery in SLGI, Oyo State Nigeria.

2. Literature Review

First and foremost, scholars who have written on budget and budgetary control have underscored it as the most important economic policy instrument of the government reflecting the public sectors' socio-economic policy priorities. Abdullah (2000); Dar-Atul & Amir Khalkhali (2002); Abu-Bader & Abu-Qarm (2003);Al Yousif (2000); Babatunde & Arowomole (2002) were united in the position that the budget often translates policies, political commitment and goals into decisions on where funds should be expended and how such funds should be raised, generated and sourced.

Similarly, Cooray (2009), contends that the budget is vital to the formulation of sustainable fiscal policy by facilitating economic growth. Louizides & Van voukas (2005); Gregorius & Ghosh (2007) also indicate that there is correlation between public expenditure and economic growth. This implies that when government increases budgetary spending on infrastructure and socio economic amenities, growth is stimulated. This essentially Keynesian principle buoyed up by Wagner's law that increase in government expenditure could potentially increase output level goes a long way in enhancing future growth prediction. This position is shared by Konam & Brahmasrene (2007); Olugbenga & Owoeye (2007); Ranjan & Sharma (2008). Although, Abu-Bader & Abu-Qarm (2003) affirmed that military spending often have negative effect on growth rate while it is the civilian goods that have positive effect, their work does not capture the political economy approach as to why certain issues would attract budgetary attention and others would not.

In other words, politics is organized and unorganized priorities. What attracts budgetary provisions at every point is a reflection of the interest of the dominant ruling class in every society(Jilbrin & Odufowokan ,2016). Also, economic growth and economic development do not mean the same thing. This was glossed over in the works of the scholars. Economic growth might be increment in GDP,volume of sales, and increment in foreign earnings, just to mention few, If it does not translate into an inter-sectoral improvement, bringing about general increment in per capital income, even income distribution whereby there is general improvement in standard of living of every member of the society, it might not imply development(Lee, 2012; Dorm, 2012). Moreover, budget of development should be that of equity and inclusiveness. It should not promote in-group-out-group exclusiveness. It should maintain and promote the wellbeing of diverse groups in any society or political settings in terms of budgetary allocations. In particular, the vulnerable sectors/members of the society should not be discriminated against (Okpanachi & Mohammed, 2013; Akintoye, 2008; Abogun & Fagbemi, 2012).

Also, Ehrhart, Jurgenvon, Roy & Claudia (2006); Brunby & Probimson (2005); Beatrice; & Thou(2013); Schwartz, Nikias & Young (2008) Young (2006); Omolehinwa (2005); Thompson & Gates (2007); Zahirel & Peter (2007) dwelt on the cruciality of the budgetary control in relating the responsibilities of the executives to the requirement of a policy and the continuous comparison of the actual with budget results.This is either to secure by individual action the objective of that policy, or to provide a basis for its revision. In more explicit terms, a control technique arises when actual results are compared with the budgets. The difference technically known as the variance is made the responsibility of key individuals who can either exercise control action or revise the original budget (Bouillon, Ferrier, Stuebs & West, 2006;

Chenhall & Lang-field-Smith, 2007; Igbinosun & Ohiokha, 2012; Goede & Malik, 2001). Through budgetary control and responsibility centres, management can monitor organization functions which are revenue, expenses, profit and investment. The focus of these scholars Bouillon *et al*, (2006) is on budgetary control mechanism in the private sector which may have limited application to the public sector where emphasis is on service delivery rather than profit maximization and investment.

Furthermore, Abdullahi, Abubakar, Kuwata & Muhammed (2015); Hagel & Brouon (2010) examined the issues/factors determining the budget envelope of the state. These are baseline figures from previous years need (as reported by government offices) cost of programmes, cost of effectiveness, research, equity and capacity to spend. Also, policy priorities (political) and constitutional obligations (legal framework and right may determine how the envelope is going to be spent (sectoral allocation). The budget determines service delivery as well as taxes that should be paid. However, their works did not dwell much on the fact the budget is a mere paper work. What determines its sacrosancy is the human dimension which throws up the twin issues of accountability and fiscal transparency.(Philip & Louvieris, 2010; Pizzini, 2006; Upadhaya, Munir, & Blount, 2004; Wilson, Kattelus, & Reck, 2007)

These twin issues of fiscal transparency and accountability engage the attentions of Jermias & Setiawon (2008); Thomson & Gates (2007); Jacob (2004); Callahen & Waymire (2007); Zahirul & Peter (2007); Onoh (2007). They dwelt on the provision and the imperativeness of a well and clearly spelt out rules, procedures and fora on the bases of which budget decisions are made. This implies the accuracy, frequently and timeliness in fiscal information particularly those bothering on development thrusts and programmes (Frederick, 2001; Wickramasinghe & Alawatage, 2007; Annand, Salay & Sala, 2005). The issue of fiscal transparency should be a reflection of the genuine state of the economy and should remain unambiguous while at the same time open to public accessibility and scrutiny (Abdullahi & Angus, 2011; Kenneth, 2012; Abogun & Fagbemi, 2012;Lucey,2000; Nzotha, 2004; Yakubu,2011).

Similarly, the issue of accountability harps on the answerability of decision makers and implementers with regard to budgetary processes at the formulation, appropriation, implementation and performance review stages to those whose interests are affected by their actions and inactions. While Jermias & Setiawan (2008) as well as other scholars dwelt extensively on these institutional mechanisms as canon principles; the checkmates against graft, abuse of office and corruption, it is not as if they are not in place in Nigeria. The Nigerian example is just a case of to every rule, there are exceptions. The most important factor is the determination and the political will of the ruling class to allow the budgetary processes and control to operate. The issue of budget padding scandal in the Nigerian House of Representatives should not have arisen at all if this belief is held dearly. The ruling class needs to realize that government merely holds the public fund in trust for the people and like Ceaser's wife should be above board. The government at every point in time is to be held responsible for budget outputs and budget outcomes(Falode,2016; Odebode, Ameh, & Soriwei,2005).

3. Methodology

The study attempts to examine the relationship between budgetary control and service delivery in SLGI, Oyo State, Nigeria(2011-2013). Twenty four items(24) Structured questionnaire patterned after the Rensis Likert Scale format were administered on respondents .These are summated ratings of 1-5 points whereby: 1=Strongly Disagreed; 2=Disagree; 3=Do not know; 4=Agree; 5=Strongly Agree. The research design used was administered on a multi-stage sample of 140 taken from total population of two hundred and fifteen(215) local government staff constituting the study population. The specific respondents were selected using the 'n'th figure from the staff norminal roll(Oke, Olosunde, & Jekayinfa, 2005). This study sample cut across the eight(8)administrative departments headed by Head of Local Government Administration. The sample size of one hundred and forty(140) was determined using the Slovin's formula cited by Asaolu, Agorzie & Usman(2012) for estimating sample size:

$$n = \frac{N}{1 + Ne^2} \text{ ;}$$

Whereby n = Sample size;

N = Population size;

e = margin of error;

The desired error margin of 5% was applied on the 140 respondents selected for each of the study. Proportional representation was adopted to obtain the size of the respondents in each department.

Table 3.1 Distribution of study sample in SLGI Oyo State,Nigeria.

S/N	Departments	No on Roll	Respondents
1	Administrative and General Service	57	37
2	Agric & Natural Resources	7	5
3	Budget Planning, Research and Statistics	4	3
4	Environmental & Health	8	5
5	Finance & Supply	47	30
6	Primary Health Care	34	22
7	Social Dev. Edu. Information Sport &Culture	30	20
8	Works, Transport Housing, Land & Survey	28	18
	Total	215	140

Source:SLGI,Oyo State Staff Nominal Roll(2016)

Method of Data Analysis

The data collected were analysed using both descriptive and inferential tools . Descriptive statistics like table, frequency, percentages and graphical representation were used to identify and classify the demographic characteristics of the respondents. The inferential statistical tool which was used to test the hypothesis was Pearson Product Moment Correlations(PPMC). This correlation is a quantitative measure of the strength of the linear relationship between two variables. The correlation ranges from-1.0 to +1.0. A correlation of +1.0 indicates a perfect linear relationship whereas a correlation of -1.0 indicates no linear relationship.

The PPMC formula

$$r = \frac{n(\sum xy)-(\sum x)(\sum y)}{\sqrt{n(\sum x^2)-(\sum x)^2} \cdot \sqrt{n(\sum y^2)-(\sum y)^2}}$$

Where :

r= sample correlation coefficient;

n=sample size;

x=value of the independent variable; and,

y= value of the dependent variable.

Ho:P=0 (no corelation)

A service delivery model specification based on the typology of Oke, Olosunde & Jekayinfa (2005) is hereby developed as follow:

OUTPUT=f(INPUTS)

LGSD=f(Ms, FMs, As GRKs) whereby;

LGSD= local government service delivery

Ms= Managerial Skill- a five point Rensis Likert Scale is used to evaluate the contribution of this to the dependent/explanatory variable . The five point Likert scale is equally applicable to the remaining factors as in:

Demographic Characteristics	**Frequency**	**Percentage %**	**Cumulative**
Gender			
Male	84	60	60
Female	56	40	100
Age			
18-25	7	5	5
26-35	35	25	30
36-45	56	40	65
46-60	42	35	100
Educational Status			
Post primary/OND/NCE	14	10	10
BSC/HND/B.A/B.TECH	63	45	55
M.SC/MA/MBA/MPA	42	30	85
Prof. Cert/ACCA/ACA/ANAN	18	13	98
Ph.D	3	2	100
Marital status			

Single	5	3.5	4
Married	123	8.8	91.5
Divorce	5	3.5	96
Widowed	7	5	100

FMs=Financial Management Skill; As=Administrative Skill; GRKs=General Record Keeping Skill

OSD=Organizational Service Delivery(level of service delivery over a period of three years-2011-2013). Here, the level of service delivery for the three consecutive years were averaged and used as the standard performance.

The model was designed to provide solution to objectives II & III which examine the relationship between Budgetary Control(BC) and Service Delivery(SD) and the relationship between factors militating against BC and SD in the study area.

4. Data Presentation

Table 3.2 Frequency and Percentage Distribution of Respondents by their demographic characteristics

Source: Author's Field Survey, 2016

Gender: The table reveals that majority of the respondents are Males representing 60% of the total population while the female are 40% of the total population. This shows that female respondents were lesser than their male counterparts. This trends implies that socio-culturally, males often have greater access to gainful employment more than the females. Moreover, the model of men's career is simple and can be perceived as straight forward and continous. Whereas, that of women is characterized as being disjointed, punctuated, discrete and spartial(Shultz & Adam, 2007; Shaiful, Kamaruzamari, Hassan, Mohammed, Kamsol & Norhashimar, 2009; Dessler, 2008; Arase, 2015)

Age: The distribution indicates that 7 employees wee between the age 18-25. This represent 7%. 35 respondents representing 25% were between 26-35. 56 respondents representing 40% were between the age of 36-45. 42 respondents constituting 35% were between age 45-60. This implies that almost all workers in the civil service are in the active and productive age thus portending them as viable instruments of service delivery. Service delivery is often influenced by 'young' workers because of their high energy levels. There is also correlation between age and personal characteristics like need for achievement, need for cognition and internal locus of control(Tanveer, Akbar, Gill & Ahmed, 2013; Madichie & Gallant, 2002; Zeffane, 2012; Di Zhang & Brunning, 2011; Nugent & Seligman, 2015).

Educational Qualification:The distribution indicates that 14 respondents representing 10% has secondary/ OND and NCE certificates. 63 respondents representing 45% had first degree/equivalent. 42 respondents had postgraduate degree. 3 respondents had doctoral degrees. This indicates that the local government does not only have the manpower that is educationally sound as to understand budget preparation but also how budgeting control system can influence service delivery. Moreover, there is correlation between education and staff perception, cognition, skill and ability for service delivery (Perkins, 2006; Huczynski & Buchanam, 2007; Renula & Anih, 2014).

Marital Status: The distribution indicates that 5 respondents are single, 5 divorced while those who have lost their partners are 7 in number. The total is 17 representing 8.5% for those who are outside wedlock. However, 123 are married representing 91.5%. if one goes by the assumption that the married are often said to be more responsible, more emotionally stable and focused, then the manpower in SLGI with 91.5 married workers can be said to be well positioned for service delivery occasioned by budgetary tracking or control(Whelmilla, Weerakody & Ediriweera, 2011; Sajilen, Noer & Shhenaz, 2015).

GRAPHICAL PRESENTATION OF THE DEMOGRAPHIC CHARACTERISTICS OF STAFF OF SLGIOS, NIGERIA.

Table 3.3 Respondents on the fact that budgetary control in SLGI, influences service delivery

S/N	Responses	Frequency	Percentage
1	Strongly Disagreed;	17	12.1
2	Disagree	25	17.9
3	Do not know	18	12.9
4	Agree	53	37.9

5	Strongly Agree	27	19.3
6	Total	140	100

The analysis in Table 3.3 indicates that staff who supports the fact that BC influences or have relationship with SD is 80(Agree 53+ Strongly Agree 27). The percentage is 57.2. The staff who contend that BC has no relationship with service delivery are 42 in number. These are (17 Strongly Disagree +25 Disagree) . 18 staff representing 12.9 do not know

Table 3.4 Respondents on the fact that there are factors confronting budgetary control in SLGI, which eventually impedes service delivery

S/N	Responses	Frequency	Percentage
1	Strongly Disagreed;	14	10
2	Disagree	31	22
3	Do not know	13	9.3
4	Agree	54	39
5	Strongly Agree	28	20
6	Total	140	100

This table 3.4 indicates that 82 staff(54 Agree +28 Strongly Agree) contend that there are teething problems associated with BC which eventually impedes SD. 13 staff representing 9.3% claim they do not know. While staff representing the 14 staff Strongly Disagree with the notion 31 staff who Disagreed gives the sum total of 45. They are 32% that are in the category of those who disagreed.

5. Hypothesis Testing

Ho1: There is no significant relationship between BC and SD in SLGI, Oyo State, Nigeria

Spearman's rho = 0.2637

Test of Ho: bcslg and sdslg are independent

Prob>/t/ =0.20242

Interpretation of Result

In testing this hypothesis, the researcher used data obtained in Table 3.3. The way to interpret the value of r is to square it in order to calculate r^2. It is a value that ranges from zero to one(0-1), and is the fraction of the variance in the two variables that is 'shared'. From the above, if r=0.2637, r^2=0.0695, then 70% of the variance is shared between the dependent and the independent variable. Also, the probability value since it is less than 0.05, indicates that it is statistically significant at 5% confidence level. Hence, we reject Ho and accept Hi which contends that there is significant relationship between budgetary control and service delivery in SLGI, Oyo State, Nigeria

Ho2: There is no significant relationship between factors militating against BC and SD in SLGI, Oyo State, Nigeria.

In testing Ho2, the researcher used the data obtained in table 3.4

Spearman's rho= 0.8583

Test of Ho: fmbc and sd are independent

Prob>/t/=0.0002.

The critical limits are set at 0.05(5%)

Interpretation of Result

In other to interpret the value of r, there is the need to calculate r^2. It is a value that ranges from zero to one(0-1), and it is the fraction of the variance in the two variables that is 'shared'. From the above, if r= 0.8583, r^2=0.7368, then 74% of the variance in independent variable can be explained by variation in the dependent variable. Moreover, 74% of the variance is 'shared' between dependent and independent variables. Also, since the probability value is less than 0.05, it is an indication that it is statistically significant at 5% confidence level. Hence, we reject Ho and accept Hi, which contends that there is significant relationship between factors militating against BC and SD in SLGI, Oyo State, Nigeria.

6. SUMMARY, CONCLUSION & RECOMMENDATIONS

The study sets out to accomplish three objectives. The first is to identify the demographic characteristics of the civil servants implementing the budget in SLGI, Oyo State Nigeria. This is underscores by the fact that manpower which is the indispensable means of converting other resources to mankind use and benefits is nothing other than an euphemism for demographic characteristics. These have been identified in SLGI, the demographic characteristics are the key diagnostic factors in understanding an organization.(Fikri, Eker & Eker, 2008; Azril, Shaffril & Uli, 2010).

The second is to evaluate the relationship between BC and SD in SLGI, Oyo State Nigeria. Since r^2=0.0695 at 0.05 level of significance, Ho is rejected while we accept Hi which contends that there is significant relationship between BC and SD in SLGI, Oyo State, Nigeria. The third objective examines whether or not factors militating against BC are strong enough as to impede SD. While r^2=0.7368 at 0.05 level of significance, we do not only accept Hi, and contend that there is a relationship but that the relationship is very strong. Hence, for budgetary control to enhance service delivery these are some recommendations.

First, there should be clearly stated and well defined objectives and goals of the budgetary

Second, the budget must be measurable, specific, achievable, relevant and timely. Third, local government authority should ensure that the expenditure profile is strictly in line with the approved estimates. Finally, the Single Treasury Account as introduced by the Federal Government should be adopted in order to checkmate against fiscal leakages and financial conduit pipes.

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