

Research Article

Execution of Budget and Accountability in Nigerian Public Administration

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Abstract

This study analyzes the impact of budget execution and accountability within Nigerian public administration, a domain crucial for efficient governance and the provision of public services. Inspired by Principal-Agent Theory, the study investigates the relationship between fiscal discipline and institutional transparency. The aim is to evaluate the impact of budget implementation on accountability, determine the reasons for budgetary shortcomings, and suggest methods for enhancing fiscal responsibility. A null hypothesis was created to examine the connection between budget execution and accountability. Research and practical evidence reveal that issues like corruption, political meddling, inadequate institutional oversight, and bureaucratic inefficiencies hinder successful budget implementation. The analysis also indicates that accountability mechanisms are essential for converting budgetary allocations into real results, as they enhance transparency, decrease misappropriation, and foster public trust. The research highlights that coordinating budgetary procedures with strong accountability systems improves service provision and organizational integrity. This study adds to the current conversation on public financial management reforms in Nigeria by offering insights into the structural and human elements that affect budget performance. It is crucial for policymakers, administrators, and researchers aiming to enhance fiscal responsibility, boost governance, and promote sustainable development via transparent and accountable budgeting practices.

Keywords

Budget, Execution, Accountability, Public Administration, Nigeria, Governance

1. Introduction

The execution of budgets and accountability are crucial for efficient public administration, especially in developing countries such as Nigeria. The budget serves as a financial blueprint for resource allocation and turning policies into outcomes; however, ongoing problems—like corruption, poor oversight, and institutional inefficiency—diminish its efficacy.

Research [1, 2] indicates that slow fund distribution, insufficient oversight, and weak internal controls obstruct budget objectives and create worries regarding fiscal responsibility. Accountability, which refers to public officials' obligation to explain their decisions and actions, is heavily dependent on ro-

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bust audit and control system [2]; however, Nigeria faces challenges in implementing these mechanisms. Despite the opportunities presented by global reforms and accounting innovations [2] adoption continues to be uneven because of resistance and capacity deficiencies. Poor budget execution in essential areas such as infrastructure, education, and healthcare exacerbates socio-economic disparities. This research analyzes the connection between budget implementation and accountability within Nigeria's public sector and suggests ways for enhancement.

1.1. Objectives of the Study

The broad objective of this research is to determine the effects of budget execution and accountability in Nigerian Public Administration, a vital sector that significantly influences the effectiveness of governance and the delivery of public services.

Other objectives include to;

- i. grasp the reasons behind budgetary breakdowns and accountability issues in Nigerian Public Administration.
- ii. determine the connection between budget execution and responsibility in Nigerian Public Administration.
- iii. analyze the characteristics of budget execution and responsibility particularly within the Nigerian public administration system.
- iv. propose and indicate feasible methods to enhance budgeting and accountability in public administration in Nigeria.

1.2. Research Hypothesis

The examination of budget execution and accountability in Nigerian public administration requires specific and rigorous research hypotheses that analyze the intricacies involved in financial management systems and the elements affecting efficient accountability practices. The research hypotheses is:

- i. There is no significant relationship between budget implementation and accountability in Nigerian Public Administration.

1.3. Significance of the Study

This research is important as successful budget execution and accountability are essential for handling public resources, enhancing transparency, and rebuilding public confidence in governance in Nigeria. Poor accountability frequently leads to corruption and poor management, while improving it boosts service delivery, institutional honesty, and effective governance. The study offers evidence-backed insights to inform policy changes and enhance capacity in public administration, aiding current initiatives aimed at strengthening financial management and accountability systems in Nigeria.

1.4. Scope/Limitations of the Study

This research on "Budget Execution and Responsibility in

Nigerian Public Administration" explores the procedures, difficulties, and results of budget implementation in the public sector. It assesses the conversion of sanctioned budgets into initiatives, emphasizing responsibility, openness, effectiveness, and the influence of socio-political, economic, and institutional factors. The study additionally examines human and organizational capabilities, financial management frameworks, and the precision of budget objectives in influencing successful execution.

Nonetheless, the research has constraints. Variations in financial practices among federal, state, and local governments might influence the applicability of findings. Restricted access to dependable public financial information and differing reporting standards also hinder precision. Methodologically, relying on cross-sectional and case study methods limits long-term understanding, given the lack of historical data. Consequently, the research highlights recent financial periods, offering timely insights yet not entirely longitudinal views.

1.5. Operational Definition of Terms

In the scope of this study regarding Budget Implementation and Accountability in Nigerian Public Administration, it is essential to define the key terms to promote conceptual clarity and enable precise analysis. These operational definitions are based on pertinent academic discussions to place the study within current literature and establish a basis for empirical investigation.

Budget Implementation

Budget Implementation involves the processes associated with planning financial resources, as outlined in the sanctioned budget, execution, and oversight to meet established government goals. This procedure involves the distribution, expenditure, and application of funds in accordance with budgetary guidelines and regulations.

Accountability

Accountability in Nigerian public administration, as defined for this study, pertains to the obligation of public officials and government entities to clearly report, clarify, and justify their financial choices and actions to stakeholders, encompassing the public, legislative bodies, and oversight organizations.

Public Administration

In this research context, Public Administration denotes the organizational and managerial systems utilized for executing government policies and providing public services. It includes the frameworks, procedures, and staff engaged in the planning, implementation, and assessment of governmental activities at different tiers—federal, state, and local—in Nigeria.

2. Literature Review

2.1. The Concept of Budget

Budgeting is an essential management instrument that acts

as a financial plan for organizations in both the public and private sectors. It represents an assessment of income and costs during a defined timeframe, allowing organizations to distribute resources effectively and strategically [3]. In public administration, budgeting goes beyond simple financial planning to serve as a tool for executing policies and governance. According to [4] financial management in administrative entities includes both budget creation and compliance with financial procedures that promote transparency and accountability. This combined emphasis on planning and control is essential for grasping budget execution within Nigerian public administration, where fiscal discipline meets governance.

2.2. Importance of Budgeting

Effective budgeting is essential for maintaining financial stability and enhancing organizational competitiveness. [3] contend that a successful budget preserves financial equilibrium and guarantees that resources are utilized to fulfill organizational objectives. In the public sector, this means providing services and meeting governmental requirements. Moreover, [3] observes, well-organized financial management within institutions, including healthcare and administrative organizations, improves operational effectiveness and accountability. Therefore, a clearly defined budget serves as a guide that directs not just financial choices but also policy focuses, influencing the overall effectiveness of public administration.

2.3. Causes of Budgeting Failure

Although budgeting plays a crucial role, failures in its implementation are common, especially in public administration settings like Nigeria. Various elements lead to these failures, including inadequate financial management, insufficient transparency, and institutional shortcomings. [5] points out that shortcomings in administrative financial systems frequently result in poor resource allocation and inefficient program implementation. In the same way, [5] highlight governance issues, such as insufficient oversight and decision-making procedures that weaken the aims of budgetary policies. These failures are exacerbated by corruption, political meddling, and inadequate capacity within public institutions, which together hinder effective budget execution.

2.4. The Budgeting Process and Its Implementation in Nigeria's Public Administration

The budgeting process in Nigerian public administration involves several stages, such as budget preparation, approval, implementation, and assessment. Nonetheless, practical evidence indicates that the execution stage is filled with difficulties. Dao-liang [6] offers perspectives on financial software tools that may improve budgeting procedures by enhancing data management and increasing transparency. However, the

Nigerian public sector frequently faces delays, insufficient funding, and bureaucratic obstacles that hinder efficient implementation. [7] indicates that failure to follow financial management principles during implementation stages worsens inefficiencies, emphasizing the necessity for systemic reforms that incorporate technology and strong governance structures.

2.5. Accountability in Nigerian Public Administration

Accountability continues to be a fundamental aspect of effective public administration, guaranteeing that public officials are responsible for their financial choices and actions. In Nigeria, accountability systems aim to enhance transparency and deter the misuse of public funds. [8] suggest that decision-making procedures in corporate governance structures offer valuable comparisons for public administration, highlighting the significance of accountability and supervision. Furthermore, [7] highlights the importance of financial transparency in healthcare institutions as indicative of wider public sector accountability issues. Nevertheless, the public administration in Nigeria suffers from ongoing challenges of inadequate enforcement, restricted audit capabilities, and political favoritism that undermine accountability initiatives.

2.6. The Relationship Between Budget Execution and Accountability in Nigerian Public Administration

The connection between budget execution and accountability is essential for making sure that designated resources result in expected results. Budget execution acts as a tangible expression of fiscal responsibility, requiring public officials to allocate resources in line with sanctioned strategies. [9] emphasize that financial equilibrium can be attained only when budget execution corresponds with accountability systems that oversee and assess spending. In Nigeria, this relationship is frequently undermined by systemic governance failures and insufficient institutional oversight [10]. Effective accountability systems act as facilitators for successful budget execution, fostering fiscal responsibility and public confidence.

2.7. The Nature of Public Administration in Nigeria

Public administration in Nigeria functions within a complicated socio-political landscape marked by systemic vulnerabilities, bureaucratic stagnation, and regular policy shifts. The governance framework frequently faces issues due to corruption, insufficient human resources, and disjointed institutional structures. Public administration serves as the tool and medium of government, consistently molded, limited, and affected by political, economic, cultural, and environmental elements, which influence service provision and efficient governance [8]. [6] notes that the administrative system faces

challenges in applying financial regulations and complying with budgetary requirements. These difficulties are worsened by political meddling, which often interrupts the continuity and efficiency of public initiatives [9]. Grasping these contextual facts is crucial for recognizing the complexities of budget execution and responsibility in Nigerian public management. [11] defined public administration as the organized framework of governmental functions and management of personnel, especially at the local level, where its success depends on collaboration between departments, staff development/training, and reducing political interference to guarantee effective service delivery and performance of public enterprises.

2.8. Empirical Study of Budget Implementation and Accountability in Nigerian Public Administration

Empirical studies on budget implementation in Nigeria consistently reveal a persistent gap between budget approval and actual execution, with significant implications for accountability and public sector performance. [12] identify macroeconomic instability, weak corruption control, and poor fiscal discipline as key factors undermining effective budget implementation. Their findings show that implementation failures weaken public confidence and reduce the credibility of government financial management systems.

In a related study, [10] observe that government expenditure in Nigeria often deviates from developmental priorities, with a disproportionate focus on recurrent spending. This pattern reflects structural inefficiencies in budget execution and highlights the inability of public institutions to translate fiscal plans into measurable socio-economic outcomes.

At the institutional level, administrative and operational constraints remain critical. [12] report that delays in budget approval, weak executive capacity, and frequent budget revisions significantly hinder implementation. These challenges point to deficiencies in coordination and execution within public sector institutions.

Weak oversight mechanisms further complicate the budgeting process. According to [13], limited legislative scrutiny allows excessive executive discretion during implementation, often resulting in deviations from approved budgets. This weakens transparency and reduces the effectiveness of accountability structures.

Empirical evidence also underscores the importance of compliance with budgetary provisions. [12] finds that strict adherence to budget frameworks improves institutional performance and strengthens accountability. This suggests that effective implementation is closely tied to enforcement and monitoring mechanisms within public administration.

Additionally, issues such as inadequate monitoring, lack of transparency, and political interference continue to affect budget outcomes. [10] identify inflated contracts, weak oversight systems, and poor transparency as major contributors to

budget failure in Nigeria. These factors distort resource allocation and undermine service delivery.

The role of financial control systems is equally significant. [8] demonstrate that weak internal controls and delays in fund release reduce the efficiency of budget implementation and limit accountability in public institutions. Their findings emphasize the need for stronger financial management frameworks.

Recent studies also highlight the value of participatory governance. [5] show that citizen involvement in budgeting processes enhances transparency and improves accountability, particularly at the subnational level. This approach helps reduce information asymmetry between government officials and the public.

Overall, the empirical literature indicates that budget implementation and accountability in Nigeria are constrained by institutional weaknesses, inadequate oversight, and limited transparency. Although reforms have been introduced, their impact remains restricted by structural and governance challenges. Addressing these issues requires strengthening institutional capacity, improving monitoring systems, and promoting inclusive participation in the budgeting process.

2.9. Theoretical Framework

This study is anchored on Principal-Agent Theory, which provides a rigorous analytical framework for examining the persistent challenges of budget execution and accountability in Nigerian public administration. The theory explains relationships in which one party (the principal) delegates authority to another (the agent) to act on its behalf, often under conditions that generate conflicts of interest, weak monitoring, and opportunistic behavior.

Within the Nigerian public sector, citizens constitute the ultimate principals, while political office holders, civil servants, and public institutions act as agents entrusted with the management of public resources and implementation of budgetary policies. This delegation, though necessary for effective governance, introduces structural accountability challenges, particularly in environments where institutional controls are weak. Nigerian public administration scholarship emphasizes that governance outcomes are shaped by the interaction between institutional structures and actors whose interests may not always align with public expectations [14].

A fundamental assumption of Principal-Agent Theory is that agents are rational and self-interested actors who may pursue personal or political gains at the expense of the collective interest. This assumption is particularly relevant in Nigeria, where inefficiency, corruption, and weak administrative ethics have been identified as major constraints to effective public sector performance [15]. Such behavior directly affects budget execution, often resulting in project abandonment, fund diversion, and poor service delivery outcomes.

The theory further highlights the problem of information asymmetry, whereby agents possess superior knowledge

about budgetary processes, financial flows, and implementation mechanisms compared to the principals. In the Nigerian context, this imbalance is exacerbated by limited transparency, weak reporting systems, and restricted citizen access to fiscal information. As a result, effective monitoring of government activities becomes difficult, thereby creating opportunities for misuse of public funds and weak accountability structures.

Closely related to this is the issue of moral hazard, which arises when agents engage in actions that are difficult to observe or evaluate, especially when sanctions for misconduct are weak or inconsistently enforced. Empirical evidence from Nigerian public administration studies indicates that accountability remains underdeveloped and often limited to formal compliance rather than substantive answerability [12]. This weak enforcement environment encourages non-compliance with budgetary provisions and undermines fiscal discipline.

Principal–Agent Theory also emphasizes the importance of institutional mechanisms designed to align the interests of agents with those of principals. These mechanisms include transparency initiatives, performance monitoring systems, audit processes, and participatory governance structures. However, Nigerian studies have shown that public institutions are often constrained by politicization, weak institutional capacity, and inadequate enforcement of accountability rules, which limit the effectiveness of these mechanisms [10].

Furthermore, Nigeria’s multi-tiered governance structure—comprising federal, state, and local governments—creates multiple layers of principal–agent relationships. Each layer introduces additional complexity, as accountability becomes diffused across different actors with varying levels of authority and information control. This fragmentation contributes significantly to inefficiencies in budget execution and weak coordination in public financial management.

The relevance of Principal–Agent Theory to this study lies in its capacity to explain the structural and behavioral factors underlying poor budget performance and weak accountability in Nigeria. By focusing on issues such as delegation, information asymmetry, and incentive misalignment, the theory provides a comprehensive framework for analyzing governance failures and identifying areas for reform.

2.10. Overview of Budget Implementation in Public Administration

Budget execution translates plans into spending and services. In Nigeria, it is hampered by weak accountability, poor institutions, and political interference.

The knowledge economy and digital tools improve monitoring and transparency [14]. Financial literacy and ethics among officers shape outcomes, while weak capacity fosters mismanagement [13]. Institutional bottlenecks and lack of trust hinder performance [12].

Strong monitoring and evaluation—through audits and disclosures—are vital but often absent [16]. Finally, civic partic-

ipation in budget oversight strengthens democratic accountability and reduces corruption [17].

In sum, Nigeria’s budget execution depends on technology, financial skills, strong institutions, monitoring, and citizen involvement to ensure transparency and fiscal discipline.

3. Research Method

This research utilizes a quantitative method. Information was obtained from primary sources. The survey approach was employed, and questionnaires were distributed to public employees in higher education institutions. A total of 200 surveys were distributed utilizing the simple random sampling method. A 5-point Likert scale was used to assess responses. Hypothesis testing was conducted using the Statistical Package for the Social Sciences (SPSS). Mean scores and Pearson Correlation Analysis were utilized to investigate the relationship between the variables, specifically budget implementation (independent variable) and accountability (dependent variable).

4. Data Presentation and Analysis

4.1. Introduction

This section presents the analysis of data collected from the field survey and secondary sources. The analysis is organized into four sections. First, the demographic characteristics of respondents are presented. Second, descriptive statistics of the major study variables are reported. Third, the hypothesis of the study is tested using the Pearson correlation technique in SPSS. Finally, insights from qualitative (content and historical) analysis are integrated to strengthen the interpretation of findings.

4.2. Demographic Characteristics of Respondents

Out of the 200 questionnaires distributed, 180 were duly completed and returned, representing a response rate of 90%. The demographic profile of respondents is shown in Table 1.

Table 1 shows that male respondents constituted 60% while female respondents accounted for 40%. This indicates that although the sample was male-dominated, there was still a fairly balanced gender distribution. With respect to age, 35% of respondents were between 25–35 years, 40% were aged 36–45 years, while 25% were above 46 years. This suggests that the study captured a wide spread of both early-career and experienced public servants.

Regarding years of service, 20% of respondents had worked for less than five years, 35% had between six and ten years of service, and 45% had more than ten years of work experience. This distribution indicates that the respondents were generally well-informed and experienced enough to provide reliable information on the study variables.

4.3. Descriptive Statistics of Study Variables

To assess the central tendency and spread of responses on the key variables, descriptive statistics were computed. **Table 2** summarizes the mean scores, standard deviations, and range of responses for budget implementation and accountability.

The results reveal that respondents generally agreed that budget implementation is being practiced to a reasonable extent in their institutions ($M = 3.85$, $SD = 0.94$). Similarly, accountability also received high ratings ($M = 4.02$, $SD = 0.88$). Since the maximum possible score on the scale was 5, these means suggest that respondents perceived both budget implementation and accountability positively.

4.4. Hypothesis Testing

The main hypothesis of the study was tested using the Pearson correlation coefficient in SPSS. The hypothesis was stated as follows:

Hypothesis 1

H_0 : There is no significant relationship between budget implementation and accountability in Nigerian public administration.

H_1 : There is a significant relationship between budget implementation and accountability in Nigerian public administration.

The result of the correlation analysis is presented in **Table 3**.

The Pearson correlation coefficient between budget implementation and accountability was found to be $r = .624$, $p < .001$. This indicates a moderate positive and statistically significant relationship between the two variables. In practical terms, this finding suggests that improved budget implementation is associated with greater accountability in tertiary institutions.

Therefore, the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_1) is accepted.

Regression Analysis

A simple linear regression was conducted to predict accountability from budget implementation. Results indicated that budget implementation significantly predicted accountability, $F(1,178) = 114.996$, $p < .001$, with an R^2 of .389. This suggests that approximately 39% of the variance in accountability can be explained by budget implementation. The regression equation was found to be: $\text{Accountability} = 1.589 + 0.632(\text{Budget Implementation})$.

4.5. Qualitative (Content and Historical) Analysis

To complement the quantitative analysis, content and historical analysis were conducted using relevant literature, journals, books, and reports. The qualitative findings are consistent with the survey results. Several authors have argued that poor budget execution undermines accountability and

transparency in the Nigerian public sector [18, 19]. Conversely, effective budget monitoring and implementation enhance trust in public institutions and strengthen democratic governance.

Historically, weak budgetary practices and delays in implementation have contributed to wastage, leakages, and inefficiency in Nigeria's public administration. These challenges have often resulted in low accountability, particularly in the management of public funds within tertiary institutions. The evidence from content analysis therefore reinforces the conclusion that budget implementation is a key determinant of accountability.

4.6. Summary of Findings

The analysis yielded the following key findings:

1. The demographic profile showed a diverse and experienced group of respondents across gender, age, and years of service.
2. Descriptive statistics revealed that respondents rated both budget implementation and accountability relatively high.
3. Pearson correlation analysis demonstrated a significant positive relationship between budget implementation and accountability ($r = .624$, $p < .001$).
4. Qualitative evidence from historical and content analysis supported the statistical results, confirming that ineffective budget implementation negatively affects accountability in Nigerian public administration.

4.7. Conclusion

This chapter presented the results of both quantitative and qualitative analyses. The findings demonstrate that budget implementation is significantly related to accountability in Nigerian tertiary institutions. The next chapter discusses these findings in relation to the literature reviewed and the theoretical framework of the study.

4.8. Recommendations

Below are recommendations for this study:

1. Tertiary institutions in Nigeria should adopt digital financial management systems to improve transparency, tracking, and efficiency in budget execution.
2. Internal oversight mechanisms such as audit units and governing councils should be strengthened to ensure strict monitoring and accountability in the use of institutional funds.
3. Continuous capacity development and merit-based recruitment should be enforced to ensure that only competent and ethical personnel manage institutional finances.

Abbreviations

SPSS	Statistical Package for the Social Sciences
M&E	Monitoring and Evaluation

IPA	Independent Public Auditor
PFM	Public Financial Management
IPSAS	International Public Sector Accounting Standards
GDP	Gross Domestic Product
FGN	Federal Government of Nigeria
LGAs	Local Government Areas
MDA(s)	Ministries, Departments, and Agencies

Author Contributions

Yetunde Adebaiye-Olawuyi: Conceptualization, Resources
Shalom Ufuoma Erude: Data curation, Methodology
Abayomi Azeez Adebaiye: Writing – review & editing

Conflicts of Interest

The authors declare no conflicts of interest.

Appendix

Table 1. Demographic Characteristics of Respondents (N = 180).

Variable	Category	Frequency	Percentage (%)
Gender	Male	108	60.0
	Female	72	40.0
Age Range	25–35 years	63	35.0
	36–45 years	72	40.0
	46 years and above	45	25.0
Years of Service	Less than 5 years	36	20.0
	6–10 years	63	35.0
	Above 10 years	81	45.0

Source: (SPSS, 2025)

Note. Frequencies and percentages are based on valid responses.

Table 2. Descriptive Statistics of Study Variables.

Variable	N	M	SD	Minimum	Maximum
Budget					
Implementation	180	3.85	0.94	1.00	5.00
Accountability	180	4.02	0.88	2.00	5.00

Source: (SPSS, 2025)

Note. M = Mean, SD = Standard Deviation. Responses measured on a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree).

Table 3. Pearson Correlation between Budget Implementation and Accountability (N = 180).

Variable	Budget Implementation	Accountability
Budget Implementation	1.000	.624**
Accountability	.624**	1.000
Sig. (2-tailed)	—	.000

Variable	Budget Implementation	Accountability
N	180	180

Source: (SPSS, 2025).

Note. ** Correlation is significant at the 0.01 level (2-tailed).

Table 4. Model Summary.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.624	.389	.385	.691

Source: (SPSS, 2025)

Note. R = correlation between observed and predicted values. R² = proportion of variance explained.

Table 5. ANOVAa.

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	54.901	1	54.901	114.996	.000b
Residual	86.159	178	0.484		
Total	141.060	179			

Source: (SPSS, 2025)

Note. a. Dependent Variable: Accountability. b. Predictors: (Constant), Budget Implementation.

Table 6. Coefficientsa.

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
Constant	1.589	0.214	—	7.422	.000
Budget Implementation	0.632	0.059	.624	10.724	.000

Note. a. Dependent Variable: Accountability.

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