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REFORM OF BUDGETING PROCESS AND PUBLIC SECTOR PERFORMANCE IN KADUNA STATE.

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Abstract

This study was undertaken to specifically assess the impact of budgeting process reform on public sector performance in Kaduna State. The study adopts the NPM theory as the theoretical framework. Primary data were sourced through questionnaire and interview. The combination of data sources ensured comprehensive and reliable information. Questionnaires were administered using a 5-point Likert scale. Interviews with key officers from the MDAs provided deeper insights, complementing the quantitative data. Data from the questionnaires were analyzed using descriptive and inferential statistics via SPSS. Descriptive statistics summarized data patterns, while inferential statistical tool examined the impact between variables, helping to answer the research question and predict future trends. The study's findings revealed that there is no significant impact between the budgeting process and public sector performance. It concludes that some reform areas show promise, persistent challenges need to be addressed. The study therefore recommends the review of budgeting process to make it more performance oriented by instituting stakeholder involvement in the process of budget formulation.

Key words: Budget approval, Budget formulation, Budget implementation, budget preparation, budgeting Process, public service performance, public service reform.

1. Introduction

Governance reform has become a key focus in public sector management worldwide, aiming to improve governance, efficiency, and service performance. Many countries, including Nigeria, have undertaken reforms to modernize their public sectors. In Nigeria, state-level reforms are essential due to the federal system's significant responsibilities, as outlined in the 1999 Constitution. However, challenges such as over-reliance on oil revenues, wage bill growth, overstaffing, payroll fraud, and poor governance capacity hinder progress.

Key issues include outdated public management systems, insufficient training, patronage-based hiring, corruption, and underperforming civil service training institutions. To address these, states must adopt comprehensive reform strategies to improve planning, budgeting, transparency, accountability and inefficient public sector performance.

Public sector performance, a cornerstone of governance, affects citizens' interactions with their government. Indicators of success include accessibility, quality, timeliness, and efficiency of services. Kaduna State, for example, faced inefficiencies and low productivity in its public sector. Reforms, such as payroll computerization, pension system changes, and audits, were implemented to address these issues. However, challenges persist, prompting partnerships with the World Bank-supported State Governance Reform and Capacity Building Project to introduce comprehensive improvements in budgeting process and governance practices.

1.1 Research Question

The question that is fundamental to this research is: how has the budgeting process reform impacted on public sector performance in Kaduna State?

1.2 Research Objective

The main objective of this study was to assess the impact of budgeting process reform on public sector performance in Kaduna State.

1.3 Research Hypothesis

The hypothesis of this study was: the budgeting process reform has no significant impact on public sector performance in Kaduna State.

2.0 LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Conceptual Exploration

2.1.1 Concept of public sector performance

Several scholars have explored the concept of public sector performance from various perspectives, considering factors such as efficiency, accountability, and responsiveness in the public sector.

World Bank (2023), public sector performance refers to the efficiency and effectiveness with which public institutions deliver services and achieve policy objectives. It encompasses the processes and outcomes associated with governmental functions, aiming to meet the needs and expectations of citizens. A performance-oriented public sector emphasizes results and impact, ensuring that achievement align with set goals and contribute to societal well-being. Bovaird & Finkelstein (2023), understanding public sector performance involves recognizing the multifaceted nature of public sector operations and the need for robust performance management systems to ensure accountability, transparency, and the efficient use of resources in delivering public services. Tekhena. (2023), a Meta review of public sector performance management research underscores the complexity of measuring and managing performance in public organisations. The review suggests that while performance management systems are widely implemented, their effectiveness varies, and challenges persist in achieving intended improvements. Boyne (2023) in explaining the determinants of public sector performance argued that public sector performance can be evaluated by looking at factors such as organizational capacity, environmental pressures, and management practices. He highlighted that performance can improve through management reform, a focus on public sector outcomes, and efficiency gains. While Andrews & Van de Walle (2013), suggested that citizen satisfaction and trust are key elements of public sector performance. Their study highlights that performance is often judged by the public not only in terms of efficiency but also through transparency, fairness, and responsiveness.

These scholars provide a range of perspectives on public sector performance, from efficiency and citizen satisfaction to democratic accountability and the influence of external contexts.

Together, they highlight the complexity of measuring and improving public sector performance in various governance settings.

2.2 Review of Empirical Studies

Cynthia, et. al. (2020) stated that there has been little attention and discussion in the academic literature on the relationship between budgetary process and performance. The purpose of their study was to determine the effects of budgetary process on performance of county governments, a case of Trans Nzoia County Government. The specific objectives of the study were; to determine the effects of budgetary participation on performance of Trans Nzoia County, to establish the effects of budgetary control on performance of Trans Nzoia County and to identify the effects of budget planning on performance Trans Nzoia County. The study was guided by theory of budgetary process and contingency approach. The study adopted a descriptive survey research design. The study targeted a population of all the 72 employees directly with the budgetary process of Trans Nzoia County. A census of all the employees used in data collection. The instrument for data collection was the questionnaire. A Cronbach alpha value was used to determine reliability for the study. Quantitative data was analyzed using descriptive statistical methods with statistical tools such as pie charts and measures of central tendency such as mean, mode and standard deviation used in presentation of findings. Inferential statistics such as ANOVA and multiple regression models were also used. The findings of the study revealed that participation in the budgetary process, budgetary control and budgetary planning enhances financial performance. The study recommends that the county Government of Trans Nzoia should make sure that involvement all the stakeholders especially in decision making of the county on issues of budgetary process.

The main difference between Cynthia et al.'s study and this is that it focuses on county governments in Kenya (specifically Trans Nzoia County), while this research centers on state-level governance in Nigeria (Kaduna State). Cynthia et al. adopted a descriptive survey design, while this study adopts explanatory sequential research method. On theoretical Framework, Cynthia et al. applied budgetary process theory and contingency approach, while this study's reliance on New Public Management (NPM) shifts focus to principles of efficiency, accountability, and performance management, making it more suitable for evaluating reforms aimed at modernizing budgeting practices.

Khoo,et. al (2024), evaluate the influence of budgeting process elements (budget participation, preparation, implementation and evaluation) on budget performance of government. A cross-sectional survey design was administered among budget officers from government agencies, departments, and units in Malaysia. Descriptive and regression analyses were used to examine the relationship between the budgeting process and budget performance. The findings revealed the significant influence of the two predictors: (1) budget participation and (2) budget implementation and evaluation, on budget performance. Both have positive and significant impacts on budget performance. However, budget preparation appeared to have no significant relationship with budget performance, although there is positive effect. This study provides empirical evidence on the budgeting process factors that influence budget performance. The findings hopefully are of interest to government officials, especially frontline bureaucrats, who seek to ensure that budget performance meets expectations in Malaysia and other countries.

Khoo et al.'s study aligns with our research focus by evaluating specific elements of the budgeting process participation, preparation, implementation, and evaluation—and their influence on performance. The gaps and differences relative to our study is on geographical context, Khoo et al.'s study is based in Malaysia while our study contextualize findings

within Kaduna State's governance system. Also, Khoo et al. focused specifically on budget performance while our study expands this scope by analyzing public sector performance. Khoo et al. (2024) provide valuable insights into budgeting process elements and their influence on budget performance, our research in Kaduna State offers an opportunity to build on this work by adopting a broader framework based on NPM principles.

Ariyo-Edu & Woli-Jomh, (2024) believe that budgeting and budgetary control systems have been discovered to be a panacea to the challenges of poor performance of public sectors in Nigeria. The study 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.

Ariyo-Edu & Woli-Jomh (2024) directly addresses the relationship between budgetary control processes and public sector performance, aligning closely with our focus on the impact of budgeting process reforms in Kaduna State. However, our study in Kaduna State has made deeper contributions by adopting a broader framework to analyze the full budgeting process and its impact on public sector performance. By addressing these areas, this research generates context-specific recommendations to enhance budgetary processes and improve public sector performance in Kaduna State.

3.0 Methodology

The application of a proper and well organized scientific research procedure and methodology to a large extent determines the success of any research undertaking. The procedures that were systematically followed in carrying the study were objectively deliberated. This chapter of the study generally contains research methodology used to develop the themes outlined in this study.

3.1 Research design

A research design is a plan or guide for data collection and interpretation, with sets of rules that enable the researcher to conceptualise and observe the problem under study (Creswell & Creswell, 2018). This study adopts explanatory sequential type of mixed method research design. It is a method in which the researcher first conducts quantitative research, analyse the results and then builds on the result to explain them in more detail with qualitative research. This research method enabled the researcher made assessment on the impact of the budgeting process reform on public sector performance. Adapted questionnaire were administered to a

sampled population from the stakeholder MDAs and the findings were generalized to the entire population of the study. Qualitatively structured interview were also conducted with two (2) key officers from each of the five stakeholder MDAs.

3.2 Population of the study

The population of this study comprises the entire staff of five stakeholder Ministries, Departments, and Agencies (MDAs) which are Kaduna State Planning and Budget Commission (146), Ministry of Finance (170) Office of Auditor-General (State Audit) (46), Kaduna State Internal Revenue Service (KADIRS) (297) and Office of the Head of Service (OHOS) (81). The researcher believes that the choice of the five MDAs had been appropriate and sufficient to elicit valid findings pertaining to the variables and their impact.

To further test the impact of independent variable on dependent variable, two (2) selected officers from each of the stakeholder MDAs were interviewed.

3.3 Determination of Sample Size

The study sample size was determined by the Research Advisors (2006) sample size determinant using 95% Confidence Level and 5% Margin of Error. Based on the population of this study, which is 770, the sample size for this study was 260. However, to accommodate the non-response rate, 10% of the sample size was added that made the total to be 286.

3.4 Sampling Technique

The researcher adopted judgment sampling (also known as purposive sampling) technique. The key features of this sampling technique is that the researcher deliberately selects participants based on their knowledge or characteristics that align with the research objectives. The justification for adopting this technique is that it is efficient and time-saving for this study and it ensured that participants were highly relevant to the research questions.

3.5 Sources of Data

Data for academic research can be obtained basically from two (2) major sources, namely primary and secondary Sources. The primary data are original materials or information that researchers collect first hand. These sources provide direct evidence or information that has not been interpreted, analyzed, or filtered through anyone else's perspective (Neuman, 2014). The primary data for this study are those that were generated by the researcher from administered questionnaires and conducted interviews. Questionnaire is a research tool featuring a series of questions used to collect useful information from respondents (Bryman & Bell 2015). It was used in this study because of its practicability, cost-efficiency, speed and ease of analysis. It was also effective in measuring subject behavior, preferences, intentions, attitudes and opinions. While a research interview is a two-person meeting conducted to increase knowledge on a given topic. (Osuala, 2005) sees interview as a conversation carried out with the aim of obtaining certain information. It is designed to gather valid data and reliable information through the responses of the interviewee to planned sequence of questions.

3.6 Administration of instruments for data collection

A total number of two hundred and eighty six (286) copies of questionnaires were administered to selected sample across the five stakeholder MDAs. The questionnaire was adapted from the works of Maina (2016), Mary et. al. (2022) and Scott & Kwesi, (2018). Likert 5 scale style was used as; strongly disagree, disagree, neutral, agree and strongly agree. Respondents were asked to tick appropriately on their choice from the multiple choices. Questionnaire was used due to its' simplicity to understand and use for the researcher and the respondents alike. Also, it takes less time and effort to complete than higher-point scales.

To complement the response of the respondents who are the staff of the MDAs under study and to further assess the impact on public services performance, interview was conducted with two key selected staff from the five stakeholder Ministries, Departments and Agencies of Kaduna State. The justification for using interview in this research was that it allowed for a deeper explanation of results obtained in quantitative phase. Likewise, by combining numerical evidence with qualitative insight from interviews, the researcher will be able to present a more nuanced understanding of the research problem. It also help clarify ambiguities, uncover underlying reasons for trends, and provide context to the numerical data. It also enabled the researcher established rapport and trust with the participants, which enhanced the quality and depth of the data.

3.7 Data Analysis Technique

Data collected from the administered questionnaire were sorted to establish whether they were correctly filled. Only those that were correctly filled were considered for analysis. Data analysis involves sorting, inspecting, cleaning and coding of the data ready for analysis through software (Babbie, 2011). Coding of the data was done and the raw data were entered into Statistical Package for Social Sciences (SPSS) Version 25 to generate statistics.

Data analysis was done through descriptive and inferential statistics. All the data were subjected to descriptive statistics. Descriptive statistics refers to a set of methods used to summarize and describe the main features of a data such as its central tendency and distribution (Field, 2018). It was presented in frequency tables, percentages, mean and standard deviation. That showed the response pattern of all the responses in the questionnaire. The justification for using descriptive statistics was because it allowed for the ease of data visualization and it also allowed the data to be presented in a meaningful and logical way which enabled simplified interpretation of the data.

The inferential statistics (correlation and Regression Analysis) generated more meaning from the data which assisted in answering the research questions. Correlation is a statistical measure that expresses the extent to which two variables are linearly related. It is a common tool for describing simple relationship without making a statement about cause and effect (Bryman & Bell, 2015). Correlation analysis was used to establish whether there is any linear association between the variables under study. The justification for using correlation is the possibility of predicting causal relationship, predicting human behavior and being the most cost-effective, and the methodology and statistical analysis were easier to implement.

Regression analysis on the other hand was applied to test the impact of independent variables over single dependent variable (public service performance). Regression is a set of statistical methods used for the estimation of relationship between a dependent variable and one or more independent variables (Bryman & Bell, 2015). It is used to assess the strength of the relationship between variables and for modelling the future relationship between them. This method was used because it allowed the researcher examined the relationship between two or more variables of interest.

4.0 Data Presentation and Analysis

In this section, the data collected by the researcher are presented and analyzed. The analyses provided answer to the research question. The data were also interpreted and the findings were adequately discussed.

4.1 Descriptive Statistics

Table 4.1 Mean and Standard Deviation

Variable	Mean	Std Deviation	N
Public Sector Performance	3.4682	0.81756	261
Budgeting Process	3.6094	0.62252	261

Source: Researchers SPSS output, 2024.

The mean and standard deviation of all the latent construct were computed based on the Likert 5 point scale, were 1=strongly disagree, 2= disagree, 3= neutral, 4=agree, and 5= strongly agree. By implication any mean response of 1 – 2.49, 2.50 – 3.49 and 3.50 – 5.00 may be rated below average, average and above average respectively.

Evidence from Table 4.1. Showed the mean as well as the standard deviation of public service performance to be 3.4682 and 0.81756 which indicates that the level of agreement with the statement on public sector performance of the respondents is average. Similarly, the mean and standard deviation of budgeting process is 3.6094 and 0.62252 which indicates the level of agreement with the statement on budgeting process is above average. Therefore, on a 5-point Likert scale anchored on different degree of agreements, all the study variables are rated high indicating the respondents agreement with the statements on the construct. This suggested that on average the scores recorded on the variables of the study were considerably agreeing largely with the questions.

4.2.1.3 Coefficient of determination

The coefficient of determination is assessed in order to evaluate the amount of variance explained by independent variables on dependent variable.

Table 4.2: Model Summaryb

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Durbin-Watson
1	0.642 ^a	0.412	0.401		0.63278	1.583

Source: Researcher's SPSS Output, 2024

Predictor: (Constant), Budgeting Process.

Dependent Variable: Public Sector Performance.

Table 4.2 shows that budgeting process explain 41% variance in public service performance. Ozili (2023) categorizes R-Square as negative, low and acceptable. He explained that linear model that reports a negative R-Squared should be rejected because the model shows that the explanatory variables do not predict the changes in the dependent variable; R-squared between 0 and 0.09 (0% to 9%) is too low for an empirical model in social science research and this range of R-squared is not acceptable, so it should be rejected; R-squared that is between 0.10 and 0.50 (10% to 50%) is acceptable only under the condition that some or most of the explanatory variables are statistically significant; and R-squared between 0.50 to 0.99 is acceptable especially when most of the explanatory variables are statistically significant.

In line with the view of Ozili (2023), the R-Square value explained by independent variable on public service performance which stood at 41% is acceptable because it is within the

acceptance range of 10-50% which fulfills the condition for the acceptance of R-Square within this range.

4.2.1.4 Auto correlation test

Another requirement of linear regression is the assumption of no auto correlation of the error terms. Norusis (1995) opined that Durbin-Watson can be used to test the independence of error terms. He further explained that the general rule of thumb is that if the Durbin-Watson value is between 1.5 and 2.5, the assumption of independence of the terms is not violated. The result revealed that Durbin Watson coefficient stood at 1.583 as shown in Table 5.9 which falls within the benchmark. This indicates the absence of harmful serial correlation. Therefore, this fulfils one of the assumptions of linear regression.

4.2.1.5 F-Statistics

Table 4.3: ANOVAa

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	71.682	5	14.336	35.805	.000 ^b
Residual	102.104	255	0.400		
Total	173.786	260			

Source: Researcher's SPSS Output, 2024

Dependent Variable: Public Service Performance

Predictor: (Constant), Budgeting Process.

Table 4.3 shows the F statistics which stood at 35.805 having a p-value of 0.000 which is less than 0.05 indicating that it is significant at 95% confidence level. This implies that the model is fit and the variables are not wrongly selected. Hence, we can proceed with the regression analysis.

Table 4.4 Regression Table

VARIABLES	B	Std. Error	Beta	t-Statistic	p-Value
(Constant)	-0.205	0.316		-0.648	0.518
Budgeting Process	-0.07	0.082	-.053	-0.847	0.398

a. Dependent Variable: Public Service Performance

Source: Researcher's SPSS Output, 2024

Hypothesis

H₀: There is no significant impact between budgeting process reform and public service performance.

The coefficient of budgeting process is -0.07 which is negative, this indicate that budgeting process and public service performance are negatively related. However, the significance of this can be justified in t-statistic and p-value. The t-statistics of budgeting process is -0.847 with its p-value 0.398 indicating that the relationship depicted from the model is insignificant at 95% confidence level. This implied that there is no evidence to reject the null hypothesis which states that "there is no significant impact between budgeting process reform and public service performance". The study therefore fail to reject the null hypothesis.

5.0 Discussion of Findings

In order to make meaning of the data gathered and its analyses, discussing the findings in order to make the phenomenon very clear and understandable is very pertinent. Additionally, the data analyzed were authenticated by means of interview results. The study had earlier presented a hypothesis in order to accomplish the objective stated at the introduction of the research.

The null hypothesis state that there is no significant impact between budgeting process reform and public sector performance. From the result of the test of hypothesis, the negative coefficient of -0.07 suggests a weak and inverse relationship between the two variables, indicating that the reforms in the budgeting process might even negatively affect public service performance. However, this relationship is statistically insignificant as evidenced by the t-statistic of -0.847 and the p-value of 0.398 at 95% confidence level, these values imply that there is no sufficient evidence to reject the null hypothesis. As a result, the hypothesis that there is no significant impact between budgeting process reform and public service performance is not rejected. The finding revealed that budgeting process reform has not impacted on public sector performance.

This finding contrasts with the results of several other studies that emphasize the importance of budgeting processes on improving public sector performance. Interviews conducted with staff of the Kaduna State Planning and Budget Commission revealed that budgeting processes are inherently linked to public sector performance, as the amount allocated to different organizations affects their functioning and, ultimately, the services they provide. Despite this perception from staff, the empirical findings suggest that the reform efforts have not yet translated into significant performance improvements. This result could be attributed to the lack of robust stakeholder involvement in the process of budget formulation.

The major finding on budgeting process was that there is no significant impact between budgeting process and public sector performance. This finding was corroborated by the literature discussed.

6.0 Conclusion

From the results obtained in the study, there is evidence that the implementation of the budgeting process reform has not significantly impacted public sector performance in Kaduna State. The study therefore submits that the persistent challenges need to be addressed to fully leverage the potential of budgeting process reform. A holistic approach that combine stakeholders' involvement and targeted interventions will be essential for improving public service performance in Kaduna State.

7.0 Recommendations

Based on the results derived from major findings, the study recommends that, the review and further reform of the budgeting process to make it more performance-oriented. Introduce performance-based budgeting where resource allocations are tied to measurable outcomes, ensuring that the budgeting process directly contributes to public sector performance. The finding that there is no significant impact between budgeting processes and public sector performance suggests a need for more alignment between budgets and performance goals. Also, there should be more regular stakeholders' engagement in the process of budget formulation.

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