

Evaluation of Expenditure Control Measures on State Spending in Nigeria: An Empirical Approach to Internal Auditors of Ministries, Departments and Agencies

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Abstract

This study presents an evaluation of the effectiveness of expenditure controls on the spending of state MDAs in 2022. The study population comprises three strata: ninety-seven (97) internal auditors of Ministries, Departments and Agencies (MDAs) and eight members of the State House Assembly for the purpose of the questionnaire survey. A simple random sampling technique was used to select the sample of the internal auditors, a census was taken of the eight (8) members of the State House Appropriation Committee, and a purposive sampling method was employed to select the nine (9) senior staff for the interview. In an explanatory sequential mixed approach, quantitative data were generated through structured questionnaire administration from auditors and legislators, while qualitative data were generated from semi-structured interviews. Descriptive statistics were used to summarize data on the study variables, and PLS-SEM was used to confirm the influence of expenditure controls on government spending. The results show that there is a rare use of the existing expenditure controls by MDAs in the State and that the current control mechanisms do not have a significant influence on the spending MDAs in the State, and personal and external relationships affect the use of the control mechanisms.

Keywords: Expenditure Controls, Government Spending, Internal Auditors, Ministries, Departments, Agencies

1. Introduction

The government of any nation has numerous objectives to achieve, including securing lives and properties, providing infrastructure and other social amenities, creating an enabling business environment, employment creation, and job protection, among others, to its citizens. These objectives can be achieved through expenditures by the respective governments over a given period of time [1,2].

Expenditure in the context of this study refers to government or public expenditure, which are generally categorized into expenditures on administration, internal securities, health, education, and foreign affairs, among others, and have both capital and recurrent components [3]. Government expenditure is a major component of national income. This implies that government expenditure is a key determinant of economic size and economic growth.

The effectiveness of government expenditure in expanding the economy and fostering rapid economic growth depends on whether it is productive or unproductive. The direction and magnitude of the relationship between government expenditure and economic growth have continued to generate a series of debates

among scholars. It is presumed that the government performs two basic functions: the protection and provision of certain public goods.

The protective function entails the creation of a rule of law and the enforcement of property rights, which helps to minimize the risks of criminality, protect life and property, and protect the nation from external attacks; defense, roads, education, health, and power are goods provided by the government [4]. Hence, expenditure control is absolutely necessary for good public financial management because fiscal rules, medium-term budget plans, and annual budgets are meaningless if expenditure cannot be controlled during execution.

However, the objective of expenditure control is to ensure that public resources are spent as intended, within authorized limits, and following sound financial management principles. Unlike the budget of a typical business entity, a distinguishing feature of a government budget is that it is funded primarily via compulsory taxation of citizens and authorized via an act of Parliament. The role of an expenditure control system is to ensure that the level and allocation of government expenditure reflects the will of the legislature as voted for in the budget. Expenditure

controls also reflect sound financial management principles, ensuring that public resources are utilized efficiently, incurred obligations are cleared in a timely manner, abuse/misappropriation of public money is prevented, and private actors compete on a level-playing field for government contracts. A lack of effective expenditure controls not only threatens macroeconomic stability and fiscal discipline but can also call into question the integrity of the public financial management system and undermine trust in a government's stewardship of public resources [5].

Nevertheless, it has become increasingly complex to manage expenditure allocation because the roles of the government have expanded, and financial resources are scarce to meet the ever-increasing social needs and population growth. Hence, inadequate financial resources, as opposed to increasing demand for public services, can be addressed by effective resource allocation through proper economic policy and expenditure control.

The amount of expenditure incurred by the government in any fiscal year is included in the annual budget. The budget prepares the government to ensure that the required resources are available at the right time and in the right amount in order to facilitate the completion of proposed actions and accomplish planned objectives [6]. Thus, budgetary policy and budget documents are important components of fiscal policy. Fiscal policy, as a part of economic policy, deals with public expenditure, public borrowing, and debt management [7]. Budgetary control is a technique applied to control the total expenditure on materials, wages, and overhead by comparing actual performance with planned performance. This technique is also believed to be a valuable aid for cost control and coordination.

However, the role of accounting in the control of expenditures relates mostly to setting standards via budgeting and ensuring that the standard set is adhered to. The accounting controls also ensure the actualization of the macro-economic goals, which are: maintaining the total framework of the planned expenses; adjustment of expenditure rate to the rate of the reception of incomes; regular follow-up of compliance with deficit goals; and planning of the financing of the deficit to reduce the national debt-product ratio, among others. The Nigerian government engages in a variety of economic activities that result in government expenditure. Accounting is primarily used to ensure accurate accountability in the execution of such expenditures. There have been reported cases of misappropriation of funds in public enterprises, and improper accountability has led to problems in many public enterprises into problems [8]. The role of accounting in the control of expenditures deals with the process of setting cost standards and ensuring that the standard set is maintained.

The need for auditing has expanded considerably worldwide, especially in the public sector. According to a report by the Transparency Initiative, Nigeria has been rated among the most corrupt countries in the world for many consecutive years since 2001 due to the collapse of public sector accountability. As a result of the increasing financial scandals and public agitation of the inability of the executive arm of the government to turn things around, there is a demand for greater accountability and transparency in the public sector. The reason for this is the growing need for transparency and accountability at all levels

of government activities, such as those related to revenue allocation and government spending; the significant percentage of the asset base and other productive resources of the country come under the control of the public sector of the economy and the increasing public outcry with respect to mismanagement of public funds, embezzlement on the part of government officials, high recurrent expenditures, and poor budget performance by various governments bring about the need for auditing in expenditure control [9]. However, the primary role of auditing in expenditure control is not to detect fraud and error but to examine the books of account to determine whether it gives/shows a true and fair view of the state of affairs of the economy during the period under review. A lack of transparency and accountability creates auditing as an expenditure control mechanism.

Therefore, budget, accounting, and audit controls play significant roles in effective expenditure control, which is corroborated by Scott (2016), who established that expenditure control is a mix of interlinked systems, processes, and practices that include budgeting, revenue mobilization, public expenditure management, financial reporting, auditing, and the public financial management regulatory framework. However, there are several suggestions aimed at enhancing efficiency in expenditure management, some of which are in alignment with the philosophy of equity which Scott (2016) study was premised on. For example, Broback and Sjolander (2002) indicate that expenditure control improves the financial situation of citizens and generates economic growth. This requires clear statements in government policy, which indicate that expenditure is targeted at areas that have a direct or indirect impact on citizens and foster greater economic efficiency and improved distribution of incomes.

To this end, there has long been interest and concern regarding government expenditure controls by stakeholders, local and foreign agencies, and academics. However, there is a paucity of literature on the effectiveness of subnational expenditure controls to ensure controlled government spending. The few studies include Akpan (2001), James (2010), Amassoma et al. (2011), Eivani et al. (2012), Mohammed and Sagir (2018), and George (2019), among others. Little is known about the efficacy of expenditure controls on the spending of MDAs in Katsina. Thus, there is a need to evaluate the efficacy of existing expenditure controls on the Katsina State government to measure their strength in promoting effective public financial management. Katsina State has been blessed with abundant mineral resources found in many locations across the state, and the locations are well connected with an excellent road network beside an International Airport located at the heart of the State Capital. Against this background, this study evaluates the effectiveness of MDAs' expenditure controls in Katsina.

1.1 Institutional Framework for Expenditure Control

Expenditure controls at the state level by the governor are subject to the approval of the legislature within the ambit of the Constitution. Consequently, in accordance with Section 81(1) of the Constitution, "The Governor shall be prepared and laid before each House of the State Assembly in each financial year, estimates of revenue and expenditure of the state for the following financial year. The National Assembly is the Supreme Authority for matters of state finance. The control exercised by the legis-

lature is both 'ex-ante' and 'ex-post. ". The 'ex-ante' control is in the sense in which the Legislature considers and approves the Estimates submitted to it by the Governor. 'Ex-post' control is the review of transactions after payment. No public funds may be spent without approval from the State Assembly.

The Auditor-General for the State is expected to scrutinize all accounts and records of the money collected and spent and reports to the State Assembly appropriately on instances of waste, extravagance, inefficiency, or fraud. The Auditor-General's duty is a post-payment audit, except in matters relating to pension and gratuity payments, on which he performs a pre-payment audit. The Commissioner of finance must approve requests of ministries/departments requiring expenditure, as contained in the approved estimates. Although the estimates and appropriation act guide the disbursement of public funds, the release of money is subject to issuance of relevant Warrants by the Commissioner of Finance for expenditure. The Warrant authorizes the accountant-general to release funds as appropriate. The Accountant-General has an overall responsibility for the total expenditure of the government. His office would keep the necessary books of accounts to record all receipts and expenditures of the various Ministries, Departments and Agencies.

Ministries/departments are expected to maintain a vote book for each head or subhead of expenditure. This is an integral part of a Budgetary Control System. It is designed to facilitate vote watching to ensure that expenditure incurred is not in excess of appropriation. Over-expenditure of votes amounts to the reckless use of public funds and is seriously frowned by the government. Finally, the 1979 and 1989 constitutions brought the Public Accounts Committee into existence. The purpose of the committee is to expose waste, corruption, and inefficiency in the handling of public funds or projects. It is empowered to examine the audited accounts of the State and those of public offices, as well as the Auditor-General's report thereon.

1.2 Literature Review And Hypotheses Development

Expenditure control includes elements such as administrative and financial sanctions, ascertaining the availability of budgets, recording and processing controls including delegation and segregation, proper recording and processing, verification and certification, and approving and disbursing payments. According to Adenugba and Ogechi (2013), expenditure control will have a significant impact on the internally generated revenues of municipalities if well and adequately managed by enhancing the allocation of scarce resources on the basis of established objectives.

Government expenditure controls are tools for achieving economic development plan targets. Subnational Governments in Nigeria face myriad problems ranging from corruption and embezzlement, poor financing, and mismanagement of funds to poor leadership [10]. Therefore, these factors have deterred the development of subnational governments in Nigeria. Therefore, it is necessary to evaluate the government expenditure control of subnational governments in Nigeria. Moreover, previous studies have examined the effects and relationships between Internally Generated Revenue and Government expenditure, internal control and internally generated revenue, internal control systems,

and government expenditure [11,12]. In this study, emphasis is placed on the following components of expenditure control.

1.3 Accounting Control and Government Expenditure

Controls are an essential ingredient of modern business because they can reduce error rates, minimize fraud, and ensure that procedures are completed in a consistent manner. The Accounting Controls Guidebook reveals the controls you need for every accounting system, from billings to financial reporting, in addition to operational areas, such as order processing, shipping, and receiving. Controls are stated separately for manual and computerized accounting systems [13,14].

The course also addresses types of controls, control principles, proper balance of control systems, and how to construct a system of controls. In short, this is an essential desk reference for the accountant who wants to install and maintain a well-constructed system of controls. Accounting controls are measures instilled by a good accounting system to ensure the accurate recording of transactions, adherence to rules, safety of assets, and accuracy of financial statements [15].

Few studies have examined whether accounting controls influence expenditures. Previous studies have established a positive relationship between accounting controls and expenditures. Iyoha and Oyerinde (2010) investigated accounting infrastructure and accountability in the management of public expenditures in developing countries. Accountability in the control and management of public funds is one of the most sensitive aspects of government activity in all democracies. Hence, the 1999 Constitution of the Federal Republic of Nigeria contains provisions related to legislative powers and control over public funds. However, the required level of accountability for public expenditure has not been achieved in Nigeria. The situation has remained worrisome, even though the country does not lack the appropriate laws and regulations required to bring sanity into the system. Although there have been some bold steps and initiatives by the government in the past through strengthening existing institutions and creating new ones with responsibility for fraud and other controls, the issue of weak accounting infrastructure has not been addressed. This study argues that accountability in public expenditure can more easily be realized within the context of a sound accounting infrastructure and a robust accounting profession and not in the multiplicity of laws and anti-corruption agencies, all of which are reactive in nature. Therefore, this study reports on the current state of accounting infrastructure in Nigeria and concludes with an assessment of existing agencies and current reform initiatives to ensure accountability in public expenditure in Nigeria.

Magabli (2018) aimed at identifying the effectiveness of the control of the accounting and its relationship to adjust the internal oversight and renewal of the strengths and weaknesses in the control system, where distribution was designed to identify a sample of (200) Member of the community of study and retrieve (180), one of the most important findings of the study is the role of the staff in the process of adjusting government spending as a result of being trained by the use of technology in the interest of the supervision and auditing, which facilitated the setting process and expenditure control and reduces corruption as recom-

mended study given of internal controls and auditing accounting debt service and the fight against corruption of sufficient care for spending control to reduce tax evasion and to increase government revenue and drying up the sources of administrative and financial corruption in governmental units and workshops of each of the staff members and the community. The establishment of controls and the lack of exchange outside the budget items.

The theory of Wagner's Law is named after German political economist Adolph Wagner (1835-1917), who developed a "law of increasing state activity" after empirical analysis of Western Europe at the end of the 19th century. He argues that government growth is a function of increased industrialization and economic development. Wagner stated that, during the industrialization process, as the real income per capita of a nation increases, the share of public expenditure in total expenditure increases. The law cited that "The advent of modern industrial society will result in increasing political pressure for social progress and increased allowance for social consideration by industry."

Based on the above findings and theory the study hypothesizes in a null form that

H1: Accounting controls do not have significant impact on the spending of Katsina State MDAs,

1.4 Audit Control and Government Expenditure

Audit control can be described as an independent and objective assurance and consulting function designed to help an organization achieve its objectives. The objectives of audit control are unarguably broad, but governments differ in their commitments to them. Therefore, it is generally asserted that the effectiveness of audit control can only be as good as the commitment of the government to pursue these objectives. Many studies evaluate the effect audit committee effectiveness on a general company's reporting system [16,17].

According to, audit control is part of the control system put in place by the management of an organization to ensure adherence to the stipulated work procedure and as an aid to management. They believe that audit control measures, analyses, and evaluates the efficiency and effectiveness of other controls established by management in order to ensure smooth administration, control cost minimization, capacity utilization, and maximum benefit derivation. This implies that audit control is an integral part of a complex system designed by the management of any organization to ensure the orderly conduct of its business and prevent asset abuse [18]. The Institute of Internal Auditors (1999) defines audit control as an independent, objective assurance, and consulting activity designed to add value and improve an organization's operations. It assists an organization in achieving its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

Prior studies have examined the relationship between audit controls and expenditure, and most have established an insignificant or negative relationship among the variables.

Abayomi (2016) asserted a statement of fact that fraudulent practices have been extensively accommodated, entertained, and

celebrated within the local government administration in Nigeria. Fraud in Public institutions is more easily accomplished in an environment with administrative and fiscal laxity. Indeed, it may well be said that a significant proportion of public resources are lost each year because of fraud resulting from inefficient internal and external auditing. His research evaluated the effectiveness of the internal audit unit on fraud control in local government administration in Osun State. Two hypotheses were formulated and tested. Primary data were obtained through questionnaires, interviews, and actual observations. This was supplemented with secondary data. The findings of the research indicated that the Internal Audit unit did not fulfil and, in reality, does not contribute significantly to fraud prevention and control in local government administration in Osun State.

examine the moderating effect of internal control systems on the relationship between government revenue (statutory allocation and internally generated revenue) and expenditure. All the sixteen (16) local governments in the Taraba State of Nigeria were considered the population and were maintained as the sample size of the study [19]. Secondary data were gathered from the official websites of the Federal Ministry of Finance and the office of the Accountant General of the Federation, and from annual accounts and reports of the population of this study. The study utilized an ex post facto research design to examine the relationship between the study variables. Descriptive statistics, correlations, and hierarchical multiple regression analyses were conducted to answer the research questions raised in this study. This study finds that statutory allocation and internally generated revenue are positively related to government expenditure, which may cause more government spending that may lead to fiscal imbalances. When further analysis was conducted, the result reveals that internal control system moderates both statutory allocation and internally generated revenue towards government expenditure, but internal control system is not effectively applied in the local governments.

In addition examined the responsiveness of economic growth to public expenditure in Nigeria for 1980 – 2016. Data were sourced from the (CBN) Statistical Bulletin Data, and the study employed the Ordinary Least Square (OLS) multiple regression technique for its tests and analysis. The findings of the study revealed that recurrent government expenditure had an insignificant negative impact on economic growth in Nigeria, while capital expenditure exerted a positive significant impact on economic growth for the period covered by the study. However, the domestic inflation rate had the greatest negative influence on the growth of the economy [20].

Asserted that effectiveness relates to the input or output for the final objectives to be achieved, that is, the outcome. The outcome is often linked to welfare or growth objectives, and therefore, may be influenced by multiple factors (including outputs and exogenous environmental factors) [21]. They examined the effect of value on monetary effectiveness and capital expenditure in the Nigerian public sector. Specifically, it investigates the extent to which the value of money affects the effectiveness of capital expenditure in the Nigerian Public sector. Primary data were collected from structured questionnaires retrieved from two hundred and ninety-three respondents across different state

ministries in Anambra. Binary logistic regression was used to analyze the data and make decisions regarding the formulated hypotheses. The findings of this study reveal that value-for-money effectiveness reduces the economy of capital expenditure.

Examined performance audits and New Public Management (NPM) reforms to address public sector inefficiency in Nigeria. With the advent of new public management in the public sector, the auditing profession has been transformed to include many other classes of audits. NPM has been a guiding public sector reform template for more than 25 years. A performance audit is an audit exercise promoted by an NPM regime. Over the years, the emphasis on efficiency, effectiveness, and economy has necessitated that government agencies in many countries around the globe bring government activities under meticulous scrutiny. Thus, a performance audit is a formal tool for evaluating 3Es in the public sector by ensuring that conformity and compliance with the principles and procedures of public governance are adequately guaranteed. Specifically, performance audit practices are at an infant stage in Nigeria. Hence, public agencies that adopt performance audits face unanticipated challenges. Therefore, driving from that emphasis, this study presents a multilevel experience of OECD countries on the performance audit. Explicitly, this study is a conceptual review of views and experiences of the OECD countries on the impact of the performance audit with regards to NPM reforms. Equally, the study also reflects on the consensus that the 3Es determine the public sector's organizational performance. Additionally, in a study conducted by evaluated the effectiveness of internal audit in the Nigerian Public Sector [23]. The study adopted a survey design and administered 127 questionnaires to accountants and 55 to internal auditors of four federal parastatals in Enugu State. While the mean was employed in the data analysis, chi-square was used to test the postulated hypothesis. Among other things, the study found that, despite the availability of adequate punishments, they were not effectively applied across boards for violations of internal audit procedures. They concluded that efforts should be geared towards updating the knowledge of internal auditors rather than engaging in an interminable search for error-proof internal audit procedures.

In contrast, sought to establish a relationship between auditing effectiveness variables and the management of public finances in Kenya. The research design of this study is descriptive. The target population was all government ministries in Kenya. There were 21 ministries in Kenya were considered in the study [24]. The target population for this study was 444 auditing staff from 21 government ministries in Kenya. This study used a stratified proportionate random sampling method to select the respondents giving a sample size of 96 respondents. The primary data were used in this study. Primary data were obtained by issuing questionnaires to participants from various ministries. The quantitative data collected were analyzed using descriptive statistics such as frequency, percentages, mean, and standard deviation. A multivariate regression model was applied to determine the relative importance of each of the four variables with respect to the management of public finance in Kenya. The findings show that audit independence and audit staff competence have a positive and significant relationship with the management of public finances in government ministries in Kenya. From the findings,

the study concluded that audit committees must have a high level of independence and financial competence to execute their roles and mandate effectively.

In 1961, Peacock and Wiseman elicited a salient shaft of light regarding the nature of the increase in expenditure control based on their study of expenditure control in England. suggested that growth in expenditure control does not occur in the same way Wagner theorized. Peacock and Wiseman choose political propositions instead of the organic state, where it is deemed that the government like to spend money, and people do not like increasing taxation and population voting for ever-increasing social services. There may be a divergence of ideas about desirable public spending and taxation limits, but these can be narrowed by large-scale disturbances, such as major wars. According to Peacock and Wiseman, these disturbances cause a displacement effect, shifting public revenue and expenditure control to new levels. The government will fall short of revenue and there will be an upward revision of taxation [25]. Initially, citizens will engender displeasure, but later on, they will accept the verdict in times of crisis. There will be a new level of "tax tolerance." Individuals will now accept new taxation levels that were previously thought to be intolerable. Furthermore, the public expects the state to heal the economy and adjust to new social ideas; otherwise, there will be an inspection effect.

Peacock and Wiseman viewed the period of displacement as a reducing barrier that protects local autonomy and increases the concentration of power over expenditure control of the central government. During the process of expenditure control centralization, the role of state activities tends to increase. This can be referred to as the concentration process of increasing public sector activities. Nowadays, the growth in expenditure control has become a compulsion; thus, the disturbance situation matters little. Based on the above findings and theory, this study hypothesizes in a null form: *H2: Audit controls do not have significant impact on the spending of Katsina State MDAs*

1.5 Budgetary Control and Government Expenditure

Budgetary control is a crude tool, for several reasons. First, it is difficult to accurately estimate museum expenditure, partly because of accounting inconsistencies and partly because of disaggregating museum costs from the larger units they sit in. Public service budgets are increasingly operationally devolved to local cost-center university departments, council departments, and museums, but strategically controlled by the center [26]. In local governments, devolved budgets are particularly open to manipulation, as elected members need to justify spending on constituents at election time and on the central government in order not to be penalized for overspending.

Prior studies have established a positive relationship between budgetary controls and expenditure. In a study conducted in Portugal, Castro and Martins (2017) analyzed the presence of political cycles in Portuguese government expenditures using monthly data over the period 1991-2013 for the main categories of government expenditures. The results indicate that Portuguese governments act opportunistically regarding the budget surplus and favor capital instead of current spending near the elections [27].

In examine budget deficit sustainability and revenue expenditure in five South Asian countries, namely India, Pakistan, Bangladesh, Srilanka, and Nepal for the period 1985-2014. Maintaining a sustainable fiscal position to ensure macroeconomic and financial stability is a key policy issue in both developed and developing economies. This study combined individual-country analysis with recent panel data approaches to improve the robustness of the results. Their results support the existence of a long-run relationship between government revenues and expenditures for countries in a specification that allows for unknown structural breaks [28].

conducted a study on the budgeting, budgetary control, and performance evaluation of hospitality firms in Nigeria. The study addressed two fundamental issues: first, it determined whether there is any association between budget, budgetary control, and performance evaluation; and second, whether there is any significant variation in the budget, budgetary control, and performance evaluation measures of hospitality firms in Nigeria. This study employed a descriptive design and primary data (questionnaire) as the major sources of data collection. The findings indicate that budget and budgetary control could serve as an avenue through which hospitality firms in Nigeria can be evaluated. In addition, it was revealed that there is significant variation in budget, budgetary control, and performance evaluation of hospitality firms in Nigeria [29].

Similarly, evaluated budget and budgetary control and used a pragmatic approach to the Nigerian infrastructure dilemma. Unlike previous studies, this study examines only one firm (Cadbury Nigeria Plc.) as a case study [30]. The researcher argued that firms seek to adopt the concepts of budgeting and budgetary control to satisfy their needs at the least possible cost while simultaneously fulfilling their stewardship obligations to numerous stakeholders. This study revealed that budgeting is a useful tool that guides firms to evaluate whether their goals and objectives are actualized. They concluded that budget, which is a continuous management activity, adapts to changes in the dynamic business environment to avoid infrastructural dilemmas. Similarly, examined the effect of budgetary control on the financial performance of public universities in Nairobi. The study used planning and coordination as independent variables and the mechanisms of budgetary control on financial performance. The results indicate the existence of a significant relationship between Budget Planning, Budget Coordination, Budget Control and Financial Performance of public universities in Kenya [31].

Similarly, evaluated the determinants of government expenditures on public flagship projects. This study differs from the previous review in the sense that it dwelled on the Kenya Vision 2030 flagship projects expected to generate rapid economic growth in the country, which is threatened by inadequate sources of funding, financial management problems, and failure to link policy, planning, and expenditure budgeting. Therefore, the study reviewed theories such as public finance, budget, cost-benefit analysis, and principal agents, which provided grounds for the conceptual framework [32]. The study employed a descriptive research design, positivist philosophy, and multiple regression model. The target population was 348 flagship projects planned for the period 2008-2012. The unit of analysis was

projects based on a sample size of 96 stratified random samples, and data were collected using a questionnaire. The findings show that the planning process, source of funds, and management responsibility had a significant positive influence on government expenditure on public flagship projects in Kenya.

Examined the relationship between budgetary control and the financial performance of Small and Medium-sized Enterprises in rivers [33]. A population of 74 members (manufacturing, construction, engineering, and services) of the Port Harcourt Chambers of Commerce and a sample size of 63 was determined using the Taro-Yemen formula. Both primary and secondary data were used, and the hypothesis testing was mostly based on the primary data and secondary data used in the supportive role. Management accounting practices were studied from two dimensions: budgetary control and marginal cost, while financial performance was measured by net profit and return on equity. Technology is used as a moderating variable. Data were analyzed using both parametric and non-parametric techniques. The findings show a significant relationship between budgetary control and financial performance. This study concludes that budgetary control can be used to drive the growth and sustainability of Small and Medium-sized Enterprises in rivers.

Similarly, examined the effect of budgeting and budgetary control on accountability at Ahmadu Bello University in Zaria. A primary data source was used. The study data were gathered using structured questionnaires distributed to respondents. In total, 273 questionnaires were used in this study [34]. However, multiple regression estimates were used in the analysis because of the nature of the data. The findings reveal that budgeting control, budgeting process, and budgeting implementation have positive and statistically significant effects on accountability. The study, therefore, concluded that budgeting and budgetary control have a significant influence on the level of accountability in public tertiary institutions in Nigeria.

Investigates the impact of budgeting and budgetary controls on the accountability of government pastatals in Abuja. He identified a focal problem as the incapability of organizations to draw out plans and accomplish goals, which can be outlined as their inability to apply controls and accountability in the budgeting system [35]. The researcher used both primary and secondary data, but dependence was placed more on primary data because of its relative factual nature. They included personal observation, interviews, and questionnaires. About 52 personnel of the organization were interviewed and their responses were analyzed by a simple percentage. The major findings reveal that there is a strong relationship between budgetary implementation and actual performance. The researcher concluded that when a budget is effectively implemented at all levels, it becomes an essential standard to ensure actual performance.

assessed the effect of budgetary control on return on assets and net profit of government-owned companies in the state of rivers. This study used a descriptive survey research design. Questionnaires were administered to the organizations under investigation. Pearson product-moment correlation coefficients and frequency tables were used to analyze the returned data. The study reveals a positive significant relationship between budget-

ary control and the financial performance of government-owned companies in the state of rivers on the basis of net profit and returns on assets. Based on these findings, the study concludes that a budgetary control system can be used as a control mechanism to strengthen performance measurement systems [36].

Variance in budget is a fundamental factor that requires control and occurs in two ways: overspending or underspending. In view of this, Hla et al., (2016) introduced the concept of public budget ratcheting to examine Malaysian government spending behavior and the process of budget preparation based on expenditure variances. They used dynamic panel regression analysis and extracted data from forty-four government agencies covering 2010 to 2014. The contribution of the research highlights that the presence of budget ratcheting among federal government agencies/programs of public organizations needs to be indicated to enhance budget administration regarding ratcheting [37].

However, budgetary control theory explains the relationship between budgetary control and the financial performance of an organization. According to this theory, a budgetary control process is a tool used by organizations as a framework for revenue and expenditure allocation. According to Robinson and Last (2009), firms use budgeting as the framework for spending and revenue allocation. Organizations should develop effective budgeting systems to ensure that their resources are not wasted. Budgeting systems help ensure that the outputs produced and the services delivered achieve their set objectives. Financial viability is determined by the level of income a firm can maintain at any given time [38]. The firm must put clear controls that ensure that the budget is well maintained and allocated as required and strictly followed so that variances can be explained and mitigated as much as possible. Based on the above findings and theory, this study hypothesizes in a null form:

H3: Budget controls do not have significant impact on the spending of Katsina State MDAs.

2. Research Methodology

This study uses a mixed research design that includes both qualitative and quantitative approaches. According to Saunders,

research that employs mixed methods will use both quantitative and qualitative data in the same research simultaneously. Campbell and Fiske were the first to analyze both quantitative and qualitative data in one research in 1959 [39,40]. To verify psychological traits, Campbell and Fiske examined in detail the incorporation of quantitative data from several different sources. Since then, mixed methods have been recognized as one of the major methods for helping researchers interpret the two different types of data. This has led to an increase in the significance of mixed methods [41].

Creswell and Clark (2011) suggest that mixed methods consider more factors, and the results produced from the analysis of both quantitative and qualitative data are more significant compared to research that employs only quantitative or qualitative data. Hence, the mixed-methods approach plays a crucial role in overcoming the deficiencies of using only a single type of data in research by providing a more detailed explanation and enhancing the comprehension of events [42]. In view of the above, this study used both qualitative and quantitative methods to gather data for analysis and interpretation.

2.1 Population and Sample of the Study

The population of the research includes the financial officers of Katsina State MDAs and legislative members of the Katsina State House of Assembly (KSHOA) of northwestern Nigeria; the target respondents are internal auditors of the MDAs and finance committee members of the State Assembly. The population consists of 97 internal auditors in Katsina State MDAs: twenty (20) in ministries, thirty-seven (37) in departments, and forty (40) in agencies. nine (9) members of the Katsina State House of Assembly Finance Committee. The internal auditors provided data used to evaluate budget controls, accounting controls, and government spending, while the legislators provided data used to evaluate audit controls. The population was stratified along the MDAs and stratified sampling techniques were used to select the study sample. The sample size for this study is 67.9 approximately 68 internal auditors, which represent 70 percent of the auditors in the MDAs and nine State House finance committee members. Table 1 summarizes the population.

MDAs	Population	Sample
Ministries	20	14
Departments	37	27
Agencies	40	29
	97	70

Table 1: Population and Sample

Note: The sample size from each stratum is based on its proportion to the population.

2.2 Sources and Methods of Data Collection

The primary data sources were used in this study. Primary data were obtained through questionnaires and semi-structured interviews with a sample of eight individuals. Semi-structured questions were used to guide the discussion and examples were elicited where necessary to provide additional insight into response issues throughout the interview session.

2.3 Research Questionnaire

A Likert questionnaire was adopted for all items, and the respondents were asked to indicate their responses to each question on a five-point scale. Survey data on compliance with budgetary estimates and the adequacy of financial regulations were generated through research assistants and retrieved via the same channel. Two sets of questionnaires were developed and

administered to the participants. The first set is administered to the sampled internal auditors in the Katsina State MDAs to generate data on the effectiveness of budget controls, accounting controls, and government expenditures among the MDAs. The other set was administered to state legislators to evaluate the effectiveness of audit controls among MDAs.

3. Interviews

Interviews play a crucial role in the qualitative research framework. Interviews are a research approach to gather data via the experiences and opinions of individuals or groups [43]. Researchers such as Tellis (1997) have suggested that interviewing is the best data collection method in qualitative research. Moreover, proposes interview as one of the most commonly used approaches in qualitative studies, as it enables the process of data collection and interpretation of data to be done in a more flexible way [44]. There were three different forms of interviews: structured, semi-structured, and unstructured. In a structured interview, specific research questions were raised and asked (Bryman, 2012). On the other hand, in semi-structured interviews, the interviewer is flexible in asking questions related to other topics that are not in the list of prepared research questions during the interview, enabling the researcher to raise spontaneous questions during the interview [45].

According to Scott and Garner (2013), structured interviews are widely employed to quantify results, as research depends heavily on certain answers. However, in semi-structured interviews, the researcher has the flexibility to ask unprepared questions based on the answers provided by interviewees [46,47]. Thus, in exploring in-depth expenditure control issues, the most suitable and relevant type of interview will be semi-structured interview .Bryman (2004) also agrees that the application of semi-structured interviews will help researchers obtain significant results corresponding to research questions. To conclude, most researchers favor semi-structured interviews rather than structured interviews due to their unique flexibility and thus less detail [48].

In this study, semi-structured interviews were employed because they were helpful in providing and improving the comprehension of expenditure control measures. In addition, a semi-structured interview approach also enables the researcher to evaluate the reliability of interviews and investigate motives in a straightforward [50].

3.1 Justification of the Selection of Interviewees

Suggested that data collection using theoretical sampling can help researchers identify the concepts and themes pertinent to the research problem. In this study, theoretical sampling was used to select interviewees in two sequential phases. In the first phase, targeted groups of interviewees were identified (practitioners) [51]. A Judgemental sampling technique was used to ensure that respondents were knowledgeable about the phenomenon under study and to provide appropriate responses to the interview questions. The interviews targeted four key groups: staff from the Department of Budget, Ministry of Finance/Agencies, Office of the Auditor-General of the State and Members/Staff of the State Assembly. These groups were selected because they were knowledgeable, experienced, and had good information in this

area. Subsequently, the researcher contacted interviewees to confirm their availability. Generally, by telephone and e-mail, the researcher contacted the interviewees and provided them with a set of interview questions and a letter concerning the objective of the study, the aim of the interview, information regarding the researcher as well as the university, the date and venue of the interview, and how anonymity would be protected to enhance the reliability of the study and encourage practitioners to participate in the study.

3.2 Interview Procedures

As previously described, the main source of qualitative data in this study was the semi-structured interviews. In comparison to quantitative methods, qualitative methods usually require a small sample size, and these methods usually analyze a subject in an in-depth manner. Therefore, Miles and Huberman (1994) proposed that time and other resource restrictions must be considered when making decisions on sample size in qualitative research. Data saturation, which is the point at which no more interviews are necessary owing to the nonexistence of fresh or pertinent information, is expected to occur from the added respondents [52]. Merriam (2009) mentioned that there is no answer about how many interviewees are in the sample, as it depends on the questions, conditions, etc. Hence, Merriam (2009) recommended sampling until a point of saturation or redundancy is reached. "In judgemental sampling the size of the sample is determined by informational considerations. If the purpose is to maximize information, the sampling is terminated when no new information is forthcoming from newly sampled units; thus, redundancy is the primary criterion.

The study sends them a letter of recommendation for data collection and research work via mail. I also asked prospective interview participants about the time to hold the interview and the options to conduct the interview (physical, phone, or virtual). Only nine of them found time to be interviewed; one of them, after agreeing to hold the interview, did not respond to my contact because of their concern as the directors were always busy. Therefore, a semi-structured interview was conducted with a sample of nine persons, and all interviewees gave me permission to record their interviews. I emailed the interview questions to the interview participants several days before holding the interview, which may enable the interviewees to think more deeply and provide better answers.

All interviews took between 15 and 20 minutes and were recorded as MP3 files via a radio recorder. The interviews were conducted in three stages. First, the nature of the research was explained and solicit if any clarification was required before proceeding with the questions. Next, we explain how this research was conducted. Next, we obtained some non-sensitive background information and engaged in general conversations about government spending and expenditure control measures. Finally, semi-structured questions were used to guide the discussion, and examples were elicited where necessary to provide additional insight into the response issues. At the end of the interview, the interviewer thanked the interviewees, expressed gratitude for their time, and assured them of the confidentiality of the information.

4. Method of Data Analysis

Partial least squares structural equation Modelling (PLS-SEM) was adopted for this study because it is well enhanced to be used as a research tool in strategic management and other social fields. Structural equation modeling (SEM) is a versatile statistical modeling tool, also called a simultaneous equation model, and is a multivariate (i.e., multiequation) regression model. The key criteria for assessing the structural model in PLS-SEM are the significance of the path coefficients, the level of the R-squared values, the f-squared effect size, and the predictive relevance (Q and Q squared effect size). This is used to measure the effects of the independent variables: budget controls (BUC), accounting controls (ACC), and audit controls (AUC) on the dependent variable, government expenditure (GXP). The model specifications for this technique were set as follows:

$$GXP = \beta_0 + \beta_1 ACC_i + \beta_2 AUC_i + \beta_3 BUC_i + u_i$$

Where:

1. where β_0 is the intercept of the population regression line.
2. u_i is the error term
3. GXP (Government Expenditure) is a dependent variable
4. ACC (Accounting Controls) is an explanatory variable
5. AUD (Audit Controls) is an explanatory variable
6. BUC (Budget controls) is an explanatory variable

4.1 Result and Discussion (Descriptive Analysis of the Survey Variables)

This section presents an analysis of the responses generated from the questionnaire survey on the internal auditors of sampled MDAs and members of the Katsina State House of Assembly. The survey seeks to generate data that are used to evaluate expenditure controls in MDAs. The auditor's questionnaire was used to evaluate accounting controls, budget controls, and government spending, while the legislator's questionnaire was used to evaluate audit controls. The instrument was developed from the State Financial Regulations and covers various aspects of the state's expenditure control.

4.2 Analysis of Questionnaire Responses

Although the sample of internal auditors was increased to 70 to avoid the non-response problem and sample size error, legislators remained in nine questionnaires. The procedure of data screening and cleaning resulted in 54 and 9 usable questionnaires, and a response rate of approximately 77.1% and 100% from internal auditors and legislators, respectively. This rate is significant enough to avoid non-response bias. Table 2 shows the responses in percentages.

MDAs	Sent	Returned	Response rate (%)	Non-response rate (%)
Ministries	14	11	78.57	21.43
Departments	27	21	77.78	22.22
Agencies	29	22	75.86	24.14
	70	54	77.14	22.86

Table 2 Analysis of Responses Rate

Note: Table 2 provides details of the usable responses to the questionnaire survey. In particular, it provides details on the number of questionnaires sent (S), returned (R), and percentage returned (%R). This information was generated from a questionnaire survey in 2022.

The table shows that 11 of the 14 questionnaires sent to ministries were received, representing a 78.57% response rate, the highest among the strata. Departments, 21 of the 27 questionnaires sent to the departments were received, representing a 77.78% response rate. In addition, 22 (75.86 %) of the 29 questionnaires sent to the agencies were received. On average, the response rate was 77.14% for the sample, which was considered sufficiently high to avoid biased conclusions on the findings of the survey. The nonresponse rate of 22.86% was not significant. As a result, the case of bias was limited, and the views fairly represented those of the sample.

4.3 Perceptions on Expenditure Controls and Government Spending among MDAs

This section presents the frequency and descriptive statistics of the questionnaire survey responses regarding the effectiveness of accounting controls, budget controls, and government spending in Katsina State MDAs. The internal auditors, being the custodians of accounting procedures, were asked to agree or disagree on the application of seven procedures on 5-scale Likert options, while legislators were asked to evaluate the audit controls.

4.4 Evaluation of Government Spending in MDAs

Table 3 summarizes the views of the participants regarding the response frequencies of government spending.

Items	Mean	Std. Dev.	A	O	S	R	N	Total
EXP1	1.61	0.91	0.02	0.06	0.02	0.33	0.57	1.00
EXP2	1.91	0.96	0.04	0.06	0.02	0.56	0.33	1.00
EXP3	1.85	0.96	0.02	0.02	0.22	0.28	0.46	1.00
EXP4	2.33	0.95	0.06	0.06	0.17	0.61	0.11	1.00
EXP5	2.15	0.77	0.02	0.02	0.22	0.57	0.17	1.00
EXP6	2.00	0.82	0.02	0.06	0.06	0.65	0.22	1.00
EXP7	1.92	0.79	0.02	0.06	0.02	0.69	0.22	1.00

Table 3: Frequency of Responses on Government Spending

Note: This Table summarizes the views of the participants regarding their choice of answers over options of 5-point Likert scale which ranges: 5 for “Always =A”, 4 for “Often =O”, 3 for “Sometimes =S”, 2 for “Rarely =R” and 1 for “Never =N”. An * indicates that the mean is significantly different from the Sometimes response of 3.00. The results were computed by a researcher from a questionnaire survey (2022) using Microsoft Excel 2019.

An analysis of the Table shows that majority of the participants (57%) showed that money is never spent only on statutory and appropriated expenditures (EXP1) with a mean response of 1.61 and 46% also rank that payment vouchers are never written in non-washable ink, ball-pointed pen to prevent the addition of extra figures and words (EXP3) with a mean response of 1.85 respectively. Most of the participants (61%) indicated that all contracts awarded are rarely reviewed by an independent organ that follows due process (EXP4) with a mean response of 2.33 and 57% of the show that provisions of the Bureau of Public Procurement and Tenders Boards are rarely considered and strictly applied in all contracts in the MDA (EXP5), with a mean response of 2.15. Most of the participants (65%) indicated that payments to firms and corporations are rarely made by crossed checks and not by means of direct payment to the bank under a Bank Certificate (EXP6) with a mean response of 2.00. Moreover, 69% of the participants stated that budgetary allocations are not spent and excess budgetary allocation is not spent at the end of the financial year are rarely retired, as provided in the law (EXP7), with a mean response of 1.92. Finally, 56% of the participants indicated that rarely do officers controlling expenditure ensure that money is not spent merely because it has been voted for, if there is no need for expenditure (EXP2) with a mean response of 1.91. This implies that the

mean responses of the items are all significantly different from 3.00, which indicates that the respondents consistently rank the audit controls in the MDAs as ineffective. The responses from the participants indicate that the various aspects of expenditure controls, which include accounting controls, budget controls, and audit controls, are rarely applied in the management of MDAs’ financial resources.

4.5 Impact of Expenditure Control on Government Spending 4.5.1 PLS-SEM Measurement Model (Outer Model)

First, reliability was assessed, which included the individual questionnaire item reliabilities (factor loading) and internal consistency reliability using composite reliability (CR) and Cronbach’s alpha. Table 2 shows that the loading ranges from 0.85 to 0.99, which exceeds the suggested threshold of 0.50. Furthermore, Table 2 indicates that the composite reliability (CR) values are 0.90 and higher, and the alpha values are higher than the threshold of 0.70. This provides evidence of the construct measures’ internal consistency and reliability. Equally, Table 2 shows that all average variance extracted (AVE) values are higher than the threshold value of 0.50, providing support for the measures’ convergent validity. Table 4 presents the reliability and convergent validity of the scale.

Construct	Items	Loadings	Cronbach’s Alpha	Composite Reliability	Average Variance Extracted
Accounting Controls	ACC1	0.897	0.968	0.974	0.842
	ACC2	0.959			
	ACC3	0.952			
	ACC4	0.950			
	ACC5	0.879			
	ACC6	0.850			
	ACC7	0.930			
Audit Controls	AUC1	0.987	0.994	0.995	0.970
	AUC2	0.990			
	AUC3	0.973			
	AUC4	0.993			
	AUC5	0.982			

	AUC6	0.983			
Budget Controls	BUC1	0.935	0.982	0.985	0.905
	BUC2	0.974			
	BUC3	0.971			
	BUC4	0.922			
	BUC5	0.977			
	BUC6	0.968			
	BUC7	0.909			
Government Expenditure	EXP1	0.930	0.971	0.976	0.853
	EXP2	0.939			
	EXP3	0.898			
	EXP4	0.941			
	EXP5	0.922			
	EXP6	0.952			
	EXP7	0.883			

Table 4: Loadings, Reliability and Convergent Validity Values

Discriminant validity is considered, which concerns the extent to which the construct (BUC, ACC, AUC, and EXP) is different from other constructs. Discriminant validity was assessed by taking the square root of the AVE for each construct and comparing it with the correlations presented in the correlation

matrix. Table 4 shows the results of the Fornell-Larcker criterion assessment with the square root of the construct's AVE in bold greater than its highest construct's correlation with any other construct. Thus, it is concluded that the discriminant validity of the construct is established, as shown in Table 5.

	ACC	AUC	BUC	EXP
Accounting Controls	0.917			
Audit Controls	0.877	0.985		
Budget Control	0.956	0.869	0.951	
Government Expenditure	0.980	0.837	0.974	0.924

Table 5: Discriminant Validity

Note: The bolded values represent square root of Average Variance Extracted (AVE)

4.5.2 Structural Model (Inner Model)

The evaluation of the inner model continued with an examination of the direct relationships between the independent variables (BUC, ACC, and AUC) and the dependent variable (EXP). The size of the path coefficients was examined using the PLS-SEM

Algorithm, and the significance of the relationship was examined using the PLS-SEM bootstrapping procedure in SmartPLS 3.0. The original number of cases was used as the number of cases and 5000 was used as bootstrapping samples, as suggested by

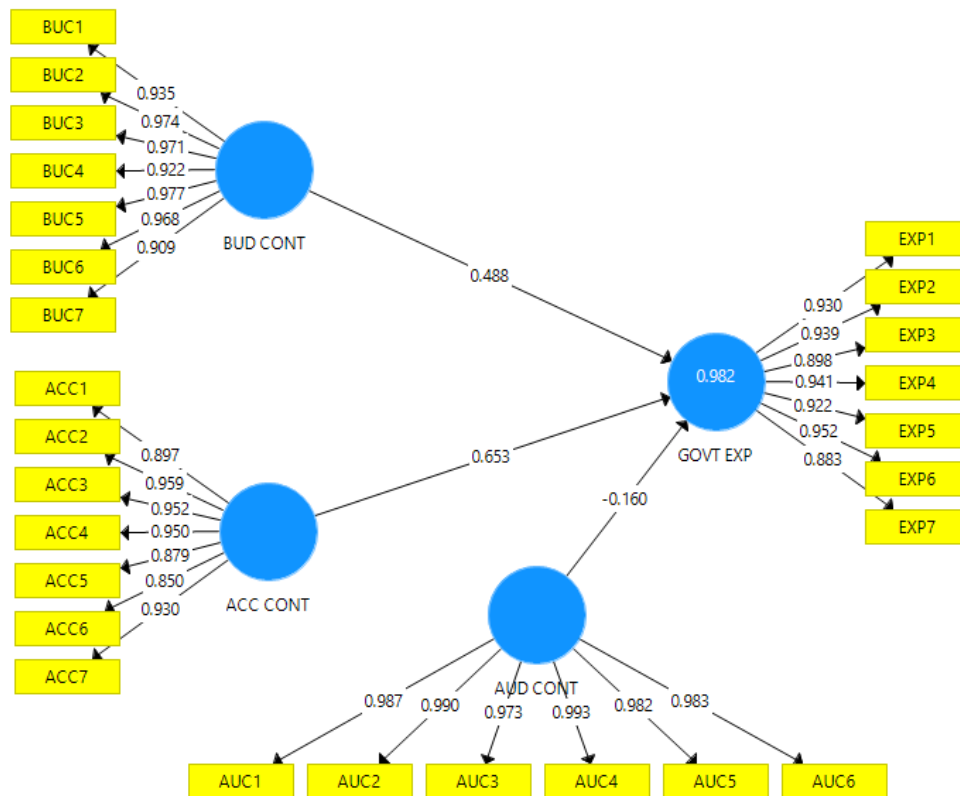


Figure 4.1 PLS Algorithm

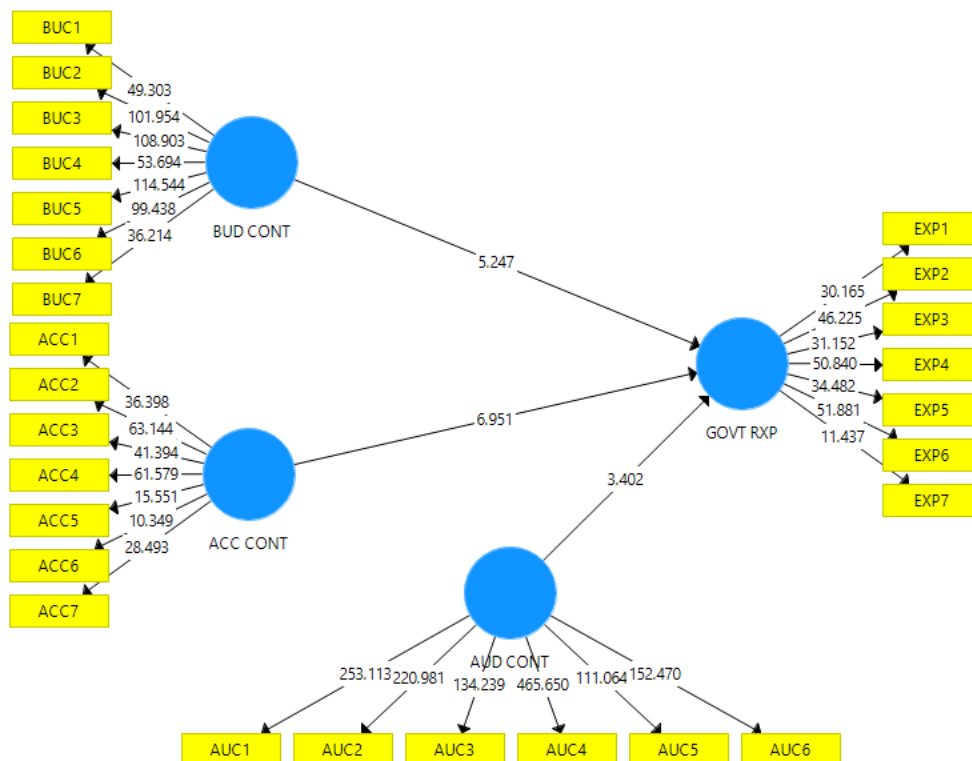


Figure 4.2 PLS-SEM Bootstrapping

Based on the PLS-SEM algorithm and bootstrapping procedure presented in Fig. 4.2, the path coefficients of the BUC, ACC, and AUC variables and the EXP variable. The results revealed that all exogenous variables have a positive coefficient with the endogenous variable.

The bootstrapping result in Fig. 4.2 indicates that the relationship between the three independent variables and the dependent variable is significant at $p < 0.05$, while one is not significant. The Table 4.3 presents the path coefficients, t-statistics, and p-values. Therefore, with respect to null H1, the results indicate that budget control (BUC) has a positive influence on government

expenditure (EXP) ($\beta = -0.625$; $t = 6.951$; $p < 0.000$); therefore, null H1 is supported. Again, null H2 is supported, because the result indicates a significant negative relationship between audit controls (AUC) and government expenditure (EXP) ($\beta = -0.154$; $t = 3.402$; $p < 0.001$). Regarding null H3, the results show

a significant positive influence of budget controls (BUC) on government expenditure (EXP) ($\beta = 0.510$; $t = 5.247$; $p < 0.005$), supporting H3. Therefore, Table 6 provides support for H1, H2, and H3:

	Hypotheses	Path Coefficient	Standard Error	T Statistics	P-Value	Decision
H1	ACC CONT -> EXP	0.625	0.094	6.951	0.000	Supported
H2	AUD CONT -> EXP	-0.154	0.047	3.402	0.001	Supported
H3	BUD CONT -> EXP	0.510	0.093	5.247	0.000	Supported

Table 6: Results of Hypotheses Testing

Note: *: $p < 0.1$; **: $p < 0.05$; ***: $p < 0.01$

Other criteria for the structural model were assessed, with an adjusted R2 value of 0.981, which is considered acceptable, as Cohen recommended 13% as a moderate R-squared value. The effect size F2 ACC had a value of 1.827, AUC had a value of 0.313, and BUC had a value of 1.077, all of which were considered small. Saidu et al. (2018) stressed that even the smallest strength of F2 should be considered, as it can influence the dependent variable in particular ways.

4.6 Factors Affecting the Effectiveness of Expenditure Controls

After the questionnaire survey, which evaluates the effectiveness of expenditure controls in State MDAs, a semi-structured interview was conducted to determine the factors that contribute to the rare observance of controls. The interview was answered by nine (9) senior staff members selected across the MDAs in the State. The selected personnel had deep knowledge of internal control and had worked in MDAs for years with experience. The interview issues and analysis are as follows:

1) Factors Against Budgetary Controls

The respondents identified the following as factors affecting the efficacy of the budgetary controls.

- (i) lack of clearly defined methods or plans right from the start on template for the monitoring and control of budget, or where there is one, it is not strictly followed.
- (ii) Administrative interference from top government bureaucrats that make unilateral decisions on how to allocate resources based on their personal dispositions and not on planned spending;
- (iii) Empire building or turf protection by powerful Commissioners, Permanent Secretaries and Heads of MDAs;
- (iv) not giving Audit and Budget Departments the power to oversee the running and implementation of the budget;
- (v) Lukewarm attitude on the part of the legislature to evolve viable and concrete mechanisms to effect budget tracking and performance. Often, this tendency on the part of the legislature has over time jeopardized effective control and implementation of annual budgets in the state.
- (vi) High level of corruption on the parts of both implementers and controllers. Invariably, what we tended to see at the end of the day was a fine budget that only existed in name; thus, a budget in theory is not a budget in practice.

2) Factors Against Accounting Controls

The respondents identified the following as factors affecting the efficacy of the accounting controls:

1. The respondents identified poor revenue collection capacity, leakages, and wastage as some of the factors mitigating the application of accounting controls by MDAs in the State.
2. The lack of compliance with various laws, edit financial instructions, and store regulation by MDAs in the State are contributors to the weaknesses of the internal control system.

3. Factors Against Audit Controls

The respondents identified the following as factors affecting the efficacy of the audit controls.

1. The lack of and inability to disclose full financial information of transactions by some MDAs and their inability to answer queries issued on time is considered by the respondents as one of the major obstacles to successful expenditure controls on MDAs spending. The lack of a state legal framework for audits adversely affects the functionality of the audit institution in discharging its responsibility. However, the recent Katsina State Audit Law No. 12 of 2020 grants operational and financial autonomy to auditing institutions. Operational autonomy provides for the creation of the Katsina State Audit Service Commission for audit institutions to be self-accounting and for the Remuneration of the Auditor General to be charged on Consolidated Revenue Fund Charges.
2. Political influence, relatives, and friends are external factors that mitigate the successful implementation of audit control by MDAs in the State and serve as a significant threat to compliance with the fundamental principles of general operations in the state.

In summary, the interviewee confirmed the practical problems that have hindered the effectiveness of expenditure controls in the state budget department, the Ministry of Finance, and the office of the auditor general of Katsina state.

5. Conclusions

Based on the findings of this study, which is on the evaluation of expenditure controls on the spending of the MDAs in the State, the following conclusions are drawn: There is a low level

of control enforcement in the state, which implies poor public financial management strategy and the absence of an effective internal control system to ensure compliance with operating procedures and policies; the study also established that the inability of the control mechanism to check the spending of the state would lead to a progression over budgetary expenditure, which implies that the state would have borrowed to finance it. Thus, financial discipline is the order of day. There are ineffective monitoring and enforcement mechanisms to check on the expenditure processes among the MDAs that ensure professionalism among financial officers and auditors to block internal and external forces against non-compliance to existing procedures and personal and external interests.

Recommendations

Based on the findings of this study the following recommendations were made:

- I. The State ensures that the management of the MDAs deploys the existing control mechanisms on expenditure frequently to guarantee compliance with their provisions.
- II. The State should devise a means of ensuring continuous professional development of the internal auditors and financial officers of the MDAs so that controlling expenditures becomes more effective through the integrity, objectivity, responsibility, and honesty of the officers.
- III. The State should work to ensure that budgets adhere strictly to in order to control expenditure through periodic comparison of MDAs' budgeted spending with actual spending for corrective measures on significant variances.
- IV. The State Government should prioritize institutions to stabilize and enforce effective expenditure controls to avoid overspending and borrowing, and instill budget discipline among the MDAs.

Authors' contribution

Kabir Yusuf Bakori

contributed to the conception and design of the research and reviewed the relevant literature.

Professor Muhammad Aminu Isa

Developed the methodology used and the instrument used for data analyses. He also contributed to compiling the entire manuscript.

Dr. Rabi Saminu Jibril

Participated in collecting the whole data used and analyzing the data.

Dr. Olutuase Samuel Oladipo

Interpretation of the data and drafting of the paper, critical revision for intellectual content, and final approval of the version to be published. \

Authors will make data supporting the results presented available upon reasonable request

Competing interests

No conflict of interest among the authors

All authors agree to be accountable for all aspects of the work

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