
THE IMPACT OF BUDGETING SYSTEM ON LOCAL GOVERNMENT PERFORMANCE (A STUDY OF BOSSO LOCAL GOVERNMENT)

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Abstract

Over the past two decades the word that was common term in all managers' vocabulary was "budgets". Budget is perhaps the most chosen course of action by the management and staff across all sectors in the institution. Management at all levels within the public, private sector has used the word budget as their shield or excuse when confronted or challenged about any decision. It is not uncommon to hear variations of the phrases "the budget does not permit", or it's not in the approved budget" all because of the budget compliance. This study aimed to evaluate the impact of budgetary system on local government performance using Bosso Local Government as a case point. In order to achieve this objective, survey design was adopted and the population of study comprises of 660 staff of Bosso Local Government. Agency theory was used as theoretical framework. Taro Yamane formula employed used to determine the sample size of 249. Stratified sampling technique was used as the sampling methods. Questionnaire was adopted for data collection and interview. Data collected were tested and analyzed using Chi-square test, frequency distribution and percentage analysis. The Chi-square calculated value of 415 showed a positive significant relationship between budgetary implementation and the development of Bosso local government. It was concluded that this study has provided empirical evidences that budget contributes immensely to organizational growth and development of Bosso local government. Thus, the study recommended that once a budget passes review, it should immediately go to the implementation which involves the release and actual disbursement for funds for the specified functions and projects. The programming of fund disbursement should be the duty of work and financial plan and request of allotment.

Key words: Impact, Budget, Budgeting, Local Government, Effectiveness

Background of the Study

The invaluable role of the local government with the attendant development nearer to the people has become a relevant discourse of our time. Rural development is a matter of inner emotion. It integrates the people into the plans and policies of government. In fact, it is the one that demands outward visible and tangible manifestations of human well-being on the part of members of community. In Nigeria, Local Government has historically provided services of importance to its citizens in rural and urban areas which include provision of basic services like water, roads, health facilities, education, etc. Of late, the role of local government in providing these services has attracted public concern. Furthermore, it has generated national crisis as a result of increasing rate of poverty among the rural people. Some scholars view this development to poor budgeting and implementation while others associate it to the federal and state governments interference. Whatever may be the reason, there is considerable emphasis, possibly an over-emphasis on budgeting in the federal government against the under-emphasis on budgeting practices and procedures in state and local governments in Nigeria (Onho&Zayol, 2017).

Globally, budgeting which is an integral part of public or government financing is the nerve-center of governance at all levels (Bakreski, 2024). This is particularly because of its central role in the determination of government revenue and expenditure. It therefore follows that without budgeting; the multi-layered levels of government cannot raise revenue and engage in public expenditure. Budgeting is therefore at the heart of the execution of government policy and the actualization of its various programmes, projects, operations and activities. The importance and critical role that budgeting is expected to play in the development Bosso Local government and to all nations largely explains why several scholars and experts have devoted a growing attention to the academic discourse on the topical issue.

A budget is more than an annual financial document. It is a practical expression of priorities. It shows what a government intends to do, what it considers important, and how resources will be used to achieve those goals. When budgeting works properly, it helps organizations plan realistically, allocate resources efficiently, and measure performance over time. But when budgeting is weak, poorly implemented, or manipulated, it can lead to waste, corruption risks, and projects that never move beyond paper. In the context of Nigerian local governments, budgeting has often been identified as a major source of both operational challenges and performance problems (Idris Gadau & Idris Hassan, 2022).

Statement of the Problem

In the face of the globally acceptable and recognized importance of budget planning, budget approval, budget implementation, budget control and budget evaluation as critical aspects or stages the functional governmental budgetary activity, it appears that budget implementation in Nigeria has over the decades faced several challenges. Such challenges have arguably affected the effectiveness and quality of budget implementation as well as the act actualization of budgets plan in the context of government programmes and projects. The contention of this study is that the problematic of budget implementation in Nigeria, particularly in Bosso Local Government Area Council, is the product of politics of accommodation, poor budget implementation, compromised budget monitoring and the culture of corruption.

All the same, budget implementation in Nigerian local governments has over the years been constrained and plagued by factors including politics of accommodation, poor budget implementation, compromised budget monitoring and the culture of corruption. These factors have not only constituted a cog in the wheel of budget implementation, they have equally

negatively affected the translation of budget plans into action programmes and projects. As a consequence, there exist commonly gaps between approved budget plans and actual implementation in such a way that the needs, yearnings and aspirations as well as the expectations of the Nigerian states and its teeming citizens are largely not met.

Objectives of the Study

1. To examine the impact of budgeting system on the performance of Bosso local government.
2. To determine the extent in which budgeting system affect the service delivery of Bosso local government.
3. To determine the impact of budgeting system on the development of Bosso local government.

Research Questions

The fundamental research questions designed for this study are as follows;

1. What is the impact of budgeting system on the performance of Bosso local government?
2. To what extent does budgeting system affect service delivery in Bosso local government?
3. What is the impact of budgeting system on the development of Bosso local government?

Statement of Hypothesis

H0: There is no significant relationship between budgeting system and the performance of Bosso local government.

H1: There is significant relationship between budgeting system and the performance of Bosso local government.

Significance of the Study

Budgeting is a critical element in the managerial practices of all organizations. Budgeting is a form of financial planning. And a budget also serves as an important document that can be used to focus an organization towards specific goals and provides overall accountability in financial management. When therefore public officials responsible for public budgets in Nigeria (public officials at all levels), ignore the intrinsic responsibilities inherent in the budget process, their irresponsibility always results to inefficient service delivery to the citizens. This study is specifically important to the following stakeholders:

- a) The study will be relevant to Bosso local government as the findings will help them formulate better policies and engage proper implementation strategies that will enhance the performance of the organization.
- b) Moreover, the findings of the study will replicate to other public institutions and organizations as they would be exposed to the challenges and problems of budgetary formulation and implementation in order to improve performance of their organizations.
- c) The study will also be relevant to the state and federal government; hence the findings will help them assess the performance of Bosso local government so as to take appropriate measures to curb any improper issues by the management.
- d) Finally, it will be of immense importance to future researchers since it will serve as a spring board for further research.

Scope and Limitations of the Study

The study on the impact of budgeting system on local government performance is restricted to Bosso local government. However, there are many other local governments in Nigeria, but the choice of Bosso local government is justified by the fact that one cannot study all of the local governments due to time constraint and convenience sake in obtaining relevant data.

This works are normally faced with some challenges with respect to this reason the researcher faced with some hindering factors that tended to affect the work of this research these hindrances are as follows:

1. **Access to funds:** It was of no doubt a great limitation factor for this project considering the worldwide economic recession and the particular financial squeeze within the country.
2. **Time frame:** There is also limited amount of time in course of investigation. This is based in the fact that the researcher will have other task to perform, these include often assignment in the school going for lecturers, preparation for test, examination and other to mentioned but few. The school authority imposed a time limit in the submission of the complete work.
3. **Lack of adequate materials:** Due to the novelty of this study, there were insufficient relevant materials journals books etc. for literature review. Some journals are not accessible online and acquiring them could prove impossible considering the tedious procedure involved especially through online purchase.
4. **Lack of trust:** Another limitation is that the researcher was not permitted to make use of certain documents for security purpose because the organization would not like its secret to be leakage out despite the backup letter given by the project coordinator

LITERATURE REVIEW AND THEORETTICAL FRAMEWORK

This reviewed the existing literature in this field of study. It consists of Conceptual Framework, Empirical studies and Historical Background.

Concept of Budget and Budgeting

Budgeting is truly an important concept that is pertinent to any organization (Schadone, 2012). In very generic terms also, Igbara, Tordee, Nwadike and Abuba (2016) described the budget as the distribution of resources (most often money) for certain purposes and as the word can be attributed to mean “Pouch” or “Purse”, a budget therefore is what is in the pouch. A budget to these authors is a measurable manifestation of a strategy for a defined period of time. It may include deliberate sales volumes and revenues, resources, quantities, costs and expenses, assets, charges and cash flows. It expresses strategic plans of government, business units, organizations, and activities or events in demonstrable terms. Igbara, Tordee, Nwadike & Abuba (2016) further highlighted:

Bhattacharya (2000) in Ekhaton & Chima (2015) further highlighted that a budget is more than estimates of revenues and expenditures, but encompasses reports regarding how government managed affairs in the previous year, the condition of public treasury, programme of work for years to come and how such work should be financed. Ekhaton and Chima (2015) hence itemized the characteristics of budgets as follows:

- a. Clear identification of all activities to be carried out within the budget period;
- b. Accurate estimate of the resources required to carry out the activities identified;
- c. Allocation of funds amongst competing departments and activities along predetermined priorities; and
- d. Formulation of appropriate policies to guide and support the implementation of the budget.

Then according to Ugoh and Ukpere (2009) a budget is a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections.

Principles of Budgeting

There are certain fundamental principles that accompany the budgeting process. This is because of its importance in the overall development of a country. These principles aimed at making the entire process transparent and participatory. They include:

1. **Comprehensiveness:** Budget should be able to contain all financial estimates that government intends to work with. There is need to ensure that no other funds or extra budgetary expenditure is entertained.
2. **Clarity:** The documents called budget should be very clear for the people to understand and be able to make input.
3. **Regularity:** Regularity should be maintained in the budget process. It means to present budget at a time suitable to tally with the beginning of every fiscal year and also to last for a specified period.
4. **Publicity:** Budget should be given an open publicity. The reason is that it affects the lives of the people and how their wealth is distributed and expend.
5. **Exclusiveness:** Budgeting should be seen as an exclusive financial process and nothing else.
6. **Accuracy:** There is need to ensure that the revenue and expenditure in a budget is correctly estimated. In essence, the estimates should be close enough to reality.
7. **Adequacy:** Budget estimates should represent the needs of the government and the citizens. Budget also should be able to identify altogether the aspirations and problems of the government and the economy.

Budget also is an important tool in governance and most relevant to the economic policy. It is the second most important document after the constitution in any nation. It signifies that the budget is an expression of the constitution and statutes of a government which endow the executive and legislature with designated financial and managerial responsibilities.

Types of Budget

Budgeting has been classified into different types. They are:

1. **Surplus Budget:** It refers to as a situation where the expected revenue surpasses the expenditure. It has been the dream of every government.
2. **Balanced Budget:** It occurs the moment the proposed expenditure is equaled to the expected revenue. This situation, however, is always difficult to attain. In fact, it requires a high financial prudence and acumen to accomplish.
3. **Deficit Budget:** The expenditure is higher than the projected revenue in this type of budget. This is where government spent more than it earned. It came with the need to finance government projects despite the non-availability of funds.
4. **Supplementary Budget:** From its name, it means the budget made or initiated after the main budget is passed. This type of budget is necessary if it is discovered that the earlier amount appropriated by the Appropriation Act for any purpose is insufficient; or there is need for expenditure on a purpose for which no amount has been earlier appropriated.
5. **Development Budget:** It refers to a budget plan over a long period of time. It is usually incorporated as part of development plan.

Problems of Local Government Budgeting

Many problems have bedeviled local government Budgeting in Nigeria. As such, they have not been able to meet with their statutory obligations of bringing the gains of democracy closer to the citizens. Some of these problems include:

1. **Corruption and mismanagement:** Corruption is one of the major problems facing public organizations. In fact, a mere mention of the government exudes corruption. The

popular myth propagated by the council officials is that the councils are always short of funds. No doubt, the heavy funding that runs into billions of Naira as seen from the tables may not be enough because of the high level of corruption in the public organizations. It has also been observed that most local government councils do not accord adequate regard to the budget process. The fall out of this situation is the indiscriminate and unplanned execution of projects. The state governments which would have served as a check are not free from this cankerworm. Evidently, there is contract scams in all local government councils in Nigeria. These contracts are inflated and worse still, the projects are not executed and thereby defeating the essence of budgets.

2. **Skilled manpower:** Majority of the public organizations today are manned by officials who do not possess the requisite leadership and managerial skills to deliver the gains of democracy to the people. Section 7(4) of the 1999 constitution makes provision that the qualification for election into the offices of the Chairman and Councilors shall be the same as that of the election into the Houses of Assembly of a state. The constitution puts the minimum educational qualification for the election into the House of Assembly of a state as school certificate. However, this principle has not been followed and as such, made the councils the dumping ground for illiterates or a starting point for political toddlers.
3. **Lack of civil society participation:** The level of participation by the people is highly limited. The reason is attributed to high illiteracy level and the poverty rate. Thus, the psyche of the people is very low. In addition, there is no law that encourages civil society participation in governance and also no access to information and participation. In the absence of this, the civil society, no matter how vibrant and enlightened, cannot achieve anything.
4. **Central/State governments' interference:** The 1999 Constitution confers powers that relegate the local governments to both the federal and state governments. Evidently, this has created friction leading to the neglect of public organizations. The federal and state governments want to exploit the public organizations for their personal gains.
5. **Finance:** Finance is another area of concern. Most of the public organizations sources of revenue have been taken over by the state government. Some of these councils also are too small in size and thus, have little or no resources from which to generate revenue internally. The internally generated revenue of these councils is too small to pay the wages and salaries of their junior staff not to talk of embarking on any meaningful projects. Moreover, the 10% of the internally generated revenue of the state that is supposed to be given to local council is not forthcoming. Worse still, the federal government statutory allocation does not usually come to the organizations regularly and the state governments at times divert the allocation to satisfy other areas.

Budget Implementation in Local Government

Budget implementation is public expenditure policy and therefore the manner in which public expenditure is managed would impinge on the implementation of the budget (Premchand, 2015). Implementation or execution of the budget is an activity that took place throughout the financial year and was the cutting edge of the budget as it involved all branches of the government unlike the more technical and selective participation of officials in budget formulation. The way in which revenue and expenditure are grouped for decision making is the most important aspect of budgeting.

Implementation of the budget required an advance program of action evolved within the parameters of the ends of the budget and means available (Premchand, 2014). Budget is not only a financial plan that sets into view cost and revenue within an organization, but also a

tool for resource allocation, control, co-ordination, communication, performance evaluation and motivation. According to (Weetman, 2006) budget aimed to serve the needs of management decision and to provide basis for management functions of planning and control. In the case of UoN resource allocation is one of the most difficulties facing the institution. (Thomas, 2000) it is a primary means to control organizations activities. Budgetary systems should be implemented to face the internal and external pressures. A key area in budget implementation process is to ensure the fulfillment of the financial and economic aspect of the budget.

Factors Influencing Budgeting Process

The budget process should not stop when the budgets have been approved. Periodically actual results could be compared with budgeted results. This would enable management to identify the items that were not proceeding according to plan and to investigate reason for the variances.

However, differences may be due to the fact that the budget was unrealistic to begin with or that the actual conditions during the budget year were different from those anticipated. Other factors which influenced the budget were budgets could become out of date quickly in volatile conditions, the budgeting process could prove to be time consuming and expensive and staff could reject the budget established and could behave in a dysfunctional manner to ensure that objectives are not achieved. There also could be tendency to adhere to the budget rather than to take advantage of new opportunities that emerge or a tendency to base the budget for last year's with only minimal adjustments for price inflation and similar factors, rather than to prepare a realistic and feasible financial plan of what the business seeks to achieve.

Theoretical underpinning

Agency theory

Budget theory is the academic study of political and social motivations behind government and civil society budgeting. Agency theory is a relationship that exists where one party acts on behalf of another party. In budget a slack relation exists where managers intentionally use participation to create slack, while the other argued that managers through anticipation reduced slack in their budgets. The relationship between budgetary participation and budget slack has been equivocal in the literature of management accounting. Budgetary slack has been singled out as one of the primary unsolved problems in budgetary control (Horngren, 1982). Budgetary slack is defined as the difference between the appropriated budget and true minimum costs (Moene, 1986). In a slack budget, (Young, 1985) proposed that slack is the amount by which subordinates understate their productive capability when selecting work standards against which their performance will be evaluated. In these perspectives, slack is the intentional underestimation of revenues and productive capabilities and/or overestimation of costs and resources in the budget and second, that slack is dysfunctional (Merchant, 1985). Agency theory-based researchers have argued that participation merely provides the opportunity for subordinates to insert slack to their budget. Thus, agency theory predicts a positive participation-slack relation. (Murray, 1990) argued that individuals who participate feel less of a need to incorporate slack in their budget estimates and accordingly will tend to propose more difficult tasks. Managerial propensities to create slack may be enhanced or diminished by the ways in which budgetary systems are designed and implemented (Merchant, 1985).

Stakeholders are those people and groups that affect, or can be affected by, an organization's decisions, policies, and operations" (Post, 2002). The prime merit of the stakeholder concept

is that it points out the important relational aspects of organizations, and it functions as a useful heuristic. The basic idea is that an organization's success depends on how it is able to manage its relationships with key groups, such as customers, employees, suppliers, communities, politicians, owners, and others, that can affect its ability to reach its goals. It becomes the manager's job "to keep the support of all of these groups, balancing their interests, while making the organization a place where stakeholder interests can be maximized over time"

(Freeman and Philips, 2002) see power as being displayed when one part in a relationship is able to impose its will on the other part. This could be through force (coercive power), material or financial resources (utilitarian power), or symbolic resources (normative power). Through power imbalance, conflicts, challenges and confusion, the influence on the institutionalized budgeting process could be substantive.

RESEARCH METHODOLOGY

The research methodology are the research background, research design, population, sampling technique, sampling size, data collection procedure and data analysis.

Research Design

Research design is the systematic process involving series of specific guidelines for specific data capture. It is the structuring of investigation aimed at identifying variables and their relationships to one another. Also, it is a coherent data gathering process through which questions relating to data needed, its location, its interpretation and how it is sourced are to be answered in this study. Based on the nature of the study, this research would adopt a survey research method. This method focused on the on the population of Bosso local government secretariat workers in which data collected from the said population would be used for intensive study and analysis. A sample of population was carefully selected to represent the characteristics of the population. This provided the opportunity to generalize the findings of the study for the whole population.

Population of the Study

The process of sampling begins with the identification of the population. A population is a collection of people or individuals who are of interest to the researcher, (Sckaran, 2003; Sakaran and Boogies, 2010). The population also refers to the total element that constitutes the case field of study, (Shehu and Ezenwangbu, 2016). The target population of this study therefore includes staff of Bosso local government which is 660.

Sample and Sample Techniques

To obtain adequate representative sample from the research population of the study, Taro Yamane formula is used. The formula is given as:

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

Where n = Sample size

N = Population

1 = constant

e = Sample error (5%)

Therefore,

$$n = \frac{660}{1 + 660(0.05)^2}$$

$$n = \frac{660}{1 + 0.1.65}$$

$$n = \frac{660}{2.65}$$

$$n = 249$$

Convenient sampling technique was used to administer the questionnaire to the respondents that were available.

Method of Data Analysis

Frequency tables and simple percentages in analyzing and interpreting collected data were adopted. Pearson Chi-square which will be used for the purpose of testing the hypotheses and making inferences. Thus all the data collected through the questionnaire were analyzed, and interpreted at 5% levels of significance. Chi-square formula is given as:

$$X^2 = \sum \frac{(fo - fe)^2}{fe}$$

Where: X^2 = Chi-square
 fo = observed frequency
 fe = expected frequency
 Σ = summation

The X^2 value obtained from the formula or by the use of a computer software package is compared with the value of X^2 table for a given significance level (α) and number of degree of freedom (v). To get the value of (v) i.e. degree of freedom:

$V = (\text{rows} - 1)(\text{columns} - 1)$, where, rows and columns are from the original table of actual or observed frequency.

PRESENTATION AND ANALYSIS OF DATA

In this chapter, an attempt was made to present and analyzed the data collected. The data mainly from the questionnaire was presented using tables, frequency count and percentages. The data were presented simultaneously to test the hypothesis earlier stated. The Chi-square statistic was used to further statistically test the hypothesis in order to establish the level of relationship among the variables. The major findings of the study were also outlined in the last section of the chapter.

Rate of Questionnaire Retrieved

In view of the representative sample size of the study, 249 questionnaires were administered to the respondents across Bosso local government. Out of the 249 questionnaires administered, 238 were returned, while 230 were duly completed.

Rate of Return

$$\frac{\text{No. of Questionnaire returned}}{\text{Questionnaire administered}} \times 100$$

$$\frac{238}{249} \times 100 = 95.6$$

Rate of Response

$$\frac{\text{No. of Questionnaire duly completed}}{\text{Questionnaire administered}} \times 100$$

$$\frac{230}{249} \times 100 = 92.4$$

Respondents Profile

The personal data of respondents was elicited in the study. This includes variables such as Gender, Age, Marital Status, Designation, Educational Qualification and work experience of the respondents. Below shows the analysis.

Table 4.1: Gender of respondents

Category	Respondents	Percentage %
Male	157	68%
Female	73	32%
Total	230	100%

Source: Survey Research, 2026

The table above revealed that 157 respondents representing 68% are male while 73 respondents representing 32 were female. This clearly indicates that majority of the respondents are male.

Table 4.2: Age Bracket of Respondents

Category	Respondents	Percentage %
18 – 25 years	13	6%
26 – 32 years	49	21%
33 – 40 years	108	47%
41 and above	60	26%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 13 respondents representing 6% fall between the age of 18 – 25years, 49 respondents representing 21% fall between the age bracket 26 – 32years, also 108 respondents representing 47% fall between 33 – 40years. While only 60 respondents representing 26% are within the age bracket of 41 and above. This therefore shows that majority of the respondents fall between 33 – 40.

Table 4.3: Educational Qualification of Respondents

Category	Respondents	Percentage %
WAEC, SSCE, GCE	33	14%
OND/ND	54	23%
Degree/HND	106	46%
Postgraduate	37	16%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 33 respondents representing 14% are holder of Secondary School Certificate. 54 respondents representing 23% are holder of OND, ND. 106 respondents representing 46% are possess Degree or HND, while 37 respondents representing 16% were holders of Postgraduate qualification.

Table 4.4: Work experience of respondents

Category	Respondents	Percentage %
0-5 years	36	16%
6-10 years	55	24%
11-19 years	88	38%
20 and above	51	22%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 36 respondents representing 16% are 0 – 05 years, 55 respondents representing 24% are 06– 10 years, 88 respondents representing 38% were 11-19 years while 51 respondents representing 22% were 20 years and above. This shows that 11 - 19 years of experience of work made up the majority of the respondents.

4.2 Data Presentation and Analysis

Table 4.5: Are you aware of budgetary implementation in Bosso local government?

Response	Respondents	Percentage %
Yes	207	90%
No	23	10%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 207 respondents representing 90% are aware of budgetary implementation in Bosso local government while 23 respondents representing 10% are not aware. This means that majority are aware.

Table 4.6: Does Bosso local government implementation encounter challenges?

Response	Respondents	Percentage %
Yes	132	57%
No	55	24%
Not Aware	43	19%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that, 132 respondents representing 57% said that Bosso local government implementation encounters challenges, 55 respondents representing 24% said it doesn't while 43 respondents representing 19% were not aware.

Table 4.7: How severe are the challenges?

Response	Respondents	Percentage %
Very Severe	20	9%
Severe	32	14%
Not severe	178	77%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 20 respondents representing 9% said the challenges are very severe, 32 respondents representing 14% said it is severe, while only 178 respondents

representing 77% of the respondents said it is not severe. This means that the challenges in Bosso local government budget implementation are not severe.

Table 4.8: Bosso local government budget implementation is effective

Response	Respondents	Percentage %
Strongly Agreed	105	46%
Agreed	88	38%
Undecided	6	3%
Disagreed	15	6%
Strongly Disagreed	17	7%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 105 respondents representing 46% strongly agreed that Bosso local government budget implementation is effective, 88 respondents representing 38% agreed, 6 respondents representing 3% were undecided, 15 respondents representing 6% disagreed while 17 respondents representing 7% strongly disagreed. Majority are of the view that Bosso local government budget implementation is effective.

Table 4.9: Budget of Bosso local government usually meets the purpose it was formulated for

Response	Respondents	Percentage %
Strongly Agreed	111	48%
Agreed	78	34%
Undecided	4	2%
Disagreed	18	7%
Strongly Disagreed	19	8%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 111 respondents representing 48% strongly agreed that Budget of Bosso local government usually meet the purpose it was formulated for, 78 respondents representing 34% agreed, 4 respondents representing 2% were undecided, 18 respondents representing 7% disagreed while 19 respondents representing 8% strongly disagreed. Majority agreed with the statement.

Table 4.10: Budgetary system in Bosso local government meets the need of the citizens.

Response	Respondents	Percentage %
Strongly Agreed	108	47%
Agreed	92	40%
Undecided	6	3%
Disagreed	10	4%
Strongly Disagreed	14	6%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 108 respondents representing 47% strongly agreed that budgetary system in Bosso local government meet the need of the citizens. 92 respondents representing 40% agreed, 6 respondents representing 3% were undecided, 10 respondents

representing 4% disagreed while 14 respondents representing 6% strongly disagreed. This means that the statement is true.

Table 4.11: Budget in Bosso local government enhances the effectiveness and efficiency of public organizations.

Response	Respondents	Percentage %
Strongly Agreed	106	46%
Agreed	75	33%
Undecided	4	2%
Disagreed	20	9%
Strongly Disagreed	25	10%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 106 respondents representing 46% strongly agreed that Budget in Bosso local government enhances the effectiveness and efficiency of public organizations. 75 respondents representing 33% agreed, 4 respondents representing 2% were undecided, 20 respondents representing 9% disagreed while 25 respondents representing 10% strongly disagreed. Majority agreed with the statement.

Table 4.12: Budgetary implementation has enhanced development in Bosso local government

Response	Respondents	Percentage %
Strongly Agreed	102	44%
Agreed	90	39%
Undecided	6	3%
Disagreed	22	10%
Strongly Disagreed	10	4%
Total	230	100%

Source: Survey Research, 2026

The table above reveals that 102 respondents representing 44% strongly agreed that Budgetary implementation has enhanced development in Bosso local government. 90 respondents representing 39% agreed, 6 respondents representing 3% were undecided, 22 respondents representing 10% disagreed while 10 respondents representing 4% strongly disagreed. This means that majority disagreed. Therefore, budgetary implementation has enhanced development in Bosso local government.

Testing of Hypothesis

Data were presented, analyzed and interpreted generally but this section tries to apply result in testing the hypothesis earlier formulated to ascertain whether there is a significant relationship between budgetary implementation and the development of Bosso local government.

H₀: There is no significant relationship between budgetary implementation and the development of Bosso local government.

H₁: There is significant relationship between budgetary implementation and the development of Bosso local government.

Responses from table 4.9 table 4.12 cumulatively presented:

Table 4.13: Observed Frequencies

Item	SA	A	U	D	SD	Total
T 4.9	111	78	4	18	19	230
T 4.12	102	90	6	22	10	230
Total	213	168	10	40	29	460

Source: Survey Research (2026).

To get the expected frequencies:

Grand total ÷ Row Numbers

Therefore: $460 \div 5 = 92$

Table 4.14: Chi-Square Test

<i>fo</i>	<i>Fe</i>	<i>fo - fe</i>	$(fo - fe)^2$	$(fo - fe)^2/fe$
111	92	19	361	3.924
78	92	-14	196	2.130
4	92	88	7744	84
18	92	74	5476	59.522
19	92	73	5329	57.924
102	92	19	361	3.924
90	92	-14	196	2.130
6	92	88	7744	84
22	92	74	5476	59.522
10	92	73	5329	57.924
Chi-square Value				415

Source: Survey Research 2026

From the Chi-square output on table 4.14 above, hypothesis test results are as follows:

- Chi-square calculated value is 415
- The degree of freedom is at the value of $0.05^0 = 9.488$

The Chi-square calculated value of 415 is greater than the critical value of 9.488. It could be concluded therefore that there is a significant relationship between budgetary implementation and the development of Bosso local government.

CONCLUSION AND RECOMMENDATIONS

The need for reversing the incidence of fiscal recklessness in the Nigerian local government has been re-echoed in this study. We have also underscored the importance of cooperation on the parts of the executive and the legislature on budgetary issues and processes in the country. The work is anchored on the need to engender positive change in the national system of public finance management in Nigeria, through the instrumentalities of effective budgetary processes, patriotic budget implementation, spirited monitoring of budget performance and exemplary sanctioning of budget-related offences, via judicial processes. We found that the national budget could be deployed as a profound instrument of change in the national political economy. Furthermore, we underscored in the study the fact that the national budget is a social contract compilation necessitating inclusiveness in its procedures and implementation and also in terms of the benefits accruing from budgetary provisions. Budgeting for change in the Nigerian local governments therefore calls for such budgetary inclusion.

Recommendations

1. Public officials responsible for public budgets in Nigeria (public officials at all levels), ignore the intrinsic responsibilities inherent in the budget process; their irresponsibility must be made to attract severe penalties.
2. The document (budget) also must consist of the estimates of income and details of the total appropriations to cover current operating expenditures and capital outlays. Also, in preparing the budget, certain requirements must be followed. These requirements which are like a form of expenditure control include: General limitations that influence the total expenditures. Specific limitations which mandate local governments to fund particular expenditure items.
3. Once a budget passes review, it should immediately go to the implementation which involves the release and actual disbursement for funds for the specified functions and projects. The programming of fund disbursement should be the duty of work and financial plan and request of allotment

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