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BUDGETING AND WORKFORCE PLANNING FOR EFFECTIVE SERVICE DELIVERY IN ANAMBRA STATE CIVIL SERVICE (2017-2023)

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ABSTRACT

The work focused on Budgeting and Workforce Planning for Effective Service Delivery in Anambra State Civil Service from 2017-2023. The research was motivated by the inconsistency in budgeting as part of the management control mechanism in maximizing service delivery in the organization and the negligence on the side of workforce planning, in ensuring that the correct number of personnel and the needed skill sets are allocated in the utilization of the organizational scarce resources. Data was collected using primary and secondary sources. The primary data was collected using the Likert scale questionnaire, while the secondary data was sourced from documents such as textbooks, journals, and the Internet. The data collected were presented and analyzed using qualitative descriptive analysis, while the hypotheses were tested using Analysis of Variance (ANOVA). Findings showed that Budgeting and Workforce Planning are relevant for the actualization of service delivery and sustainable development within the Civil Service of Anambra State. However, based on the findings, four key recommendations were made; stressing the need to prioritize human capital development and planning to make sure that the correct number of personnel and skill sets are accountable for the utilization of the scarce resources within the organization and that public fund are appropriately budgeted.

Keywords: Civil Service, Public Service Delivery, Budgeting, and Workforce Planning.

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1. Introduction

The civil service of a country consists of government ministries, departments, and agencies that derive their existence from special statutory instruments and engage in the business of providing goods and services for the cultural, social, and economic upliftment of the citizens. The civil service of any country enjoys a certain degree of efficiency and effectiveness to the extent that the government of the day objectively yields to its procedural capacity intentions and bureaucratic stability, geared towards the provision of essential services, promotion of sustainable human development, and advancement of the general well-being of her citizens through the attainment of set socio-economic and political goals, which contributes immensely to the improved standard of living, nation building, and economic stability.

More so, the civil service of any country stands out as the significant machinery of government for the origination, formulation, and implementation of public policies. It does this by translating the plans and programmes of government into concrete public benefits and services for the use of the citizenry. The employees of every organization are the prime movers and deliverers of services to the public. In an organizational environment, employees' contributions are crucial to the overall success of an organization (Udodiugwu, Nwosu, Obiakor & Nwumeh, 2024). The public service is the primary machinery of the government in delivering social and economic development to a nation. One of the challenges of the government in delivering these services is the inability of the public service to properly direct their aspirations towards improving the general welfare of the citizens. In addressing these challenges faced in service delivery by the civil servants, who are the managers of Ministries, Departments, and Agencies (MDAs), saddled with the responsibility of mapping out strategies for the actualization of set goals.

Hence the need for workforce planning and budgeting which are two critical elements that influence the quality of service delivery. Budgeting plays a crucial role in workforce planning by ensuring that an organization allocates the necessary financial resources to hire, retain, and develop its workforce. The connection between budgeting and workforce planning helps organizations maintain an optimal balance between human capital and financial sustainability. Distilling budget from budgeting is quintessential in charting the course, purpose, and focus of this study. To that end, the Australian National Institute of Accountants "NIA" cited in a bid to enhance the understanding of the concept of budget provided two different, yet quite extensive definitions of budget, these offer different views on the purpose and form of a budget. They are thus:

"A budget is a comprehensive plan in writing, stated in monetary terms that outline the expected financial consequences of management's plans and strategies for accomplishing the organization's mission for the coming period".

"A budget is a master financial document or a "blueprint for action" that sets out the expected contribution from the operation or control of an organization in terms of anticipated cash flows or revenues and expected expenditures over a certain period".

The first definition has a big approach, emphasizing the budget as a management tool, forming an integral and necessary part of organizational stewardship. The second definition has a more immediate, functional approach within the overall plan. This makes the first definition the superseding definition, therefore further validating the assertion that budget is a management control tool. Furthermore, it can be observed from these two definitions by the NIA that a budget essentially is a tool that forms part of the process of effective management

of an organization, especially in workforce planning. Budgets induce management to think systematically and plan for the future.

Hence the focus of this study is to investigate through painstaking analytic and empirical study how the civil service in Anambra State, Nigeria has effectively rendered public services through the use of budgeting and workforce planning. It is worth noting that budgeting provides the financial framework that makes workforce planning possible. This is by ensuring that there are enough resources to support recruitment, retention, training, and development. Organizations can optimize their workforce while staying within financial constraints. This alignment between financial planning and workforce planning ensures that an organization can meet its service delivery goals effectively and sustainably.

1.1. Statement of Problem

Many organizations struggle to deliver high-quality services effectively and efficiently due to inadequate budgeting practices and ineffective workforce planning. The primary goal of this study is to thoroughly investigate the impact of budgeting and workforce planning in the attainment of effective public service delivery. This study explored a wide range of hypotheses, which has offered valuable insight into the key factors affecting budgeting, workforce planning, and public service delivery in the study area. These include inadequate budgeting practices and ineffective workforce planning, insufficient financial resources, poor allocation of funds, and an imbalance in staffing levels, whether through overstaffing or understaffing, which can lead to inefficiencies, increased operational costs, and diminished service quality. These factors were identified as significant barriers to achieving an effective budget practice, workforce planning, and proper service delivery.

1.2. Objectives of the Study

The study has both broad and specific objectives; the broad objective of this study is to determine the impact of budgeting and workforce planning in the effective service delivery in Anambra State Civil Service from 2017-2023. However, the specific objectives of the study are:

1. To ascertain how budgeting and workforce planning account for the effective utilization of resources in Anambra State Civil Service from 2017-2023.

2. To ascertain how budgeting and workforce planning aid in the actualization of sustainable development through effective service delivery in Anambra State Civil Service from 2017-2023.

1.3. Research Questions

The following research questions have been formulated to guide the study:

1. How does budgeting and workforce planning account for the effective utilization of resources in Anambra State Civil Service from 2017-2023?
2. How does budgeting and workforce planning aid in the actualization of sustainable development through effective service delivery in Anambra State Civil Service from 2017-2023?

1.4. Hypotheses

The following hypotheses were formulated and tested:

HO1: Budgeting and workforce planning do not account for the effective utilization of resources in Anambra State Civil Service from 2017-2023.

HO2: Budgeting and workforce planning are not relevant in the actualization of sustainable development through effective service delivery in Anambra State Civil Service from 2017-2023.

1.5. Significance of the Study

The study has both theoretical and practical significance. Theoretically, it contributes to the available literature on budgeting and workforce planning as it contributes to effective service delivery. It also presents empirical evidence on the need to pay greater attention to budget preparations, implementations, workforce planning as it regards to staffing, and the management of the financial resources in Anambra state Civil Service.

Additionally, this study will assist students of public administration and other disciplines with basic findings hinged on the germane cause of budget failure, workforce planning inadequacies within the civil service, and how best to achieve service delivery through proper budgeting and workforce planning. Above all, this work seeks to spur research interest for researchers who may wish to carry out further studies on the research topic; the work has provided a guide for academic purposes and a blueprint for policymakers in optimizing service delivery through budgeting and workforce planning.

1.6. Scope of the Study

This study focuses on Budgeting and Workforce Planning for effective Service Delivery in Anambra state Civil Service from 2017-2023.

2. Literature Review

2.1. Conceptual Discourse

2.1.1. Concept of Civil Service

The concept of civil service refers to the body of government employees tasked with the day-to-day administrative operations of public services and carries out the implementation of government policies. Civil servants work in various government departments and agencies and are responsible for the smooth operations of public administrations.

In tracing the historical trajectories of the origin, structure, and performance of the present civil service in Nigeria, its roots can be traceable to colonial clerical formation. Civil Service in Nigeria has its origins in organizations established by the British in colonial times. But in most countries of the world as in Nigeria, the civil service remains the hallmark of policy implementation as it is charged with the responsibility of taking action on policy enunciated by policy makers and politicians. Any nation without a virile civil service is doomed to fail and so for the Nigerian nation to succeed or be removed from the list of failed nations, its civil service must rise to the challenge of discharging its duties without fear or favour. That is why Nwanolue and Iwuoha (2012, p.12) have it that the Nigerian Civil Service: is a body of

government employees entrusted with the administration of the country, and mandated to carry out the policies of the government of the day. In other words, it is the body of civilian employees of any level of government, not subject to political appointment and removal, normally hired and promoted largely based on competitive examination or annual appraisal.

One major feature of the civil service based on this conceptualization is that it is the body of workers employed by government to carry out basic administrative functions for the wellbeing of the citizens. Also the civil service is rooted in the constitution as most established commissions saddled with the day to day administrative affairs of the government.

In line with Nwanolue and Iwuoha (2012), "the Civil Service refers to all government departments other than the armed force and a civil servant is a person employed to work in the civil service. These government departments otherwise called ministries include Education, Health, Works and Housing, and Agriculture among others. Based on the definition above, everyone who works for the government aside from the armed forces is a civil servant. Nwanolue and Iwuoha (2012) also argued that the Civil Service of any country enjoys efficiency and effectiveness to the extent the government of the day objectively yields to its procedural capacity objectives and bureaucratic stability, geared towards the promotion of sustainable human development.

Subsequently, in most developing countries with Nigeria inclusive, the responsibility for the promotion of rapid economic and social development lies squarely in the hands of the government of the day. The government can only achieve them through a viable civil service. To this end, Oyedele (2015, pg.34) sees the Civil Service as the live wire or nerve center of the state structure. It is the operational arm of government charged with the analysis, implementation, and administration of public policy.

Undeniably, the civil service has been rightly labeled by the former head of the Nigerian civil service, Mr. Stephen Oronsaye as the bridge between the government and the governed, stressing that an inefficient public service, therefore constitutes a barrier between the government and the people. The importance of the public service can be seen in the fact it gives effect to the policies and decisions of the government of the day whose responsibility it is to administer the affairs of government at all levels. However, based on the scope of this study, for effective and efficient administration in Anambra State, the state government's civil service recognizes three (3) categorizations of the civil service in the State namely: ministries (13), Non-Ministries and Departments such as office of the Executive Governor and the Government House (10) and Non-Civil Service Bodies which have civil servants posted to them such as Post Primary School Service and Judicial Commission among others (7). The Report further categorized the staff ranks into Senior Management (GL13- above), Middle Management Staff (GL 07-12) and (GL 01-06) Junior Cadre (Obineli, 2010). Consequently, in the state, the Civil Service Commission has come under criticism for non-performance, which is why the instrument of budgeting is been postulated as one of the vital tools in the hands of management in measuring and appraising the performance of civil servants.

2.1.2. Public Service Delivery

We must note that in Nigeria, the public service is the machinery of government through which policies are implemented. However, apart from this key function, it also provides services through the Ministries, Department, and Agencies (Abasilim et al, 2017). Therefore,

the Nigerian Civil Service Commission is the body responsible for prompt and optimal service delivery for the benefit of the citizenry.

In this light, Oronsaye (2010, p.31) in a bid to conceptualize the term public service delivery opines that public service delivery can be seen as "the process of meeting the needs of citizens through prompt and efficient procedures." This implies that the interaction between government and citizens is such that the needs of the citizens are met promptly, thereby making the citizens key in public service delivery. The implication here is that as the private sector considers its customer as 'king', thereby ensuring quality service delivery, the public should be regarded as the 'master' and the beneficiary of enhanced performance of the public service (Aladegbola & Jaiyeola, 2016, p.162).

Also, it is vital to note that acceptable service delivery can be seen as one of the core responsibilities of the establishment of public organizations. Public Service operates as the structure through which the government responds to the needs of the general public, Nwosu and Ananti (2024, p.50). It is identified as "one of the key functions of the public sector." (Mitel, 2007:2). It is on this premise that Nwosu and Ananti (2024, p.51) postulated that public service delivery becomes so paramount because it represents the fundamental structure of nation-building; it serves as a tangible link between government and the citizens. Public service delivery is also seen as the result of the intentions, and decisions of government and government institutions, and the actions undertaken and decisions made by people employed in government institutions, the provision of public goods or social (education, health), economic (grants) or infrastructural (water, electricity) services to those who need (or demand) them by the government.

Corroborating the arguments above, Ohemeng (2010) views public service delivery in the light of its key features as "doing more with less, empowering citizens, enhancing transparency, and holding public servants accountable." Validating this further, Coopers (2014:9) itemizes seven core objectives for public service delivery namely:

1. **Speed** – The time taken to deliver a service should be the shortest possible for both the customer and the organization delivering the service, right the first time.
2. **Engagement** – The manner in which services are delivered should be seen as customer-centric (i.e. participatory and trustworthy with the customer's needs at the core).
3. **Responsiveness** – There should be an 'intelligent' mechanism in place to address any variation in meeting service levels and to drive changes in the service delivery organization.
4. **Value** – The customer needs to believe that the service delivery mechanism is cost-effective, and that value is driven by customer outcomes, not organizational processes.
5. **Integration** – The service delivery mechanism should be integrated. There should be no 'wrong door' policy for the customer.
6. **Choice** – There should be multiple channels for service delivery, so that customers can have 'channels of choice', depending on specific needs at specific times.
7. **Experience** – Personalization of service is necessary to ensure that customers.

Flowing from the above, the concept of service delivery was further stretched to:

"Service delivery has become a buzzword, commonly used to describe particularly, basic services provided by the government such as social amenities like hospitals, roads, electricity,

water supply, marketplace, customs services, licensing, sanitary services, physical infrastructure, town planning, housing among others", Gafar (2017, p.28).

From the review above, it can be deduced that the totality of what makes for the well-being and meeting the needs of the citizens by the government of the day constitutes service delivery. Also, it is crucial to know that service delivery is now more complex in the public sector as it is not just about meeting expressed needs, but finding out the needs that are not expressed, setting priorities, resource allocation and publicly justifying and accounting for what has been done (Gowan, et al., 2001). In most developing countries, such as Nigeria, the public sector plays a significant role in service provision as it controls much of the economic resources.

Hence in today's globalizing and competitive world, the delivery of quality service is strategic for the success and survival of any nation. That is why, Oyedele (2015) has it that the public service of any country stands out as the major machinery of government for the formulation and implementation of public policies. It does this by translating the plans and programmes of government into concrete public goods and services for the use of the citizenry through the instrument of budgeting.

2.1.3. Budgeting and Budgeting Process

Budgeting is a process that has been practiced in private and public organizations around the globe; however, it is mainly practiced among public organizations set up by the government for the sole purpose of charting the course of the development of a given country. Budgeting, like any other activity, is subject to the interpretation of each practicing organization. Budgeting is the process of preparation, implementation, and operation of budget decisions into specific projected financial plans for relatively short periods. In other words, budgeting is the process of "translating financial resources into human purposes". Budgeting is also viewed as a process of identifying, gathering, summarizing, and communicating financial information about an organization's future activities.

In that light, Ojo (2012) argued that the entire budgeting process from formulation and implementation to monitoring is a universal occurrence. In other words, states, organizations, and institutions across the globe have come to understand the imperativeness of budgets, particularly, their role in driving and directing socio-economic development in a state if properly executed. In Nigeria, budgeting has become a pivotal tool in the hands of the management of the Civil Service Commission in advancing the course of the socio-economic development of the country. Ogujiuba and Ehigiamusoe, (2014, p.299) posited that: "The national budget is the most important economic policy instrument for a government and it reflects the government's priorities regarding social and economic policy more than any other document. In addition, the instrument translates policies, campaign promises, political commitments, and goals into decisions regarding where funds should be spent and how funds should be collected. A well-functioning budget system is vital for the formulation of sustainable fiscal policy and the facilitation of economic growth". This affirms the assertion that the annual national budget of Nigeria has served as a viable approach to development engineering in all spheres of life in the country over the years.

Historically and as earlier mentioned, the word "Budget" is derived from the French word "Bougette" meaning leather bag or wallet. The term was used for the first time in 1733 by Sir Robert Walpole, the first British Chancellor of the Exchequer because he carried a leather bag containing papers on the financial plans for the country to the House of Commons. Oke

(2013) states that a budget is an instrument stipulating policies and programmes aimed at realizing the development objectives of a government.

However, Edame & Ejue (2013) opine that in modern times, a budget is a document that contains estimates of the revenue and expenditure of a country usually for a fixed period usually for one year. To them, Budget carries with it the message of an estimate of resources expected for an organization both in value and source and how the resources will be spent for an identified period. All entities, individuals, corporations' organizations, and governments can make budgets. More so, according to Oguonu cited in Edame & Ejue (2013, p.11) aver that: "A budget is a forecast by a government of its expenditures and revenues for a specified period usually a year. It is a financial statement of estimated income and expenditures covering a specified future period". The budget is defined as an estimate of the expected income and expenditure of the government for a specified future period, usually one year. It is a functional plan-making and consequent control of expenditure".

The concept of the budget has attracted corpus attention from scholars, according to Oguonu (2001) a budget is a forecast by a government of its expenditures and revenues for a specified period usually a year. It is a financial statement of estimated income and expenditures covering a specified future period. Lawyer (2013) a budget is a framework for revenue and expenditure outlaid over a specified period usually one year. It is an instrument stipulating policies and programmes aimed at realizing the development objectives of a government. Furthermore, in collaboration with the scholars above, Ojo (2012, p.9) avers that: "A budget is simply the statement of expected income and expenditure over some time, usually a year of the government". Michel (2002) adds that the budget is also a communication tool. As a political document, it allocates the scarce resources of society among multiple, and competing interests, while as an economic document, it serves as the primary instrument for evaluating a jurisdiction's economic growth and development, and as an accounting document, it provides a ceiling on government spending and makes it legally binding for it to live within the allocated funds (Bartle & Shields, 2008).

As an administrative document, the budget specifies the ways and means by which public services are provided, and establishes criteria by which public services are monitored and evaluated (He, 2011). The budget as a communication tool helps decision makers to make informed choices about the provision of services and capital assets and to promote stakeholder participation.

Governments at all levels envisage how much they are likely to generate from all sources available to them. At the same time, they visualize what the expenditure will be. The income side of a budget normally includes loans sourced both internally and externally. In essence, budget has become the means by which governments achieve their objectives. The major advantage of budgeting is to guarantee orderly development. Governance without sound budgeting will definitely result into haphazard development if there is development at all".

Furthermore, in realizing the expectations from the budget, the budgeting process requires prudent and adherent management and utilization of scarce resources for even and sustainable development. But for over a decade now, there has been poor implementation of the budget in the Nigerian public sector. Substantial implementation of the budget in the Nigerian public sector will lead to the creation of wealth through employment generation, improvement in citizens' welfare, enhanced general price stability, and acceleration of the provisions of infrastructure needed to boost the economy of the nation. In short, the budget is a vital instrument in governance just as blood is vital to life. Any government that wants to succeed

must plan and planning in government begins with budgeting. Budgeting is not an end in itself but it is a means to an end.

That is why Morgan cited in Onaolapo and Olaoye (2013) added that budget is above all managerial tools; it is the best tool for making sure that key resources especially performance resources are assigned to priorities and overall results and benefits to the citizens. A study carried out by Adekunle (2015) on the budgeting process avers that it is a"Means of allocation and utilization of various resources to different sectors and agencies over a given period usually one year. Budgets are cost control devices that aim at keeping costs within certain specified limits and revenue at expected levels to achieve the economic plans set and social policies pursued (Onaolapo and Olaoye 2013, p.21)".

The impressive thing about this definition is that it identifies budget as a management tool used to measure the performance of the economy of the state at all levels. This postulates that the budgeting process is a tool used by the management as a control system by the government in the utilization and distribution of resources for the actualization of sustainable development. Budgets are economic tools deliberately designed through political processes to aid in the allocation of available resources among competing demands. He further added that "a public budget is an economic tool deliberately fashioned through the political process to assist in the management of the public sector".

In all, the Budget serves as a medium of instrument by which government allocate, distribute and redistribute benefits, burdens and losses among groups, communities, segment of society and socio-economic sectors. A budget could also be seen as a systematic plan of government action about problems and challenges.

Importance of Budgetary Control Mechanism

A budgetary control mechanism is vital for effective financial management in organizations, governments, and personal finance. Below are some of the key reasons for budgetary control mechanisms:

1. ***Financial Discipline***- Budgets ensure that resources are allocated wisely and not wasted or inappropriately siphoned off, hence preventing overspending on one area to the detriment of expenditure towards the fulfillment of strategic initiatives. Spending limits keep organizations from spending outside their budget.
2. ***Resource Optimization*** - Budgetary control ensures that resources are directed toward the activities that align with the strategic goals of the organization.
3. ***Cost control*** - It helps identify areas where costs can be minimized by comparing actual performance with budgeted figures; with this the management can identify inefficiencies, reduce waste and optimize costs.
4. ***Performance Monitoring*** – Through regular comparisons of actual results with budget expectations, the mechanism will provide objective framework that assesses performance and identifies variances and help address them properly.
5. ***Transparency and Accountability –*** It promotes transparency by clearly defining responsibilities for financial performance, making it easier to hold departments or individuals accountable for their budgetary decisions.

2.1.4. Workforce Planning



Workforce or Manpower or Human Resource planning can be defined as the systematic and continuous process of ensuring that an organization engages the right number (people), with the right skills/competencies, doing the right jobs (placement) and at the right time (specific period). It is the totality of the energy, skills and knowledge in an organization, institution, or a country, (Akin Akinpelu, 2017).

According to Akata Grant (2016), workforce planning is a process of determining and ensuring that the organization will have an adequate number of qualified and competent persons available at the appropriate time, performing jobs that will meet the needs of the organization and provide job satisfaction for individuals involved. It is the systematic and continued process of analyzing an organization's human resource needs under changing conditions and the development of personnel policies appropriate to the long-term effectiveness of the organization. According to Uzor, O.A, Emenike, E. and Nwosu, C.C. (2023) Human Resources are easily recognized as the most important of the resources required for the production of goods and services, which is important for rapid socio-economic development and efficient service delivery.

Workforce planning can be categorized into four (4) major segments:

1. ***Assess Current HR Capacity:*** The first step in the human resource planning process is to assess your current staff. Before making any moves to hire new employees for your organization, it's important to understand the talent you already have at your disposal. Develop a skill inventory for each of your current staff.
2. ***Forecast HR Requirements:*** Once you have a full inventory of the resources you already have at your disposal, it's time to begin forecasting future needs like, will the organization need to grow its human resources in number? Will the organization stick to the current number of staff but improve their productivity through efficiency or new skills training? Are there potential employees available in the marketplace? It is important to assess both your organization's demand for qualified employees and the supply of those employees either within the organization or outside of it. You will need to carefully manage that supply and demand.

3. ***Develop Talent Strategies:*** After determining your organization's staffing needs by assessing your current HR capacity and forecasting supply and demand. It's time to begin the process of developing and adding talent. Talent development is a crucial part of the strategic human resources management process.
4. ***Review and Evaluate:*** Once your human resource process plan has been in place for a set amount of time, you can evaluate whether the plan has helped the organization to achieve its goals in factors like employee retention, employee satisfaction, etc. If everything is running smoothly, continue with the plan, but if there are roadblocks along the way, you can always change up different aspects to better suit the organizational goals and needs.

Why do we need workforce planning?

Workforce planning is essential for several key reasons, all of which contribute to the smooth functioning and long-term success of an organization. The following are the reasons for workforce planning:

1. ***Anticipating Future Workforce Needs:*** Workforce planning helps organizations to forecast future staffing requirements based on the organizational goals, and anticipated changes. This proactive approach ensures that organizations can meet future demands without facing skill shortages or operational disruptions.
2. ***Optimizing resource Allocation:*** Proper workforce planning helps organizations avoid both overstaffing and understaffing, which reduces labour cost. This ensures that resources are adequately budgeted and utilizes efficiently, preventing financial strain.
3. ***Bridging Skills Gaps:*** Workforce planning helps identify these skills gaps, by allowing organizations to invest in training, reskilling, or hiring to ensure the workforce has the capabilities required to meet future challenges.
4. ***Enhancing Organizational Agility:*** Workforce planning helps organizations stay agile by preparing them to respond to external changes, such as shifts in technology or regulatory requirements. This flexibility is critical to staying competitive in a fast-changing environment.
5. ***Ensuring Compliance:*** Effective workforce planning ensures that an organization remains compliant with labour laws and regulations. It helps avoid penalties and legal issues that could arise from mismanagement of employee levels, overtime, or work conditions.

2.1.5. Integrating Budgeting and Workforce Planning in Effective Utilization of Resources

Integrating budgeting and workforce planning is essential for aligning an organization's financial and human resource strategies for goal attainment. The integration is essential because it ensures that staffing decisions are made within the constraints for the organization's budget and that financial planning considers workforce needs. The following are how budgeting and workforce planning integrates for effective service delivery to be attained within an organization.

i. ***Link Workforce Plans to Strategic Goals:*** Workforce planning must align with the organization's broader strategy, which often has financial implications. There is a need to understand the organization's strategic goals, and then ensure the workforce plans support the objectives. Then, link workforce decisions directly to the budget process to ensure financial resources are allocated appropriately.

ii. ***Forecast Workforce Costs:*** Workforce planning should include cost forecasting, which encompasses: Salaries and wages, Benefits and compensation packages, Overtime expenses, and Employee turnover costs. This will help create a realistic budget that includes all human capital expenses.
iii. ***Monitor and Adjust Regularly:*** Budgeting and workforce planning should be a dynamic process. Regular reviews of workforce data and budget performance allow for adjustments to be made in response to changing conditions or unexpected costs. This will ensure that the organization remains agile and cost efficient.
iv. ***Cost-Effective Workforce Strategies:*** When planning the workforce, explore strategies that are both effective and cost-conscious, such as:
Flexible Work Arrangements: These can reduce overhead costs while maintaining productivity.
Cross-Training Employees: This minimizes the need for new hires and can make the workforce more adaptable.
Outsourcing and Contract Labour: For short-term projects or specialized needs, contract labour can reduce long-term salary and benefit obligations.
v. ***Compliance and Risk Management:*** Ensure that workforce related budget decisions are compliant with labour laws and regulations. Workforce planning that doesn't consider financial constraints could lead to unanticipated risks, such as overtime liabilities or insufficient resources for employee benefits.

Benefits of Integrating Budgeting and Workforce Planning:

i. Improve Financial Control: It brings about better management of finance and labour costs.
ii. Better Decision-Making: Linking staffing needs with budget data allows for more informed decisions about hiring, promotions, and resource allocation.
iii. Alignment with Long-term Goals: Integration ensures that workforce plans support both the current and future financial plans of the organization.

2.1.6. Application of Budgeting and Workforce Planning in Actualizing Sustainable Development Goals (SDGs)

Budgeting and workforce planning are crucial for realizing Sustainable Development Goals, this because it ensures that resources are effectively allocated and the necessary skills and workforce are available to implement projects and programmes of the organization in alignment with the SDGs.

Strategic budgeting ensures that resources are allocated to support sustainable initiatives, while workforce planning aligns staffing needs with the goals of sustainable development. Through strategic budgeting for sustainable development, funds are directed to high and beneficial programmes and projects within an organization. It helps in the proper allocation of scarce resources, which promotes accountability and transparency through participatory budgeting.

Nwosu & Nwosu (2015) noted that one of the most significant challenges encountered by entrepreneurs, managers, leaders, organizations, and institutions in achieving effectiveness stems from the complexities of human behaviour and the dynamics of organizational circumstances. This challenge frequently results from insufficient management and planning for employees in the pursuit of the organization's goals and objectives.Workforce planning thereby ensures that efforts done within the organization warrant personnel recruitment and

management to fulfill the organizational objective and enhance service delivery, Olanade, Omotoye & Olalemi (2023). Workforce planning ensures that the human resource requirements of an organization are identified and plans are made for satisfying those requirements. This view suggests several specific interrelated activities that constitute workforce planning: personnel inventory, planning, control, and evaluation.

The link between Budgeting, Workforce Planning and Sustainable Development

Budgeting provides the financial framework on which workforce planning operates. For instance: When hiring new staff, it is required that proper budgeting is applied for salaries, staff benefits, and training. Without appropriate budgeting, even the best workforce plans cannot be implemented.

A well- structured workforce plan helps avoid overstaffing or understaffing, leading to cost savings and optimal service delivery. It goes to ensure that funds are channeled to areas where there are needed within the organization.

Budgeting and workforce planning are essential tools that work together to drive sustainable development, by enabling efficient allocation of resources and human capital, improvement of delivery of essential services for the attainable of the organizational goals, supporting log-term planning for inclusive economic growth, social equity and environmental sustainability.

2.2 Empirical Review

In this segment of review, this study looks into works that have gone to the field with the view of looking at the area and scope of study, also extracting the central argument, and identifying germane findings that will be relevant in the course of this study. To that end, below are reviews of previous empirical studies.

Olonade, Omotoye and Olalemi (2023) the study investigated the impact of workforce planning on organizational effectiveness in Osun state civil service. The research design used was descriptive survey. The population size, 11,243. The hypothesis was tested with Pearson Product Moment Correlation and Regression Analysis. The findings showed a highly significant linear correlation between workforce planning and organizational effectiveness at a 0.05 significant level.

Nwaokike, Agbodike, and Iloanya (2023) the study examined the evaluation of budgeting as a tool for effective management control in the Nigerian Immigration Service, Anambra State. The study specifically examined the extent to which budget execution affects accountability, the nature of the relationship between budget authorization and positive service delivery, and how transparent the budget system is in the Nigerian Immigration Service in Anambra State. Data for the study was collected using both primary and secondary methods of data collection. The population of the study was made up of four hundred and thirty-seven staff (437) and a sample size of two hundred and nice was determined using Taro Yamane's statistical formula. The data was analyzed using Simple Regression and Pearson product-moment correlation coefficient. In the findings it was discovered that there was a significant effect on budget execution as a result of no accountability; it was also observed that there is a significant relationship between budget authorization and positive service delivery. The study went further to suggest that in to improve the budgetary process, realistic and achievable targets need to be set based on accurate data and the budget should also align with the goals and objectives of the organization.

Etale and Idumesaro (2021) conducted a study on the relationship between budgetary control and public sector performance in Bayelsa State, Nigeria. The study concluded that budgetary control had no impact on public sector performance in Bayelsa State. The study recommended that government should promote budgetary participation, consider resource availability in budgeting processes, strive to enhance internally generated revenue and recruit qualified personnel in budget administration to improve public sector performance in Bayelsa State.

Alade, Owabumoye, and Olowookere (2020) focused their study on the Budgetary Control Mechanism and Financial Accountability of public sector organizations in Ondo State, Nigeria. They examined the impact of budget planning as a control mechanism for the financial accountability of the MDAs in Ondo State, Nigeria. The study revealed that there is a significant correlation between financial accountability and budget planning, indicating that effective budget planning can enhance financial accountability in the public sector of Ondo State. Furthermore, they emphasized that a higher level of improvement in budget planning is likely to result in increased financial accountability. The study concluded that to achieve financial accountability in Ondo State MDAs, factors such as budget planning should be prioritized, and adherence to personnel budget ceilings should be closely monitored.

Olaniyan and Efuntade (2020) conducted a study on the relationships between budget planning, monitoring and control, budget participation, evaluation, and operating cash flow. The study revealed that there is a significant relationship between budget planning and budget evaluation as well as control, monitoring, and financial performance in Nigeria's tertiary institutions. However, budget participation was found to have no significant relationship with the financial performance of tertiary institutions in Nigeria. The study concludes that a significant relationship existed between the budgetary control system and the financial performance of tertiary institutions in Nigeria. It therefore, recommended that the government should ensure that there is a high rate of efficiency and effectiveness in budgeting and budgetary control systems and also ensure significant budget participation to ensure financial performance, to edge against shortcomings in budgeting practices within the country.

Okorie's (2016) study aimed to assess the effectiveness and the major flaws in budget, budgeting, and budgetary control measures in the public sector using a research survey design. The data collected was done using both primary and secondary means. The findings revealed that budget and budgetary control were fraught with unrealistic revenue estimates, non-involvement of stakeholders, weakness in the institutional framework, inadequate monitoring, and absence of strong political will by administrators. It was recommended by the study that budget estimates should be realistic and there should be stakeholders' participation for the institutional framework to be strengthened to ensure effective delivery of public services.

In a broader dimension, Ezeagba & Adigwe (2015) looked at the effect of poor budgeting and its implementation on the Nigerian economy, a case study of Anambra, Enugu, Abia, Imo, Ebonyi, and Enugu States, the six (6) South East State in Nigeria. The study justifies its scope because they are within the same developmental and geographical location. A structured questionnaire was administered to target respondents namely civil servants in the senior management cadre. These civil servants are mainly accountants and administrators. A sample size of fifty (50) was used. This sample size was determined using TARO YAMANE's formula. A sample size of ten (10) was allocated to each state and their responses of tested at

a 5% level of significance. A total of fifty questionnaires were administered to the respondents, ten per state, and five each to accountants and administrators in each state. The questionnaire was designed to address issues about the budgeting process and the effects of its implementation on the Nigerian economy. The study adopted the chi-square *(x2)* statistical tool of analysis in testing its hypotheses. The findings of the study revealed that poor budgetary implementation in the Nigerian public sector have had a significant negative effect on the Nigerian economy. The study showed that factors such as late presentation and passage of appropriation bills, delay in the release of funds for capital projects, ineffective planning, and corruption in the public sector amongst others have contributed to low budgetary implementation in Nigeria.

Isaac, Lawal, and Okoli (2015) studied budgeting and budgetary control in Government-owned organizations, focusing on the Nigerian National Petroleum Cooperation (NNPC). Primary data were obtained through the use of a structured questionnaire administered to the respondents, while the secondary data were obtained from the annual financial statements, files, memos, tax laws, and gazette of the NNPC. Data were analyzed using the percentage statistics method. The raw scores and their equivalent percentages were used in answering research questions earlier developed for the study. The findings revealed that a necessary and sufficient condition for achieving effective budgeting and budgetary control is the involvement of all relevant stakeholders in the preparation of the budget, given the established processes in government circles, while emphasizing a deliberate and faithful implementation, by all responsible officers. This rests on the existence of a mental picture of the present state of affairs, vis-à-vis the future expected state of affairs, within the organization. It therefore recommended that since budgeting and budgetary control contribute to management efficiency and high productivity of an organization, all relevant stakeholders must be involved in the budget process, from preparation to implementation, in other to guarantee overall goal attainment.

Oniore (2014) scrutinized the budgeting process viz-a-viz economic development in Delta State, Nigeria. The low level of economic development in the state was what prompted and necessitated the study. The main objective of this study is to examine the impact of budget implementation on economic development in Delta State over the period 1991-2010. However, the specific objectives of the study are to examine how budgets have been implemented in Delta State; investigate the impact of budget implementation on the economy of Delta State; and identify the problems of budget implementation in Delta State. The study is descriptive. The data were analyzed using these statistical tools; simple percentages, graphs, and pie charts. The major findings of the study are on the factors that have been responsible for budget failures in the state, which include budget indiscipline, lack of accountability, non-consideration of reasonable suggestions from interest groups while preparing the budget, inadequate monitoring instruments, political instability, non-usage of accurate data, inconsistent economic planning and policies, etc. To salvage such an unpleasant situation, the following recommendations were advanced; strict observance of budget discipline, creation of enabling operational environment, putting in place of adequate supervisory machinery, positive consideration of reasonable suggestions from interest groups, introduction of remedial measures at the appropriate time and the use of accurate data in the cause of preparing the state future budget(s).

Edame and Ejue (2013) looked at Budgeting and its Impact on the Local Citizens of Nigeria. The study seeks to achieve this aim by conducting up empirical study of the local citizens in Ogoja LGA of Cross River State. In their study, they tend to examine how budget planning

has aided the political development for improved standard of living of the people in Ogoja LGA. To achieve their aim, they set out to validate the hypothesis showing the relationship between budgeting and infrastructural development and the development of the sub-economic sector in Nigeria. They set to accomplish their task by undertaking a primary study involving the use of research questionnaires to collect data and the simple percentage and chi-square (x2) statistical tool serve as the statistical techniques used as the study methodology in testing the hypothesis. The data collected from the field were presented and expressed in percentages, while the chi-square (x2) was used to test the stated hypotheses at a significant level of 0.05 percent, with a degree of freedom of 1. From the test, it was obvious that there is a significant relationship between budgeting and infrastructural development in Nigeria using the Ogoja LGA as the case in point.

2.3.Gap in Literature

From the above review, it has been established that budgeting and workforce planning are tools used to effectively manage the financial responsibilities and human resources of an organization.

To that end, most scholars have based their arguments on the relationship between budgeting and workforce planning in enabling organizational effectiveness. Specifically, scholars like Olonade, Omoloye, and Olalemi (2023), Others like Nwaokike, Agbodike and Iloanya (2013), Etale and Idumesaro (2021) and Alade, Owanumoye and Olowookore (2020) went further to validate that budgeting is used as a management tool by the government in the actualization of its goals and objectives for the populace. However, Olaniyan and Efuntade (2020) recommended that the government should ensure that there is a high rate of efficiency and effectiveness in the budgetary process, Okorie (2016) stresses that the participation of the stakeholders in budgeting will strengthen the effectiveness of service delivery in organizations. A vast amount of literature covers budgeting and its control mechanism in financial management, while a sizeable number of studies done on workforce planning and its contribution to organizational effectiveness. However, there was little or no systematic scholarly attention given to examining budgeting and workforce planning in attaining effective service delivery in Anambra State Civil Service from 2017-20213. Therefore, it is this epistemic space within the literature that motivated this study.

2.4 Theoretical Framework

The theoretical framework has to do with explanatory guides to a study. The theoretical framework is a system network of preposition facts and assumptions that is used in explaining certain phenomena. To that end, this study anchors on the **System Theory** as propounded by **David Easton (1953)** as its theoretical guide. Easton has developed his systems theory as a conceptual framework for empirical political analysis. His approach is derived from the behaviouralist school of thought. It can be seen as a building block or blueprint for the development of empirical political theory. Easton advanced the input-output analysis which demonstrates a flow model of a political system. He goes beyond stability and equilibrium as goals of political systems and finds them as dynamic systems capable of coping not only with the stresses and crises arising from the environment but to transform even itself and the goals.

Easton looks at the system as comprising other systems and subsystems within the totality of an environment. The system theory gives a complete set of categories that can be utilized for the analysis of any particular system as well as for making a comparative study of the

political system. It emphasizes the whole system as the unit of analysis. Below are some of the basic assumptions of the theory:

Tenets of the Theory

- A system is a basic unit of analysis comprising some set of interactions in any society through which binding or authoritative allocations are made and implemented. It is also a complex set of certain processes or interactions that transforms particular inputs into outputs of authoritative policies, decisions, and implementation (Easton, 1965)
- It operates with the totality of any environment or organization; it can be referred to as a unit or component. Also, a system is a device component or unit that accepts inputs and then operates on them to produce outputs. It comprises sub-systems and structures within the whole system (Easton 1965)
- It can be used to unravel hidden relations among variables that appear discrete and isolated. Therefore, it can be used in studying seemingly disconnected phenomena because it gives context and limits at some degree of reciprocal influence among all sorts of things people, institutions, and events. In essence, it can fit many phenomena, which at first sight appear quite disparate and unconnected into one framework (Almond and Powell, 1966).
- It consists of a political system which is the unit of analysis interacting within a stipulated environment, and there is a response from the political system to the environment to produce feedback in terms of changes and modification that will in turn affect the environment at large (Adekunle, n.n).

Application of the Theory

However, looking through the lens of the system theory, the system is the government as represented by the civil service, the input is the budget and workforce planning, and the system has the sole function of processing the input (budgeting process, which involves using it as a control tool, while applying workforce planning in making sure the organization has the right manpower and skill set for the job) in achieving desired output (service delivery). More so, the system (civil service) uses its input mechanism to access and foster the overall performance of the government in meeting the demands of the citizens.

Furthermore, it is imperative to note that the obvious value of this is that the political system is correctly portrayed as a dynamic feedback system, though feedback in politics is apparent, for example, the success of government depends on the quality appraisal of her citizens and the quality appraisal of her citizens is predicated on the adequate service delivery which is as a result of a performing budget and workforce. David Easton was perhaps the first to use the term and explicitly provided for a feedback effect in his general systems theory approach.

3. Methodology

3.1 Research Design

This study is a descriptive survey research design which aims to examine diversity management and employee performance in Anambra state civil service. Survey research consists of asking questions, collecting and analyzing data from a supposedly representative members of the population at a single point in time with a view to determine the current situation of that population with respect to one or more variable under investigation.

3.2 Area of Study

The target area of the study is Anambra. Anambra State is in South-Eastern zone of Nigeria. Its name is an Anglicized version of the original 'Omambala', the native name of the Anambra River. The capital and the seat of government is Awka. Onitsha and Nnewi are the biggest commercial and industrial cities, respectively. Boundaries are formed by Delta State to the west, Imo State and Rivers State to the south, Enugu State to the east, and Kogi State to the north. The origin of the name is derived from the Anambra River (Omambala) which is a tributary of the famous River Niger. The indigenous ethnic groups in Anambra State are the Igbo (98% of population) and a small population of Igala (2% of the population) who live mainly in the north-western part of the State. Anambra is the eighth most populated State in the Federal Republic of Nigeria and the second most densely populated State in Nigeria after Lagos State. The stretch of more than 45 km between Oba and Amorka contains a cluster of numerous thickly populated villages and small towns giving the area an estimated average density of 1,500–2,000 persons per square kilometer. Anambra State is rich in natural gas, crude oil, bauxite, ceramic and has an almost 100 percent arable soil. Other resources in the area are agriculture, human capacity, tourism and industries.

3.3 Population of the Study.

The population size of this research work is made up of all the ministries and parastatals in Anambra State. The Anambra State Civil Service has staff strength of 5327 workers which serves as the population of the study (Anambra State Civil Service Commission annual report, 2023). The table below shows the staff strength of the Anambra State Civil Service.

Table .1: Staff Strength of the Anambra State Civil Service

S/NO	MINISTRIES/NO. MIN. DEPT.	TOTAL		TOTAL
		MALE	FEMALE	M/F
1	OFFICE OF THE EXECUTIVE GOVERNOR	71	80	151
2	OFFICE OF THE DEPUTY GOVERNOR	19	33	52
3	OFFICE OF THE SSG	97	127	224
4	OFFICE OF THE HEAD OF SERVICE	110	121	231
5	MIN. OF AGRICULTURE	205	152	357
6	MIN. OF COMM. IND & TOURISM	72	62	134
7	MIN. OF EDUCATION	67	213	280
8	MIN. OF FINANCE	174	249	423
9	MIN. OF HEALTH	66	160	226
10	MIN. OF JUSTICE	50	142	192
11	MIN. OF WORKS & TRANSPORT	91	55	146
12	MIN. OF LAND & SURVEY	115	108	223
13	MIN. OF PUBLIC UTILITIES	119	36	155
14	MIN. OF HOUSING & URBAN DEV.	45	18	63
15	MIN. OF INFORMATION	61	55	116
16	MIN. OF WOMEN AFFAIRS & SOCIAL WELFARE	34	52	86
17	MIN. OF ENVIRONMENT AND MIN RESOURCES	43	47	90

18	**MIN. OF YOUTHS SPORTS & CULTURE**	73	63	136
19	**CIVIL SERVICE COMMISSION**	32	52	84
20	**OFFICE OF THE STATE AUDITOR GEN**	37	43	80
21	**OFFICE OF THE AUDITOR GEN FOR LG**	23	26	49
22	**MIN. OF ECON. PLANNING & BUDGET**	50	54	104
23	**BOARD OF INT. REVENUE**	-	-	-
24	**ANAMBRA STATE HOUSE OF ASSEMBLY**	42	62	104
25	**GOVT. PRINTING& STATIONARY DEVELOPMENT.**	50	44	94
26	**MIN. OF SPECIAL DUTIES**	-	-	-
27	**MIN. OF SCIENCE & TECH**	-	-	-
28	**MIN. OF L.G & CHIEFTAINCY MATTERS**	6	20	26
29	**STATE HOSPITAL & MARKET BOARD**	372	1129	1501
	TOTAL	**2125**	**3202**	**5327**

Source: Anambra State Civil Service Commission Annual Report, (2023).

3.4 Sample Size and Technique

To determine the sample size, for the purpose of questionnaire distribution; the Taro Yamani formula was used. The formula is stated thus: $n = \frac{N}{1+N(e)^2}$

Where: n = sample size
N = population
e = Margin of error (5% or 0.05)
I = Constant

Substituting in the above formula:

$$n = \frac{5327}{1+ 5327(0.05)^2}$$

$$= \frac{5327}{1+ 5327(0.0025)}$$

$$= \frac{5327}{1+ 5327(0.0025)}$$

$$= \frac{5327}{14.3175} \quad n = 372$$

Sampling Procedure

For the purpose of questionnaire distribution, R. Kumaison's formula was adopted.

$$nh = \frac{nNh}{N}$$

Where n = Total sample size
Nh = The number of items in each stratum in the population
N = Population size
nh = The number of units allocated to each stratum
n = 372

$$nh = \frac{372 \times Nh}{5327}$$

Table 2: Substituting with the above formula for each stratum in the population

S/NO	MINISTRIES/NO. MIN. DEPT.	TOTAL (5237)	nh=
	(Stratum in the Population)	M/F	
1	OFFICE OF THE EXECUTIVE GOVERNOR	151	372 X151 = 10.5 5327
2	OFFICE OF THE DEPUTY GOVERNOR	52	372 X52 = 3.6 5327
3	OFFICE OF THE SSG	224	372 X224 = 15.6 5327
4	OFFICE OF THE HEAD OF SERVICE	231	372 X231 = 16.1 5327
5	MIN. OF AGRICULTURE	357	372 X357 = 24.5 5327
6	MIN. OF COMM. IND & TOURISM	134	372 X134 = 9.3 5327
7	MIN. OF EDUCATION	280	372 X280 = 19.5 5327
8	MIN. OF FINANCE	423	372 X423 = 29.5 5327
9	MIN. OF HEALTH	226	372 X226 = 15.7 5327
10	MIN. OF JUSTICE	192	372 X192 = 13.4 5327
11	MIN. OF WORKS & TRANSPORT	146	372 X146 = 10.1 5327
12	MIN. OF LAND & SURVEY	223	372 X223 = 15.5 5327
13	MIN. OF PUBLIC UTILITIES	155	372 X155 = 10.8 5327
14	MIN. OF HOUSING & URBAN DEV.	63	372 X63 = 4.3 5327
15	MIN. OF INFORMATION	116	372 X116 = 8.1 5327
16	MIN. OF WOMEN AFFAIRS & SOCIAL WELFARE	86	372 X86 = 6.0 5327
17	MIN. OF ENVIRONMENT AND MIN RESOURCES	90	372 X90 = 6.2 5327
18	MIN. OF YOUTHS SPORTS & CULTURE	136	372 X136 = 9.4 5327
19	CIVIL SERVICE COMMISSION	84	372 X84 = 5.8 5327
20	OFFICE OF THE STATE AUDITOR GEN	80	372 X80 = 5.5 5327
21	OFFICE OF THE AUDITOR GEN FOR LG	49	372 X49 = 3.4 5327

22	**MIN. OF ECON. PLANNING & BUDGET**	104	372 X104 = 7.2 5327
23	**BOARD OF INT. REVENUE**	-	-
24	**ANAMBRA STATE HOUSE OF ASSEMBLY**	104	372 X104 = 7.2 5327
25	**GOVT. PRINTING& STATIONARY DEVELOPMENT.**	94	372 X94 = 6.5 5327
26	**MIN. OF SPECIAL DUTIES**	-	-
27	**MIN. OF SCIENCE & TECH**	-	-
28	**MIN. OF L.G & CHIEFTAINCY MATTERS**	26	372 X26 = 1.8 5327
29	**STATE HOSPITAL & MARKET BOARD**	1501	372X1501 = 104.8 5327

3.5 Sources of Data

Two main sources of data were explored: these are the primary and secondary sources.

The primary sources of data collection consist of raw data collection directly from the field of study. The investigator arranged them into forms necessary for statistical analysis. The primary source of data in this study was obtained with the use of questionnaires, while thesecondary sources were obtained by reading other author's submissions on diversity management. The secondary sources include journal publications, and text books and official reports.

3.6 Method of Data Collection

In order to obtain reliable information that helps the investigator to measure content and actions of respondents, the investigator uses the questionnaire as instrument for collecting the data used for the study. The questionnaire was designed in line with the objectives of the study. The questionnaires were structure in such a way that respondent required to give their opinion and perception on the phenomenon under study.It was administered to 372 employees of the Anambra State Civil Service. The questionnaire has two sections. Section A and Section B. Section A sought information on demographic profile of the respondents. Section B was made up of items designed to elicit information relating to the objectives and research question. Using a close ended questions and a five (5) point Likert summative scale question of Strongly Agree(SA)5 points; Agree(A) 4 points; Undecided (U) 3 points; Disagree(D) 2 points; and Strongly Disagree(SD) 1 point.

The table below shows the number of questionnaires that was allocated to each ministry/parastatal in the Anambra State Civil Service.

Table 3: Number of questionnaires to be allocated to each ministry/parastatal in the Anambra State Civil Service

S/NO	MINISTRIES/NO. MIN. DEPT.	Population	Sample size
1	**OFFICE OF THE EXECUTIVE GOVERNOR**	151	11
2	**OFFICE OF THE DEPUTY GOVERNOR**	52	4
3	**OFFICE OF THE SSG**	224	16
4	**OFFICE OF THE HEAD OF SERVICE**	231	16
5	**MIN. OF AGRICULTURE**	357	25
6	**MIN. OF COMM. IND & TOURISM**	134	9
7	**MIN. OF EDUCATION**	280	20
8	**MIN. OF FINANCE**	423	30
9	**MIN. OF HEALTH**	226	16
10	**MIN. OF JUSTICE**	192	13
11	**MIN. OF WORKS & TRANSPORT**	146	10
12	**MIN. OF LAND & SURVEY**	223	16
13	**MIN. OF PUBLIC UTILITIES**	155	11
14	**MIN. OF HOUSING & URBAN DEV.**	63	4
15	**MIN. OF INFORMATION**	116	8
16	**MIN. OF WOMEN AFFAIRS & SOCIAL WELFARE**	86	6
17	**MIN. OF ENVIRONMENT AND MIN RESOURCES**	90	6
18	**MIN. OF YOUTHS SPORTS & CULTURE**	136	9
19	**CIVIL SERVICE COMMISSION**	84	6
20	**OFFICE OF THE STATE AUDITOR GEN**	80	6
21	**OFFICE OF THE AUDITOR GEN FOR LG**	49	3
22	**MIN. OF ECON. PLANNING & BUDGET**	104	7
23	**BOARD OF INT. REVENUE**	-	0
24	**ANAMBRA STATE HOUSE OF ASSEMBLY**	104	7
25	**GOVT. PRINTER & STATIONARY DEVPT.**	94	7
26	**MIN. OF SPECIAL DUTIES**	-	0
27	**MIN. OF SCIENCE & TECH**	-	0
28	**MIN. OF L.G & CHIEFTAINCY MATTERS**	26	2
29	**STATE HOSPITAL & MARKET BOARD**	1501	105
	TOTAL	**5327**	**372**

Source: survey field, 2023.

3.7 Validation of Instrument

In order to validate the instrument, the objectives of the study, the research questions, the hypotheses of the study and the questionnaire were given to two experts in the Department of Public Administration, for face and content validation. They were requested to validate the instrument with reference to the appropriateness of the items, their wordings and construct. The experts were also requested to examine the items in respect of their relevance, clarity, content coverage and their appropriateness in addressing the objectives of the study. The inputs of these authorities wereincorporated by the researcher in modifying the instrument as directed by the researcher's supervisor before the final copies of the instrument will be produced.

3.8 Reliability of the Instrument

Before the final questionnaire will be administered to the respondents, it was pilot tested on 20 employees that were obtained from the records of the Anambra state civil service. Using their responses, the instrument was subjected to reliability test using the Cronbach's Alpha. The Cronbach's Alpha reliability statistics is 0.876 which is considered sufficiently high and above the cutoff point of 0.6. The respondents who were included in the pretest stage were also included in the completion of the final version of the survey form.

3.9 Method of Data Presentation and Analysis

The method of data presentation and analysis deployed for this study was Simple Regression Analysis using the Ordinary Least Square Method.

Decision Rule: The generally expected criterion for decisions is stated below as:

Ho (null hypothesis) will be accepted if the P-value is greater than the 5% (0.05) significance level adopted as a standard and to be rejected where the P-value is less than the 5% significance level adopted. i.e., where P> 5%we accept null hypothesis and where P-value < 5%, we reject null hypothesis.

Data collected wasanalyzed using descriptive statistics (frequencies, percentages, mean, and standard deviation) and the inferential statistics such as ANOVA and the simple regression model. The demographic profiles wereprocessed using descriptive statistics. Objectives one to four were processed using descriptive statistics (like percentages, mean and standard deviation) and the regression model of the Ordinary Least Square (OLS). ANOVA was used to test the hypotheses of the study. All the analyses were done using SPSS version 23. Linear regression model of the Ordinary Least Square (OLS) approach was used to analyze the objectives in order to ascertain the influence and also determine the relationship between the independent variables and dependent variable in the conceptualized model of the study. The use of Ordinary Least Square (OLS) is informed by the fact that under normality assumption for α_i, the Ordinary Least Square (OLS) estimator is normally distributed and is said to be best, unbiased linear estimator. In all, 348 questionnaires were returned making it a 94% return rate

4. DATA PRESENTATION AND ANALYSIS

This section deals with the presentation and analysis of data collected from the field of study. The aim is to present the data in an interpretable form so that the variables of the study can be well understood.

DEMOGRAPHIC PROFILE OF THE RESPONDENTS

Table 4: Distribution of Respondents According to Gender

Variable	Frequency	Percent (%)	Cumulative (%)
Male	199	57.2	57.2
Female	149	42.8	100
Total	348	100	

Source: Field Survey, 2023

Table 4 shows that one hundred and ninety-nine of the respondents representing 57.2 percent of the respondents are males while one hundred and forty-nine of the respondents, representing 42.8 percent of the respondents are females. This shows that there were more male respondents that participated in the study than their female counterparts.

Table 5: Distribution of Respondents According to Age

Variable	Frequency	Percent (%)	Cumulative (%)
20-29	88	25.3	25.3
30-39	104	29.9	55.2
40-49	152	43.7	98.9
50 and above	4	1.1	100
Total	348	100.0	

Source: Field Survey, 2023

As shown in table 5, eighty-eight respondents, representing 25.3 percent of the respondents are between the ages of 20-29. One hundred and four respondents, representing 29.9 percent of the respondents, are between the ages of 31 - 39. One hundred and fifty-two respondents, representing 43.7 percent of the respondents, are between the ages of 40-49 while four respondents which account for 1.1 percent of the respondents are 50 years and above. The implication of this is that majority of the respondents are young and active staff of the Anambra State civil service.

Table 6: Distribution of Respondents According to Educational Qualification

Variable	Frequency	Percent (%)	Cumulative (%)
SSCE/WASSCE	48	13.8	13.8
HND/BSc	289	83.0	96.8
Postgraduate qualifications	11	3.2	100.0
Total	348	100.0	

Source: Field Survey, 2023

From table 6, all the respondents had formal education. Forty-eight respondents representing 13.8 percent of the total respondents had SSCE/WASSCE. Two hundred and eighty-nine respondents representing 83 percent of the total respondents had HND/BSc while eleven respondents representing 3.2 percent of the total respondents had postgraduate qualifications – PGD, M.Sc., PhD, among others.

Table 7: Distribution of Respondents According to Years of working Experience

Variable	Frequency	Percent (%)	Cumulative (%)
1-5	185	53.2	53.2
6-10	81	23.3	76.5
11-15	78	22.4	98.9
16 and above	4	1.1	100.0
Total	348	100.0	

Source: Field Survey, 2023

With respect to working experience, table 7 reveals that one hundred and eighty-five respondents representing 53.2 percent of the respondents had 1 - 5 years of working experience. Eighty-one respondents representing 23.3 percent of the respondents had 6 – 10 years. Seventy-eight respondents representing 22.4 percent of the respondents had 11 – 15

years of working experience while four respondents representing 1.1 percent of the respondents had 16 years of working experience and above.

DESCRIPTIVE STATISTICS RESULT

Table 8: How does budgeting and workforce planning account for the effective utilization of resources in Anambra State Civil Service from 2017-2023?

S/N	Variables	N	Mean	Std Dev	Remark
1	Without an effective budgeting system, it will be impossible to address the menace of ghost workers syndrome in the Anambra State Civil Service.	348	4.03	1.177	Accepted
2	Operating a lean budget structure is crucial to addressing wastage of public funds and poor service delivery.	348	4.30	0.716	Accepted
3	Budgeting helps the government to align its service priorities with the vision and mission of the Anambra State Civil Service.	348	4.13	0.911	Accepted
4	The state of the government finance ascertained through the budget helps in the recruitment and attraction of talents into the Anambra State Civil Service.	348	4.51	0.551	Accepted
5	Continuous manpower audit as a component of workforce planning does aid the efficient utilization of personnel costs in the budget.	348	4.38	0.701	Accepted
6	Budgeting and workforce planning helps the Anambra State Civil Service to respond appropriately to contingencies like resignation, death or the urgent need to attract new talents.	348	4.06	0.945	Accepted
	Grand Mean		**4.24**	**0.834**	**Accepted**

Source: Field Survey, 2023

The analysis of the figures in table 8 is that the respondents accepted all the statements that relates to the first research question. They were of the view that without an effective budgeting system, it will be impossible to address the menace of ghost workers syndrome in the Anambra State Civil Service. The respondents also accepted the idea in the third statement that budgeting helps the government to align its service priorities with the vision and mission of the Anambra State civil service. Also, in the fifth statement, the respondents accepted the idea that continuous manpower audit as a component of workforce planning does aid the efficient utilization of personnel costs in the budget. In essence, all the variables met the theoretical mean threshold of 3.0 which is the established mean cut-off. Thus, the descriptive statistics suggests that budgeting and workforce planning account for the effective utilization of resources in Anambra State Civil Service, with a grand mean of 4.24.

Table 9: How does budgeting and workforce planning aid in the actualization of Sustainable Development through effective service delivery in the Anambra State Civil Service from 2017-2023?

S/N	Variables	N	Mean	Std Dev	Remark
1	Staff training and development are funded through appropriate budgetary provisions to enhance service delivery in the Anambra State Civil Service.	348	4.46	0.721	Accepted
2	The procurement of digital tools and devices to enhance service delivery, are achieved through appropriate budgetary provisions.	348	3.48	1.382	Accepted
3	The budgetary process sometimes leads to bureaucratic delays that impact negatively on service delivery in the Anambra State Civil Service.	348	3.65	1.172	Accepted
4	Legislative approval and oversight of budgetary allocations and spending is critical to enhancing efficiency, effectiveness and service delivery in the Anambra State Civil Service.	348	3.74	1.055	Accepted
5	Budgets help the government to prioritize critical aspects of services required by the people and provide the needed funds to deliver on those services.	348	3.52	1.066	Accepted
6	Budgeting has significant effects on the actualization of Sustainable Development through effective service delivery in the Anambra state Civil Service.	348	4.25	1.113	Accepted
	Grand Mean		**3.85**	**1.085**	**Accepted**

Source: Field Survey, 2023

The respondents in table 9 above accepted the notion that staff training and development are funded through appropriate budgetary provisions to enhance service delivery in the Anambra State Civil Service. It was also accepted in the table that legislative approval and oversight of budgetary allocations and spending is critical to enhancing efficiency, effectiveness and service delivery in the Anambra State Civil Service. Also, in the sixth statement, the respondents accepted the idea that budgeting has significant effects on the actualization of Sustainable Development through effective service delivery in the Anambra State Civil Service. In the end, all the variables in the construct met the theoretical mean threshold of 3.0. We, therefore, conclude that budgeting and workforce planning aid in the actualization of Sustainable Development through effective service delivery in the Anambra State Civil Service from 2017-2023, with a grand mean of 3.85.

TEST OF HYPOTHESES

Hypotheses One

Ho_1: Budgeting and workforce planning do not account for the effective utilization of resources in Anambra State Civil Service from 2017-2023.

Table 10: Model summary for hypothesis one

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.978[a]	.956	.956	1.236

a. Predictors: (Constant), BWP

Source: Field Survey, 2023

Where:

BWP = Budget and Workforce Planning

Table 10 shows the model summary for hypothesis one which states that budgeting and workforce planning do not account for the effective utilization of resources in Anambra State Civil Service. From the summary, the regression coefficient (R) which shows that budgeting and workforce planning do not account for the effective utilization of resources in Anambra State Civil Service and the R-Square (R^2) which shows the percentage change in the dependent variable caused by changes in the independent variable, it is seen that a positive relationship exists between the variables (R = .978) and that a 96% change in the effective utilization of resources is as a result of changes in budgeting and workforce planning (R^2 = .956).

Table 11: ANOVA output for test of hypothesis one

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9960.861	1	9960.861	6516.605	.000[b]
	Residual	453.975	297	1.529		
	Total	10414.836	298			

a. Dependent Variable: UoR
b. Predictors: (Constant), BWP
Source: Field Survey, 2023

Where:

BWP = Budget and Workforce Planning

UoR = Utilization of Resources

Table 11 shows the ANOVA output for test ofhypothesis one which states that budgeting and workforce planning do not account for the effective utilization of resources in Anambra State Civil Service from 2017-2023. With significance level of 5% (0.05), and comparing it with the probability value (p-value) as represented by sig in the Table, the null hypothesis is rejected in favour of the alternate hypothesis and it is, therefore, stated that budgeting and workforce planning account for the effective utilization of resources in Anambra State Civil Service from 2017-2023.

Decision: Accept the alternate hypothesis.

Hypotheses Two

Ho_2: Budgeting and workforce planning are not relevant in the actualization of sustainable development through effective service delivery in Anambra State Civil Service from 2017-2023.

Table 12: Model summary for hypothesis two

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.976[a]	.953	.953	1.225

a. Predictors: (Constant), BWP
Source: Field Survey, 2023

Where:

BWP = Budget and Workforce Planning

Table 12 indicates the model summary for hypothesis two which states that budgeting and workforce planning is not relevant in the actualization of sustainable development through effective service delivery in Anambra State Civil Service from 2017-2023. From the summary, the R is .976 and R^2 is .953. From this, it shows that a positive relationship exists between the variables and that a 95% change in service delivery is accounted for by changes in budgeting and workforce planning (R^2 = .953).

Table 13: ANOVA output for test of hypothesis two

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9050.154	1	9050.154	6030.931	.000[b]
	Residual	445.685	297	1.501		
	Total	9495.839	298			

a. Dependent Variable: SD
b. Predictors: (Constant), BWP
Source: Field Survey, 2023

Where:

BWP = Budget and Workforce Planning

SD = Service Delivery

Table 13 reveals the ANOVA output for test ofhypothesis two which states that budgeting and workforce planning is not relevant in the actualization of sustainable development through effective service delivery in Anambra State Civil Service from 2017-2023. The significance level used is also 0.05, and looking at the p-value of .000, it reveals that p-value is lesser than 0.05, hence, the null hypothesis is rejected in favour of the alternate hypothesis that budgeting and workforce planning is relevant in the actualization of sustainable development through effective service delivery in Anambra State Civil Service from 2017-2023.

Decision: Accept the alternate hypothesis.

5. SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Summary of the Findings

1. Budgeting and workforce planning accounts for the effective utilization of resources in Anambra State Civil Service.

2. Budgeting and workforce planning are relevant in the actualization of sustainable development through effective service delivery in Anambra State Civil Service.

5.2 Conclusion

In the final analysis, this study has examined budgeting and workforce planning for effective service delivery in Anambra State Civil Service from 2017-2023. The study specifically ascertained how budgeting and workforce planning account for the effective utilization of resources in Anambra State Civil Service and how budgeting and workforce planning aid in the actualization of sustainable development through effective service delivery in Anambra State Civil Service. The study concludes that all the independent variables are significant determinants of the dependent variable, an indication that budgeting and workforce planning are significant in the attainment of effective service delivery in Anambra State Civil Service. To this end, we recommend as follows;

5.3 Recommendations

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

1. The government should put in modalities to discourage all forms of extra-budgetary expenditure. This will help to ensure proper accountability and efficient utilization of public funds.

2. The Anambra State Civil service should prioritize human capital development in the state, and channel more resources towards the digitalization of their services. Procurement of digital equipment for the digitalization of the Civil Service should be strategically

3. Government should intensify efforts in ensuring that predicaments of budgeting are addressed through the establishment of laws that will guide the budgeting process at the implementation stages and also design adequate evaluative and feedback mechanism after implementation.

4. Proper training and capacity development of the men and women that handles the internal affairs of the Civil Service of Anambra State, is a strategic planning model that will strategically reposition the civil service of Anambra State towards better efficiency, and effective service delivery.

Suggestion for Further Studies

- This study can be replicated using other moderating variables.
- This study can be replicated in another state.
- This study can be replicated in other study area different from the one used in this study.

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APPENDIX

QUESTIONNAIRE

Budgeting and Workforce Planning for effective Service Delivery: A study of Anambra State Civil Service, from 2017 - 2023

DIRECTION: Please tick (√) as appropriate and specify where necessary.

SECTION A: BIO-DATA OF RESPONDENTS

1. **Gender**
   a. Male ( )
   b. Female ( )
2. **Age (years)**
   20 - 29 ( )
   30 -39 ( )
   40 - 49 ( )
   50 and above ( )
3. **Educational Qualification**
   SSCE/WASSCE ( )
   B.Sc./HND ( )
   Postgraduate qualifications ( )
4. **Years of working experience in The Bank**
   1-5 ( )
   6-10 ( )
   11-15 ( )
   16 and above ( )

SECTION B: CORE SUBJECT-MATTER QUESTIONS

1. How do budgeting and workforce planning account for the effective utilization of resources in Anambra state Civil Service from 2017-2023?

S/N	ITEMS	SA	A	U	D	SD
1	Without an effective budgeting system, it will be impossible to address the menace of ghost workers syndrome in the Anambra State Civil Service.					
2	Operating a lean budget structure is crucial to addressing wastage of public funds and poor service delivery.					
3	Budgeting helps the government to align its service priorities with the vision and mission of the Anambra state civil service.					
4	The state of the government finance ascertained through the budget helps in the recruitment and attraction of talents into the Anambra state civil service.					
5	Continuous manpower audit as a component of workforce planning does aid the efficient utilization of personnel costs in the budget.					
6	Budgeting and workforce planning helps the Anambra state civil service to respond appropriately to contingencies like resignation, death or the urgent need to attract new talents.					

2. How do budgeting and workforce planning aid in the actualization of Sustainable Development through effective service delivery in the Anambra state Civil Service from 2017-2023?

S/N	ITEMS	SA	A	U	D	SD
1	Staff training and development are funded through appropriate budgetary provisions to enhance service delivery in the Anambra State Civil Service.					
2	The procurement of digital tools and devices to enhance service delivery, are achieved through appropriate budgetary provisions.					
3	The budgetary process sometimes leads to bureaucratic delays that impact negatively on service delivery in the Anambra State Civil Service.					
4	Legislative approval and oversight of budgetary allocations and spendings is critical to enhancing efficiency, effectiveness and service delivery in the Anambra State Civil Service.					
5	Budgets helps the government to prioritize critical aspects of services required by the people and provides the needed funds to deliver on those services.					
6	Budgeting has significant effects on the actualization of Sustainable Development through effective service delivery in the Anambra state Civil Service.					