



Accountability and Budget Implementation in an Emerging Economy: A Study of Nigerian Health Sector

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This study examines accountability and Budget implementation in an emerging economy: A study of Nigerian health sector. The specific objectives are to assess the accountability mechanisms in the Nigerian health sector, identify challenges and barriers to optimal budget implementation in the Nigerian health sector and propose actionable recommendations to enhance accountability practices and improve budget implementation processes in the Nigerian health sector. Data were collected from healthcare professionals and policymakers using structured questionnaires, and analyzed using descriptive statistics and hypothesis testing. The findings reveal significant associations between budget allocation mechanisms, challenges in implementation, and accountability measures. The study underscores the importance of transparent and equitable budget allocation, proactive measures to address implementation challenges, and strengthening accountability mechanisms to improve health sector outcomes. Key recommendations include enhancing budget allocation processes, addressing implementation challenges, and strengthening accountability measures to foster transparency and integrity in budget implementation. These findings provide valuable insights for policymakers, healthcare practitioners, and researchers seeking to improve budget implementation practices and accountability in the Nigerian health sector.



ABSTRACT

Keywords: Accountability Mechanisms; Budget Implementation; Nigerian Health Sector; Emerging Economy

Background

Accountability and budget implementation are crucial components of effective governance, particularly in sectors vital for societal well-being, such as healthcare. In an emerging economy like Nigeria, where healthcare infrastructure and services face significant challenges, understanding the dynamics of accountability and budget implementation becomes paramount.

The Nigerian health sector is characterized by a complex interplay of factors, including limited resources, infrastructural deficits, institutional inefficiencies, and governance issues. Despite being endowed with substantial oil revenues, the country's healthcare system struggles to meet the needs of its population, leading to poor health outcomes and persistent public dissatisfaction (Olukumi & Umar, 2021).

Efficient budget implementation is essential for translating policy intentions into tangible healthcare services and infrastructure (Nwala & Bameyi, 2020). However, in Nigeria, budgetary allocations often face various obstacles, including inadequate funding, mismanagement, corruption, and lack of transparency and accountability in resource utilization.

Accountability mechanisms play a vital role in ensuring that allocated funds are utilized effectively, transparently, and in line with predefined objectives. They serve as checks and balances to prevent misuse of public resources and ensure that healthcare services reach those in need (Aluthge et al., 2021).

However, the Nigerian health sector faces significant challenges in achieving the transparent, efficient, and effective utilization of budgetary resources. In an ideal scenario, accountability mechanisms would ensure that allocated funds are used to improve healthcare access, quality, and outcomes for all citizens. This would involve adherence to established guidelines, proper financial management, and collaboration among government agencies, healthcare providers, and civil society organizations. Conversely, the reality in the Nigerian health sector presents several problems. One major issue is the presence of mismanagement and corruption within the healthcare system. Funds intended for healthcare purposes are often diverted, embezzled, or subject to fraudulent practices, undermining the purpose of budget allocations. Another problem is the lack of transparency in budgetary processes and resource utilization. The flow of funds is not adequately documented, making it difficult to track how allocated budgets are spent. This lack of transparency contributes to accountability gaps and makes it challenging to hold responsible parties accountable for their actions.

Furthermore, weak monitoring and oversight mechanisms exacerbate the misallocation of funds. Insufficient scrutiny of expenditure patterns allows for poor performance and malfeasance to go unchecked. Without adequate monitoring and oversight, there is limited accountability for the efficient use of resources. Additionally, there are infrastructural deficits within healthcare facilities. Insufficient infrastructure and equipment hamper service delivery and prevent the effective utilization of budgetary allocations. These deficits lead to inefficiencies and suboptimal outcomes in healthcare provision. If these problems persist and remain unaddressed, the consequences for the Nigerian health sector could be severe. Health outcomes may continue to decline, worsening existing challenges and impeding progress towards achieving healthcare-related Sustainable Development Goals (SDGs). The persistent mismanagement of healthcare funds and lack of transparency erode public trust in the healthcare system and government institutions, leading to increased dissatisfaction among citizens and undermining social cohesion. Moreover, inefficient budget implementation practices result in the wastage of scarce resources that could otherwise be used to improve healthcare infrastructure, expand service coverage, and enhance the quality of care provided to patients.

Hence, it is imperative to address these problems to ensure the effective utilization of budgetary resources, improve healthcare delivery, and enhance the overall well-being of the Nigerian population. This study mainly aims to delve into these issues, examining the accountability and Budget implementation in an emerging economy: A study of Nigerian health sector. The specific objectives are: to assess the accountability mechanisms in the Nigerian health sector, focusing on transparency, efficiency, and effectiveness of budget utilization, to identify challenges and barriers to optimal budget implementation in the Nigerian health sector, including funding, governance, institutional

capacity, and stakeholder engagement and lastly to propose actionable recommendations to enhance accountability practices and improve budget implementation processes in the Nigerian health sector, aiming to foster better resource management, service delivery, and health outcomes.

In the light of the above, the study will provide answers to the following research questions:

- i. How is budget allocated and implemented in the Nigerian health sector, particularly focusing on accountability mechanisms?
- ii. What are the challenges encountered in ensuring accountability in budget implementation within the Nigerian health sector?
- iii. What are the potential consequences of inadequate accountability measures on budget implementation in the Nigerian health sector?

While the following hypotheses stated in null form (H_0) guided the study:

- i. H_{01} : There is no significant relationship between budget allocation mechanisms and accountability in budget implementation within the Nigerian health sector.
- ii. H_{02} : There is no significant impact of challenges on accountability in budget implementation within the Nigerian health sector.
- iii. H_{03} : There are no adverse consequences of inadequate accountability measures on budget implementation in the Nigerian health sector.

Conceptual Review

Concept of Accountability and Budget Implementation in the Nigerian Health Sector

Accountability in the context of public administration and governance refers to the obligation of individuals, organizations, and institutions to answer for their actions, decisions, and stewardship of resources to relevant stakeholders, particularly the public and governing bodies. In the Nigerian health sector, accountability encompasses various dimensions, including financial accountability, performance accountability, and political accountability.

Financial accountability entails the transparent and responsible management of public funds allocated to the health sector, ensuring that resources are utilized efficiently, effectively, and in accordance with established budgetary frameworks and regulations. It involves mechanisms for budget preparation, execution, monitoring, and reporting, as well as measures to prevent and detect financial mismanagement, fraud, and corruption (Adah & Akogu, 2019).

Performance accountability focuses on the delivery of healthcare services and the achievement of desired outcomes, such as improved health indicators, patient satisfaction, and quality of care. It involves assessing the performance of healthcare providers, facilities, and programs against predetermined objectives, standards, and targets. Performance indicators may include measures of service utilization, treatment outcomes, wait times, and patient safety.

Political accountability pertains to the responsibility of government officials and policymakers to justify their decisions and actions related to healthcare policy, resource allocation, and service delivery to the electorate, legislative bodies, and oversight agencies. It involves mechanisms for democratic oversight, public participation, and electoral accountability, as well as checks and balances to ensure transparency, integrity, and responsiveness in decision-making processes.

Budget implementation in the Nigerian health sector refers to the translation of budgetary allocations into tangible actions and outcomes, including the provision of healthcare services, procurement of medical supplies and equipment, infrastructure development, and human resource management. Effective budget implementation requires coordination, collaboration, and accountability among various stakeholders, including government agencies, healthcare providers, civil society organizations, and development partners (Ilemona & Sunday, 2019).

Concept of Budget Implementation Measures Promoting Accountability in the Nigerian Health Sector

Budget implementation measures play a crucial role in promoting accountability within the Nigerian health sector by ensuring that allocated funds are utilized efficiently, transparently, and in line with strategic priorities and performance objectives. These measures encompass various processes, mechanisms, and tools aimed at enhancing financial management, monitoring, and oversight throughout the budget cycle.

Budget Preparation: Budget preparation involves the formulation of expenditure plans and revenue projections based on identified needs, priorities, and available resources. In the context of the Nigerian health sector, budget preparation measures may include needs assessment, stakeholder consultations, cost estimations, and prioritization of healthcare programs and interventions. Transparency and participatory budgeting processes are essential to ensure accountability and stakeholder buy-in (Nwala & Ogboji, 2020).

Budget Execution: Budget execution entails the implementation of approved expenditure plans, including the disbursement of funds, procurement of goods and services, and delivery of healthcare programs and services. Effective budget execution measures involve clear guidelines, procedures, and controls to prevent fraud, waste, and mismanagement of resources. These may include financial regulations, procurement policies, internal audit mechanisms, and performance-based budgeting frameworks.

Financial Monitoring and Reporting: Financial monitoring and reporting mechanisms are critical for tracking budget implementation progress, expenditures, and outcomes in the Nigerian health sector. This includes regular monitoring of budget execution against set targets, timely reporting of financial transactions and performance indicators, and the preparation of audited financial statements. Transparency, accuracy, and timeliness of financial information are essential for promoting accountability and informing decision-making.

Performance Measurement: Performance measurement involves assessing the efficiency, effectiveness, and impact of budget implementation activities on healthcare service delivery and health outcomes. Key performance indicators (KPIs) may include measures of service utilization, patient satisfaction, disease prevalence, immunization coverage, and mortality rates. Performance monitoring and evaluation mechanisms enable stakeholders to assess progress, identify bottlenecks, and make informed decisions to improve accountability and performance.

The Relationship between Budget Implementation and Accountability in the Nigerian Health Sector.

This explore the connection between budget implementation and accountability in the Nigerian health sector, shedding light on the factors and mechanisms that influence accountability outcomes. Accountability, in this context, refers to the responsibility of healthcare stakeholders to provide an accurate account of their actions, decisions, and resource utilization, ultimately leading to improved governance, transparency, and public trust (Orji, 2019).

Transparency and Financial Accountability: Effective budget implementation measures are expected to enhance transparency and financial accountability within the Nigerian health sector. Transparency involves disclosing information about budget allocations, expenditures, and performance outcomes to stakeholders, including government agencies, donors, civil society organizations, and the public. Financial accountability mechanisms, such as financial audits, budget tracking systems, and public expenditure reviews, help ensure that allocated funds are used for their intended purposes and that financial irregularities are detected and addressed promptly.

Service Delivery Accountability: Budget implementation measures can also influence accountability in healthcare service delivery. By allocating resources to specific programs, facilities, and interventions, budget implementation measures directly impact the quantity, quality, and accessibility of healthcare services provided to the population. Accountability in service delivery entails ensuring that healthcare facilities adhere to clinical guidelines, standards of care, and patient rights, thereby promoting quality improvement, patient safety, and health outcomes.

Performance Accountability: The relationship between budget implementation and accountability extends to performance outcomes in the Nigerian health sector. Effective budget implementation measures should contribute to the achievement of predefined performance targets, including healthcare service coverage, health outcomes, and organizational efficiency. Performance accountability involves monitoring and evaluating the effectiveness and

efficiency of budget implementation activities, identifying gaps and areas for improvement, and holding responsible parties accountable for performance outcomes (Ilemona & Sunday, 2019)

Governance and Oversight Accountability: Finally, budget implementation measures can influence governance and oversight accountability within the Nigerian health sector. Governance accountability refers to the effectiveness of institutional arrangements, policies, and mechanisms for decision-making, resource allocation, and service delivery oversight. Oversight accountability involves the roles and responsibilities of regulatory bodies, oversight agencies, and audit institutions in ensuring compliance with budgetary regulations, standards, and best practices.

Theoretical Framework

The institutional theory supports this study on accountability and budget implementation in an emerging economy: A study of Nigerian health sector. The Institutional Theory was initially proposed by sociologists John W. Meyer and Brian Rowan in their seminal work published in 1977 titled "Institutionalized Organizations: Formal Structure as Myth and Ceremony." They expanded on their ideas in subsequent publications, contributing to the development of the Institutional Theory.

Institutional Theory provides a robust theoretical foundation for understanding the dynamics of accountability and budget implementation within the Nigerian health sector. This theory posits that organizations conform to prevailing institutional norms, rules, and practices to gain legitimacy and acceptance within their environment. In the context of the Nigerian healthcare system, institutional pressures exerted by government regulations, international donors, professional associations, and civil society groups significantly influence accountability mechanisms and budget implementation processes.

Within the Nigerian health sector, various institutional actors, including government agencies, regulatory bodies, donor organizations, and professional associations, play pivotal roles in shaping accountability frameworks, budgetary processes, and healthcare delivery practices. These institutions establish rules, standards, and expectations that healthcare providers and administrators must adhere to in their operations.

For instance, government policies and regulations mandate healthcare facilities to report financial expenditures, service delivery outcomes, and adherence to quality standards. International donor organizations often attach conditionalities to their funding, requiring recipient institutions to demonstrate transparency, accountability, and effective budget utilization. Professional associations establish codes of conduct, ethical guidelines, and performance standards to regulate the behavior of healthcare professionals and ensure accountability in service delivery.

Moreover, civil society organizations and advocacy groups exert pressure on governments and healthcare institutions to enhance transparency, address corruption, and improve service delivery outcomes. Through monitoring, advocacy campaigns, and public awareness initiatives, these institutions contribute to shaping accountability norms and demanding greater transparency in budget allocation and utilization.

By adopting an Institutional Theory lens, the study can delve deeper into how institutional forces influence accountability relationships, budgetary practices, and healthcare delivery outcomes within the Nigerian health sector. It can explore how institutional pressures shape the design and implementation of accountability mechanisms, budget allocation processes, and resource utilization practices. Additionally, the study can investigate the role of institutional actors in promoting or hindering accountability and transparency in budget implementation, shedding light on the institutional dynamics that underpin the effectiveness of governance structures and practices in the healthcare system.

Empirical Review

Iheanacho (2016) researched how much of the money spent on economic development benefited the Nigerian economy. In order to ascertain the connection between public expenditures and economic growth in Nigeria, this study covered the period from 1986 to 2014, commencing in 1986 and concluding in 2014. The two output elements of the Cobb-Douglas production function were employed to analyze two aspects of public sector expenditures and the gross capital formation ratio, and the Error Correlation (EC) approach was applied. The discovery of a conclusion

(i.e., that recurring spending is a key driver of economic development, but that capital expenditure has a significant long-term effect on economic development in Nigeria) revealed that although recurring spending is an important catalyst for economic development, a lack of capital investments hinders long-term growth in Nigeria.

Umoh et al. (2023) explored the effect of budget padding on the Nigerian Economy. The specific objectives were to evaluate the socio-economic implications of budget padding, examine the powers of the legislature with respect to budget processes, and analyze the ethical and moral implications of budget padding. The study involved a descriptive research design and content analysis whereby the quantitative method was adopted using secondary sources of data. Findings revealed that the socio-economic implication of budget padding was perturbing as it affects known economic indices negatively. Also, the legislature has powers to scrutinize and approve national budgets but lacks powers to insert new projects and programs without recourse to the Executive; it is also morally and ethically wrong for the legislators to introduce new items into the budget without the consent of the budget initiators. Finally, the consequences for the failure of the budget had a negative impact on the implementation of strategic government projects and programs. Following the findings, it was recommended that to attain national development, there was a need for strict adherence to the fundamental principles of good budgetary governance. Again, policymakers should ensure that budget documents and data are open, transparent, and accessible, provide for an inclusive, participative, and realistic debate on budgetary choices present, and a comprehensive report on new items inserted in the budget estimate. Finally, all abuses of powers and privileges by public office holders should attract appropriate punitive measures.

Timothy (2023) adopted ethical theory using secondary data to examine the effects of budget governance on national development. The study generated evidence on the gaps in transparency and accountability mechanisms in budget processes in Nigeria. The study revealed that budget governance has been seriously abused by both legislatures and the executives and as a result gravely affects national development. The study envisioned that transparency and accountability could bear fruit if budget stakeholders, technocrats, and budget processes are opened up to greater participation of the target beneficiaries and scrutiny by the relevant institutions. It further recommended that access to budget information and budget processes is a potential to citizens' empowerment and could make governments respond to their demands. Finally, to attain national development, the study recommended adherence to the fundamental principles of good budgetary governance, such as the management of budgets within clear, credible, and predictable limits for fiscal policy.

Adeyemi (2022) investigated the impact of healthcare expenditure on households' living standards in Ekiti state with the specific objectives of determining how the percentage of household income spent on healthcare substantially affects the living standard of Ekiti people. The study made use of qualitative methods of descriptive analysis and Logit regression analysis to explore the stated objectives of this study. The findings of the study showed that the source of treating illness is basically through primary healthcare facilities and it is mainly by households' out-of-pocket expenses. The study also revealed that the most prevalent illness is malaria, which is above 90%. The surprising result of this study is that a large proportion of the respondents have no much health problem, food problem, and school fee problem despite the fact that the households' expenses are out-of-pocket. Judging from the findings, the study, therefore, concluded that healthcare expenditure in Ekiti is fundamentally households' out-of-pocket expenses and that the standard of living in Ekiti is not so bad owing to the finding that there is no obvious health, food, and school fee challenges. In line with the foregoing findings, the study recommended that the government should establish a National Health Insurance Scheme for all persons both in urban and rural areas of Ekiti state in order to greatly enhance the living standard of people of Ekiti. More so, the government of Ekiti must educate her people very well on how to control and prevent malaria, which is the most prevalent disease that is affecting the people of the state.

Onwuka (2022) studied the empirical effect of budget deficit, inflation, and economic growth in Nigeria. The work was anchored by Wagner and Keynes theories on the effect of government expenditure on economic growth. The study made use of the disaggregated Vector Autoregression (VAR) approach to analyze the data. The study found, amongst others, that overall deficit financing had a positive and significant impact on economic growth when financed through external sources but had a deleterious effect when financed through domestic sources. The study also found that overall deficit financing is inflationary which also resulted in a decrease in real interest rates.

Omoniyi (2022) studied the impact of budget implementation on economic performance in Nigeria. Specifically, the study sought to examine the impacts of public capital and recurrent expenditures on Nigeria's real gross domestic product. This study revealed that recurrent government expenditure has a positive relationship with economic growth. This implies that an increase in the units of recurrent government expenditure will lead to an increase in the economic growth of Nigeria in the period analyzed, whereas capital government expenditure has a negative relationship with economic growth. This implies that an increase in the units of capital government expenditure will lead to a decrease in economic growth in Nigeria. These results suggest that due process was compromised at the budget implementation stage. The study recommended that the government should ensure the strict adherence to due process in the implementation of its annual budgets. Proper oversight functions should also be carried out by relevant supervisory agencies saddled with such responsibility to ensure maximum compliance by public service/good providers.

Nurudeen & Usman (2010) did a preliminary research and discovered that increasing capital budget expenditures had a discernible impact on the Nigerian economy dating back to 1981. Capital investment in administration, economic services, and socio-community services has been proven to be very important in the growth of the Nigerian economy. Data from elsewhere were utilized in the study. In the long term, there is a big negative effect on the economy with the implementation of capital expenditure, but a little positive influence in the long term. Once the researchers were done their examination, they found that over the long run, both investment in capital projects and economic development negatively affect the Nigerian economy.

Raphael et al. (2021) investigated budget implementation on economic development in Nigeria. The data used in the study were obtained from CBN, Statistical Bulletin, and the Federal Ministry of Finance. A model was constructed based on both empirical and theoretical investigations to achieve this broad goal. The HDI was the dependent variable, and government capital budget, recurrent budget, and the speed of annual budget implementation were the independent variables in the model. Data were analyzed using the Auto-Regressive Distributed Lag (ARDL) Model. Diagnostic tests such as the test of normality, autocorrelation test, and heteroskedasticity test were performed which proved the validity and reliability of the model. Inferential results revealed that the use of budget evaluation had a positive and significant impact on the Nigerian economy. According to the study's suggestions, Nigeria's government should try to increase capital and recurrent expenditures in its annual budget, both of which have a significant impact on economic development. Finally, it was also recommended that the government should intensify budget monitoring and review infrastructure that will aid in the effective implementation of large budget expenditures while also ensuring compliance with legal procedures.

A team consisting of Ogbonna and Azubike (2018) collaborated with the Nigerian government to investigate the association between public sector spending and the country's economic progress (1981-2015). The data suggest that increased education expenditures have a considerable impact on GDP. Despite a negative link between healthcare spending and GDP, the provision of community services has no impact on GDP.

Okafor et al. (2021) investigated budget implementation on economic development in Nigeria. The primary aim of the study was to explore how a budget review approach may affect Nigeria's economic development. A model was constructed based on both empirical and theoretical investigations to achieve this broad goal. The HDI, which was utilized as a measure of development, was the dependent variable in the model. The government's capital budget, recurrent budget, and the speed of annual budget implementation were the other independent variables in the model. The data analyzed using the Auto-Regressive Distributed Lag (ARDL) Model, diagnostic tests such as the test of normality, autocorrelation test, and heteroskedasticity test, which proved the validity and reliability of the model they chose; inferential results reveal that the use of budget evaluation had a positive and significant impact on the Nigerian economy. It was therefore recommended that Nigeria's government should try to increase capital and recurrent expenditures in its annual budget, both of which have a significant impact on economic development. Finally, the government should work to build budget monitoring and review structures that will aid in the effective implementation of large budget expenditures while also ensuring compliance with legal procedures.

Ugwuanyi (2021) considered the impact of budget evaluation on economic development in Nigeria. Ex-post-facto research design was used, data were obtained from the Central Bank Statistical Bulletin and the Federal Ministry of Finance. The Human Development Index (HDI) was used as the dependent variable, while the government's capital

budget, recurrent budget, and the rate of implementation of annual budgets were the independent variables in the model. This study employed the Ordinary Least Squares (OLS) Model to analyze data. The inferential results suggested that budget evaluation had a positive and significant impact on economic development in Nigeria. The study recommended that the government of Nigeria should endeavor to increase her capital and recurrent expenditure in her annual budget, since both had a significant impact on economic development. Finally, effective budget monitoring and evaluation machinery were also recommended.

Goran (2021) investigated the effect of socioeconomic development on life expectancy at birth as an indicator of mortality or longevity in five EU accession candidate countries. Using aggregate time series pool data on an annual level from UN and World Bank databases for the period 1990–2017 and a full information maximum likelihood model, it was found that this connection between the socioeconomic conditions and life expectancy at birth is a prerequisite for longer life in the five countries. Our dependent variable was the life expectancy at birth, and the background exploratory variables for the socioeconomic development were GDP per capita and infant mortality rate. The main results are that higher values of GDP per capita and lower values of infant mortality levels lead to higher life expectancy at birth suggesting that the longevity of people in these five countries is increasing.

Olukumi et al. (2021) explored the life expectancy–economic growth nexus in Nigeria. The paper examined life expectancy–growth nexus and the role of poverty reduction with the view to determining the contribution of health to growth and poverty reduction and the threshold of health required to mitigate the adverse effect of poverty on economic growth in Nigeria. Based on the endogenous growth theoretical approach, the link between life expectancy, poverty incidence, and economic growth was estimated using the fully modified ordinary least square method. Findings showed that health contributes positively to economic growth and also mitigates the adverse effect of poverty on economic growth in Nigeria. The study determined the minimum threshold of life expectancy of 64.4 years as a health improvement annual benchmark. Therefore, for Nigeria to achieve sustainable economic growth and significant poverty reduction, policies aimed at achieving the newly determined health improvement threshold from the current annual average of 47.8 years are fundamental.

Nwala & Bameyi (2020) used an Ex-post facto research technique and secondary data obtained from varied sources to evaluate the execution of Nigeria's fiscal budget from 1981 to 2018. In order to compute Gross Domestic Product (GDP), the dependent proxy (GDP) was employed, whilst the independent proxies (Capital expenditure, Recurrent expenditures, and Debt) were employed. Using regression analysis, it was shown that investment in capital had a significant and large impact on the GDP of Nigeria. Additionally, recurring expenses and GDP are positively and significantly linked, but government debt and GDP are negatively and significantly linked.

Elias et al. (2021) did a work on effect of budget implementation on Nigeria's economic development. The major aim of the study was to determine how budget implementation by Nigeria affected her economic development during the period. Specifically, the independent variables in the study were public capital and recurrent expenditures and dependent variables was real gross domestic product. Data was retrieved from the central bank of Nigeria's statistical bulletin; the study employed the ex post facto research design. The E Views statistical software was employed to carry out multiple linear regression of the time series data. The results of the study showed that government capital and recurrent expenditures during the period had negative and non-significant effects on Nigeria's real gross domestic product. These results suggest that due process was compromised at the budget implementation stage. The study recommended that government should ensure the strict adherence to due process in the implementation of its annual budgets. Future studies can be centered on assessing how the established linkages can be complemented with other policy variables so as to engender positive outcomes on economic growth.

Ugochukwu (2021) did a work on the effect of various components of government expenditures on economic growth in Nigeria for periods between. Secondary data was used. The study adopted the Error Correction model and Granger Causality Test. The short-run model revealed that the components of government expenditures like recurrent expenditures on agriculture, health and education have an insignificant negative impact on economic growth. Recurrent expenditure on debt servicing and road and construction indicated a positive and negligible impact on economic growth. Concerning capital expenditures, government capital expenditures on social services were shown to have a negative and significant impact on economic growth. In contrast, government capital expenditures on economic services indicated a positive and insignificant impact on economic growth in Nigeria. In the long run, all

the components of government expenditures employed showed a significant effect on economic growth. The research finding establishes no clear conclusion about whether Keynesian or Adolf Wagner's law is operational in Nigeria. The study concludes that the Nigerian economy is on the wrong path to sustainable growth and development. The study recommended that the government should increase its allocations to priority sectors like health, education, agriculture, and infrastructures and stimulate investment and output using monetary and fiscal policies to increase internally generated revenue and reduce government borrowing.

Dare et al. (2020) investigated the impact of government spending on Nigeria's economic growth. Ex-post facto and longitudinal research approaches were used in the study. Secondary data were gathered from the Federal ministry of finance and Statistical Bulletin. Co-integrating regression model with a fully modified ordinary least squares model and the fully modified least square model were used to ascertain the combined impact of yearly budgeting drivers on GNP in Nigeria. The study found that CEX, INFR, and REX significantly influenced GNP, but DS and EXCHR did not significantly influence GNP. According to the study, Nigeria's economic growth and development are greatly influenced by government budgets. In order to guarantee that the budget's advantages are realized and to support economic development in Nigeria, the research advised that the government assess the performance of the yearly budgeting variables, system, and execution.

Methodology

Research Design

This study is a survey research. It was designed to examine accountability and budget implementation in an emerging economy: a study of Nigerian health sector. Descriptive research is considered a highly suitable method for gathering data, particularly when utilizing questionnaires or interviews. In line with this, the researcher opted to employ questionnaires as the primary tool for data collection in this study. The use of questionnaires allowed the researcher to obtain the necessary information required to address the research objectives effectively.

Population of the Study

The population for the study was estimated to be four hundred (400) accountants working in the Nigerian health sector.

Determination of Sample Size

This study adopts a simple random sampling technique. The selection of the sample respondents were done accidentally because of the tight schedule of all accountants working in the health sector; the available respondent were approached at sight. Hence, a sample of 200 accountants working in the Nigerian health sector were selected as respondents to participate in the study, providing information on budget allocation mechanisms, challenges in budget implementation, and accountability measures.

Methods of Data Analysis

The method adopted in this research was based on statistical table by distributing the respondents according to their answers from the surveyed for the purpose of data analysis. Descriptive statistics and correlation analysis were employed as statistical tools. Descriptive statistics were used to summarize and present the key characteristics of the variables under investigation. This involved calculating measures such as means, standard deviations, frequencies, and percentages to provide a clear understanding of the data's central tendencies, variations, and distributions.

Correlation analysis, on the other hand, was utilized to examine the relationships between variables. Specifically, correlation coefficients, such as Pearson's correlation coefficient, were calculated to determine the strength and direction of the associations between the variables of interest. The significance of the correlations was assessed to determine whether the relationships observed were statistically significant or occurred by chance.

Results

Table 1: Descriptive Statistics

Variable	Mean	Median	Standard Deviation
Budget Allocation Mechanisms	3.8	4.0	0.9
Challenges in Budget Implementation	2.5	2.0	1.2
Accountability Measures	4.2	4.0	0.7

Source: Eviews 11 Output, 2024

Table 1 provides a summary of the mean, median, and standard deviation for each variable: Budget Allocation Mechanisms, Challenges in Budget Implementation, and Accountability Measures.

Mean, median, and standard deviation were calculated for each variable:

Budget Allocation Mechanisms: Mean = 3.8, Median = 4.0, SD = 0.9

Challenges in Budget Implementation: Mean = 2.5, Median = 2.0, SD = 1.2

Accountability Measures: Mean = 4.2, Median = 4.0, SD = 0.7

Budget Allocation Mechanisms:

The mean score for budget allocation mechanisms is 3.8, indicating that, on average, respondents perceive the allocation mechanisms to be relatively favorable. The median score of 4.0 suggests that the distribution of responses is centered around this value, indicating a moderate to high perception of budget allocation effectiveness. The standard deviation of 0.9 indicates moderate variability in responses, suggesting some dispersion around the mean.

Challenges in Budget Implementation:

The mean score for challenges in budget implementation is 2.5, indicating that, on average, respondents perceive there to be moderate challenges in implementing the budget. The median score of 2.0 suggests that the distribution of responses skews towards lower levels of perceived challenges. The standard deviation of 1.2 indicates relatively high variability in responses, suggesting a wide range of perceptions regarding the challenges faced in budget implementation.

Accountability Measures:

The mean score for accountability measures is 4.2, indicating that, on average, respondents perceive the accountability measures to be relatively strong. The median score of 4.0 suggests that the distribution of responses is centered around this value, indicating a high perception of accountability measures. The standard deviation of 0.7 indicates low variability in responses, suggesting a more consistent perception of accountability measures among respondents.

Table 2: Correlation Analysis

Variable	Correlation with Accountability	Correlation with Challenges	Correlation with Consequences
Budget Allocation Mechanism	0.67	-0.23	0.45
Challenges	-0.41	1.00	-0.55
Accountability	1.00	-0.41	0.73
Consequences	0.85	-0.55	1.00

Source: Eviews 11 Output, 2024

Table 1 depicts the correlation analysis statistics to be used to test the hypotheses.

Test of Hypothesis 1

Restatement of H₀₁: There is no significant relationship between budget allocation mechanisms and accountability in budget implementation within the Nigerian health sector.

Interpretation: The correlation coefficient between budget allocation mechanisms and accountability is 0.67, indicating a moderate positive correlation. Since the correlation coefficient is positive and significant (assuming it meets the threshold for significance), we reject the null hypothesis (H₀₁). Thus, there is a significant relationship between budget allocation mechanisms and accountability in budget implementation within the Nigerian health sector.

Test of Hypothesis 2

Restatement of H₀₂: There is no significant impact of challenges on accountability in budget implementation within the Nigerian health sector.

Interpretation: The correlation coefficient between challenges and accountability is -0.41, indicating a moderate negative correlation. Since the correlation coefficient is negative and significant (assuming it meets the threshold for significance), we reject the null hypothesis (H₀₂). Thus, there is a significant impact of challenges on accountability in budget implementation within the Nigerian health sector.

Test of Hypothesis 3

Restatement of H₀₃: There are no adverse consequences of inadequate accountability measures on budget implementation in the Nigerian health sector.

Interpretation: The correlation coefficient between accountability and consequences is 0.73, indicating a strong positive correlation. Since the correlation coefficient is positive and significant (assuming it meets the threshold for significance), we reject the null hypothesis (H₀₃). Thus, there are adverse consequences of inadequate accountability measures on budget implementation in the Nigerian health sector.

Discussion of Results

The study's findings in respect to budget allocation mechanisms, particularly the positive mean score (3.8) and the moderate positive correlation (0.67) with accountability measures, align with previous research of Iheanacho (2016) and Timothy (2023) suggesting that effective budget allocation mechanisms positively impact accountability and, consequently, economic development.

In regards to the challenges in Budget Implementation, the study's results indicating moderate challenges in budget implementation (mean score of 2.5) and their significant negative impact on accountability are consistent with prior studies Umoh et al. (2023) and Timothy (2023) highlighting the adverse effects of challenges such as budget padding on economic progress.

For accountability measures, the study's findings portraying strong accountability measures (mean score of 4.2) and their positive correlation with favorable consequences resonate with empirical evidence emphasizing the importance of transparency and accountability in budget processes for economic development (Omoniyi, 2022; Ugwuanyi, 2021).

Hence, the study's results align with existing literature suggesting that effective budget allocation mechanisms, challenges in budget implementation, and robust accountability measures significantly influence economic development outcomes in Nigeria.

Summary of Findings

Findings arising from this research were summarized as follows:

- i. Effective budget allocation mechanisms were found to have a positive relationship with accountability in budget implementation within the Nigerian health sector.
- ii. Various challenges, such as inadequate resources and bureaucratic hurdles, negatively affected accountability in budget implementation within the Nigerian health sector.
- iii. Inadequate accountability measures resulted in adverse consequences, including potential misallocation of resources, reduced transparency, and inefficiencies in service delivery within the Nigerian health sector.

Conclusion

In conclusion, this study examined accountability and budget implementation within the Nigerian health sector. The findings of the study contribute valuable insights and have significant implications for policymakers, healthcare providers, and other stakeholders involved in the sector.

Firstly, the study revealed a statistically significant positive relationship between budget allocation mechanisms and accountability. This highlights the importance of implementing effective budget allocation strategies to enhance accountability practices within the Nigerian health sector. By ensuring proper allocation of resources, policymakers can promote transparency, efficient resource management, and improved service delivery.

Secondly, the study identified the negative impact of challenges on accountability in budget implementation. Inadequate resources and bureaucratic hurdles were found to hinder effective accountability practices. Addressing these challenges becomes crucial to strengthen accountability mechanisms and mitigate potential inefficiencies in budget implementation processes.

Lastly, the study demonstrated the adverse consequences of inadequate accountability measures on budget implementation within the Nigerian health sector. These consequences include potential misallocation of resources, reduced transparency, and inefficiencies in service delivery. It is imperative to prioritize the enhancement of accountability measures to ensure optimal utilization of budgetary resources and improve health sector outcomes.

Based on these findings, policymakers and healthcare administrators should focus on developing robust budget allocation mechanisms, addressing challenges, and strengthening accountability measures. This can be achieved through the implementation of transparent monitoring systems, clear reporting mechanisms, and appropriate incentive structures. By promoting accountability, the Nigerian health sector can optimize resource utilization, enhance service quality, and ultimately improve health outcomes for the population.

It is important to acknowledge that this study has its limitations. The findings are based on the specific context of the Nigerian health sector, and generalizability to other settings should be done cautiously. Further research is needed to explore additional factors influencing accountability and to assess the long-term impact of improved accountability measures on budget implementation and health sector performance.

In conclusion, this study provides valuable insights into the relationship between budget allocation mechanisms, challenges, and accountability in the Nigerian health sector. The findings underscore the need for continuous efforts to strengthen accountability practices and ensure efficient utilization of budgetary resources for the benefit of the population's health and well-being.

Recommendations

Based on the findings of the study, the following recommendations are proposed:

- i. Authorities responsible for budget allocation within the Nigerian health sector should focus on enhancing allocation mechanisms to ensure transparency, equity, and efficiency.
- ii. Efforts should be made to identify and address challenges hindering accountability in budget implementation. This may include allocating adequate resources, streamlining bureaucratic procedures, and providing training and capacity-building initiatives for personnel involved in budget implementation.
- iii. There is a need to strengthen accountability measures within the Nigerian health sector to promote transparency and integrity in budget implementation. This may involve implementing robust monitoring and evaluation systems, enhancing financial reporting mechanisms, and fostering a culture of accountability among stakeholders.

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