Review of public administration and management 12(1), 2023, 45-49
ISSN: 2315-7844
Open Access Journal
Review of Public Administration and Management
ROPAM
Review of Public Administration and Management
Research Article Homepage: www.j.arabianjbmr.com AOJP

Budgeting as a tool for effective management control in the Nigerian immigration service

Melody Mmesoma Nwaokike[1], Florence Agbodike[2], Kenneth Iloanya[3]
[1-3]*Department of Public Administration, Faculty of Management Sciences, Nnamdi Azikiwe University, Awka, Nigeria.*

ABSTRACT
This research work examined Evaluation of budgeting as a tool for effective management control in the Nigerian Immigration Service: A study of Nigerian Immigration service, Anambra State. The study specifically examined the extent to which budget execution affects accountability in Immigration Services of Anambra State, the extent to which budget monitoring affects transparency in Immigration Services of Anambra State, the nature of relationship between budget authorization and positive service delivery. In line with the above objectives, the study developed three research questions and hypotheses. Data for the study was collected using primary and secondary methods of data collection, for the primary data collection questionnaire was used while existing literature relevant to the topic was consulted for the secondary data. The population of the study is made up of four hundred and thirty-seven (437) cadre of staff of Immigration Service of Anambra State, a sample size of two hundred and nine (209) was determined by the use of Taro Yamane's statistical formula, the 5-pointlikert scale was used for data analysis while Simple regression and Pearson product moment correlation coefficient were used to test the formulated hypotheses. The study discovered that there was significant effect of budget execution on accountability; it was also observed that there is significant effect of budget monitoring on transparency. The study further showed that there was significant relationship between budget authorization and positive service delivery. Based on the findings, the research recommends that in order to improve the budgetary process, realistic and achievable targets need to be set based on accurate data. Also, the use of multiple budgeting approaches to avoid rigid budgetary processes and stakeholders need to be involved in the budgetary process to ensure that the budget is aligned with the goals and objectives of the organization. The study also recommends that organizations should leverage on technology to improve the budgeting process. This will help organizations maximize the benefits of budgeting.

Keywords:
Control, Efficiency, Delivery, Management, Service.

Article History:
Received: 12 Apr 2023
Accepted: 02 May 2023
Available Online: 02 Jun 2023

1. INTRODUCTION

Government plays a leading role in shaping and in the development of any nation and given its explicit importance, it is necessary to provide a suitable framework to enable the achievement of this noble-role. This is accomplished through the apparatus of public administration, a field which refers to the manner in which federal, state and local government institutions with their procedural, legal, regulatory, financial and human resources are organized, institutionalized and managed with respect to regulatory, revenue generation, and procurement functions, and the provision of such services as defense, social service and economic infrastructures, (Kenneth, 2012). Most government institutions in Nigeria may find it difficult to meet the goals or objectives of their budgets. The poor performance of budgets as a management tool in Nigeria underscores the underdevelopment of the country. Unlike the private sector where the main purpose of budgeting is to maximize profitability by deploying resources efficiently. Public sector budget aims at maximizing social services for the welfare of the population by allocating revenue efficiently. It follows that when the public sector under performs, government programmes such as health, education, housing and infrastructure development suffer, (Chikeleze, 2012). In Nigeria, budget is an integral part of the system for delivering goods and services in the public sector. The system is anchored on long-term plans which are implemented through annual budgets. These budgets are prepared by budgeting and accounting offices that are integral part of government departments and agencies. Budgeting office estimates financial resources that may be available for the next year and allocates resources to operational units to meet specified goals and objectives. Without doubt, many external and internal factors, such as economic downturn, unexpected competition of human resources etc. contribute to poor performance of budgets relative to stated goals (Douglas, 2018). However, it is generally agreed that "Budget" is an acceptable tool for balancing revenue and expenditure to meet stated goals within a specified period. During the budgeting period, budgets help management to check if the flow of revenue matches the expenditure as planned and if an adjustment is necessary in planned operation. Public sector institutions employ budget as a tool for planning and controlling revenue and expenditure balance relative to stated goals. Under these circumstances, it becomes necessary to know the role of budget in decision making within the public sector, and the level of employment of budget in managing the resources available to an organization. For most studies on budget in the public sector, it is important to understand the level to which a public sector organization employs budget as a management tool to be able to access the ability of the institution to implement research recommendations effectively. In situations where the level of employment of budgeting as a management tool is low, emphasis should be on educating senior management staff on the importance of using budget as a planning and control tool. A budget is a tool that forms part of the process of an effective management of an organization, especially in planning and control. Budgets induce management to think systematically and plan ahead about the future. They also serve as a device for coordinating the complex operations of the organizations, and to provide a medium for communicating the financial goals of the organization. Budgetary control is a systematic and formalized approach for accomplishing the planning, coordination and control responsibilities of management. It is agreed that budgetary control is a central device of management control. Budgetary control is a system of controlling costs and resources which includes comparing actual performance with the budgeted performance and subsequently acting upon the actual results to minimize variance and achieve maximum returns. In essence, budgetary control is purported to ensure that the activities carried out are providing the desired results.

Nigerian budgeting system is always been abused. Complaints frequently relate to non-release, partial release or delay in release of approved funds for budgeted expenditures. The above attitudes have negative implication for institutional planning and management control process as well as overall performance of national budgeting on developmental programs and welfare of citizenry. According to Bremser (2016) and Douglas(2014), Nwoko (2012), and Koontz and Yang (2010) budgeting in business organization serves multiple purposes and functions but attention is given to two basic role of budgeting systems, financial planning and control process, the so called dual purpose from the foregoing, public budget is viewed as a comprehensive document outlining what economic and non-economic activities a government intend to executive or undertake within fiscal year with special focus on policies, strategies and corrective actions in the case that negative variances occur, and for accomplishments that are substantiated with public revenues and expenditure protections. These multiple functions of an establishment in developed and developing countries budgeting process vary invaluable. This has to deal with relevance of budgeting control in public sector and other accessions. As earlier discussed in the introduction, every establishment whether public or private is deemed necessary to prepare a budget and institute some controls for the purpose of translating policies, coordinating as well as financial control in order to achieve the desired result. Oshasami (2017), in government accounting and financial control argued that since resources available are not always sufficient to serve the needs and opportunities, which the government would like to serve or seize, budgeting remains the tactical instrument for both decision making as well as allocation of resources. Awoyemi (2010), states broadly the purpose and associated features of publics sector, "Budget" may be considered in terms of a tool for accountability, management and economic policy.

The word "Budget " means the money bag or the public purse serve as a receptacle for the revenue and expenditure of the state (Adams, 2018). In Britain for example, the term was used to describe the leather bag in which the Chancellor of the Exchequer carried to parliament the statement of the documents which are contained in the bag plans for government finances submitted for the approval of the legislature. Thus, a budget is a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections. The roots of the budget system are linked to the emergence of parliamentary control over the crown in Britain. Earlier, the kings especially Charles 11 used to impose taxes for the prosecution of wars and not for other thing. Following the revolution of 1688 and the Bill of Rights in 1689 established the provision that no man shall be compelled to make any gift, loan or benevolence or tax without common by Act of Parliament (Burkhead, 2016). In order to enforce this, the parliament reserved the right to authorize all expenditures made by the crown. The extension of parliamentary control over government finance also came to embrace the supervision of the king's personal outlays.

The civil list was established to separate the expenditures of the crown from the expenditures of the state. As a result, the annual specified grant control of the crown revenues and other modifications made by successive parliaments gave the complete financial control of the crown to the parliament. This became the foundation of the budget system. According to Ekwueme (2012), he stated clearly that national budget is an estimate of public expenditures and revenues over a given period, usually a year. However, the budget is also a high-profile political document that creates a blueprint for allocating available resources among competing demands. As such, it is perhaps the most public barometer for gauging the executive and legislature's relative priorities and the single most powerful tool for accomplishing public goals. It is no wonder that the executives so frequently exercise a strong hand in the budget process and that legislatures seek to play an active role. Oshasami (2017), planning and programming budgeting is a process designed primarily to make government and public cooperation and activities more effective and more efficient. These in operation terms involve the following activities planning, programming, budgeting, implementation, monetary and evaluation. Budgets are built on predetermined, broad-based, goal-oriented decisions that guide the operations of organizations, otherwise known as policy objectives. Before budgets are prepared, organizations usually determine goals or objectives as well as the policies, programmes and activities that will be employed in pursuing them during the budget period. A budget shows management's operating plans for the coming periods, formalizes management plans in quantitative terms, forces all levels of management to think ahead, anticipate results, and take action to remedy possible poor results and may motivate individuals to strive to achieve stated goals. Poor performance of Nigerian public sector is evident in both government administrative departments and government parastatals. Nigerian Immigration Service has performed below budget expectations and various factors may be responsible for this under performance.

1.1 Statement of the Problem

Due to requirements of effectiveness and efficiency, the Nigerian public sector is using budget as a tool to control, measure and to check its operations. However, public officials often find it very difficult to comply with the stipulated budget requirements. Their inability to work according to their budgets can be attributed to so many unfavorable factors inherent in the Nigerian economy. These ranged from the constant devaluation of the naira, inflation in the economy, to the high level of bribery and corruption in the country. Despite the presence of budget office and budget monitoring teams in the public sector, preparation and execution of budgets in the Nigeria public sector is questionable or leaves much to be desired. Experience has shown that Nigerian public service has experienced lots of problems as a result of lack of proper budget implementation such problems include poor standards and performance setting measures, lack of adequate planning for expenditure before embarking on project execution, improper application of budgeting techniques in planning and expenditure control, the presence of dysfunctional behavior or sub optional tendencies among staff, state of the economy, political environment – a highly fragmented political environment and divergent political interests. All these have the capacity and tendency to frustrate good budget objectives. The failure of a budget may not arise from poor planning or preparation or even from lack of funds for its execution, but from the struggle by contending groups for supremacy over control of available resources. It is on these bases that this study tends to evaluate budget as a tool for effective control in the Nigerian public sector with particular reference to Nigerian Immigration Service, Anambra State.

1.2 Objectives of the Study

The broad objective of this study is to critically evaluate budgeting as a tool for effective management control in Nigeria public service focusing on Nigerian Immigration Service, Anambra State. The specific objectives include:

1. To examine the extent to which budget execution affects accountability in Immigration Services of Anambra State.
2. To ascertain the extent to which budget monitoring affects transparency in Immigration Services of Anambra state.

1.3 Conceptual and Theoretical Review

1.3.1 Budgeting

Budget has been defined by Nwoko (2013) as a state of expressing a chosen course of action in quantitative and monetary terms. Reeve and Warren (2015) saw it as an accounting device used to plan and control resources of operational departments and of governments and its divisions. These definitions and explanations are alike but this study adopted the concept of budget defined by Chikeleze (2012) as an organization's financial periods, policy objectives, cost implications, beliefs, priorities, plans and programmes in every area for the budget period either expressed in positive action or inaction. According to Abijime (2011), a government budget is a financial plan which describes its intention and policies that it would like to pursue in the coming period along with their cost implications. Such a plan describes in details the estimated receipts and proposed spending under different heads. Indeed, the word budget comes from the French word, Bougette which is a small leather bag or wallet containing money along with the spending purpose. The essence of having Government in all countries is to provide for security and welfare of their citizenry. However, this subject is possible when government ensures that various policies and projects aimed at fulfilling its economic and social obligations are implemented. The fulfilled obligations could be seen in the areas of education, food, security, housing, health care, job creation and the provision of social amenities (Ugoh and Ukpere (2009). In other words, the success or failure of any Government is always measured on the basis of the provision or neglect of the welfare of the people. The pertinent question here is, how can the Government fulfill these obligations to the citizen? What are the instruments or mechanisms available to the Government for the attainment of these obligations? Answers to these questions find expression in the "budget" as may be seen later in this work. Olurankinse (2012) in his study of budget performance as a function of fund adequacy, states that the inability to meet up with expectations and performing below standard is as a result of poor budgetary process coupled with poor fund management. According to him, budget making and budget implementation involve the process of identification of public needs and the determination of the quality of goods and services to satisfy these needs through the political process, by economic analysis with the overall developmental plan objective. Government prepares budget in form of public. In Government, budget serves as the public substitute for mechanism of the economic market system, the process which decisions are made regarding the allocation of scarce resources, In other words, there would not have been budget if available resources have been able to cater for the numerous needs. Jadranka and Marina (2013) justified the importance of budget in Government by saying “Every country (developed or developing, rich or poor, small or big) needs serious financial resources for its existence” he further stated by saying all Government have to collect resources from the economy in a sufficient and appropriate manner, and allocate and use those resources responsively, efficiently and effectively. They both concluded that the national budget is the main instrument through which these transactions are planned and carried out. The purpose of every budget is for the efficient and effective utilization of resources, and this is brought about as a result of scarcity of resources.

1.3.2 Budget Execution and Accountability in Nigeria Immigration Services

Budget execution refers to the process of implementing a budget, which involves the allocation and utilization of resources in line with the budget plan. The budget execution process can significantly affect accountability in Immigration Services of Anambra State in various ways, some of which are:

a. *Adequacy of Resources:* The level of funding allocated to the Immigration Services of Anambra State can affect the quality and effectiveness of services provided. If the budget allocation is inadequate, it can lead to a shortage of resources, which can negatively impact service delivery and accountability.
b. *Transparency:* The budget execution process should be transparent, and information about the allocation and utilization of resources should be readily available to the public. Transparency can promote accountability by enabling stakeholders to assess the performance of Immigration Services of Anambra State and identify areas that require improvement.
c. *Corruption and Fraud:* The budget execution process can be prone to corruption and fraud, especially in cases where there is a lack of transparency and accountability. Corruption and fraud can lead to misappropriation of resources, which can affect service delivery and undermine public trust in Immigration Services of Anambra State.
d. *Prioritization of Resources:* The budget execution process should prioritize resources to address the most pressing needs of Immigration Services of Anambra State. If resources are not properly prioritized, it can lead to ineffectiveness, delays in service delivery and lack of accountability.
e. *Monitoring and Evaluation:*The budget execution process should be regularly monitored and evaluated to ensure that resources are being utilized effectively and efficiently. Monitoring and evaluation can promote accountability by identifying areas that require improvement and providing feedback to stakeholders.

Budget execution is an essential aspect of accountability in Immigration Services of Anambra State. It can affect the quality of services provided, transparency, corruption, prioritization of resources, and monitoring and evaluation. Therefore, it is crucial to ensure that the budget execution process is transparent, efficient, and effective to promote accountability in Immigration services of Anambra State.

1.3.3 Budget Monitoring and Transparency in Nigeria Immigration Services

Budget monitoring is the process of tracking and evaluating the allocation and use of financial resources within an organization. In the case of Immigration Services, budget monitoring can have a significant impact on transparency by ensuring that funds are being used efficiently and effectively. One of the primary benefits of budget monitoring is that it promotes accountability. When budgets are monitored, it becomes easier to identify and address any discrepancies or mismanagement of funds. This level of oversight ensures that resources are being used in accordance with established policies and procedures. Budget monitoring can also help to increase transparency by providing insight into how funds are being allocated. By having access to detailed financial reports, stakeholders can gain a better understanding of how resources are being used to support Immigration Services of Anambra State. This information can help to build trust with the public and demonstrate a commitment to responsible financial management. Additionally, budget monitoring can help to identify areas where improvements can be made. By analyzing budget data, agencies can identify inefficiencies or areas where resources are being underutilized. This information can be used to make data-driven decisions that improve service delivery and overall efficiency. In summary, budget monitoring plays a crucial role in promoting transparency in Immigration Services of Anambra State. By providing oversight, promoting accountability and identifying areas for improvement, budget monitoring can help to ensure that resources are being used effectively and efficiently to support the needs of the public.

1.3.4 The Relationship between Budget Authorization and Service Delivery

Budget authorization refers to the process by which a government approves a budget plan, providing the legal authority to allocate and spend public funds. Positive service delivery, on the other hand, refers to the successful provision of public services to citizens, which meet their needs and expectations. There is a direct relationship between budget authorization and positive service delivery, as budget authorization is a critical determinant of positive service delivery. Here are some ways in which budget authorization can impact positive service delivery:

Ensuring adequate funding: Budget authorization ensures that public services are adequately funded. This funding can be used to hire skilled personnel, purchase necessary equipment and supplies and maintain necessary infrastructure, all of which are critical for delivering quality services.

Providing resources for effective planning and implementation: Budget authorization provides the resources needed for effective planning and implementation of public services. This can include conducting needs assessments, developing effective service delivery strategies, and tracking progress towards service delivery goals.

Enhancing accountability: Budget authorization can enhance accountability by ensuring that public funds are being used for their intended purpose. This can help promote transparency and public oversight, which are essential for maintaining trust and confidence in government institutions.

Supporting innovation and continuous improvement: Budget authorization can support innovation and continuous improvement in service delivery by providing the resources needed to test new approaches and technologies. This can help government to deliver services more efficiently and effectively, and to meet changing citizen needs and expectations.

Overall budget authorization is a critical enabler of positive service delivery. By ensuring adequate funding, planning and implementation, enhancing accountability and supporting innovation and continuous improvement, budget authorization can help governments to deliver high quality services that meet the needs of citizens.

1.4 Theoretical Framework

This study is anchored on Management control theory propounded by Robert N. Anthony, who first proposed the concept of “Management Control Systems” in his book titled “Planning and Control Systems: A framework for Analysis” in 1965. His work focused on developing a conceptual framework for designing and evaluating management control systems, which he defined as “the process by which managers assures that resources are obtained and used effectively and efficiently in the accomplishment of organization’s objectives. Anthony’s ideas formed the basis of the management control theory, which has since evolved and been refined by other scholars in the field. Today, the theory is widely used by organizations to design and evaluate their management control systems, including budgeting processes, in order to achieve effective management control. Management control theory emphasizes the importance of planning, measurement and feedback in achieving organizational goals and objectives. According to management theory, budgeting can be used as a tool for effective management control by: Budgeting provides a framework for planning by outlining the financial resources that are available to the organization and specifying how these resources will be allocated. This enables mangers to set specific goals and objectives and to develop action plans for achieving them. Budgeting facilitates measurement and evaluation by providing a benchmark against which actual performance can be compared. This enables managers to monitor progress towards goals and objectives and to take corrective action if necessary. Budgeting promotes accountability by establishing clear expectations for performance and holding managers responsible for achieving these expectations. This helps to ensure that resources are used in a responsible and effective manner. Budgeting encourages communication and collaboration by providing a common language and framework for discussing organizational priorities and objectives. Thus helps to ensure that all stakeholders are aligned and working towards common goals.

2. METHODOLOGY

The study adopted survey research design and covered only Nigerian Immigration Service Anambra state office. The study made use of both primary and secondary data. The population of the study comprises entire staff of Nigerian Immigration Service (NIS), Anambra State comprising the entire staff is grouped into cadre and the total population of staff is 437 (Source, Personnel Officer, 2023). The data generated in response to the questions asked was analyzed using mean and hypotheses 1 and 2 were tested using Simple Regression and hypothesis 3 was tested using Pearson Product Moment Correlation Coefficient on Statistical Packages for Social Science (version 27) at 5% level of significance will be used to test the hypotheses.

3. DATA ANALYSIS

Table 1: Respondent's Responses to the extent to which budget execution affects accountability in Nigeria Immigration Service

Budget Execution on Accountability	SA	A	U	D	SD	Mean	Remark
Budgets are formulated to cover up the expenses of different sections of this organization and this helps us to be accountable.	58	59	8	38	29	3.41	Agree
All the funds expectations for project execution are presented in the form of a budget with full details of cost.	67	57	14	28	26	3.56	Agree
We have been executing items on annual budget of this commission without exclusion of hidden cost.	39	43	27	41	42	3.0	Agree
The budgetary system of this organization is open to review from external bodies.	43	41	18	41	49	2.94	Disagree
We have projects executed with cost fully covered in budgets and this has assisted us to account for jobs over the years.	49	56	19	36	32	3.54	Agree
We trace embezzlements through projects that are itemized in budgets.	54	59	12	35	32	3.35	Agree
Budgeting gives us control over unhealthy expenses in this commission.	63	51	9	31	38	3.14	Agree
Grand Mean						3.28	Agree

Table 2: Respondents response to the extent to which budget monitoring affects transparency in Nigeria Immigration Service

S/N	Budget Monitoring affects Transparency	SA	A	U	D	SD	Mean	Remark
1.	The budgeting system of this organization is open to everyone.	45	39	24	42	42	3.02	Agree
2.	We usually align performance of this organization to its supposed budget.	43	45	18	43	43	3.01	Agree
3.	Through budgeting, we have been able to determine the actual cost and operations in this organization.	41	46	26	35	44	3.03	Agree
4.	We checkmate unhealthy work behavior with the information on our budgets.	45	43	18	47	30	3.04	Agree
5.	There is provision for budgetary and operational audit in this organization.	44	41	6	48	53	3.39	Agree
6.	There is transparency in the operations of this organization as everyone is accountable for job performed.	41	43	14	57	37	2.97	Disagree
7.	We have an effective budgetary system that is open to audit at any time.	41	43	17	47	44	2.95	Disagree
	Grand Total						3.06	Agree

H₀: Budget execution has no significant effect on accountability in Immigration Services of Anambra State.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.752ª	.023	-.074	1.23706

a. Predictors: (Constant), Budget_execution

ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.363	1	.363	.237	.037ᵇ
	Residual	15.303	191	1.530		
	Total	15.667	192			

a. Dependent Variable: Accountability
b. Predictors: (Constant), Budget_execution

Coefficientsª

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	4.323	1.066		4.057	.002
	Budget_execution	-.168	.344	-.152	-.487	.037

a. Dependent Variable: Accountability

Tables above indicate that budget execution has significant effect on accountability with r= 0.752, n=192-1=191 and p<0.5 which is p=0.037. This indicates that budget execution contributes to accountability in Nigerian Immigration Service.

H₀: Budget monitoring has no significant effect on transparency in Immigration Services of Anambra State.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.661ª	.028	-.093	198.98524

a. Predictors: (Constant), Budget_monitoring

ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	92.478	1	9261.478	.234	.022ᵇ
	Residual	31.022	191	39595.128		
	Total	13.500	192			

a. Dependent Variable: Transparency
b. Predictors: (Constant), Budget_monitoring

Coefficientsª

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	110.763	70.395		1.573	.154
	Budget_monitoring	-.168	.347	-.169	-.484	.022

a. Dependent Variable: Transparency

The tables above shows that there is significant effect of budget monitoring on the transparency with r=0.661, n=192-1=191 and p=0.022. Thus, budget monitoring positively contribute to transparency in operations of Nigerian Immigration Service.

4. DISCUSSION OF FINDINGS

The test of the first theory indicates that there is significant effect of budget execution on accountability. This finding contradicts the findings of Nwankpa, and Okeke, (2017) as the findings of the study indicate that the national budgetary processes in Nigeria are characterizes by procedural indiscipline and crises of implementation. The study of Olaoye and Ogunmakin, (2014) also disagreed with the findings of this study as existed strong and weak negative relationship in the revenues and expenditures of the establishments over the periods selected. Other studies by Onho Stephen Loryer, and Lortyer Doo Boniface, (2017) revealed that budgeting and budgetary control in the public sector is weak and despite the effort of government, budget and budgetary control has failed because of dependence on federation account, untrained budget staff, non-adherence to budgetary control measures, corruption, inflation and political environment. The study of Lawal (2014), there is numerous cases of fund embezzlement and non-accountability. The result from the second hypothesis revealed that there is significant effect of budget monitoring on the transparency. This supports the findings by Siyanbola, (2013), which revealed that budgeting is a useful tool that guides firms to evaluate whether their goals and objectives are actualized. Significantly, the study of Sani, Musa, Ahmed and Sadiq, (2016) local governments in Nigeria were confronting some challenges which includes; corruption and mismanagement, skilled manpower, state government interference and finance. Also, the study of Kenneth and Ambrose (2017), indicate that a positive significant relationship exists between budgetary control and financial performance of state corporations.

5. CONCLUSION

Budgeting is a widely used tool for effective management control in organizations. it helps managers to plan, coordinate, and monitor activities by providing a framework for allocating resources, setting targets, and measuring performance. However, like any management tool, budgeting has its strengths and weaknesses. One of the key strengths of budgeting is that it provides a clear and concise plan for an organization's activities, helps to ensure that it allows managers to make informed decisions about resource allocation. It also helps to ensure that resources are used efficiently and effectively. Budgeting also facilitates communication and coordination within an organization, as different departments and stakeholders work towards common goals.

6. RECOMMENDATIONS

Based on the evaluation of budgeting as a tool for effective management control, there are several recommendations that can be made to improve the budgeting process and maximize its benefits.

- Set Realistic and Accurate Targets: One of the most significant challenges of budgeting is setting realistic and accurate targets. To ensure the budgeting process is effective, Nigerian Immigration Service of Anambra should ensure that they are targets that are achievable and that are based on accurate data.
- Monitor and Adjust the Budget Regularly: The Immigration Service of Anambra State should continuously monitor the budget to identify any discrepancies or deviation from the plan. Regular monitoring allows for timely identification of issues and provides an opportunity to make adjustments to the budget to ensure that it remains effective.

REFERENCES

Abdullahi, R.A., Malgwi A.B., & Unegbu, A.O. (2012). Budget in Nigerian Sector: The Imperative of Budget Accountability. *International Journal of Finance and Accounting*, 12(4), 106-119.

Abijime, A.N. (2011). *Government Budget*, Ibadan: Delight Publishers.

Adams, R.A. (2009). *Public Sector Accounting and Finance*, Revised Edition 2. Ikeja, Lagos: Corporate Publishers.

Adegbe, A.O. (2010). *Unpublished Lecture Notes on Public Sector Accounting*,BenuePoly, Ugbokolo: Nile Publishers.

Adigiwe, C.N. (2005). *Principles of Budgeting,* Aba, Abia: Light Publishers.

Agbakoba, O., Ogbonna, H. (2004). *Local Government Administration and Development in Nigeria*, A Capacity Building, Manuals. Yaba, Lagos:Hurilaws Publications.

Akinboye, S. (2006). *Reflections on Local Government Reforms in Post-Independence Nigeria*. The Imperative of a New Agenda for Grass Root Development inIkeja, Lagos: Concept Publication.

Akpan, N.U. (2006). Epitaph to Indirect Rule. *A Discourse on Local Government inNigeria*. Brent, London: Longman Publishers.

Amey, L.R. (2008). *Budgeting Planning and Control Systems*. Greenwich, London: Pitman Publishers.

Aseen, A.A. (2009). *Budgeting Profit and Control Process*. Apapa, Lagos: MidasPublishers.

Awofeso, O. (2005). *Elements of Public Administration*. Festac, Lagos: Mc GraceAcademic Resources Publishers.

Awoyemi, E.O. (2010). *Public Policy Analysis:* Concepts and Applications, BeninEdo: Aka and Brothers Press Publishers.

Bremser, W.O. (2014). Budgeting by Department and Functional areas: A review of`Budgeting and Accountability. *A Journal of Management Accounting,* 27 (3),59-63.

Burkhead, J. (2006). *Government Budgeting*. New York: John Willy Inc. Publishers.

Chikeleze, O. (2007). *The Principles and Practice of Budgeting with Public SectorPerspective*. (2nd Ed.) Institute for Development Studies. Enugu: Joe Publishers.

Douglas, B.R. (2015). *The Budgeting Process in a Multinational Firm*. Rev. 2(2): 59-63. New York: Evergreen Publishers.

Ekwueme, C. (2012). *Theory of Public Finance*. Enugu, Enugu: Springs Timepress.

Fakiyesi, S.F. (2012). *Budgeting and Budgetary control in public enterprise*. Lagos: Silicon Publishers.

Gboyega, A. (2007). *Politics Value and Local Government in Nigeria*. Lagos: Malthousa Press.

Hongreen, C.Y. (2008). *Cost accounting:* A Management Emphasis 6th Edition,London: Evergreen Publishers (pp. 340-490).

Hovey H.A. (2006). The Planning and Programming Budget Approach toGovernmentDecision Making. New York: Praegar Publishers (pp. 213).

Ikpe, D.N., &Obah, G.S. (2012). *Management Accounting:* An Introduction test.Lagos, Masdoc Publishers.

Kazeem, O.F., & Reuben, O.O. (2014). Budgeting and Management Control Systemfor Improved Efficiency in Public Sector, *Scholarly Journal of Business Administration*, 4(2), 44-52.

Kenneth, M.C. (2012). *Theories of Administration and Management:* Issues, Principles and Application. Maryland,Enugu: Victory Publishers.

Lorshe, P.T. (2011). *Introduction to Public Sector Accounting*. Enugu: Otukpo SunnyGraphic.

Mackenzie, M.J. (2006). *Theories of Local Government London*. Benin, Edo: St PaulMinn West Publishers & Co.

Marina, B.C. (2013). *Importance of Budget in Government,* New York: GoldPublishers

Mike, R.M. & Hay L.T. (2005). *Under-Development in Nigeria*. An Inside View (55-86)

Mill, J. (2010). *Consideration of Representation Government*. London: OxfordUniversity Press Publishers.

Nadan, N.B. (2009) *Budget in Government Institutions,* Delta: Eduprint Publishers.

Nwachuwkwu, C.L. (2008). *Public Policy Analysis and Decision Making:* Onitsha: Bookpoint Educational Ltd Publishers.

Nwoko, C. (2011). *Public Expenditure Management*. Enugu: Gethsemane Consultingand Publishing.

Obi, E.A. (2005). *State and Economy*. Onitsha: Bookpoint Ltd.

Odoh, N.N. (2004). *Public Finance Management*. IMTPolytechnic, Enugu: J.T.C.Publishers.

Olewe, B.N. (2015). *Development Administration*. Aba: Grace Ventures.

Olori, E.A. (2004). *Local Government Administration in Nigeria:* A Contemporary Issue. Lagos: Gbesi Publications.

Olurankinse, O.S. (2012). Budget Performance. Lagos: Kingdom Publishers.

Orji, J.N. (2009). Business Research Methodology on Publicity Company. Maryland,Enugu: Grace Publishers.

Oshashami, K. (2012). *Government Accounting and Financial Control*. Ibadan, Oyo:Intee printers Limited.

Reeve, J.M., & Warren, C.S. (2008). *Principles of Financial and ManagerialAccounting*. New York: Thomson Higher Education.

Robert, N. (1960). *Planning and Control Systems*: A framework for Analysis. NewYork:Wills Publishers.

Simons, H.I. (2010). *Management Control System*. Enugu: Winners Publishers.

Whitaker, T.R. (2006). *The Politics of Tradition Continuity and chance in Northern Nigeria*. Ibadan, Oyo: Princeton Publishers.

Wildavsky, A. (2015). The New Politics of the Budgetary process. Glenview: ScottForeesman Publishers.

Wralth, R. (2008). *Budgetary Control and plan in Nigeria*. Lagos: Uweni Publishers.

Yakubu, O.G. (2011). *Budget Preparation*. Ogun:Faith Publishers.

Yamane, T. (2013). *Statistics-An introductory Analysis*, 3rd Edition. New York: Harper and Row publishers Ltd.

Yang, Q. (2010). *The Impact of the Budgeting Process on Performance in Small and Medium-Sized Firms in China*. Doctoral Dissertation. University of Twente,Netherlands: Print Partners Ipskamp, Enschede.

