Abstract

The study examines the effect of budgeting and budgetary control on accountability in the Ahmadu Bello University, Zaria. Primary source of data was used. The study data was gathered through the aid of structured questionnaire distributed to the respondents. A total number of 273 questionnaires was used in this study. However, due to the nature of the data multiple regression estimate was used for the analysis. The findings from this study shows that budgeting control, budgeting process and budgeting implementation have positive and statistically significant effect on the accountability. However, based on this findings, this study concludes that budgeting and budgetary control has significant influence on the level of accountability in public tertiary institution in Nigeria. The study therefore, recommends that Budgets/budgetary controls should be used as an internal control measure to check and measure performance in an organization. As observed by the study, budgets/budgetary controls form an integral part of an organization's internal control, hence, it should always be used to control most of the organization's financial operations and activities. The study recommends that in order to enhance the effectiveness of Budgetary control techniques in the Organizations, the management should put in place measures to solve the budgetary control system problems such as enhancing better understanding of budgetary control techniques, their behavior and institutional dynamics among the staff, developing strong financial integration with performance management, quarterly revision of financial plan to redirect resources at frequent intervals, better engagement between organizational leaders, managers, finance staff with timing of the financial plan.
way that they affect the attainment of the organizational goals. Budget is a financial or quantitative statement prepared and approved prior to defined period of time of the policy to be pursue during the period for the purpose of attaining a given objectives. It may include income, expenditure and the employment of capital (ICMA, 2009). In order to achieve these objectives or goals, organization must economize resources and discover the means of achieving these goals. These goals can only be realized when the properly planned use of available resources are controlled and coordinated effectively. Thus, a system of managing a business by making forecasts of different activities and applying a financial value to each forecast becomes imperative. These forecasts are guided by the formulation and adoption of planned systems such as techniques in budgeting, variance analysis and so on.

According to Olurankinse (2012), budget making and budget implementation involve the process of identification of public needs and the determination of the quality of goods and services to satisfied these need through the political process, by economic analysis with the overall developmental plan objective. Government prepares budget in form of public policy to serve as a driving force through which are mission could be achieved. As good as our budget is, the performance of which can be measured in terms of accomplishment is nothing to write home about.

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Government use budgets as a guiding tool for planning and control of its resources, be it financial or otherwise. The use of budget involves knowing how much money you earn and spend over a period, particularly one year. When a budget of an establishment, department or ministry is created, it means creating a plan for spending and saving money, (Abdullahi and Augus, 2012). Budget accomplishment is far from reality and the disparity between budget and accomplishment are so wide and kept on abating as years pass by. Budgetary Control was defined by Tubbi (1982) as the establishment of departmental budget relating the responsibilities of the executives to the requirement of a policy and the continuous comparism of actual with budgeted results either to secure by individual action, the objective of that policy or to provide a firm basis for its revision. Therefore, it is pertinent to say that the level of importance that is attached to this plan and effect made in controlling the variance differ in organizations. Once the goal are set, which must be based on the detailed analysis of feasibility within the content of the political and social value. The tactical plans will enable it to strive towards its attainment.

More often, when these plans are put into operation, condition prevail which tends to cause deviation from the plan and corrective measures are always taken to steer the business back on the right track. And to lend credence to goal congruence suitable techniques should be applied to specific arrears that need
special attention hence the measurement of budgeted with actual to arrive at the variance cannot be over emphasized. A business is said to be on the right track if the outcome off budgeted estimate is favorable as against the actual. This study is set to highlight the importance of budgetary and budgeting as a tool of accountability in Government parastatals, using Ahmadu Bello University as a case study.

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Statement of the Problem The growth of the financial business of an organization rests on budgetary control system or techniques, hence, they are considered as a vital tool in any business situation. Lack of budgets in planning and control has required in the indiscriminate use of fund meant for more viable activities. Again the inability of many companies to plan and accomplishment budget goals is traceable to their inability to apply controls in their budget system. Budgetary goals are not realized due to low level of management staff. The effectiveness and efficacy of budget and budgeting in discharging its various functions depend on the crucial role of budget management and control, which is an onerous task of the Planning and Budgeting department of any government ministry, and ministry of finance in particular. Horngren et al (2008), cited in Abogun and Fagbemi (2012), identify these functions as including planning, motivating, communicating and controlling. The effectiveness of which, according to them, is more evident in the developed countries. In developing countries including Nigeria however, several problems remains unsolved with regard to the budget preparation, execution or implementation, control, audit, and evaluation in the public sector. This culminates into accumulation of huge amount of idle cash that can serve other developmental activities. Many scholars have investigated one or other aspect of budget effectiveness, efficacy and usefulness. Among them are Olurankinse (2012), Adah and Mamman (2013), Silva and Jayamaha (2012), Faleti and Myrick (2012) apart from those in the extant literature. However, these scholars are yet, to specifically, investigate the crucial role of budget management and control in budget effectiveness in discharging its functions. In addition, a review of extant literature particularly in Nigeria revealed that studies on budgeting have not been ministry-specific (see Faleti and Myrick,

Effect of Budgeting and Budgetary Control on Accountability in the Ahmadu Bello University, Zaria 2012; Adah and Mamman, 2013; Olurankinse, 2012; Olaopa et al, 2012). This study investigates how the budgetary and budgeting is used to control the expenditure in government parastatals.
Research Questions The following research questions were raised to guide the study: i. To what extent does budgetary control affect accountability in Ahmadu Bello University Zaria? ii. To what extent does budget implementation affect accountability in Ahmadu Bello University, Zaria? iii. To what extent does budgeting process effect accountability in Ahmadu Bello University Zaria?

Objectives of the Study The broad objective of this study is to investigate effect of budgeting and budgetary control on accountability in the Ahmadu Bello University, Zaria. Specifically, the study seek to; i. Examine effect of budgetary control on accountability in Ahmadu Bello University, Zaria ii. Examine effect of budget implementation on accountability in Ahmadu Bello University, Zaria. iii. Examine effect of budgeting process on accountability in Ahmadu Bello University, Zaria

Research Hypotheses The following null hypotheses were tested; H : Budgeting control has no significant effect on the 01 accountability in Ahmadu Bello University, Zaria. H : Budget implementation has no significant effect on the 02 accountability in Ahmadu Bello University, Zaria. H : Budgeting process has no significant effect on the 03 accountability in Ahmadu Bello University, Zaria.

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H : Budgeting process has no significant effect on the 03 accountability in Ahmadu Bello University, Zaria.

2. Review of Empirical Studies Many studies abound in the literature on budget, budgeting, budgetary process, budgetary control, and accountability. Scholars and researchers have developed concepts, postulates, theories and constructs of budget and budgeting. Hence, this study reviews the existing literature on the above issues under the subheadings of tridimensional frameworks of conceptual, theoretical and empirical perspectives.

Okafor, (2012) investigated role of budgeting in government parastatals accountability in Enugu State Housing Development Authority. The study make used primary source of data. Survey research design was used in the study. Questionnaire was used to collected data from 60 selected staff from the ministry. The study found that major problems is the inability of organizations to plan and accomplish goals which can be traced to their inability to apply controls and accountability in the budgeting system. The study also found significant relationship between budget implementation and accountability in the ministry.

Olaoye and Ogunmakin, (2014) examined the budgetary control and accountability in government parastals in Osun state Nigeria. The primary objective was to determine the relationship between revenues and expenditures estimates and actuals. The study make used five parastals sampled. The Pearson Product
Moment Correlation was used to determine the existence of relationship. Findings revealed that there existed strong and weak negative

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relationship in the budgetary control and accountability of the establishments over the periods selected, viz: Agricultural Corporation -0.28 (weak), Broadcasting Corporation -0.58 (strong), College of Education -0.41 (weak), Property Development Corporation -0.64 (strong) and Water Corporation -0.33 (weak). The study recommended that the budgeting process in those corporations needs a re-engineering to reflect the true picture of their fiscal ability and to be a guide to action and accountability in the ministry.

Kimani, (2014) examined the budgetary control in Non-Governmental Organizations and its effects on their accountability. The research target population consisted of 7,127 Non-governmental Organizations. Thirty Non-Governmental Organizations were selected using convenience judgmental sampling technique, both local and international organizations with headquarters in Nairobi. A descriptive survey (questionnaires) was used in the data collection. The study made use of descriptive and inferential statistic to analysis the data. The relationship between budgetary control and accountability of the NGOs was analyzed using correlation and regression analysis. The study found that there is a weak positive effect of budgetary control on accountability of Non-Governmental Organizations in Kenya. The research recommends that employees need to be sensitized on budgetary controls and the effect on accountability of the organization.

Onuorah, (2012) examines the management of public funds in terms of how public office holders give accountability report of their stewardship. Data on total federal government revenue and expenditure, state governments' revenue and expenditure were collected from Statistical bulletin from the Central Bank of Nigeria

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from 1961-2008. The results were analyzed using relevant statistical tools. The findings reveals that the level of accountability is very poor in Nigeria because the attributes of accessibility, comprehensiveness, relevance, quality, reliability and timely disclosure of economic, social and political information about government activities are completely non available or partially available for the citizens to assess the performance of public officers mostly the political office holders. The study recommends among others that for accountability to be successful in the management of public funds in Nigeria there must be a
reduction in the level of corruption, improving public sector accounting and auditing standards, legislators as champions of accountability and restructure the public accounts committees and the value of money must be applied in the conduct of government business.

Balogun, Mamidu and Owuze (2015) investigated effect of budgetary control on accountability. The study make used International Breweries as a case study. Data used for the research was collected through well-structured questionnaire using simple random sampling for selecting respondents. Analysis of data was done using frequency percentage and chi-square. Findings from this study revealed that budgets and budgetary controls are factors that can influence the accountability of an organization, as they have a very mutual relationship. Concerning how budgets are linked to accountability, budgets and budgetary controls mainly form and give every organization the structural support to achieve its goals and objectives, and maximizing accountability, through resource allocation and control.

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Ugwuanyi and Ebe (2012) use content analysis techniques to assess the impact of poor accounting practices on budget implementation in government owned industries of Enugu State of Nigeria, coming out with the finding of existence of faulty budgetary implementation. Adah and Mamman (2013) employ primary data source to assess the performance of incremental budgeting system in the Nigerian public tertiary institution. Their findings show that budget performance is not dependent on the use of incremental budgeting system. Silva and Jayamaha (2012) assess the budgetary process of Apparel Industry in Sri Lanka using variables such as planning, coordination, control, communication and evaluation via return on assets. The correlation coefficient and regression analysis employed show that, budgetary processes had significant associations with the organizational performance of apparel industry in Sri Lanka. In a similar Nigerian study, Abogun and Fagbemi (2012) use questionnaire survey technique via the convenience sampling technique; employing Spearman's Rank Correlation and Chi-square test as instruments of data analysis. Their finding provides strong evidence on the effectiveness of budgeting as a control measure in Nigeria.

Epstein and McFarlan (2011) carried out a study in Denmark on measuring efficiency and effectiveness of a nonprofit's performance, it was found that budgetary control was one of the important tools in achieving efficiency of in nonprofit making organizations. The results of the study revealed that effective budgetary control improves performance of local authorities. Mwaura (2010) concluded that budgetary participation affects return on capital employed, return on assets to a great extent. Gacheru (2012) in her
study of the effects of the budgeting process on budget variance found out that budget preparation, budgetary control and budget implementation significantly influence budget variance. Abokun and Fagbemi (2012), explain that another use of budget for control purpose is in evaluating performance. They argue that organizational plans are carried out by people, thus, control is exercise not over operations, revenue, costs, but over the persons responsible for those operations and the related revenue and expenses. Nawaiseh (2014) carried out an empirical assessment of measuring the extent of implementing responsibility accounting rudiments in Jordanian Industrial Companies listed at Amman Stock Exchange. The objectives of the study were to identify the extent the Jordanian Industrial Companies fully implement responsibility accounting, to disclose the obstacles that may abstain of full implementation of responsibility accounting rudiments. The study recommended the necessity for public shareholding companies to give generally more interest to managerial accounting, specifically for responsibility accounting by recruiting professionals in accounting departments, particularly, CMAs.

Nyakuwanika et al. (2012) analyzed the effective responsibility accounting system strategies in the Zimbabwean Health Sector 20032011. The study set out to come up with strategies to ensure effective responsibility accounting system in the Ministry of Health and Child Welfare MOHCW in Mashonal and West Province of Zimbabwe. It was observed that departments were operating with mandated budgets and that planning and control were not integrated. In addition it was also observed that performance reports were being used to fix blame on management and that performance reports were not being distributed to sectional managers on a regular basis.

Kazeem, Hakeem and Reuben (2014) on the topic “Budgetary and Management Control System for Improved Efficiency in Public Effect of Budgeting and Budgetary Control on Accountability in the Ahmadu Bello University, Zaria Sector” drew information from a wide array of national and international primary and secondary sources: they were able to justify the principal changes that the radical budgetary reforms introduced. They were able to show that the Nigerian budgetary reforms have been geared the level of accountability in the public sector.
This is supported by Serem (2013) who explains that there is a weak positive effect of budgetary control on performance of NonGovernmental Organizations in Kenya measured by R square at 14.3%. The research recommends that employees need to be sensitized on budgetary controls and the effect on performance of the organization. From the above literature little has been done in relation to budgetary control and effectiveness of nongovernmental organizations, this is however geared to establish whether there is any relationship between budgetary control and effectiveness of nongovernmental organizations.

The study carried out by Olurankinse et al. (2008) on “budgeting as a tool for control and performance evaluation in the public sector” discovered that there is lack of fiscal discipline and control, which resulted in greater spending on expenditure. Implementation as a key to Nigeria's recovery discovered that the Nigerian economy is stagnant and that there is also a collapse of public infrastructure. He recommended that the dwindling revenue encountered in Nigeria should be tackled in other to achieve better budget implementation.

Based on the review of the extant literature, this current study carves out a niche and distinction for itself in the contemporary empirical literature of budgeting in that it is ministry- specific. The study also

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contributes to the body of knowledge by providing a strong research base through the methodology adopted and the linkage of the theory used to the findings.

Studies in budget, budgeting, budgetary process, budgetary control, and budget management and control normally hinge on some theories, constructs and underpinnings. Rubin (1990) opines that theory in budgeting, like much of public administration, has been of two kinds, namely: normative and descriptive. Descriptive theory centers on close observation or participation in public sector activities, while normative theory (advice) dwells on values rather than on observations. Embedded in either normative or descriptive theory are: Bottom-up theory; top-down theory; instrumentalism theory; principal-Agent theory; control of bureaucracy theory; scientific management theory; systems theory; decision theory; and rational choice theory. This study adopts the principal agent- theory as it provides a rich theoretical framework for the study. Principal-agent

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theory, according to Leruth and Paul (2007), manifests in the public sector budgeting in various manners. It involves specifying an observable contract between the principal and the agent as several principal-agent relationships exist in the public sector. For example, a minister or any political appointee is a principal with the main objective of making the civil servants (the agents) under him/her implement his/her promises.

Another one is the relationship between the legislature and the executive arm of government, which makes sure that the government implements it programs. However, the relationship between the ministry of finance and other ministries is the broader form of principal-agent relationship in public sector. The ministry of finance acts in the capacity of principal while supervising line ministries (agents) to ensure they produce a certain level of budget output as stipulated in the central/master budget. Therefore, the principal-agent theory seems more central and core to the research at hand judging from its case study (ministry of finance in Kwara state of Nigeria) than do others.

3. Research Methodology This study is a survey research design in nature. This study involves obtaining data from the staff of Ahmadu Bello University, Zaria. The research setting is cross-sectional in Nature. Cross sectional design was used in the study to establish the status of the variables in the study and their relationship using different groups of respondents at one point in time (Poulet & Moul, 1987). This design was chosen since it allows the researcher to assemble several study groups or samples selected from the same population and record variable measures for each group. It also enables the researcher to collect data in a relatively short period of time (KIM 2009).

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The target population consisted of all employees in busary department of Ahmadu Bello University, Zaria. According to the information getting directly from the school, a total number of 297 staff were working with the ABU bursary unit and this form population for this study. However, due to the smallest size of the population (297), the study would make use of the entire population as the sample size for more accurate result to be reached. The study employed convenience sampling. The convenience sampling is used for collecting a large number of completed surveys quickly and within limited cost.

There are two basic source of data collection i.e. primary and secondary source. However, for the purpose of this study only primary source would be used. Primary source involve collection of data directly from the raw source through either the aids questionnaires or interview. Primary data was collected from directly from the field using a structured questionnaire. A structured questionnaire was used where
respondents were given a set of influence budgetary and budgeting controls on accountability in ABU, Zaria. The questionnaire measure the key variables of the research, and a structured questionnaire with close-ended type was used for this study with 1-5 likert scale which consist of strongly disagree to strongly agree to answer the research questions and also. It is used to measure the responses of the respondents of this study.

This study used both descriptive and inferential statistics to analysis the data. First, descriptive statistics are to be conducted using frequency, percentages, means and standard deviations for the dependent and independent variables. Secondly, data analysis for this study employed multiple regression techniques. Regression analysis techniques developed for analysing the inter relationship among the study variables. Based on the analysis and their interpretations, conclusions were drawn and recommendations given.

4. Result and Discussion Response Rate The data collected for this study, 297 structured questionnaire were distributed to the staff of Ahmadu Bello University, Zaria bursary unitin main campus. Out of this distributed questionnaire, 286 were returned duly answered, which represents about 96.2 percent of the total questionnaires distributed. Furthermore, out the returned questionnaires only 273 were completely and filled and returned, which represent about 91.9% percent of the total distributed questionnaires were found usable for the study. This size is considerable for the study because it is not necessary required that the researchers should have 100 percent responded rate of the distributed questionnaire.

Descriptive Statistics The descriptive statistics of variables are presented in this section, the descriptive helps in showing the nature of the data, respondent qualification, and gender among others. The full details of the descriptive statistics are presented in the appendix of the work.

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The result shows that 68.5% of the respondents were male while the remaining 31.5% were female. This implies that majority of the study respondents are male staff.

The result in table 4.2 also shows that 78.2% of the respondent are HND/BSc holders, 14.3% of the respondents were OND/DIP holders, and 4.4% were SSCE holders while the remaining 3.1% were M.Sc./P.HD holder. This implies that majority of the respondents are well educated. The result reveal that
29 respondents representing 10.6% were single, 85.3% of the respondents were married and the remaining 4.01% were devoice.

Normality Test The study employed histogram and residual plots for normality test. The normality test result shows that the data distribution indicates normal in the histogram and residual plots, since all the bars of the histogram were close to a normal curve (i.e. moving towards the Centre of the histogram).

Homoscedasticity According to Narusis (1995), asserts that homoscedasticity assumption is satisfied when there is no pattern in the data distribution

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and residuals are scattered randomly around the horizontal (parallel) line through zero. So, the assumption of homoscedasticity requires that the variance of the dependent is the same at all values of independent variable or constant variance of the error term. (Hair, Black, Babin & Anderson, 2010). See Appendix.

The Spearmen correlation coefficient determines the strength of the linear relationship between the two variables; the closer it is to 1, the better. Cronk (2008) contended that a coefficient below 0.3 indicates weak correlation, above 0.3-0.7 is moderate, and above 0.7 shows very good correlation. The results in Table 4.4 shows significant moderate correlation. The correlation between accountability and budgetary control shows a positive but weak relationship given the coefficient value of 0.289. Furthermore, the correlation shows a weak and positive relationship between accountability and budget implementation given the coefficient value of 0.372. Also a positive and weak relationship are found between budget implementation and accountability. The coefficients carry values between 0.220 and 0.565. The result further shows a positive correlation between all the independent variables and dependent variable.

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2The value of adjusted R was at 0.434 or 43.4%. This implies that the study independent variables (BDC, BDI and BDP) are jointly accounted for about 43.4% variation in the dependent variable (ACCT), while the remaining 56.6% are been explained by any others variables that are not incorporated into the study model. The f-statistic value of 45.728 with the probability value of 0.000, is significant at 1% level. This implies that the study model independent variables is fit to measure dependent variable. However, the value of Durbin Watson (DW) of 2.408 reveals that there is no present of serial auto correlation. The
variance inflation factor (VIF) was further carried out to test for the present of multicollinearity in the study model. The result reveals absence of multicollinearity given the VIF of 1.923, 2.149 and 1.653 for BDC, BDI and BDP respectively. This means that the study independent variable are not perfectly correlated and the regression coefficients is stable.

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Table 6. Hypotheses Testing and Discussion of Findings

Hypothesis One
H : Budgeting control has no significant impact on accountability in Ahmadu Bello University, Zaria. Budgeting control as one of the explanatory variable showed a positive regression coefficient (0.373), with a p-value of 0.000 significant at 1% significance level. This implies that the level of budgeting monitoring and control have a significant impact on the accountability of bursary unit in ABU, Zaria. Hence, the hypothesis 1 is rejected. Therefore, it can assumed that budgeting control has significant impact on accountability of bursary unit ABU, Zaria. This findings is in conformity with the study of Silva and Jayamaha (2012); Olurankinse (2012); Adah and Mamman (2013) whos found positive and significant relationship between budgeting control and accountability in public sector. However, the result is not in consonant with the work of Abogun and Fagbemi (2012) who documented insignificant relationship between budgeting control and transparence in Nigeria public sector.

Hypothesis Two
H : Budget implementation has no significant impact on accountability in Ahmadu Bello University, Zaria. Budget implementation as one of the explanatory variable showed a positive regression coefficient (0.226), with a p-value of 0.000 significant at 1% significance level. This implies that the level of budget implementation have a significant impact on the accountability of bursary unit in ABU, Zaria. Hence, the hypothesis 1 is rejected. Therefore, it can assumed that budgeting implementation has significant impact on accountability of bursary unit ABU, Zaria. This result is in line with the findings of Abdullahi and Augus, (2012); Abokun and Fagbemi (2012) who found positive and significant effect of budget implementation on accountability and transparence in government account.

Hypothesis Three
H : Budget process has no significant impact on accountability in Ahmadu Bello University, Zaria. Budget process as one of the explanatory variable showed a positive regression coefficient (0.161), with a p-value of 0.002 significant at 1% significance level. This implies that the
process of budget preparation have a significant impact on the accountability of bursary unit in ABU, Zaria. Hence, the hypothesis 3 is rejected. Therefore, infer that budget process have significant impact on the accountability in ABU, Zaria. This findings is in conformity with the study of Adeusi, Akeke, Adebisi, and Oladunjoye, (2013) Gacheru (2012); Ugwuanyi and Ebe (2012) who found significant and positive effect of budget process on the accountability. However, the finding contradict the work of Pilkington and Crowther (2007) who document insignificant relationship between budget process and accountability.

5. Conclusion and Recommendations

The study investigated impact of budgeting and budgetary control on accountability in ABU, Zaria. Based on the finding of this study, it conclude that budgetary and budgeting control has significant influence on the accountability in public institutions in Nigeria. It therefore, recommend that budgets/budgetary controls should be used as an internal control measure to check and measure performance in an organization. As observed by the study, budgets/budgetary controls form an integral part of an organization's internal control, hence, it should always be used to control most of the organization's financial operations and activities.

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The study recommends that in order to enhance the effectiveness of Budgetary control techniques in the Organizations, the management should put in place measures to solve the budgetary control system problems such as enhancing better understanding of budgetary control techniques, their behavior and institutional dynamics among the staff, developing strong financial integration with performance management, quarterly revision of financial plan to redirect resources at frequent intervals, better engagement between organizational leaders, managers, finance staff with timing of the financial plan.

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