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Toward a unifying framework for budgetary control and accountability in the public sector

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Abstract

The system of budgetary control includes a variety of procedures, obligations and instruments which lead to change the workplace and offer better services and goods. The budgetary control process is comprised of budgeting, planning, controlling and evaluating, which provides a formal basis for monitoring and controlling, towards the achievement of the objectives specified in the budgeting and planning stages, thus providing evaluating and makes auditing as a component part in the process which is necessary to be able to make corrections to current operations and activities in order to meet the original objectives and plans. Furthermore, accountability is an essential element of good governance so the need for accountability and efficiency of service delivery in public organizations, put's public organizations at the fore front in establishment of control systems. Hence it is necessary to explore the factors that determine and impact accountability in the public sector. This paper presents the relationships between budgetary control, planning, monitoring and controlling, auditing, and integrity with accountability in the public sector and their impact on accountability in the public sector is examined.

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Public sector audit has experienced considerable expansion throughout the world. The reason for this is closely related to changes in the structure of government and concern for more accountable and transparent governance, which has resulted in a large increase in the number of accounts and sophistication of financial reporting. The expansion has brought with it an added demand for accountability (Dowdall, 2003). On the whole, the questions discussed the systems of auditing and accountability in the public sector. The data collected were analyzed, using cross tabulations and the Pearson Chi-square test. Results and discussion. Internal Control Systems Credibility of an audit depends, among other things, on internal controls. Control in the public sector. A case study of ministry of finance, makurdi. By. To ascertain the effectiveness of budgets control and the problems affecting budgeting and budgetary control. The writers used literature review as their main source of data using ministry of Finance, Makurdi as a case study and also made use of personal observations. The writers found 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.