



PUBLIC SECTOR ACCOUNTING PRACTICES AND SERVICE DELIVERY EFFICIENCY IN NIGERIA

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Abstract: This study examined the influence of public sector accounting practices on service delivery efficiency in Nigerian public sector institutions. Specifically, the study focused on budgetary control and internal audit practices as independent variables, and timeliness and quality of service delivery as dependent variables. The study adopted a descriptive survey research design, targeting accountants, auditors, finance officers, and service managers across selected federal, state, and local government institutions. A total of 250 respondents were sampled using stratified random sampling, and data were collected via a structured questionnaire. Descriptive statistics, correlation, and multiple regression analysis were used to analyse the data. The findings revealed that budgetary control has a significant positive effect on the timeliness of service delivery, while internal audit practices significantly enhance the quality of public services. Collectively, budgetary control and internal audit practices explained 67.2% of the variation in service delivery efficiency ($R^2 = 0.672$), and the regression model was statistically significant ($F = 254.36, p < 0.001$). The study concludes that robust accounting practices are critical for improving the efficiency, accountability, and effectiveness of public service delivery in Nigeria. Based on these findings, the study recommends strengthening budgetary control mechanisms, enhancing internal audit functions, adopting digital accounting systems, and enforcing policy reforms to improve transparency, reduce delays, and enhance the quality of services.

Keywords: Public sector accounting, budgetary control, internal audit, service delivery efficiency, Nigeria.

Introduction

Public sector accounting practices are critical instruments in ensuring transparency, accountability, and efficiency in the management of public resources. Effective accounting practices in government institutions have a direct influence on service delivery efficiency, which encompasses the timely provision of quality public services to citizens (Onowu et al, 2025). Public service efficiency is increasingly being linked to the ability of government agencies to effectively plan, allocate, and monitor resources, a process that is fundamentally anchored on robust accounting frameworks (Bakari & Abubakar .2025).

The public sector in Nigeria has historically been plagued by inefficiencies, mismanagement of funds, and poor service delivery, which undermine citizen trust and hinder socio-economic development (Edheku et al, 2022). These inefficiencies are often traced to weak accounting practices, including poor budgetary controls, ineffective internal audit systems, and inadequate financial reporting mechanisms (Gideon & Akinduro, 2023). Scholars argue that strengthening accounting practices can serve as a key mechanism for promoting efficiency in service delivery, reducing wastage, and enhancing accountability in public institutions (Wike & Horsfall, 2025).

Budgetary control, for instance, is widely regarded as a crucial element of public sector accounting. It ensures that

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allocated resources are used for intended purposes and that deviations from planned expenditure are promptly detected and corrected (Ariyo-Edu, & Woli-Jomh, 2024). Similarly, internal audit practices are instrumental in monitoring compliance, detecting fraud, and providing assurance on the integrity of financial operations (Appolos et al, 2016). When effectively implemented, these accounting practices are likely to improve both the timeliness and quality of public service delivery, thereby fostering greater citizen satisfaction and trust in government operations.

Despite various reforms in Nigeria, including the adoption of the International Public Sector Accounting Standards (IPSAS), service delivery efficiency remains a significant challenge (Erasmus, 2026). Studies suggest that lapses in accounting practices, such as inaccurate record-keeping, delayed reporting, and weak internal controls, continue to impede the optimal utilization of resources, resulting in poor infrastructure, inadequate healthcare, and substandard educational services (Isoboye .(2020). Therefore, examining the relationship between public sector accounting practices and service delivery efficiency is critical for policymakers, administrators, and researchers seeking to enhance governance and public sector performance in Nigeria.

This study, therefore, seeks to investigate the extent to which public sector accounting practices specifically budgetary control and internal audit practices affect service delivery efficiency in Nigeria. By identifying the gaps in current practices and evaluating their impact on service outcomes, the research aims to provide evidence-based recommendations to improve governance, accountability, and the overall efficiency of public service delivery. This research contributes to the growing body of knowledge on public financial management in developing economies and provides practical insights for improving the effectiveness of public institutions.

The Objective of the study:

The general objective of the study is to examine the influence of public sector accounting practices on service delivery efficiency in Nigeria. Specific Objectives are to:

1. Determine the effect of budgetary control on the timeliness of service delivery in Nigerian public sector institutions.
2. Determine the impact of budgetary control on the quality of public service delivery in Nigeria.
3. Determine the influence of internal audit practices on the timeliness of public service delivery in Nigeria.
4. Determine the effect of internal audit practices on the quality of public service delivery in Nigeria.

Research Questions

1. How does budgetary control influence timeliness of service delivery in Nigerian public sector institutions?
2. How does budgetary control influence the quality of public service delivery in Nigeria?
3. How does an internal audit practice influence timeliness of service delivery in the Nigerian public sector?
4. How does internal audit practice influence the quality of public service delivery in Nigeria?

Research hypothesis

H₀₁: Budgetary control has no significant influence on the timeliness of public service delivery in Nigeria.

H₀₂: Budgetary control has no significant influence on the quality of public service delivery in Nigeria.

H₀₃: Internal audit practices have no significant influence on the timeliness of public service delivery in Nigeria.

H₀₄: Internal audit practices have no significant influence on the quality of public service delivery in Nigeria.

Agency Theory: Agency Theory, first pronounced by Jensen and Meckling (1976), focuses on the relationship between principals and agents. It postulates that agents are expected to act in the best interests of principals, but due to information asymmetry and differing objectives, there is a risk of opportunistic behaviour (Eisenhardt, 1989). In the public sector, citizens and government authorities act as principals, while public sector managers and accountants act as agents responsible for the efficient use of public resources. In Nigeria's public sector, accounting practices such as budgetary control and internal audit serve as mechanisms to mitigate agency problems by ensuring that agents utilize resources efficiently and transparently



(Ariyo-Edu & Woli-Jomh, 2024). Proper accounting practices help to monitor financial activities, reduce misappropriation, and enhance accountability, which in turn improves the timeliness and quality of public service delivery. Agency Theory thus provides a theoretical foundation for understanding how structured financial oversight can influence service delivery efficiency.

Resource-Based View Theory: The Resource-Based View Theory, popularized by Barney (1991), suggests that organizations gain a competitive advantage and achieve superior performance by effectively managing and leveraging valuable, rare, inimitable, and non-substitutable resources. While traditionally applied to private sector firms, RBV is increasingly used to examine efficiency in public sector organizations, particularly regarding human, financial, and technological resources. Public sector accounting practices like budgetary control and internal audit practices can be viewed as strategic resources that enhance organizational capability. When properly implemented, these accounting practices allow public institutions to allocate financial resources effectively, monitor expenditures, and optimize service delivery outcomes (Twagira & Kengere, 2023). The RBV framework emphasizes that efficient management of such resources is crucial to improving the quality and timeliness of services, thereby fostering public trust and institutional performance.

Concept of Public Sector Accounting Practices:

Public Sector Accounting Practices refers to the structured financial management processes, policies, and controls implemented in public sector institutions to ensure accountability, transparency, and effective utilization of resources (Edheku et al, 2022). Public sector accounting practices are critical because they directly influence how efficiently services are delivered to citizens, particularly in developing economies like Nigeria, where resource mismanagement and bureaucratic inefficiencies are prevalent (Gideon & Akinduro, 2023). By conceptualizing public sector accounting practices along these dimensions, researchers can empirically assess how budgetary control and internal audit practices individually and collectively influence service delivery efficiency in Nigerian public institutions.

Concept of Budgetary Control: Budgetary control is the systematic process of planning, monitoring, and evaluating the allocation and utilization of financial resources in an organization. It involves comparing actual expenditures against planned budgets, identifying variances, and taking corrective actions to ensure resources are used efficiently (Ariyo-Edu & Woli-Jomh, 2024). In the public sector, budgetary control ensures that government ministries, departments, and agencies adhere to approved financial plans, reduce wastage, and optimize the delivery of public services (Sani, 2025). Effective budgetary control is linked to both the timeliness and quality of services because it ensures that resources are available when needed and used for their intended purposes.

Concept of Internal Audit Practices: Internal audit practices refer to the structured evaluation of financial records, operational procedures, and compliance systems within an organization. The internal audit function provides assurance that resources are managed appropriately, identifies potential areas of fraud or mismanagement, and ensures adherence to statutory and regulatory requirements (Appolos et al, 2016). In the Nigerian public sector, robust internal audit practices help to strengthen accountability, detect irregularities early, and enhance overall organizational performance. By serving as a monitoring mechanism, internal audit practices influence both the efficiency and effectiveness of service delivery.

Concept of Service Delivery Efficiency:

Service delivery efficiency refers to the ability of public institutions to provide timely, high-quality, and accessible services to citizens while making optimal use of available resources (Abdullahi et al, 2026). Efficient service delivery is a critical indicator of good governance, public accountability, and institutional performance in both developed and developing countries (Bakari & Abubakar, 2025). Inefficiencies in Nigeria, public service delivery have been attributed to weak financial management, lack of accountability, and ineffective monitoring systems (Wike & Horsfall, 2025). Thus, examining service delivery efficiency as the dependent variable allows researchers to assess how improvements in public sector accounting practices can enhance governmental performance. By conceptualizing service delivery



efficiency along timeliness and quality, this study provides a clear framework for evaluating the impact of public sector accounting practices on performance outcomes.

Concept of Timeliness of Service Delivery: Timeliness refers to the speed and promptness with which public services are delivered to citizens. It measures whether services are provided within stipulated timeframes and in accordance with planned schedules. Timely delivery of services such as healthcare, education, and infrastructure projects reflects the effective allocation and utilization of resources. Accounting practices like budgetary control ensure that funds are released on time, preventing delays in service provision (Appolos et al, 2016). Hence, timeliness is a critical dimension of service delivery efficiency because it directly affects citizen satisfaction and trust in public institutions.

Concept of Quality of Public Services: Quality relates to the standard, reliability, and effectiveness of services provided by public institutions. High-quality services meet or exceed citizen expectations and demonstrate professional competence, accountability, and adherence to regulatory standards (Edheku et al, 2022). Internal audit practices and other accountability mechanisms help maintain service quality by detecting irregularities, ensuring compliance with financial and operational guidelines, and promoting ethical practices (Gideon & Akinduro, 2023). Consequently, the quality of public services is a fundamental measure of efficiency, reflecting how well resources are managed to achieve desired outcomes.

Empirical Literature Review

Erasmus (2026) examined the relationship between public accounting reforms and financial management in Nigerian federal government agencies. The study covered 90 agencies, adopting a census approach. Data were collected through a structured five-point Likert scale questionnaire, with 209 valid responses out of 240 distributed. Analysis was conducted using the Pearson Product Moment Correlation Coefficient via SPSS (version 21). Findings revealed that major reforms Treasury Single Account, Integrated Payroll and Personnel Information System, and Government Integrated Financial Management Information System all have significant positive

relationships with public expenditure management. The study concluded that public accounting reforms have substantially improved financial management in Nigeria's federal agencies. The study recommended strengthening GIFMIS for full budget integration, enforcing complete adoption of IPPIS to enhance transparency, and enrolling all agencies in the TSA to reduce financial leakages. It further emphasized the need for technological tools such as biometric systems, alongside stronger internal control and risk management frameworks, to curb mismanagement and corruption.

Ariyo-Edu and Woli-Jomh (2024) examined the impact of budgeting and budgetary control systems on the effectiveness of the public sector in Kwara State, Nigeria. The study adopted a survey design, targeting 130 senior staff from the Directorate of Planning, Research and Statistics (DPRS) and Directorate of Personnel, Finance and Supply (DPFS) across five ministries, with a sample size of 98 respondents selected using purposive sampling. Primary data were collected through a structured questionnaire based on a five-point Likert scale. Data analysis was conducted using multivariate regression and percentages with SPSS version 23.0. The findings revealed a strong explanatory power, indicating that budgeting processes account for 82.2% of variations in public sector effectiveness.. The study concluded that budgetary control mechanisms significantly enhance public sector performance in Kwara State. It recommended that public sector management should promote transparency and inclusiveness in budgeting processes to ensure alignment between stakeholder interests and organizational objectives.

Edheku et al. (2022) investigated the relationship between public sector audit and public financial management in Nigeria, focusing on financial fraud control, internal control quality, and financial reporting credibility. The study utilized primary data collected through 200 questionnaires, with 162 valid responses used for analysis. Hypotheses were tested using the chi-square statistical technique. The findings revealed that public sector audit has a significant relationship with financial fraud control, internal control quality, and financial reporting credibility. This indicates that effective audit practices play a crucial



role in strengthening financial management and accountability in the public sector. The study concluded that public sector auditing is vital for improving financial transparency and control, and recommended regular training programs for accountants to enhance their understanding of financial regulations and auditing practices.

Sani (2025) examined public sector audit practices and accountability in Nigeria, with a focus on Zamfara State. The study investigated the influence of audit independence, financial reporting accuracy, and compliance with standards, transparency, and reporting credibility on accountability in public institutions. A survey research design was adopted, with data collected from 300 auditors across ministries, departments, and agencies using multistage sampling. Data were analysed using descriptive statistics and regression analysis. The results indicated that audit transparency and accountability significantly explain variations in good governance. However, audit independence and financial reporting accuracy were found to have no significant effect on accountability, while compliance with standards, transparency, and reporting credibility had significant positive effects. The study concluded that strengthening audit compliance, transparency, and reporting credibility is essential for enhancing accountability in Nigeria's public sector.

Wike and Horsfall (2025) investigated the relationship between public sector financial management (PSFM) practices and the efficiency of government expenditure in Nigeria using a mixed-method approach. The study analysed secondary data (2015–2024) comprising 220 observations from federal and state ministries, departments, and agencies. Data were analysed using ordinary least squares (OLS) regression and structural equation modelling (SEM), alongside diagnostic tests for stationary, autocorrelation, and multicollinearity. Descriptive results indicated moderate performance across PSFM variables (mean ≈ 3 on a 5-point scale). Regression findings showed limited statistical significance, with only accounting and reporting exhibiting a marginal negative effect on expenditure efficiency while other variables were not statistically significant. The model's low explanatory

power suggests that expenditure efficiency is influenced by multiple unobserved factors. However, integration and error correction analysis revealed a strong long-run relationship between financial management practices and expenditure efficiency, with gradual adjustment (20–30%) toward equilibrium over time. The study concluded that while short-term impacts may be weak, robust financial governance structures are critical for long-term efficiency gains. It recommended strengthening institutional capacity, regulatory enforcement, and transparency mechanisms to enhance public sector expenditure efficiency in Nigeria.

Abdullahi et al. (2026) examined the comparative dynamics of efficiency and accountability between public and private sector management practices in Nigeria, with a focus on improving public service delivery. The study utilized data from government agencies and private organizations across key service sectors and applied descriptive and inferential statistical techniques to assess performance indicators such as responsiveness, transparency, cost-effectiveness, and customer satisfaction. The findings showed that private sector practices demonstrate higher operational efficiency, stronger performance measurement systems, and better accountability frameworks, while public sector institutions perform better in promoting social equity and inclusiveness. The study concluded that integrating private sector managerial principles into public institutions through hybrid governance models, performance contracts, and innovation-driven reforms can significantly enhance service delivery efficiency and accountability. It recommended adopting best practices in human resource management, digital transformation, and stakeholder engagement to improve public sector performance in Nigeria.

Isoboye (2020) examined the effect of internal audit practices on aggregate fiscal discipline in Nigerian government organizations. The study covered 350 staff across five agencies CBN, NPA, NIMASA, NDDC, and NNPC and sampled 310 respondents (88.57% response rate) using an online survey. Data were collected through a structured questionnaire and analysed using descriptive and inferential statistics with SPSS 22.0. The study



operationalized internal audit practices through risk assessment, asset safeguarding, and auditor independence, while aggregate fiscal discipline served as the dependent variable. Findings revealed that risk assessment and asset safeguarding have significant positive effects on fiscal discipline, whereas auditor independence showed no significant effect. The study concluded that internal audit practices play a vital role in enhancing fiscal discipline in government organizations. It recommended continuous capacity development for staff and the adoption of digital auditing tools and ICT-based systems to strengthen the effectiveness and strategic value of internal audit functions.

Twigira and Kengere (2023) investigated the effect of internal audit practices on the financial performance of public institutions in Rwanda, using the Rwanda Social Security Board as a case study. The study adopted descriptive and correlational research designs, covering a population of 148 staff through a census approach. Data were collected using validated questionnaires and supplemented with secondary data, and analysed using descriptive statistics, correlation, and regression techniques. The findings revealed that internal audit dimensions such as auditor tenure, qualifications, unrestricted access, and internal control mechanisms (e.g., segregation of duties and physical controls) have significant positive relationships with compliance, reliability of information, and cost effectiveness. However, some mixed results were observed in specific relationships, indicating complexity in how audit practices influence performance. The study concluded that effective internal audit practices enhance financial performance and organizational efficiency. It recommended that management should provide adequate budgetary support for audit functions, ensure proper staffing of audit units, and encourage further research across other institutions to deepen understanding of audit effectiveness.

Gideon and Akinduro (2023) investigated the effect of the internal audit function on public sector accountability in Southwest Nigeria, with emphasis on the role of technical skills. The study utilized primary data collected through structured questionnaires from a cross-sectional sample of local government institutions in Ondo and Ekiti States.

Data were analyzed using multiple regression analysis. The findings revealed a significant negative relationship between internal audit attributes particularly independence and competence and public sector accountability. This suggests that internal audit functions in the studied institutions may lack sufficient independence and effectiveness to promote transparency and accountability. The study concluded that the internal audit system is not adequately impartial, limiting its ability to enhance accountability. It recommended strengthening the independence and operational effectiveness of internal audit units to improve transparency in the public sector.

Onowu et al. (2025) examined the relationship between public sector audit practices and accountability of government organizations in Nigeria. The study adopted a correlational research design and focused on 150 federal ministries, departments, and agencies in Rivers State, with a sample size of 15. Primary data were collected through questionnaires, analyzed using descriptive statistics, while hypotheses were tested using simple regression analysis. The findings revealed that financial audit has a significant relationship with financial accountability, but no significant relationship with management and administrative accountability. Additionally, regulatory/compliance audit was found to significantly relate to both financial and administrative accountability, though it showed no significant relationship with management accountability. The study concluded that while audit practices contribute to certain dimensions of accountability, their impact is uneven across different accountability measures. It recommended strengthening financial audit practices, engaging independent and professional external auditors, and promoting merit-based appointments in public institutions to enhance transparency and reduce financial mismanagement.

Methodology

This study adopts a quantitative approach using a descriptive survey research design, which is suitable for examining the relationship between budgetary control and internal audit practices (independent variables) and service delivery efficiency (dependent variable) in the Nigerian public sector (Creswell & Creswell, 2018; Sekaran &



Bougie, 2016). The population comprises employees of selected federal, state, and local government ministries, departments, and agencies in Rivers State, Nigeria, with emphasis on accountants, auditors, finance officers, and service managers due to their involvement in financial management and service delivery processes. A stratified random sampling technique was used to ensure proportional representation of these categories and to minimize sampling bias (Kothari, 2014). The sample size of 286 respondents was determined using Yamane's (1967) formula for finite populations. Data were collected using a structured questionnaire designed on a five-point Likert scale ranging from "Strongly Disagree" (1) to "Strongly Agree" (5). The instrument was validated through expert review and tested for reliability using Cronbach's alpha, with a benchmark of 0.70 for acceptable internal consistency (Nunnally & Bernstein, 1994). Data analysis involved descriptive and inferential statistics. Descriptive statistics (means and standard deviations) were used to summarize responses, while multiple regression analysis was employed to test the hypothesized relationships. The model assessed both the individual and joint effects of the independent variables on service delivery efficiency (Hair et al., 2019). Statistical significance was evaluated at the 5% level (p < 0.05),

enabling determination of the strength and direction of relationships among the variables.

The model Specification:

$$SDE = \beta_0 + \beta_1 BC + \beta_2 IAP + \epsilon$$

Where:

SDE = Service Delivery Efficiency

BC = Budgetary Control

IAP = Internal Audit Practices

β_0 = Intercept

β_1, β_2 = Regression coefficients

ϵ = Error term

Data Presentation, Analysis and Discussion of Findings

This presents the results of the study of public sector accounting practices and service delivery efficiency in Nigeria. The analysis covers descriptive statistics of the study variables, and inferential analysis to test the research hypotheses. A total of 286 questionnaires were distributed to employees of selected federal, state, and local government ministries, departments, and agencies in Nigeria located in Rivers state of which 267 were returned and 250 was found usable, representing a response rate of 87.41%, which is adequate for analysis

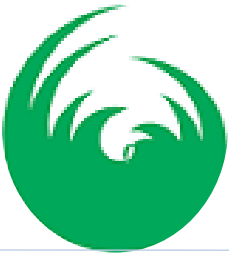
Descriptive Statistics of Study Variables

Variable	N	Sum	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis
BC	250	975	1.0	5.0	3.90	0.68	-0.45	0.12
IAP	250	970	1.0	5.0	3.88	0.70	-0.38	-0.05
TSD	250	960	1.0	5.0	3.84	0.72	-0.32	-0.20
QSD	250	965	1.0	5.0	3.86	0.69	-0.40	0.05

Source: SPSS Version 22.0 OUTPUT, 2026

All variables have 250 valid responses, consistent with the planned sample size, Mean indicates respondents generally agreed with the statements (all means > 3.8), and suggesting moderate to high levels of budgetary control, internal audit practices, and service delivery efficiency. Standard Deviation: Low to moderate (0.68-0.72), showing that responses are relatively clustered around the

mean. Skewness Slight negative skewness for all variables (-0.32 to -0.45), indicating that more respondents rated items on the higher end of the scale. Kurtosis: Close to 0 (-0.20 to 0.12), suggesting a fairly normal distribution of responses for all variables, which is suitable for parametric tests like regression.



Regression Model Summary

Model	R	R ²	Adjusted R ²	Std. Error of Estimate	Durbin-Watson	F-statistic	Sig. (F)
1	0.82	0.672	0.668	0.412	1.95	254.36	0.000

Source: SPSS Version 22.0 OUTPUT, 2026

R (Multiple Correlation Coefficient = 0.82) Indicates a strong positive correlation between the combined independent variables (budgetary control and internal audit practices) and service delivery efficiency. R² (Coefficient of Determination = 0.672) Suggests that 67.2% of the variance in service delivery efficiency is explained by budgetary control and internal audit practices combined. The remaining 32.8% is explained by other factors not included in the model. Adjusted R² (0.668) Adjusts R² for the number of predictors in the model and sample size. The slight decrease from R² indicates the model is reliable and not over fitted. Standard Error of Estimate (0.412)

Measures the average distance between the observed values and the predicted values of service delivery efficiency. A smaller value indicates better predictive accuracy. Durbin-Watson (1.95) Tests for autocorrelation in the residuals. A value close to 2 suggests no significant autocorrelation, which is ideal for regression assumptions. F-statistic (254.36) and Sig. F (0.000) the high F-value and p-value < 0.05 indicate that the overall regression model is statistically significant. This confirms that budgetary control and internal audit practices jointly have a significant effect on service delivery efficiency in Nigerian public sector institutions.

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	45.12	2	22.56	254.36	0.000
Residual	21.98	247	0.089		
Total	67.10	249			

Source: SPSS Version 22.0 OUTPUT, 2026

Regression Sum of Squares (45.12) indicates the variation in service delivery efficiency explained by budgetary control and internal audit practices. Residual Sum of Squares (21.98) represents unexplained variance. F-

statistic = 254.36, Sig. = 0.000 confirms that the overall regression model is statistically significant, meaning the independent variables jointly influence service delivery efficiency.

Regression Coefficients

Predictor	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (β)	t	Sig.f
(Constant)	0.85	0.21		4.05	0.000
BC	0.48	0.05	0.52	9.60	0.000
IAP	0.41	0.06	0.44	7.12	0.000

Source: SPSS Version 22.0 OUTPUT, 2026

Constant (0.85) indicates the baseline value of service delivery efficiency when all independent variables are zero. Budgetary Control (B = 0.48, β = 0.52, p < 0.001) Shows that for every one-unit increase in budgetary control, service delivery efficiency increases by 0.48 units,

holding internal audit practices constant. The positive and significant β (0.52) confirms budgetary control significantly improves service delivery efficiency. Internal Audit Practices (B = 0.41, β = 0.44, p < 0.001) Indicates that for every one-unit increase in internal audit practices,



service delivery efficiency increases by 0.41 units, holding budgetary control constant. The positive and significant β (0.44) confirms internal audit practices significantly enhance service delivery efficiency.

Discussion of Findings: The main objective of this study was to examine the influence of public sector accounting practices specifically budgetary control and internal audit practices on service delivery efficiency in Nigerian public sector institutions. The findings provide clear insights into how accounting practices shape the timeliness and quality of public services.

Effect of Budgetary Control on Service Delivery Efficiency

The regression analysis revealed that budgetary control has a significant positive effect on service delivery efficiency ($B = 0.48, \beta = 0.52, p < 0.001$). This indicates that as public sector institutions strengthen budget planning, monitoring, and evaluation, the efficiency of service delivery improves. The result is consistent with the findings of Ariyo-Edu and Woli-Jomh (2024), who reported that effective budgetary control ensures the timely allocation and utilization of resources, reducing delays in service provision. This finding also aligns with Abdullahi et al. (2026), who argued that budgetary control mechanisms reduce wastage, enhance accountability, and facilitate the timely completion of public sector projects. In Nigerian, where delays in funding and mismanagement of resources are common, proper budgetary control appears to play a critical role in ensuring that services are delivered on time and in accordance with planned objectives.

Effect of Internal Audit Practices on Service Delivery Efficiency

Similarly, the study found that internal audit practices significantly influence service delivery efficiency ($B = 0.41, \beta = 0.44, p < 0.001$). Internal audits serve as a monitoring mechanism that detects and prevents fraud, ensures compliance with financial regulations, and promotes transparency in resource management. These findings corroborate the study by Twigira and Kengere (2023), which reported that institutions with robust internal audit systems tend to provide higher-quality public

services due to improved accountability. In addition, Gideon and Akinduro (2023) emphasized that internal audits contribute to service delivery by identifying gaps in resource utilization and prompting corrective measures. In Nigeria, where financial mismanagement and corruption have historically affected public service performance, internal audit practices appear essential for improving both the quality and reliability of services provided to citizens.

Conclusion and Recommendation

This study examined the influence of public sector accounting practices specifically budgetary control and internal audit practices on service delivery efficiency in Nigerian public sector institutions. The findings revealed that both accounting practices are significant predictors of service delivery efficiency. Budgetary control was found to significantly improve the timeliness of public services, ensuring that funds are available and properly allocated for intended projects. Similarly, internal audit practices significantly enhance the quality of public services by promoting transparency, detecting financial irregularities, and enforcing compliance with established regulations. The regression results indicated that 67.2% of the variation in service delivery efficiency can be explained by budgetary control and internal audit practices, confirming that robust accounting systems are major determinants of efficiency in public sector operations. Overall, the study underscores the critical role of accounting mechanisms as strategic tools for enhancing governance, reducing wastage, and improving the effectiveness of public service delivery in Nigeria. Based on the findings, the study recommends the following:

1. **Strengthening Budgetary Control Systems:** Public sector institutions should adopt real-time monitoring and evaluation of budgets to ensure timely release and utilization of funds. Staff should be regularly trained on budget management, variance analysis, and compliance, to reduce misappropriation and enhance accountability.
2. **Enhancing Internal Audit Practices:** Internal audit departments should be adequately staffed, resourced, and empowered to conduct frequent and comprehensive audits. Audit findings should be promptly communicated to



management, and corrective actions should be enforced to improve service quality.

3. Integration of Technology in Accounting Processes: The adoption of digital accounting systems and automated audit tools can improve efficiency, accuracy, and transparency in financial management.

4. Policy and Regulatory Reforms: Government agencies should enforce strict adherence to International Public Sector Accounting Standards (IPSAS) and other relevant regulations. Regular assessment of public sector accounting practices should be institutionalized to ensure continuous improvement in service delivery.

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Questionnaire

This questionnaire is designed to collect data for academic research. Your responses will be kept confidential and used solely for research purposes. Please indicate your response to each statement honestly by ticking the option that best represents your opinion.

Likert Scale: 1 = Strongly Disagree (SD) | 2 = Disagree (D) | 3 = Neutral (N) | 4 = Agree (A) | 5 = Strongly Agree (SA)

Section A: Demographic Information

- | S/N | Item | Response |
|-----|-----------------------------------|--|
| 1 | Gender | <input type="checkbox"/> Male <input type="checkbox"/> Female |
| 2 | Age | <input type="checkbox"/> 20–30 <input type="checkbox"/> 31–40 <input type="checkbox"/> 41–50 <input type="checkbox"/> 51 & above |
| 3 | Highest Qualification | <input type="checkbox"/> ND/NCE <input type="checkbox"/> B.Sc/HND <input type="checkbox"/> M.Sc/MPA <input type="checkbox"/> PhD |
| 4 | Years of Service in Public Sector | <input type="checkbox"/> 1–5 <input type="checkbox"/> 6–10 <input type="checkbox"/> 11–15 <input type="checkbox"/> 16 & above |
| 5 | Department/Unit | _____ |

S/N	Statement	SD	D	N	A	SA
1	Budgets in my organization are prepared and approved before the beginning of each fiscal year.					
2	Regular monitoring of budget expenditures is conducted to detect deviations from planned allocations.					



3	Variations between actual and budgeted expenditure are promptly investigated and corrected.					
4	Budgetary control ensures that financial resources are used efficiently and effectively.					
5	Staff are trained regularly on budget management and adherence to financial regulations.					

S/N	Statement	SD	D	N	A	SA
1	Internal audits are conducted regularly to ensure compliance with financial regulations.					
2	Audit reports are communicated promptly to management for corrective actions.					
3	Internal audit practices help to detect and prevent fraud or mismanagement of resources.					
4	Audit findings contribute to improving financial transparency and accountability.					
5	The internal audit department is adequately staffed and equipped to perform its functions.					

S/N	Statement	SD	D	N	A	SA
1	Public services in my organization are delivered within the scheduled timeframes.					
2	Services provided by my organization meet the expectations of citizens.					
3	Proper accounting practices ensure timely availability of funds for service delivery.					
4	Internal audit practices contribute to improving the quality of public services.					
5	Overall, the efficiency of service delivery in my organization has improved due to sound accounting practices.					