

ISSN: 0258-2724

DOI : 10.35741/issn.0258-2724.57.6.55

Research article

Economics

**BUDGETARY CONTROL TECHNIQUES AND SUSTAINABLE
PERFORMANCE OF SELECTED HEALTH SECTOR NON-
GOVERNMENTAL ORGANIZATIONS IN NIGERIA**

尼日利亞選定的衛生部門非政府組織的預算控制技術和可持續績效

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Received: September 10, 2022 ▪ *Review: October 13, 2022*
▪ *Accepted: November 21, 2022* ▪ *Published: December 30, 2022*

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Abstract

The importance of non-governmental organizations (NGOs) in any sector of the economy cannot be under-emphasized. This is because NGOs support services for free that would otherwise have to be paid for. This study aims to examine how NGOs can remain afloat in their performances while using budgetary control techniques. Three selected NGOs in the health sector were Family Health International, Achieving Health Nigeria Initiative, and Management for Science and Health. The independent variable was budgetary control and comprised budgetary planning control, monitoring, and evaluation, while the dependent variable was profit after tax. The study used primary data and 150 questionnaires, allotted and distributed to the staff of the three selected non-governmental organizations: Family Health International 360, Association for Reproductive and Family Health, and Management for Science and Health. The 134 questionnaires were retrieved and analyzed using the ANOVA regression. The findings showed that budgetary planning and budgetary monitoring significantly influence and enhance the performance of NGOs in Nigeria, and budgetary evaluation impacts their performance. This study recommended that the budget department in any non-governmental organization should organize seminars on budgetary controls for its employees to show them the importance of budgetary control and achieving stated objectives with the budget.

Keywords: Non-Governmental Organizations, Budgetary Control, Budgetary Planning, Questionnaire, ANOVA Regression

摘要 非政府組織在任何經濟部門的重要性都不能低估。這是因為非政府組織免費支持原本需要付

費的服務。本研究旨在檢驗非政府組織如何在使用預算控制技術的同時保持績效。衛生部門的三個選定的非政府組織是家庭健康國際、實現健康尼日利亞倡議和科學與健康管理。自變量是預算控制，包括預算計劃控制、監控和評估，而因變量是稅後利潤。該研究使用原始數據和 150 份問卷，分配並分發給三個選定的非政府組織的工作人員：國際家庭健康 360、生殖和家庭健康協會以及科學與健康管理。檢索並使用方差分析回歸分析了 134 份問卷。調查結果表明，預算規劃和預算監督顯著影響和提高尼日利亞非政府組織的績效，而預算評估會影響他們的績效。該研究建議任何非政府組織的預算部門都應為其員工組織預算控制研討會，向他們展示預算控制和實現既定預算目標的重要性。

关键词: 非政府组织、預算控制、預算規劃、調查問卷、方差分析回歸

I. INTRODUCTION

Organizations today are visibly valuing the importance of budgetary controls in reaching their goals and objectives. A budget is defined as an organized plan shown in a financial perspective for future time periods [6]. Budgeting deals with evaluating performance on targets as organizations must conduct budgetary controls effectively and efficiently to meet performance [28]. A budget is a major instrument used by management to improve decision making that will add worth to the company [43].

Today, the business world has created several methods and techniques to give to the planning and control activities. To ensure that there is efficient financial performance and growth in business, there is an alarming demand for the implementation of good budgetary controls in any firm. Budgetary control viewed by [23] was the procedure for creating an expenditure scheme and annually contrasting actual expenses against the target plan to ascertain whether expenditures need to be modified to stick on the right path. These steps are vital to monitor the expenditures, and both the private and public corporations use this approach. With budgetary control, a firm can devise a good budget for management of performance on a normal basis, to lay hold of preventive actions [20].

Budgetary control is not only limited to industrial and commercial organizations that want to attain profit; they have steps which can also be applied to nonprofit organizations such as churches, charities, schools. Budgeting is a major essential element of management in both the public and private firms [9].

Over the years, there has been so many interest in budgetary control, but as of recent the interest in it has been deviated, which is quite unfortunate because budgetary control is recognized universally as an essential instrument that assists in allocating resources to their various activities [1].

A budget comprises all goal formation that helps create procedure that helps a firm can successfully attach total activities planned. In financial terms, these planned tasks, are otherwise known as budgeting. The formation of an effectual technique to achieve the appropriate result is budgeting control [34].

Many nonprofit organizations are based on the aim of not having profit but to provide welfare to people. One of the budgeting issues to be confronted in nonprofit organizations is the need to control financially within the firm [38]. [46] viewed budgeting as a system for nonprofit organizations to enhance the accomplishments of their goals on a larger scale through the internal financial control, he also viewed that the difference between normal and nonprofit firms is that it is not always about the profit but about what it can be used to do, that is, nonprofit organizations should also find ways to give back to the company to increase its benefits.

Most researchers have carried on several studies relating to budgetary controls, but have related it to profit organizations, schools and manufacturing industries, but have not concerned themselves with how budgeting relates to performance in nonprofit organizations in Nigeria.

A. Research Hypotheses

H_0 : Budgetary control does not have a relationship with performance in nonprofit organizations

H_0 : Budgetary control has no challenges in nonprofit organizations.

H_0 : Budgetary controls cannot be enhanced to improve the performance of Non-profit organizations.

II. LITERATURE REVIEW ON THE CONCEPT OF BUDGETARY CONTROL

A budget is an intentional way of expectant collaboration of the usage of resources of the

firm to carry it in a productively chosen order [2]. Budgeting is a step-by-step method which the government assigns resources for the public to authorities and other official units. It is normally carried out regularly and it includes practical regulations and firm organization, it brings about critical conflict politically, and involves tax. It decides winners and losers in politics through its assigned tasks, so the way of budgeting is concerned with politics and government [49]. Budgeting comprises the formation of goals by the manager of a firm and figuring a method that sets out a structure with which the firm can successfully conduct. It's an essential method of managing in an organization, which is why the advantage of the methods, developments and usage is not in doubt [53]. A budget is a characteristic of management in business, which is the procedure of certain actions that should be undertaken in the predicted future [56]. Budgeting must do with the fixing of plans and observing of operations and activities toward those plans. For a firm to be prosperous, it should plan its business activities further by implementing courses of action in budgetary control [49]. [33] viewed the budget as the forecasting and measuring of the upcoming firm necessities in line with the past figures and analyzed data for a certain period, while budget control is seen as the actual contrast of the attained outcome with the data and figures having relations with the budget to ensure that the required actions are carried out to resolve and avoid repetition of errors, meaning that the budget presents the objectives and the budgetary control presents the attained end outcomes.

[40] stated and commended that the management of several firms should initiate means to which the problems in budgetary controls can be reconciled to improve the conception of the techniques in budgetary control, the conduct or manners between employees in a firm, building a solid financial collaboration with the management of performance, reviewing the financial statements quarterly to regulate the allocation of resources at regular intervals and a greater commitment between subordinates and inferiors in a firm. [2] viewed budgetary control as a step-by-step procedure that differs the actual outcomes with the fixed targets and outlines any disparities known as variances.

A budget is a precise plan, outlined in a measurable and conventional way, indicating how resources will be attained and allotted within a particular time frame. It is an essential instrument that manages and coordinates how assets are being consumed to attain a firm's

objective. It is a composed arrangement; hence, it is seen as a backup for fixing and analyzing a firm's objectives. A budget ensures that the usage of assets is conducted in an effective and efficient manner. Superiors are responsible for devising budgets and administering control in a firm, although the inclusion of all staff is essential for structuring and execution of the budgets to produce favorable outcomes for budgetary control. In realistically, budgets are implemented by those at inferior levels. The inferior staff with a more practical knowledge can offer viable recommendations for the firm that will lead to its success. The employee's active involvement influences the firm's success [30].

A budget is a financial statement that concerns the activities in the firm. It is essential that people, who will be accountable in executing projects, are jointly included in devising or fixing budgets. If a financial plan is created with staff support, it will certainly clarify the numbers, and staff members are likely to welcome the need to spend within the financial plan or help with fundraising goals. Two approaches exist in devising budgets: incremental budgeting and zero-based budgeting. Incremental budgeting focused on using any year's spending plan in the earlier year. It has an edge of being fast to actualize budgets. These are beneficial to firms whose tasks and assets vary as the year goes by. An analysis done on this technique showed that it is unsupportive of new insights. Zero-based budgeting disregards earlier incidents and focuses on the present year's task, mission and objectives. The role of a writer is called for in zero based budgeting technique in order to account for the vital assets. Although this technique takes advantage of adding more work to employees [7].

The significance of a budget is coercion from top-level management to bottom level management to execute an appropriate budget. Measuring performance is structured on a fixed budget to ensure that those at the low-level management try attaining profit by formulating budget policies [41].

A. Types and Classes of Budget

1) Fixed Budget

A fixed budget, regarding the name, stays constant, ignoring the regular changes in operating costs and proceeding. This normally aids the standard of evaluating performance.

2) Short-Term Budget

Short-term budgets are budgets structured for the usage of control motives for a little period of time, normally less than a year. Manufacturing industries mostly use short-term budgets because

of the dynamism and difficulties. They simply complement their operations in their temporary work environment.

3) *Long-Term Budget*

They are most times regarded as work-in-progress aim for five years. Government and manufacturing industries regularly devise development plans for 5 years and these plans will later be revised after 5 years, which are then later proportioned into yearly budgets.

4) *Zero-Based Budgeting*

This budgeting technique is often regarded as a priority-based budgeting. It is an approach that disallows the traditional incremental budgeting approach following the years but commend explanations for figures budgeted. The technique zero based budgeting was originated in the United States during the 1970's. It has attained notability due to its viability. This approach conveys more focus on the notions of forgone alternatives and cost benefit analysis in evaluating projects.

5) *Rolling Budget*

This class of budget based on other studies is generally regarded as a continuous budget. This technique of budgeting requires the regular and frequent improvement of the budget by evaluating a certain time's exact outcomes and using that knowledge to ascertain the correlated time periods of the budget. Below the arrangement of the rolling budget, every quarter, there would be a budget.

6) *Activity-Based Budgeting*

An organization technique established on the operations of a firm's structure takes advantage of operational costs in the feedback operations and budget fixing procedures. It is a system of control and planning intended to attain the aims and objectives in regular enhancement of the budgeting procedures. The features of activity-based budgeting are:

- Pin-pointing operational costs directed at controlling the causes of costs and
- Investigating the potential of additional values in the activities of the budget.

7) *Incremental Budgeting*

This technique of budgeting uses this year earning and expenses and approximates it as a footing for ascertaining budget years. It is generally used in the public sector. A major challenge liked with this technique of budgeting is the bringing of mishap of the earlier year insufficiencies into the next year budget. This is because the elements that those in authority believe it better to handle for the financial success of the firm change in incremental budgeting techniques during these time periods.

8) *Planning Programming Budgeting System (PPBS)*

It evaluates the outcomes of a specific activity and pursues the best way of accomplishing all operations. This requires structuring the firm's objectives for a long-term period and the way we can attain those objectives. This approach is focused on attaining efficient and effective allotment of the firm's assets and supplying mandatory information to the company so the firm can analyze its plans and know if they are effective.

B. Performance of Non-Profit Organizations (NPOS)

Non-governmental enterprises by no means have the yard stick of returns as a whole indication for performance. Tactical planning fixes any firm's efficiency. This outlines the company's duties, principles and targets in regard, which permits its genuine and intended efficiencies to be evaluated and contrasted. Hence, it is critical to express the duties, principles and targets of nonprofit organizations in their quest for the progression schemes and function to the anticipated benchmark [6].

Nonprofit companies make large donations to individual's endeavors, yet every single nonprofit enterprise generally merely has slight effects on longer duration social transformations, other elements are usually imperative, such as government, policies, economic power, relatives and friends, civilization and climate. Emphasizing implications stimulates nonprofit firms to allot assets exclusively on the foundation of client's requirements. This can hyperbolize the power of non-government firms and drag their routes beyond their experience, subverting the worth of their operations [23].

[31] identified that measuring performance is a technique of discovering, monitoring and employing various benchmark procedures for the firm's performance and activities frequently. [24] contended that the principal duty of non-profit firms is to emphasize on the desirable aims of their specific recipients and societies, so that their efficacy and capability evaluate the operation of the company to attain conjointly designated social challenges. In this notion, it is necessary to consider the needs of the benefactor financing the non-government firm's activities [45].

A sponsor's requirement for an interval of performance disclosure exhibits development and aim accomplishment on affairs, which occasionally causes disputes with longer duration of specific activities and less rapid labor in some societies. Tackling these challenges may

necessitate for alacrity by few sponsors to acknowledge that great favorable long duration results may not be constantly provided in a time frame to fit the funder's society disclosure of short duration obligations and prospects. A change like that may demand few sponsor's authority to manage the training programs while at home, in order for their constituency to be conscious of the vital positive effects of longer duration support and do not anticipate outcomes from every support activity [10].

Performance evaluation was superiorly designed for enterprises concerned with profit, but due to the hiatus amid the private sector and the not-for-profit sector, it has constricted substantially past several decades. The curiosity in evaluating performance in the not-for-profit making sector has expanded among scholars and practitioners. The advanced strain of exhibiting efficacies victimized by managers in nonprofit firms cause the attention of performance valuation in nongovernmental companies [13]. In the interest of adjusting their operations with their targets to comply with the sponsor's obligations, nonprofit companies should gauge and track the operations of several groups. How they achieve their goals and the performance they record evaluate the effectiveness of a nonprofit firm. The fundamental responsibility of efficiency assessment is to guarantee that companies are made responsible of demeanor and performance to expedite knowledge and enhance performance [58].

Various scholars from around the world have given many definitions; [30] examined performance assessment on nonprofit firms and stated it as the application of aims, suggestions and facts to estimate the syndicates, interventions and management. It is addressed as the procedure for measuring delegates, communities and an entire society [12]. [4] viewed that measuring efficiencies includes competent routines of measuring an activity proceeds, contributions and impact. The usual performance indicators comprise sustainability, increasing aids, disbursements, realizing clients and proficiencies.

C. Balanced Scorecard Theories

A balanced scorecard is an instrument that executes a plan of action. Consequently, the plan of action needs to prosecutable and conform to the corporation's objectives [1]. During the causal connection, a balanced scorecard cannot just be used to estimate enterprise efficiency and the administration's aims. Therefore, investors can produce stimulus packages situated on the actualization of balanced. Practical application

performance evaluation techniques such as a balanced scorecard generate the successful conducting of a firm's tactic [46].

Many enterprises have started to initiate the approval of a balance score card when they have exerted that it enable them to strengthen their performance. Various studies from different scholars have noted that they relate to benefits, robustness. Furthermore, it is suitable apparatus for demonstrating the diplomatic perception of the company, assisting them in modifying their duties and tactful goals into activities [48].

D. Empirical Studies

[34] discovered that on the performance of budgetary control, the effect of budgetary controls was positively weak, the target population was 7,127 and the sample size was 30, an R square of 14.3% estimated it. A judgmental sampling method was being used for the study and it revealed that it is important to motivate employees as it will improve the performance of the budget.

[17] aimed to discover the relationship linking budget procedures and budget variations in nonprofit organizations in Kenya on the study, the effect of budgetary controls and the variations in a budget in non-profit organizations in Kenya. The population size was 6,075, and the sample size was 20 which were used to gather data. The data analysis used was descriptive and it was deduced that devising a budget notably impacted the variations of a budget.

[26] is a study among the British non-profit organizations on their usage of budgets and deduced that they have embraced modern budget perspectives and philosophies to eliminate spontaneous spending. Studies have shown that budgets are usually devised using Zero Based Budgeting (ZBB).

[6] aimed to achieve important characteristics of budgeting controls of corporations in the state, to determine human elements in budget control, determine budgetary control procedures in government organizations and to ascertain the difficulties facing budgetary controls. The relationship between budgetary controls and performance was assessed by undergoing a correlation analysis of both independent and dependent variables and found a significant relationship.

[9] found that a positive correlation existed among the two variables. The self-supporting variable identified as the budgetary control was the revenue; however the enterprises efficiencies were measured in terms of face value per share, earnings per share and dividend per share.

[60] viewed in their study, the link between budgetary control and efficiencies in manufacturing companies that attained a certain and absolute correlation, although the strict policies of the budgetary control brought about a negative correlation.

[36] conducted a study on budgeting and discovered that budgetary control plays a vital role in allotting resources efficiently and effectively for a company in order to obtain their targets. The study used a cross cutting survey design of study with a quantitative method.

E. Literature Gaps

It has been discovered that there has been a limitation on the study of budgetary controls of Non-profit organizations in Nigeria today. Most studies focus on budgetary controls on the performance of manufacturing industries and government-owned companies in Nigeria. This research will effectively examine how budgetary controls positively or negatively impact Non-profit organizations.

The total target population 150, sample size will be 50 staff related to performance and budget controls, and the approach in this study is conveyed in this segment. The information required for this study is essential to ensure that the perspectives and points of view from the staff or employees of non-profit organizations are considered concerning their performance.

III. METHODS

A. Model Specification

This study adapted and modified the model from [19]. The implicit model form is:

$$Y = f(x_1, x_2, x_3) \tag{1}$$

where:

- Y – performance of non-profit organizations,
- x1 – budgetary planning,
- x2 – budgetary control,
- x3 – budgetary monitoring and evaluation.

The study used primary data which were obtained through questionnaires to employees in the non-profit organizations. Secondary data of the study were attained from the selected nonprofit firm’s audited reports. The independent variable budgetary control comprises planning, control, monitoring and evaluation. The dependent variable, which is the performance of non-profit organizations, consists of performance, financial and non-financial indicators.

The data will be obtained and sequenced by putting in the information obtained from the questionnaires in a tabular form with the use of

SPSS software package.

This research project is targeting the finance and performing evaluation employees of non-profit organizations in Nigeria. Finance employees will be the main targets of the organization due to their handling of all budget activities from different sections of the organization.

IV. RESULTS

A. Data Analysis

A total of 150 questionnaires were allotted and shared in 50s to staffs of the three selected non-governmental organizations: Family Health International 360, Association for Reproductive and Family Health, and Management for Science and Health. From 150 questionnaires distributed, 134 were returned.

Table 1. Reliability test (The authors’ computation, 2022)

Cronbach's alpha	Number of Items
.839	20

As a general rule, research is reliable and good if its Cronbach's alpha is 0.70 or higher, 0.80 or higher is better, and 0.90 or higher is the best. From the Table 1, the study is reliable and better as the Cronbach alpha is 0.8.

Table 2. Analysis of the responses (The authors’ compilation using SPSS, 2022)

Questionnaire	Number of responders	Percentage
Returned	134	89.3
Not returned	16	10.7
Total	150	100

Table 2 shows that 89.3% of the research questionnaires distributed were retrieved and 10.7% were not retrieved, showing that responders can draw reasonable conclusions.

Table 3. Genders of responders (The authors’ compilation using SPSS, 2022)

Gender	Frequency	Percent	Valid Percent	Cumulative Percent
Male	58	43.3	43.3	43.3
Female	76	56.7	56.7	100.0
Total	134	100.0	100.0	

From Table 3, 58 (43.3%) responders were male, which constitutes a lower number of responders, while 76 (56.7%) responders were females. This implied that there are more female responders than male.

Table 4.
Age of the responders (The authors' compilation using SPSS, 2022)

Age	Frequency	Percent	Valid Percent	Cumulative Percent
21–30	45	33.6	33.6	33.6
31–40	49	36.6	36.6	70.1
41–50	34	25.4	25.4	95.5
51 and >	6	4.5	4.5	100.0
Total	134	100.0	100.0	

Based on Table 4 showing the age allotment of the responders, 45 (33.6%) responders fall within the age bracket of 21–30 while 6 (4.5%) responders fall within the age range of 51 and above. This showed that the greater percentage of responders falls within the ages of 31–40.

Table 5.
Marital status of responders (The authors' compilation using SPSS, 2022)

Status	Frequency	Percent	Valid Percent	Cumulative Percent
Single	38	28.4	28.4	28.4
Married	69	51.5	51.5	79.9
Divorced	15	11.2	11.2	91.0
Widowed	12	9.0	9.0	100.0
Total	134	100.0	100.0	

Table 5 shows the marital ranks of the responders, indicating that 38 (28.4%) responders are single while 12 (9%) of the responders are widowed. This shows that a superior fraction of the responders are married.

Table 6.
Religion of responders (The authors' compilation using SPSS, 2022)

Religion	Frequency	Percent	Valid Percent	Cumulative Percent
Christianity	90	67.2	67.2	67.2
Islam	35	26.1	26.1	93.3
Others	9	6.7	6.7	100.0
Total	134	100.0	100.0	

Table 6 shows that the majority of the responders were Christian.

Table 7.
Responder levels of education (The authors' compilation using SPSS, 2022)

Education	Frequency	Percent	Valid Percent	Cumulative Percent
No education	18	13.4	13.4	13.4
Primary school	16	11.9	11.9	25.4
Secondary school	13	9.7	9.7	35.1
National diploma/NCE	21	15.7	15.7	50.7
B.Sc.\HND	30	22.4	22.4	73.1
M.Sc.\PhD	36	26.9	26.9	100.0
Total	134	100.0	100.0	

The 18 (13.4%) responders have never been to school, while 36 (26.9%) responders are M.Sc.\PhD certificate holders. Therefore, the mainstream of the responders were B.Sc.\HND holders.

Table 7.
Size of supervisors in the organizations (The authors' compilation using SPSS, 2022)

Number	Frequency	Percent	Valid Percent	Cumulative Percent
Under 5	22	16.4	16.4	16.4
Under 10	48	35.8	35.8	52.2
10 and >	64	47.8	47.8	100.0
Total	134	100.0	100.0	

Table 7 shows the number of supervisors in responder organization. The 22 (16.4%) responders work with fewer than 5 supervisors, while 64 (47.8%) responders work under the size of 10 and above, making them the majority.

Table 8.
Analysis for the organizational status of responders (The authors' compilation using SPSS, 2022)

Status	Frequency	Percent	Valid Percent	Cumulative Percent
Senior worker	68	50.7	50.7	50.7
Middle worker	35	26.1	26.1	76.9
Junior worker	31	23.1	23.1	100.0
Total	134	100.0	100.0	

From Table 8, the 68 (50.7%) responders are members of the senior working force of their organization, while 31 (23.1%) responders are members of the junior workforce of their NGO. Table 8 proved that the majority of responders were senior workers in their organization.

Table 9.
Whether the environment in Nigeria is suitable for NGO (The authors' compilation using SPSS, 2022)

Answers	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	47	35.1	35.1	35.1
Agree	40	29.9	29.9	64.9
Undecided	29	21.6	21.6	86.6
Disagree	13	9.7	9.7	96.3
Strongly disagree	5	3.7	3.7	100.0
Total	134	100.0	100.0	

The 47 (35.1%) responders strongly agreed that the surrounding of Nigeria is suitable for NGO, while 13 (9.7 %) responders disagreed.

Therefore, the majority of the responders

strongly agree that the dealing surroundings in Nigeria are suitable for NGO.

Table 10. Whether infrastructures needed for operating an NGO are easily available in Nigeria (The authors' compilation using SPSS, 2022)

Answers	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	32	23.9	23.9	23.9
Agree	20	14.9	14.9	38.8
Undecided	21	15.7	15.7	54.5
Disagree	33	24.6	24.6	79.1
Strongly disagree	28	20.9	20.9	100.0
Total	134	100.0	100.0	

Table 10 shows that 32 (23.9%) responders strongly agree that the infrastructure needed for NGO is readily available in Nigeria and 28 (20.9%) responders strongly disagreed.

Therefore, majority of the responders disagree that the necessary infrastructure needed for the operation of an NGO is easily available in Nigeria.

Table 11. Whether government policies are favourable to NGOs (The authors' compilation using SPSS, 2022)

Answers	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	18	13.4	13.4	13.4
Agree	23	17.2	17.2	30.6
Undecided	24	17.9	17.9	48.5
Disagree	57	42.5	42.5	91.0
Strongly disagree	12	9.0	9.0	100.0
Total	134	100.0	100.0	

Table 11 displays that 18 (13.4%) responders strongly agreed that government policies favor NGOs in Nigeria, while 12 (9%) responders strongly disagreed. Therefore, the majority of the responders disagree that the government's policies are favorable to NGOs.

Table 12. Analysis that financial institutions play a major role in funding NGOs (The authors' compilation using SPSS, 2022)

Answers	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	57	42.5	42.5	42.5
Agree	36	26.9	26.9	69.4
Undecided	8	6.0	6.0	75.4
Disagree	16	11.9	11.9	87.3
Strongly disagree	17	12.7	12.7	100.0
Total	134	100.0	100.0	

Table 12 shows that 57 (42.5%) responders strongly agree that financial institutions play a major role in funding NGOs, while 17 (12.7%) responders strongly disagreed. Therefore, the majority of the responders strongly agree that financial institutions play a major role in funding NGOs.

B. Test of Hypotheses for Family Health International 360

1) Hypothesis One

H_0 : Budgetary planning does not significantly enhance the performance of NGOs in Nigeria.

F-statistic was used to examine the effect of the entire model and to check the joint significance of the independent variable. Table 13, shows that value of the independent variable 28.266 jointly and significantly impacts the dependent variable.

Examining the significance figure, it was discovered that both the constant and profitability were significant at 10 per cent level of significance to prove that the independent variable (budgetary planning) has a significant impact on the dependent variable (performance of NGO). Unstandardized and standardized coefficient values of budgetary planning (0.400 and 0.528) carry a positive sign to show that the significance is positive (Table 13).

Therefore, the null hypothesis is rejected and budgetary planning has a positive and significant effect on the performance of the NGOs in Nigeria.

Table 13. Regression analysis based on analysis of variance (ANOVA)

Model	Sum of squares	Df	Mean Square	F	Sig.
1 Regression	38.989	1	38.989	28.266	.000 ^b
Residual	100.691	98	1.379		
Total	139.680	99			

Notes: Dependent variable: performance of NGO; Predictors: (Constant) and budgetary planning

Table 14. Coefficients ^a

Model	Unstandardized coefficients B	Standardized coefficients Std. Error Beta	T	T-stat	Sig.
1 (Constant)	3.070	.982		3.127	.003
Budgetary monitoring	.400	.075	.528	5.317	.000

^a Dependent variable: performance of NGO

2) Hypothesis Two

H_0 : Budgetary monitoring does not significantly influence the performance of NGOs in Nigeria.

F-statistic was used to examine the joint

significance of the independent variable and is 92.741 from Table 15, thus showing that the independent variable jointly impacted the dependent variable.

From the significance values in Table 16, both the constant and budgetary monitoring were significant at 10 per cent level of significance with values of 0.000 and 0.000 respectively to prove that the independent variable (budgetary monitoring) has a significant impact on the dependent variable (performance). Also, the unstandardized and standardized coefficients of profitability (0.424 and 0.748) both carried a positive sign to show that the significance is positive.

Therefore, for hypothesis two, null hypothesis is also rejected and budgetary monitoring has a significant influence on the performance of NGOs.

Table 15.
Regression analysis using ANOVA

Model		Sum of squares	Df	Mean Square	F	Sig.
1	Regression	61.879	1	61.879	92.741	.000 ^b
	Residual	48.708	98	.667		
	Total	110.587	99			

Notes: Dependent variable: performance; Predictors: (Constant), budgetary monitoring

Table 16.
Coefficients ^a

Model		Unstandardized coefficients	Standardized coefficients	T	T-stat	Sig.
		B	Std. Error			
1	(Constant)	3.195	.564		5.669	.000
	Budgetary monitoring	.424	.044	.748	9.630	.000

^a Dependent variable: performance

3) Hypothesis Three

H_0 : Budgetary evaluation does not impact the performance of NGOs in Nigeria.

F-statistic (Table 17) that showed the joint significance of the independent variable was 4.553 from Table 16 proving that the independent variable jointly has an effect on the dependent variable.

From the significance figure in Table 18, both the constant and budgetary evaluation were significant at 10 per cent level of significance with values of 0.000 and 0.032 respectively to prove that the independent variable has a significant impact on the dependent variable. Also, both coefficients of profitability (0.050 and 0.242) carry a positive sign to show that the significance is positive.

Therefore, for hypothesis three, null

hypothesis is rejected and budgetary evaluation affects the performance of NGOs.

Table 17.
ANOVA regression

Model		Sum of squares	Df	Mean Square	F	Sig.
1	Regression	7.202	1	7.202	4.553	.036 ^b
	Residual	115.464	98	1.582		
	Total	122.667	99			

Notes: Dependent variable: performance; Predictors: (Constant), budgetary evaluation

Table 18.
Coefficients ^a

Model		Unstandardized coefficients	Standardized T	T-stat	Sig.	
		B	Std. Error			Beta
1	(Constant)	7.855	.350		22.465	.000
	Budgetary evaluation	.050	.023	.242	2.134	.032

^a Dependent variable: performance

C. Association for Reproductive and Family Health

1) Hypothesis One

H_0 : Budgetary planning does not significantly enhance the performance of NGOs in Nigeria.

F-statistic showed the joint significance of the independent variable on the dependent variable. The $F = 21.360$ showed that the independent variable jointly and significantly affect the dependent variable (Table 19).

Examining the significance figure, it was discovered that both the constant and budgetary planning were significant at 10% level to prove that the independent variable (budgetary planning) have a significant impact on performance. Also, from Table 20 both coefficients of profitability (0.967 and 0.642) are positive to show that the significance is positive.

Therefore, the null hypothesis is rejected and budgetary planning significantly enhances the performance of NGOs.

Table 19.
Regression analysis based on analysis of variance (ANOVA)

Model		Sum of squares	Df	Mean Square	F	Sig.
1	Regression	29.732	1	29.732	21.360	.013 ^b
	Residual	100.571	98	1.379		
	Total	136.546	99			

Notes: Dependent variable: performance; Predictors: (Constant), budgetary planning

Table 20.
Coefficients ^a

Model		Unstandardized	Standardized	T	T-stat	Sig.
		coefficients B	coefficients Std. Error			
1	(Constant)	.635	4.460		-.142	.088
	Budgetary planning	.967	.252	.642	3.833	.001

^a Dependent variable: performance

2) Hypothesis Two

H₀: Budgetary monitoring does not significantly influence the performance of NGOs in Nigeria.

F-statistic of was used to examine the joint significance of the independent variable. The F value of 97.380 from Table 21 shows that the independent variable jointly impacts the dependent variable.

Examining the significance figure in Table 22, it was discovered that both the constant and budgetary monitoring were significant at 10 per cent level of significance, with values of 0.085 and 0.000 respectively to prove that the independent variable (budgetary monitoring) significantly impacts the dependent variable (performance). Also, the unstandardized and standardized coefficients of profitability (0.479 and 0.643) carry a positive sign to show that the significance is positive.

Therefore, for hypothesis two, null hypothesis is rejected and budgetary monitoring significantly influences the performance of NGOs.

Table 21.
ANOVA regression results

Model	Sum of squares	Df	Mean Square	F	Sig.	
1	Regression	51.634	1	48.836	97.380	.047 ^b
	Residual	49.713	98	.692		
Total		101.347	99			

Notes: Dependent variable: performance; Predictors: (Constant), budgetary monitoring

Table 22.
Coefficients ^a

Model		Unstandardized	Standardized	T	T-stat	Sig.
		coefficients B	coefficients Std. Error			
1	(Constant)	9.142	5.106		1.790	.085
	Budgetary monitoring	.479	.112	.643	4.276	.000

^a Dependent variable: performance

3) Hypothesis Three

H₀: Budgetary evaluation does not impact the performance of NGOs in Nigeria.

F-statistic was used to examine the joint significance of the independent variable. The F

value of 4.015 from Table 23 shows that the independent variable jointly has an effect on the dependent variable.

From the significance figure in Table 24, it was discovered that both the constant and total assets were significant at 10 per cent level of significance with values of 0.020 and 0.056 respectively to prove that the independent variable (budgetary evaluation) has a significant impact on the dependent variable (performance). Also, the unstandardized and standardized coefficients of profitability (0.043 and 0.240) carry a positive sign to show that the significance is positive.

Therefore, for hypothesis three, the null hypothesis is rejected and budgetary evaluation has a significant impact on the performance of NGOs in Nigeria.

Table 23.
ANOVA regression

Model	Sum of squares	Df	Mean Square	F	Sig.	
1	Regression	6.782	1	7.348	4.015	.006 ^b
	Residual	116.417	98	1.609		
Total		123.199	99			

Notes: Dependent variable: performance; Predictors: (Constant), budgetary evaluation

Table 24.
Coefficients ^a

Model		Unstandardized	Standardized	T	T-stat	Sig.
		coefficients B	coefficients Std. Error			
1	(Constant)	7.258	.372		28.578	.020
	Budgetary evaluation	.043	.029	.240	2.246	.056

^a Dependent variable: performance

D. Management for Science and Health

1) Hypothesis One

H₀: Budgetary planning does not significantly enhance the performance of NGOs in Nigeria.

The F-statistic examined the joint significance of the independent variable on the dependent variable. The F value of 24.230 showed that the independent variable jointly and significantly impacted the dependent variable.

Examining the significance figure, it was discovered that both the constant and profitability were significant at 10% level of significance to prove that the independent variable (budgetary planning) has a significant impact on the dependent variable (performance). Also, the unstandardized and standardized coefficients of profitability (0.359 and 0.530) carry a positive sign to show that the significance is positive.

Therefore, the null hypothesis is rejected and

budgetary planning significantly enhances the performance of NGOs.

Table 25.
Analysis of variance (ANOVA) regression

Model		Sum of squares	Df	Mean Square	F	Sig.
1	Regression	43.174	1	35.320	24.230	.001 ^b
	Residual	103.682	98	1.485		
	Total	146.856	99			

Notes: Dependent variable: budgetary planning; Predictors: (Constant), performance

Table 26.
Coefficients^a

Model		Unstandardized coefficients B	Standardized coefficients Std. Error Beta	T	T-stat	Sig.
1	(Constant)	3.362	.883		3.201	.024
	Profitability	.359	.051	.530	5.209	.001

^aDependent variable: budgetary planning

2) Hypothesis Two

H_0 : Budgetary monitoring does not significantly influence the performance of NGOs in Nigeria.

The F-statistic of was used to examine the joint significance of the independent variable. The F value of 42.824 from Table 27 shows that the independent variable jointly impacts the dependent variable.

Examining the significance figure in Table 28, it was discovered that both the constant and total assets were significant at 10 per cent level of significance with values of 0.029 and 0.010 respectively to prove that the independent variable has a significant impact on the dependent variable. Unstandardized and standardized coefficients of budgetary monitoring (0.442 and 0.780) carry a positive sign to show that the significance is positive.

Therefore, for hypothesis two, the null hypothesis is rejected and budgetary monitoring significantly influences the performance of NGOs.

Table 27.
ANOVA regression results

Model		Sum of squares	Df	Mean Square	F	Sig.
1	Regression	54.027	1	41.743	42.824	.017 ^b
	Residual	44.120	98	.521		
	Total	98.147	99			

Notes: Dependent variable: performance. Predictors: (Constant), budgetary monitoring

Table 28.
Coefficients^a

Model		Unstandardized coefficients B	Standardized coefficients Std. Error Beta	T	T-stat	Sig.
1	(Constant)	3.209	.530		5.669	.029
	Budgetary monitoring	.442	.031	.780	9.630	.010

^aDependent variable: performance

3) Hypothesis Three

H_0 : Budgetary evaluation does not impact the performance of NGOs in Nigeria.

The F-statistic of was used to examine the joint significance of the independent variable. The F value of 4.462 from Table 29 shows that the independent variable jointly has an effect on the dependent variable.

From the significance figure in Table 30, it was discovered that both the constant and budgetary evaluation were significant at 10 per cent level of significance with values of 0.037 and 0.042 respectively to prove that the independent variable (budgetary evaluation) has a significant impact on the dependent variable (performance). Also, the unstandardized and standardized coefficients of profitability (0.049 and 0.310) carry a positive sign to show that the significance is positive.

Therefore, for hypothesis three, the null hypothesis is rejected and budgetary evaluation does impact the performance of NGOs.

Table 29.
ANOVA regression

Model		Sum of squares	Df	Mean Square	F	Sig.
1	Regression	8.025	1	7.329	4.462	.006 ^b
	Residual	104.505	98	1.537		
	Total	112.530	99			

Notes: Dependent variable: performance; Predictors: (Constant), budgetary evaluation

Table 30.
Coefficients^a

Model		Unstandardized coefficients B	Standardized coefficients Std. Error Beta	T	T-stat	Sig.
1	(Constant)	7.420	.328		21.379	.037
	Budgetary evaluation	.049	.031	.310	2.210	.042

^aDependent variable: performance

V. DISCUSSION

1. For the hypothesis one, null hypothesis was accepted that budgetary planning significantly enhances the performance of NGOs in Nigeria, based on the findings for the three

non-governmental organizations used in the study. This proved the importance of budgetary planning in boosting the efficiency, effectiveness, and growth of any non-governmental organization in Nigeria.

2. The regression analyses of hypothesis two showed that the null hypothesis should be rejected. Therefore, budgetary monitoring significantly influences the performance of NGOs in Nigeria based on the regression analysis of the three NGOs used for the analysis. This proved that monitoring the implemented budget of an NGO would reduce wastage and white elephant projects and boost performance.

3. For hypothesis three, the regression analyses showed that the null hypothesis should also be rejected. Hence, the budgetary evaluation does impact the performance of NGOs in Nigeria based on the regression analysis of the three NGOs used for the analysis. Therefore, evaluating the final performance of an implemented budget of an NGO would reveal how the NGO performance.

VI. CONCLUSION AND RECOMMENDATIONS

For this study, three non-governmental organizations: Family Health International 360, Association for Reproductive and Family Health, and Management for Science and Health were examined. 150 questionnaires were distributed among workers in the three NGOs and 134 questionnaires were returned and analyzed with ANOVA regression using the Statistical Package for Social Sciences. Budgetary control components like planning, monitoring, and evaluation were investigated for the each NGO. The questionnaires were analyzed using the ANOVA regression analysis and it was found that the three components of budgetary control: planning, monitoring, and evaluation, were positively significant in boosting the NGOs performance. Finally, the following recommendations were made based on the findings.

1. The budget department in any non-governmental organization should organize seminars on budgetary controls for its employees to show them the importance of budgetary control and achieving the stated objectives with the budget.

2. The management of non-governmental organizations should evaluate their budget and analyze its performance for organizational effectiveness.

3. The non-governmental organizations should have a clear framework for budgetary

control.

4. The management team of the non-governmental organization should ensure that frequent evaluation of the budget is performed and measured against performance to maximize the full benefits of such budget.

Contributions to knowledge are:

1. This study has shown that budgetary controls can be applied also to non-profit making organizations as against the profit-making ones and the public corporations.

2. Most of the reviewed literature applied budgetary control measures to profit-making ventures and other sectors of the economy, however, this study applied it to a non-governmental organization.

3. This study also contributed to the theoretical knowledge by explaining the importance of the balanced scorecard theory, which is very essential for enhancing the performance of any organization.

4. While most of the reviewed literature used at least a component of budgetary controls, this study used its three key components: planning, evaluation, and monitoring.

ACKNOWLEDGMENT

The researchers want to thank Covenant University for her unwavering support and providing the enabling ground for the research to become a reality.

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