



EFFECT OF CONTROL ACTIVITIES ON PUBLIC FINANCIAL MANAGEMENT OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) IN ADAMAWA STATE

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Abstract

The Paper is on Effect of Control Activities on public

Keywords: Control Activity, Internal Control, Public Financial Management, MDAs

financial management of Ministries, Departments and Agencies (MDAs) in Adamawa state. The population of this study is made up of one hundred and fifty 150 heads and the Administrators of

(MDAs) in Adamawa State. Questionnaire method was utilized to collect data in this study. The study applied descriptive statistics, correlation and regression analyses to analyze the data collected. SPSS V 22 was used to conduct the analysis. Results were presented in tables. The findings in regards to hypothesis, the result from Pearson correlation and OLS

INTRODUCTION

Control activities are an integral part of an entity's planning, implementation, reviewing, and accountability functions for stewardship of resources and achieving effective results. Control activities occur at all levels and functions of the entity. They include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations, performance reviews, security of assets, and segregation of responsibilities (Walker, 1999).

The prime intent of any control system is to systematically boost the operational performance of an organization, particularly with regards to the effectiveness and efficiency, that is, the judicious use of the entity's resources to get the best outcome, ensuring the reliability of financial reporting, including reports on budget execution, financial statement which is devoid of risk, fraudulent act, and errors. It also ensures strict compliance with applicable laws and regulations (COSO, 1994). It should be noted that the internal control system only

regression analyses results recommended that effect on public financial reveals that control Activities management and management of Ministries, has a significant positive Administrators of Ministries, Departments and Agencies (MDAs) in Adamawa state in relationship with and a Departments and Agencies (MDAs) in Adamawa state so as to have a significant positive effect on Ministries, Departments and Agencies (MDAs) in Adamawa state should work hard to improve more robust and effective public financial management. The paper have significant positive

ensures reasonable and but not absolute assurance. It could be dribbled through circumvention by employees and or deliberate principles overriding by the management. However, Internal Control System is a vital tool that can assist Public tertiary institutions administrators to achieve the objectives for which the institution is out to achieve, that is, providing an enabling environment, resources, and structures conducive for teaching, learning, and research.

Public Financial Management (PFM) is a system by which financial resources are planned, directed and controlled to enable and influence the efficient and effective delivery of public goals. PFM refers to budgeting, accounting, internal control, outsourcing, financial reporting, auditing arrangements by which they receive funds, allocate them and records their use (Rachael, 2018). According to Abba cited in Simon, Sharma & Aziz (2011), PFM underlies all government activity. It encompasses the mobilization of revenue; the allocation of these funds to various activities; expenditure management and accounting for spent funds.

There are developments in Public Financial Management in many countries, several administrative and financial reforms were carried out in Nigerian Public Finance to make the public sector more responsive to the needs of the public by increasing the accountability, promoting efficiency and effectiveness in resource allocation, revenue management, and public expenditure management. Some remarkable reforms in recent years are the adoption of Electronic Payment System (E-payment), Integrated Payroll and Personnel Information System (IPPIS), Government Financial Management Information System (GIFMIS), the adoption of International Public Sector Accounting Standards (IPSASs) and Pension reform in 2004, (Mohammed, 2017).

Ministries, Departments and Agencies (MDAs) are expected to achieve certain specified objectives, like any other organization. Ahmed (2019) opined that the prime objective of Ministries, Departments and Agencies (MDAs) to provide relevant services and information to desirous and qualified members of the government and public. It is also important to know that for Ministries, Departments and Agencies (MDAs) to achieve their objectives, they most have an enabling operating environment as well as other resources both financial and non-financial.

One of the major constraint Ministries, Departments and Agencies (MDAs) in Adamawa State were facing is grossly underfunded by the Government and the inability of those who managing them to judiciously utilize the scarce resources at their disposals. This is making it tedious for the Ministries, Departments and Agencies (MDAs) in Adamawa State to achieve their objective which is providing services to the government and the relevant members of the society (Muhammad, 2015). Thus, since Ministries, Departments and Agencies cannot be adequately funded, the administrators of the Ministries, Departments and Agencies are expected to devise a strong, resistive, and formidable mechanisms which are capable of ensuring that the scarce resources

allocated to them are judiciously and optimally utilized with a view to achieving their pre-determined objective(s) in the most effective and efficient manner. This can only be possible where there exist effective control activities, and sound control system on resource allocation, revenue management, expenditure management, budget and budgetary control, internal and external audit and other components of Public Financial Management that will assist to achieve greater efficiency and effectiveness in the Ministries, Departments and Agencies.

Thus, it is necessary for Ministries, Departments and Agencies Administrators to once more establish another internal mechanism capable of systematically examining their financial procedures with a view to achieving internal efficiency. The internal mechanism normally employed by organization is the Internal Control System (ICS). This system is simply defined by International Organization of Supreme Audit Institution (INTOSAI, 2001) as a whole process, an interconnected web of policies, procedures, attitudes and actions that work together with a view to achieving the desired objectives in a more effective and efficient manner.

The main objective of this paper is to determine the impact of control activities on Public Financial Management of Ministries, Departments and Agencies (MDAs) in Adamawa state with a view of enhancing control activities, it is expected that where there are good control activities resources will be utilized; expenditure controlled and laid down financial regulations observed.

The Paper null hypothesized that:

H₀- Control activities does not have significant impact on Public Financial Management of Ministries, Departments and Agencies (MDAs) in Adamawa state.

LITERATURE REVIEW

Concept of Control activities

Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives, such as the process of adhering to requirements for budget development and execution. They help ensure that necessary actions are taken to address significant risks to the achievement of an entity's mission (Local Government Management Guide, 2008). Control activities are an integral part of an entity's planning, implementation, review, and accountability functions for stewardship of resources and achieving effective results. Control activities occur at all levels and functions of the entity. They include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations, performance reviews, security of assets, and segregation of responsibilities (Walker, 1999).

Crowley (2000), opined that one of the best ways of ensuring good expenditure control in an organization is where there is clear line of direction for every employee. In other words, where duties and responsibilities are segregated effectively then controlling expenditure will be much easier. Brewer & List (2004), found that as a result of effective control activities in most private organizations in Europe there were effective and strong expenditure control. That was the main reason why they had high revenue profile and moderate expenditure. Consequently, State University of New York (Sunny, 2009) opined that the following basic controls should be encapsulated in organizational control activities:

Preventive Controls: Ensure that undesirable events do not occur at all. In other words, they are meant to stop and or deter the occurrence of events which directly or indirectly have negative effects on the organizational objectives.

Detective Controls: A times due to human error or deliberate fraud which employees do perpetrate, preventive measures adopted by an organization could be rendered obsolete.

Therefore, there is the need for another mechanism which will fish out those events which the preventive control was unable to halt, perhaps due to their sensitivity nature. They are often referred to as “rear view mirror” (Crowley, 2000).

Directive Controls: These controls provide clear guidance to employees of the organization on how they should vigorously and systematically pursue the goal(s) of the organization to the latter (Local Govt. Mgt. Guide, 2008).

Reactive Controls: These identify the impact of a given risk which has occurred and invoke the appropriate actions to recover (or mitigate) the situation (Brewer and List, 2004).

In general, to help ensure that control activities are most effective, supervisory approvals and authorizations should require written guidance; limits to authority; and supporting documentation. Also, supervisors need to take the approval function seriously. This requires that the supervisors should actively examine all relevant documents and all items which are unusual concerning the organization’s mode of operation should be queried. On no account should any staff signed blank forms or documents (Adejola, 2009).

Role of Control Activities in Ministries, Departments and Agencies (MDAs)

Control Activities is an indispensable mechanism that plays a vital role in all Ministries, Departments and Agencies (MDAs). For Ministries, Departments and Agencies (MDAs) to provide quality services, good and enabling information, it must establish a sound control activity system. The system assists the Ministries, Departments and Agencies (MDAs) administrators in no small measure particularly when financing decisions are to be made. Control activities keeps an organization on course toward its objectives and the achievement of its mission and minimizes wastages along the way.

Apart from ensuring that Ministries, Departments and Agencies (MDAs) etiquettes are observed, it also ensures that reliable financial information is reported. Financial information is the bedrock within which management relied upon to make short term tactical decisions and also predict future with relative precision. Scot (1995) observes that the quality of any decision making entirely depends on the nature of the information made available. It is a well-known fact that timely and reliable financial data guides management in the formulation of appropriate policies in Ministries, Departments and Agencies (MDAs). Abdullahi (1997) added that the Control Activity System is not only relevant to financial control but the most effective aid to financial management. In his contribution Adejola (2009), opine that effective Control Activity System (ICS) assisted organizations in very many ways amongst which are preserving data integrity, and ensures accurate and complete data processing.

Effective Control Activity helps an organization achieve its objectives. There are several reasons why Control Activity cannot provide absolute assurance that objectives will be achieved: cost/benefit realities, collusion among employees, and external events beyond an organization's control (Stock, 2014). Similarly, the Control Activity System (CAS) plays the role of police that is detecting and preventing financial mismanagement. Nothing halts the success of an entity like it. Similarly, it is established in a study conducted by Kantudu (2005), on the consequences of fraud in the banking sector citing Damagum (2003) that the most delicate frauds were the ones perpetrated by top management because it is difficult to detect. They do it through the illegal operation of accounts, over-invoicing, and diversion of official resources.

Effect of Weak Control Activity System in Ministries, Departments and Agencies (MDAs)

There are so many issues that make a Control Activity to be weak, these include management overriding the established controls, inadequate or improper record keeping and accounting,

reluctance of senior staff to accept independent oversight, lack of good and all-round audit coverage, understaffing, abnormal separation of duties, and improper and untimely reconciliations of major assets and liabilities (Olatunji, 2009; Petrovits, Shakespeare & Shih, 2009; Rotberg, 2000; Hawk, 2000).

The weak Control Activity distorts the plan of Ministries, Departments and Agencies (MDAs), paves way for financial indiscipline, irregularities, and misallocation of resources. Lawal (2005) contends that some Ministries, Departments and Agencies (MDAs) administrators use resources meant for developing the (MDAs) into personal activities, which cannot be possible where the control system is effective. The study conducted by Norvee (2017), shows that one of the major reasons behind the collapse of giant institutions is, as a result, weak Internal Control System I(CS). Ahmad (2005) found that one of the main reasons why fraudsters normally have their ways with relative ease is as a result of the lapses in the structure of the Internal Control System (ICS) of organizations.

Most Ministries, Departments and Agencies (MDAs), that failed to achieved their predetermined goals are not because of any far fetch reason but are connected with their laxity and weak control systems. Mahmud and Karma-Sahayak (2018) contend that weak Internal Control systems (ICS) expose an organization to many types of risks namely financial, interest and liquidity risks. Sound Internal Control System (ICS) ensures that resources are not wasted or misallocated, and financial information is reliable. However, weak Internal Control System (ICS) does not have the ability to stopped misallocation of resources or false financial reporting (O'leary, 2015).

Concept of Public Financial Management

Public Financial Management (PFM) is concerned with the planning, organizing, procurement and utilization of government financial resources as well as the formulation of appropriate policies in order to achieve the aspirations of members of that society. Premchand (1999) sees public financial management as the link between the community's aspirations with resources, and the present with future. It lies at the very heart of the operations and fiscal policy of government.

Components of Good Public Financial Management

Ahmad (2013) discusses the processes related to efficient management of funds and describes public financial management as consisting of five key sub-sectors identified as budgeting, financial reporting, and auditing, regulatory framework and revenue collection. Commenting on the works of Ahmad, Andersen and Isaksen (2013) identify governance as a sixth sub-sector of public financial management. Further, Agranoff and McGuire (2010) confirm that all the identified sub-sectors of public financial management are important in a development context and must be improved in order for government to implement its development objectives. It is further stated that, these six sub-sectors exist as a system of related components and that reform or development of one sub-sector is dependent on and conditioned on the state of the other components if development objectives are to be met.

Several authors globally (Ahmad, 2005; Andersen and Isaksen, 2013; Broback & Sjolander, 2001; Ojo, 2009; Simson, Sharma, & Aziz, 2011) based on the systems approach note that although there is no succinct definition of PFM there are six key core components which emerge. The six components are planning and budgeting, revenue mobilization, public expenditure and payments, financial reporting, auditing and regulations. Broback and Sjolander (2001) argue that these PFM components are interrelated and exist as a system. Anderson and Isaksen (2013) assert that all the identified components are important in a development context and must

continuously be improved in order for government to implement its development objectives. Simson et al. (2018) further note that improvement of one component is dependent on and conditioned on the state of other components if development objectives are to be met.

Moderating role of Public Financial Management

The ability of the management to manage their finances in accordance with the laid down rule is of significance importance. Institutions that have good financial planning will achieve good result. In his contribution Abdullahi (2009), contend that financial management is about financial discipline whose essence is ensuring accountability and prudent utilization of scarce financial resources, and that organizations are bound to collapse unless the culture of financial discipline prevails in all ramifications. Shand (2006), opine that before one begins to look for additional support, financial wise he must make sure that the resources available have been fully utilized, this is only possible where there is a sound Financial Management (FM) system.

The United Nations Economic Commission for Africa UNECA (2005), contended that the World Bank in its role as a multilateral funding entity considers three fundamental aspects of good governance amongst which include, the political affiliation in operation in that economy; the procedure through which a country is managing its economic and social resources and the ability of the government to design, formulate and discharge its civic responsibilities. This invariably means for an economy or an organisation to enjoy any world bank grant or aid, such an economy or organisation must established sound Financial Management FM. This invariably means that Tertiary Institutions that have good financial management will have more resources from both government and other local or international donors.

METHODOLOGY

This Paper used survey descriptive research design. The population of this study consists of all heads and the Administrators of the entire ministries, departments and agencies in Adamawa State. There are twenty-three (23) ministries, five (5) departments and five (5) agencies in Adamawa state making a total of thirty-three (33), the total number of respondents for this study are one hundred and fifty (150). These MDAs have common characteristics in terms of Controlling Activities and Financial Management. The data for this paper was collected through the administration of questionnaire. One hundred and Fifty (150) Questionnaires were administered to heads and the Administrators of the entire ministries, departments and agencies, and one hundred and twenty (120) were completed and returned; this is because the responsibilities they perform have direct bearing with the study. The hypothesis is tested using chi-square through statistical package for social sciences (Version 22)

RESULT AND DISCUSSION

This section analyzed and discusses the result from 150 Questionnaires distributed out of which out of which (120) were returned and adequately completed. The analysis is based on the returned questionnaires.

Table 1 Skewness and Kurtosis values

	N	MINIMUM	MAXIMUM	MEAN	STD. DEVIATION	SKEWNESS	KURTOSIS		
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
PUBLIC_FIN_MGT	120	1.00	5.00	2.9475	1.28759	.058	.221	-1.190	.438
CONT_ACT	120	1.60	5.00	3.6867	.85474	-.861	.221	-.117	.438

Source: Researcher’s Analysis (2022).

Correlation Analysis

Correlations analysis is used to explain the level by which one variable is related to another (Asteriou & Hall, 2007). This study measures the relationship between independent variables with dependent variable. Consequently, correlation analysis was utilized to explore the independent variables' relationship as this would help in estimating numerous models, which will discover no relationship in circumstances where the correlation estimation is 0. On the other hand, the correlation of ± 1.0 means perfectly negative or positive relationship. Zero (0) for no relationship and one (1) means a perfect relationship. In addition, the relationship is seen as small where $r = \pm 0.30$ to ± 0.49 and where $r \geq 0.50$ the relationship strength is thought to be substantial. The correlation between the dependent and independent variables is presented in Table 4.7 as thus:

Table 2 Correlation Matrix

VARIABLES		PUB. FIN MGT.	CONTROL ACT.
1	Public Fin. Management	1	
2	Control Activities	0.992***	1

*** = Significance at the 0.01 level (tailed)

The Pearson's correlation result from Table 2 shows that the independent variable (control activities) has a significant positive relationship with the dependent variable (public financial management) at 1% level of significance. Control activities has a positive relationship with public financial management with a correlation coefficient of 0.992.

Multiple Regression Result

In order to achieve the overall objective of this study, which is aimed at assessing the impact of Control activities on Public Financial Management of ministries, departments and agencies (MDAs) in Adamawa state. Ordinary Least Square (OLS) regression is used in analysing the data collected. The OLS regression result is displayed in Table 3 as follows:

Table 3 Ordinary Least Square (OLS) Regression Result

VARIABLES	COEFFICIENT	T-STATISTICS	P>T
CONSTANT	-0.139	-2.397	0.018**
INDEPENDENT:			
CONTROL ACTIVITIES	0.671	6.876	0.000***
OBSERVATIONS		120	
R²		0.990	
ADJ. R²		0.990	
F (3, 116)		0.000***	

Note: ** and *** = significant at 5% and 1% levels.

From the OLS regression result in Table 3 the value of R² is 0.99. This means that the regression model explains 99% of the variation in public financial management. As a result, the outcome is considered reasonable. Moreover, the R² value of 99% alongside the adjusted R² of 99% (which is not different from the R² value) is an indication that the variance in public financial

management was statistically accounted for by the regression equation (independent variables). The same result from Table 3 also reveals that the model is significant ($F=3, 116; p<0.01$), indicating the validity of the model utilized.

In regards to hypothesis testing, the beta (β) coefficients are employed. The beta coefficient score for controlling activities is 0.286, which makes the large contribution in explaining the variability of public financial management in the model. More so, the result is found to be statistically positively significant ($p<0.01$) at the 0.01 statistical significant level, which means that an increase in controlling activities by 100% will lead to a better public financial management by 28.6%. This also portrays that controlling activities has a statistical significant positive effect on public financial management of ministries, departments and agencies (MDAs) in Adamawa state.

CONCLUSION AND RECOMMENDATIONS

Based on the above result and discussion summary, the Paper conclude that Control activities has a significant positive effect on public financial management of ministries, departments and agencies (MDAs) in Adamawa state. In precise control activities have statistical significant positive effect on public financial management of ministries, departments and agencies (MDAs) in Adamawa state. Improving control activities of the MDAs in Adamawa state will ensure public resources utilization.

Based on the results and conclusions in this Paper, it is therefore recommended that Administrators and management of ministries, departments and agencies (MDAs) in Adamawa state should work hard to improve their Control activities since it have significant positive effect on public financial management of ministries, departments and agencies (MDAs) in Adamawa state. Specifically, the Administrators and Heads of ministries, departments and agencies (MDAs) in Adamawa state should intensify the level of control activities so as to have a more robust and effective public financial management. Doing this will go a long way in ensuring that wastages are minimized if not eliminated and the predetermined financial motive of the institutions would be solidly met.

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