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**Factors Affecting the Effectiveness of Government Expenditure Budget Management
In the Case of Ethiopia's Ministry of Finance**

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Abstract:

The study examined the factors affecting the effectiveness of government expenditure budget management in the case of Ethiopia's Ministry of Finance. The general objective of this study was to assess the factors affecting the effectiveness of expenditure budget management, in carrying out its budget administration responsibilities, ensuring the proper application of laws and regulations, ensuring public accountability, and promoting transparency in the use of government resources. A descriptive survey research design was employed using quantitative and qualitative methods. Closed-ended questionnaires and interviews were collected from MOF staff. The respondents were chosen using stratified and purposive sampling techniques. The survey questionnaire was distributed to 93 people, but only 76 of them responded, yielding an 82 percent response rate. The information was then quantitatively analyzed with Pearson's correlation, multiple linear regression analysis, and descriptive statistics using SPSS 23 versions. In Ethiopia's ministry of finance, the researcher found that there is a significant positive relationship between laws and regulations, budget expert competency, and integrated financial management information systems with budget expenditure management. There is a problem with the MOF salary scale that attracts and retains qualified and experienced experts. Government budget laws and regulations have a significant effect on government budget management. MOF has weaknesses in updating and revising budget laws and regulations. In terms of IFMIS applications, the Ministry uses IFMIS to prepare and execute the budget; however, there is still room for improvement in personnel knowledge and expertise for the effective implementation, operation, and maintenance of IFMIS. The

Ministry of Finance should provide training on government budget management, public financial management, and government accounting systems to budget specialists and legislative organs of public accounts standing committees.

Keywords: Government budget, legal framework, IFMIS, staff competency and SPSS.

1. Introduction

Budgeting is an important aspect of planning and decision-making in county administration. Almost every business, regardless of size, structure, or region, uses budgets and budgeting processes to achieve strategic goals. 2013 (Oketa). A government budget is a statement of a comprehensive plan for mobilizing and utilizing expected resources during the budgeting exercise over a certain time period or over a well-defined time period; it is a record of a government's income and expenditures. It's the government's most powerful economic policy tool. National revenue and borrowing, which is subject to conditions such as borrowing only to promote growth, are the two main sources of cash in Ethiopia's public sector (Rotich & Ngahu, 2015).

According to Anwar (2007), budgets are the vehicles through which a government's objectives, political obligations, and action plans are put into action. A well-functioning budget system is essential for the development of long-term fiscal policy and economic development. Budgetary institutions have long played a key role in the continuous trend toward more responsive, responsible, and accountable government in developed countries.

The use of the budget as a tool for strategic management and citizen empowerment, as well as a comprehensive budget that encompasses all government operations, a results-based chain demonstrating their performance, and budget process transparency, are all seen as critical aspects of a reform to address the perceived limitations of budgetary organizations. A budget is a numerical statement of management's expected plan of action for a given period that aids in coordination of what must be done to put the plan into action. (Horngren et al., 2003). A budget can include both financial and non-financial aspects of the plan, and it serves as a guide for the organization's future decisions. It is an indispensable tool for every organization's efficient operation (Gachithi, 2015). It necessitates a smooth operation and high-quality service, both of which are costly. A budget is a numerical representation of management's intended plan of action for a specific time that aids in organizing what must be done to put the plan into action. A realistic budget differs from actual outcomes only a little, has a broad scope, and is cost-effective in terms of cash flow (Deng & Peng, 2011). A credible budget also includes fair estimates and long-term expenditure goals, and the legislative process is well-managed (Conteh, 2016). A legislative act outlining and authorizing

specific types and amounts of expenditures and taxation, as well as a valuation of revenues and expenditures, or a public balance sheet, is referred to as budgeting (Tyer and Willand 1997). Many organizations are having trouble carrying out their budgets since they are required to provide accurate estimates for the implementation of certain programs or development initiatives based on economic data. During budget proposals, some needs may be ignored, or the cost estimate may be drastically altered.

2. Statement of the Problem

There is an increasing focus on improving the quality of public financial management across the world, with certain countries attaining notable achievements in this area (ACCA, 2013). A well-functioning budget system, according to Gideon (2015), is essential for developing long-term fiscal policy and economic development. In many nations, poor budgeting practices and fiscal decisions exacerbate economic problems. Budgets are rarely managed successfully in practice. This can be for valid reasons, such as policy changes in response to changing economic conditions, or bad reasons, like mismanagement, poor budgeting, unlawful expenditure, inefficiency, or fraud (Nebraska, 2015).

Budget implementation should be checked on a regular basis to ensure that programs are implemented appropriately and that financial discrepancies are identified. Budgets were not checked once they were approved, which posed a problem for users. In terms of initial planning, final approval, and future monitoring of execution, the efficient budget process should have been efficiently administrated (Weetman, 2006). Budget utilization, budget appropriation management rules and budget adjustments, other budget-related specific problems, and budget execution monitoring should all be delegated (Semachew, 2019). Budget execution covers both policy implementation and budget administration obligations at the same time.

The government budget has the greatest impact on people's well-being and potential, and it has impact on everyone's life. In poor countries, budgetary institutions are still in their infancy, and they are mostly used for legalistic constraints and micromanagement. As a result, improving public sector efficiency requires overhauling these organizations (Anuar, 2007)

According to Schick (2002), as cited by Paul and Chung (2007), legislators lack the ability to keep up with the rising intricacy and complexity of modern budgets, particularly when compared to executive agencies' extensive knowledge. The expansion of economic and social infrastructure

has resulted in a rise in the government's current budget, natural and man-made disasters, and a decrease in government revenue that is incompatible with development needs in recent years. Furthermore, Ethiopia has problems with government expenditure budget use and value for money (MOFEC, 2018). Weak public service delivery, serious corruption issues, a large budget deficit, a lack of transparency, and inefficient budget use are just a few of the difficulties that emerging nations like Ethiopia face. The goal of this study was to identify the factors that influence the effectiveness expenditure budget management.

3. Literature Review

3.1 Concepts, Definition and Procedures of Budget

According to Jordaan (2007), as referenced by Kojo and Enu (2014), a budget is a quantifiable, planned course of action over a certain time period that includes expected inputs and input expenses, as well as outputs and output revenues. Procedural rules deal with how budgeting duties are carried out, whereas fiscal rules deal with the content of budget outcomes. Every national government has budget systems in place that encompass the whole fiscal cycle. Over time, the procedures have become routine, and they are repeated year after year with minimal alteration. Budget procedures define the roles and duties of stakeholders in the process, as well as the way in which specific activities are accomplished, the information required, and the deadlines for acting. Budgeting strategies assist in reducing the tensions and conflicts that arise from vying for limited resources (Allen, 2003).

Early in the development of budgeting, notions that were recognized as good practice outlined the basic procedures. The most important principles were i) completeness (all revenue and expenditures should be included in the budget); ii) precision (transactions should be correctly recorded in the budget); iii) annularity (each budget should span a single fiscal year); iv) control system (public funds should be spent as authorized by law); and v) transparency (government funds should be spent as authorized by law) (the government should publish timely information on receipts and expenditures). The methods and concepts that support budgeting determine the proper procedure.

The term "due process" implies that if the procedures are followed correctly, the outcomes will be accurate. In the same way that a court's judgment is influenced by due process, the legality and efficacy of budget decisions are reviewed by the techniques used, not by substantive aims or

criteria. Anything that emerges from a budgeting process that adheres to the standards is correct. If, for example, the budget is complete and all bids for resources are submitted in the right sequence and validated by the competent budget authority, the allocations to spending units and budget totals should be considered correct. In the proper procedure, the outcome is unimportant. It does not prioritize increased or decreased spending, balanced or unbalanced budgets, increasing or stable public debt loads, higher or lower taxes, or other budget outcomes. What matters is that the steps are completed correctly. In this regard, due process in budgeting is analogous to due process in litigation. If the legal procedure is followed correctly, the resultant judgment must be accepted. Budgeting is based on the same principle.

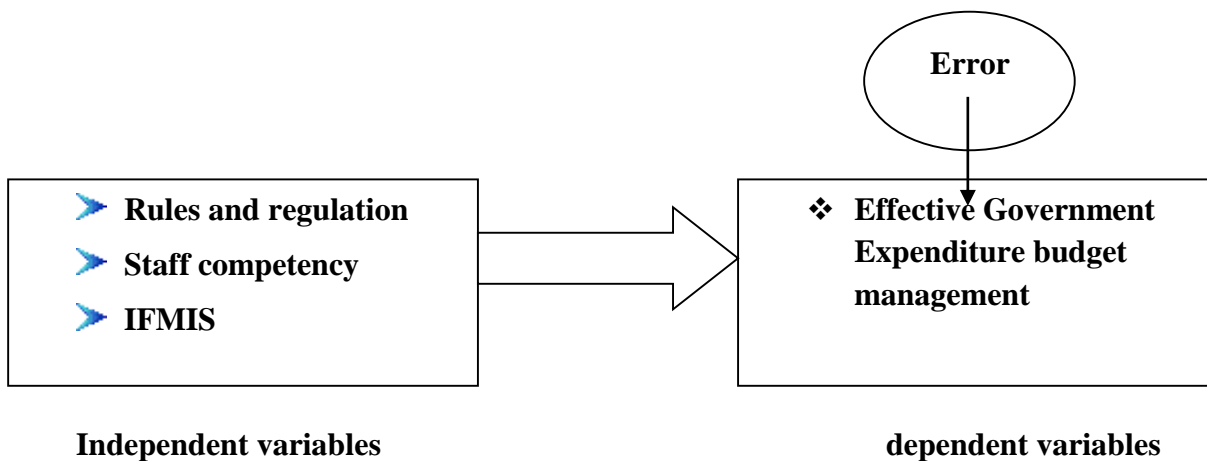


Figure 1. Conceptual framework for expenditure budget and service delivery

4. General objective

To assess the factors affecting the effectiveness of expenditure budget management in the ministry of finance of the federal government of Ethiopia,

4.1 Specific Objectives

1. To evaluate the competency of budget experts in the area of government budget management
2. To assess the effect of government laws and regulations on budget management.
3. To investigate the use of an integrated financial management information system in budget management.

a. Research Hypothesis

H1. Budget experts' competencies have a significant effect on government expenditure budget management.

H2. The Government budget legal frameworks significant have effect on the expenditure budget management

H3. Integrated financial management information systems has significant effect the budget management.

5. Methodology

The study used a descriptive survey research design with quantitative methodologies and closed-ended questionnaires with scaled items ranging from 1 to 5 as the data gathering tool. The study's participants were employees of the Ministry of Finance, and the respondents were picked through a multistage sampling process. The respondents were chosen using stratified and purposive sampling approaches. To analyze the data quantitatively, Pearson's correlation, multiple linear regression analysis, and descriptive statistics were used using the SPSS 23 version. Secondary data was gathered from a variety of sources, including the internet, reports, published journals, periodicals, and books.

6. Results and Discussions

6.1 Pilot Study

A pilot test was undertaken to assess the appropriateness and significance of the instrument's questions. A content validity test was conducted to assess the extent of the instrument's coverage, universe representativeness, precision, and coherence of the subject under study. The instrument was provided to two academics and three practitioners, who were assigned the responsibility of extensively examining each item. The draft was also given to 7 Ministry of Finance experts, who were given the chance to review it.

6.2 Demographic Information of Respondents

The graph below shows data on the age, experience, and educational background of Ministry of Finance employees

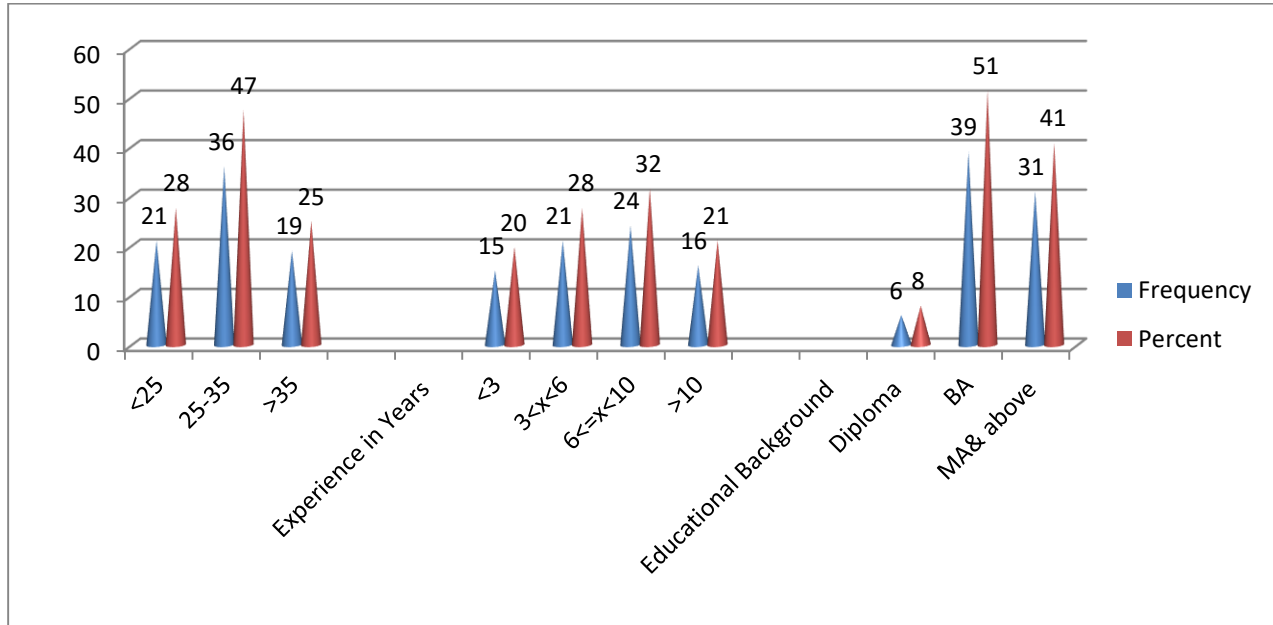


Figure 1. Demographic characteristics of experts

According to the above graph, 21 (28 percent) of the respondents are under the age of 25, 36 (47 percent) are between the ages of 25 and 35, and 19 (25 percent) are above the age of 35, indicating that the majority of the respondents are of working age, helping the ministry in achieving its mission. In terms of the experts' working experience, 15 (20%) have less than three years of experience, 21 (28%) have three to six years of experience, 24 (32%), have six to ten years of experience, and 16 (21%), have more than ten years of experience. Thus, the majority, 61 (81%), have more than three years of working experience, providing an opportunity for the ministry to properly implement budget rules and regulations. Regarding the educational background, 6 (8%) are diploma holders, 39 (51%) are first-degree holders, and 31 (41%) are MA/MSc and above. Therefore, a majority of 70 (92%) of the respondents are BA or above, which is an adequate educational background to implement the rules, regulations, and new technologies in the sector.

6.3 Response Rate

The field survey found that 76 out of 93 questionnaires distributed to Ministry of Finance experts and lower-level managers were returned, representing an 82 percent response rate.

Table 1. Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.779	.794	4

Source: survey result, 2021

6.4 Reliability Test

Cronbach's alpha (α) was used to conduct the reliability investigation. The most extensively used measure of internal consistency is Cronbach's alpha (reliability). The Cronbach's alpha (α) of the scale used in the study is 0.779, which is much higher than 70%. Nunnally and Bernstein (1994) consider a scale with a coefficient alpha greater than 0.70 to be satisfactory, indicating that the questionnaire has a good level of internal consistency and reliability. As a result, the alpha level was deemed credible enough for the data analysis to continue.

Table 2. Reliability Test of Constructs

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Budget expert Competency (BEC)	9.97	.372	.628	.701
Legal framework (LFW)	9.99	.365	.477	.801
IFMIS	9.96	.416	.578	.731
Expenditure Budget Management (BEM)	9.94	.389	.707	.672

Source: survey result, 2021

The results showed on table 2, Budget expert competency had a coefficient of 0.701; legal framework (LFW) 0.801, integrated financial management information system (IFMIS) 0.731, and Expenditure budget Management (EBM) 0.672, all of the inter item reliability scales were Above 0.50 Nunnally (1978). Therefore, the reliability value (α) for all items were greater than the suggested value, then the responses generated for all of the variables' used in this research were reliable enough for data analysis.

Table 3. Pearson Correlations Matrix

		Budget Expert Competency	Legal framework	IFMIS	Expenditure Budget Management
Budget Expert Competency	Pearson Correlation	1.000	.419**	.534**	.587**
	Sig. (2-tailed)		.000	.000	.000
	N	76	76	76	76
Legal framework	Pearson Correlation	.419**	1.000	.312**	.482**
	Sig. (2-tailed)	.000		.006	.000
	N	76	76	76	76
IFMIS	Pearson Correlation	.534**	.312**	1.000	.613**
	Sig. (2-tailed)	.000	.006		.000
	N	76	76	76	76
Expenditure Budget Management	Pearson Correlation	.587**	.482**	.613**	1.000
	Sig. (2-tailed)	.000	.000	.000	
	N	76	76	76	76

** . Correlation is significant at the 0.01 level (2-tailed).

Source: survey result, 2021

It's a parametric approach for determining the strength of a relationship between two variables. As seen in the above correlation matrix, each variable is perfectly associated with itself, as shown in $r = 1$ along the table's diagonal. The expenditure budget management effectiveness is positively and significantly related to the budget expert competency (BEC) with a Pearson correlation coefficient of $r = 0.587$, $p < 0.01$, Legal framework (LFW) with $r = 0.482$, $p < 0.01$, and Integrated financial management information system (IFMIS) with $r = 0.613$, $p < 0.01$. This result implied a strong support for the whole hypothesis developed in this study.

The tolerance levels for all variables are larger than 0.10 and the VIF value is less than 10 Kock and Lynn (2012), as indicated in Collinearity (Table 4 below), and the correlation matrix of all variables has the paired values among the predictors are less than 0.80. (Table 3 above) There were no multicollinearity issues that altered the findings analyzed; rather, they led to the acceptance of r value, tolerance, and VIF values.

Table 4 Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.720	.519	.499	.159	.519	25.895	3	72	.000	1.989

a. Predictors: (Constant) Budget Experts Competency, Legal framework, IFMIS

b. Dependent Variable: Budget Expenditure Management

6.5 Autocorrelations

Autocorrelation occurs when adjacent residuals from two observations are not independent or correlated. The residual terms for any two observations should be uncorrelated (or independent). This is sometimes referred to as an absence of autocorrelation. The Durbin-Watson test, which looks for social correlation between errors, can be used to evaluate this hypothesis. It specifically looks for uncorrelated residuals between adjacent residuals. The test statistics for this can range from 0 to 4, with a value of 2 indicating uncorrelated residuals (Field, 2009). The test value in this model is closer to 2. (1.989). As a result, the output shown in the model summary table may be confidently assumed to be free of autocorrelation (table 4, Durbin-Watson test value).

6.6 The Regression Results and Hypothesis Testing

The results of regression analysis of effective expenditure budget management (EBM) in minimizing noncompliance activities and improving public accountability on budget utilization in the ministry on the capability of expenditure budget experts (EBC), a better legal framework (LFW), and the application of an integrated financial management information system (IFMIS) were analyzed and reported. Finally, hypothesis tests based on the suggested hypothesis and regression output findings were conducted. Using the variables indicated in the model, the regression result investigates the primary determinants of expenditure budget management. The proper indicators of the variable were investigated to find the factors affecting EBM, as demonstrated in the model summary (table 4). The R square value is used to determine how much variance in the dependent variable (EBM) the model can account for the better the model, the higher the value of R square. The multiple R (correlation) value of 0.720 (72 percent) indicated a highly positive relationship between the dependent and independent variables, and that the overall contribution of the independent variables Budget Expert Competency (BEC), Legal Framework

(LFW), and Integrated Financial Management Information System (IFMIS), the rest 51.9% ($R^2 = 0.519$) of the variation in the Budget Expenditure Management (BEM) and the rest 48.1% are other variables not included in this study. The R^2 value of 0.519 revealed that 51.9 percent variability in effective expenditure budget management because of the independent variables, indicating a highly positive relationship between the dependent and independent variables. The independent variables account for 51.9 percent of the variations in Y, according to the adjusted R^2 value of 0.519. This adjusted measure provides a revised estimate, i.e., the fitted model is responsible for 49.9% of effective budget management. As a result, the model's R^2 is 51.9 percent, indicating a moderate model fit.

Table 5 Anova SPSS Out Put

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.967	3	.656	25.895	.000
	Residual	1.823	72	.025		
	Total	3.789	75			

a. Dependent Variable: BEM

b. Predictors: (Constant), IFMIS, Legal Framework, Budget Expert Competency

Table 6 presented the ANOVA report on the general significance of the model. As p is less than 0.05, the model is significant by the values of F-statistics ($p = 0.000$) and ($F=25.895$). Thus, the combination of the independent variables, legal framework (LFW), budget experts' competence (BEC), and integrated financial management information system (IFMIS) significantly predict and are at best fit to model to predict the dependent variable (effective expenditure budget management).

Table 6 Coefficient SPSS out put

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.690	.303		2.276	.026		
	Budget Experts' Competency	.240	.088	.277	2.722	.008	.645	1.551
	Legal framework	.178	.066	.244	2.698	.009	.814	1.229
	IFMIS	.384	.096	.389	3.999	.000	.706	1.417

a. Dependent variable: EBM

Table 6 shows the beta coefficients, which show how each variable contributes to the model in terms of positive or negative relationships. The impact of the independent factors on the dependent variable was shown by the t and p values. The positive influence of the predictive dependent variable is shown by the beta sign of all independent variables. This suggests that any rise in the independent variables will result in an increase in the dependent variable, effective expenditure budget management. According to the coefficient results, all predictors are positively related to the dependent variable, and the statistical significance of the independent variable over the dependent variable at the 5% level of significance shows that all independent variables significantly affect the EPPA at the ($P < 0.05$) level of confidence. As a result, the following is the model for predicting the perceived effective expenditure budget management:

$$EBM = 0.690 + 0.240 BEC + 0.178 LFW + 0.384 IFMIS + e$$

Where: EBM= Expenditure Budget Management, BEC=Budget experts' competency, Legal framework and IFMIS= integrated financial management information system

The b-values (beta coefficients) show us how each predictor affects the outcome. A positive coefficient indicates that there is a positive association between the predictor and the outcome, whereas a negative coefficient indicates that there is a negative relationship between the predictor and the outcome. Kock (2013). As the value of the beta coefficient is positive, there is a positive relationship between all of the predictors (BEC, LFW, and IFMIS) and the outcome of effective expenditure budget management (EBM) (standardized regression coefficients 0.277, 0.244, and 0.389 at $p < .05$, respectively).

6.7 Hypothesis Test

The regression analysis, the findings of which are included in the regression model, allows for a more thorough and accurate investigation of the research hypothesis. As a consequence, these assumptions were tested using the regression findings produced by the model. The hypothesis test was carried out using the regression findings of the Expenditure Budget Management, the budget experts' competency, the legal framework, and the Integrated Financial Management Information System derived from the regression output.

H1: Budget experts' competencies have significantly effect on government expenditure budget management

According to the first hypothesis of this study, there is a direct relationship between budget expert competency and the effective expenditure budget management. The regression findings significantly supported this hypothesis, indicating a significant relationship at ($P < 0.05$). The coefficients of budget experts' competence ($\beta = 0.277$) were positively related and, statistically ($t = 2.276$, $P < 0.05$) significantly related to successful expenditure budget management, as shown in table 6.

H2: The Government budget legal frameworks significant have effect on the expenditure budget management

The research's second hypothesis showed that there is a direct relationship between budget legal framework factors and effective expenditure budget management. The regression results also strongly supported this hypothesis, since the data suggested a significant relationship at ($P < 0.05$). The coefficients of legal framework ($\beta = 0.244$) were positively related and, statistically ($t = 2.698$, $p < 0.05$) significantly related to effective expenditure budget management, as shown in table 6.

H3: Integrated financial management information systems has significant effect the budget management

The third hypothesis of this study indicated that there is a significant relationship between factors that affect integrated financial management information systems and effective expenditure budget management. As shown in table 6, the integrated financial management information systems had coefficients of ($\beta = 0.389$, $t = 3.999$) that were directly related to effective expenditure budget management, with a statistical result of ($P < 0.05$) indicating a significant relationship between the integrated financial management information systems and effective expenditure budget management. As a result, the regression findings significantly supported this hypothesis, with a significant relationship at ($P < 0.05$).

6.8 Discussion and Interpretation of Findings

The objective of this study was to use statistical analysis, both descriptive and inferential statistics, to examine the factors that influence effective expenditure budget management. Using a model to describe the research, the study analyzed Ethiopia's ministry of finance, which is responsible for budget administration, to determine the factors affecting the execution of effective expenditure budget management. The regression model included three fundamental interrelated

factors: the legal framework, budget experts' competency and an integrated financial management information system.

Competent, motivated, and unbiased civil servants working in a system devoted to serving the public interest are the characteristics of a professional and effective public administration. While it may be relatively simple to conceptualize the profile of a merit-based civil service, defining the techniques and means of putting such a civil service in place is far more complicated (OECD, 1997). The administration's professionalism and efficiency are determined not only by the quality of recruitment, but also by the way career development is organized. o the majority (83%) of budget experts' responses to questionnaires about training, remuneration, and level of satisfaction with their current salary, there were no adequate job-related training, no adequate remuneration in the ministry, and almost all of the experts were unsatisfied with their current salary. As a result, the ministry is unable to deliver efficient public service because of poor technical personnel expertise and excessive employee turnover. According to the regression output, all these factors contributed directly to effective budget administration.

7. Conclusions

The findings of the study allow us to infer that effective expenditure budget management in MOF is influenced by the competency of budget experts, the legal framework, and IFMIS as a linear combination. Budget experts' competency, Legal framework and integrated financial management information system are significant enough to predict effective expenditures budget management. Effective training programs must be used to improve employees' competencies. Employee training not only improves an employee's total performance in present employment but also improves their attitude, abilities, and knowledge for future roles, resulting in greater organizational performance (Muganyizi, 2018). Findings revealed that there were insufficient resources as well as a lack of remuneration or motivation schemes from the ministry, and that there were no adequate continuous capacity developments programs or short-term job-related training provided for budget experts. The study result showed that the budget experts' competency is significant factor to affect the effective expenditure budget management in the ministry of finance. A fully functional IFMIS may strengthen governance by delivering real-time financial information that finance and other managers can utilize to successfully run programs, establish budgets, and allocate resources. Sound IFMIS systems, together with the implementation of consolidated

treasury operations, may assist developing nation governments acquire effective control over their finances while also increasing openness and accountability, minimizing political discretion, and deterring corruption and fraud (Brown, 2008). The study result showed that IFMIS was significant factor to affect the expenditure budget management in the ministry. The legal basis is the set of laws and administrative rules that govern the budget cycle or process, including the structure, timing, and processes, as well as the distribution of formal authorities, duties, and rights. The legal framework for national budget systems differs greatly from country to country. In some nations, the content of legislation supporting yearly budgeting procedures is mostly limited to a brief exposition of the legislature's primary budget concerns. Well-known budget ideas are incorporated into these statutes. Lower-level rules deal with the specifics of budget processes (OECD, 2004).

The study result showed that legal frameworks were significant factor to affect the effective expenditure budget management in the Ethiopia's ministry of finance.

8. Recommendation

- The ministry of finance should improve its salary scale to attract and retain competent staff to achieve its predetermined objectives.
- The ministry should strictly hold accountable the heads of line ministries uniformly without any discrimination for the violation of budget laws and regulations based on the findings of general auditors.
- The ministry should arrange a continuous training and development program for the ministry's and budgetary institutions' employees on government expenditure budget management, public financial management, government accounting and integrated financial management information system (IFMIS), to improve their knowledge, skills, and attitudes for the effective implementation, operation, and maintenance in their daily operations and to the public accounts standing committees of the legislative organs for their oversight responsibility .
- The ministry should review its laws, regulations, and directives regularly and amend them when needed.

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