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Examining the Roles of Government Accounting Officers and Their Implications on Achieving Sustainable Revenue Budget: A Case Study of the Ekiti State Government, Nigeria

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Abstract: The goal of this study was to uncover the significant impact of government accounting officers' roles on achieving sustainable revenue budgets and to comprehensively investigate how these officers' responsibilities affect the realization of such budgets in Ekiti State. In this research, a survey design was utilized. Data were collected directly from the source by distributing questionnaires to the designated participants, who were the Accounting Officers of the Ekiti State Government. The entire population consisted of 374 accounting officers, and we opted for a census sampling approach, which covers the entire population at 100%. Out of the total questionnaires distributed, 269 were returned with responses. The data collected was subsequently analyzed employing both descriptive and inferential statistical methods. The study found that the roles of accounting officers, specifically pertaining to expenditure control, internal control, and revenue management, have a positive and statistically significant impact on the attainment of a sustainable revenue budget within the Ekiti State Government. It is therefore concluded that when the government exercises strong control over its expenses, it is more likely to achieve its goal of sustaining a balanced and stable budget for the long term. This study recommends that government authorities should recognize the crucial role of accounting officers in achieving fiscal sustainability and provide the necessary support and resources to enable them to fulfill their responsibilities effectively.

Keywords: Roles of Accounting of Officers, Expenditure Control, Internal Control, Revenue Management, Sustainable Revenue Budget

INTRODUCTION

In an era marked by the growing emphasis on transparency, fiscal accountability, and the pursuit of sustainable financial practices, the roles of government accounting officers have become increasingly pivotal. Accounting officers serve as the gatekeepers of public finances, entrusted with the critical responsibility of managing government resources (Olatunji & Dominic, 2019). Their performance directly impacts the achievement of sustainable revenue budgets, which, in turn, influences the overall well-being and development of nations. In the ever-evolving landscape of public finance and governance, the critical role of government accounting officers stands as a linchpin in the machinery of fiscal responsibility and accountability (Utami & Astutik, 2022). These professionals, entrusted with the stewardship of public resources, hold the key to efficient financial management, ensuring that revenue generation aligns with budgetary objectives while advancing the ideals of transparency and sustainability (Mutua, 2023).

In the Nigerian context, where economic, social, and political dynamics interlace, the responsibilities of government accounting officers bear even more significance, given the imperative of achieving sustainable revenue budgets. Government accounting officers play a multifaceted role in the fiscal landscape (Adegbie et al., 2023). They are not only tasked with maintaining financial records but are also responsible for ensuring that resources are allocated efficiently, expenditures are judiciously managed, and fiscal policies are effectively implemented. The effective execution of these roles is of paramount importance to governments as they endeavor to meet their revenue targets, ensure financial sustainability, and ultimately improve the quality of life for their citizens. Ekiti State, located in southwestern Nigeria, serves as a captivating case study. This region, like many others globally, faces unique economic, social, and political challenges (Adewara et al., 2023; Akinadewo et al., 2023).

Achieving sustainable revenue budgets in Ekiti State is essential to supporting development initiatives, infrastructure projects, and the delivery of public services. Thus, understanding how the roles of government accounting officers influence this pursuit is not only academically relevant but also of great practical significance (Aluko et al., 2023; Awotomilusi et al., 2023; Faris et al., 2023). The fiscal health of any government, whether at the state or national level, hinges upon the ability to mobilize resources effectively, allocate them judiciously, and prudently manage expenditures while upholding the principles of accountability and transparency. Government accounting officers play a pivotal part in shaping the financial landscape of the state by steering these processes, ensuring that revenue budgets are not only met but are aligned with sustainable and responsible financial practices (Cesary, 2022).

This research embarks on an exploration of the intricate landscape of government financial management, with a particular focus on Ekiti State, Nigeria. The goal is to uncover the significant impact of government accounting officers' roles on achieving sustainable revenue budgets and to comprehensively investigate how these officers' responsibilities affect the realization of such budgets in Ekiti State. By closely examining the practices, challenges, and successes specific to this context, this study seeks to illuminate the broader dynamics of government financial management and its implications for fiscal sustainability. In a time where government accountability holds utmost importance and sustainable development is a universal objective, this research provides valuable insights that extend well beyond the borders of Ekiti State. It contributes to the ever-expanding body of knowledge on government financial management, offering a fresh perspective on the roles of accounting officers and their profound implications for the achievement of sustainable revenue budgets.

The subsequent sections of this article will delve into the existing body of knowledge, review pertinent literature, articulate the research objectives and methodology, and present an analysis of the findings. Through this exploration, we aim to provide a holistic understanding of the roles of government accounting officers in Ekiti State and how these roles influence the achievement of sustainable revenue budgets, culminating in valuable recommendations for both the public sector and academicians concerned with fiscal responsibility and transparency.

LITERATURE REVIEW

The roles of government accounting officers are a set of responsibilities and functions carried out by individuals or officials in government agencies, departments, or ministries who are responsible for managing financial and accounting matters within the government. Government accounting officers are involved in the budgeting process, which includes the preparation, implementation, and monitoring of government budgets (Ibrahim, 2019; Mpakaniye, 2023). They work to ensure that financial resources are allocated efficiently to meet the objectives and priorities of government programs and services. They are responsible for maintaining accurate financial records and preparing financial statements. These reports provide transparency and accountability in government finances and are often subject to auditing. Accounting officers monitor and control government expenditures to ensure that spending aligns with budgeted amounts and is in compliance with financial regulations and laws (Obid, 2021).

They oversee the collection and management of government revenue, which includes taxes, fees, grants, and other sources of income. This involves ensuring that revenue is collected efficiently and recorded accurately. Establishing and maintaining internal controls to prevent financial irregularities, fraud, or mismanagement of government funds. These controls help safeguard government assets and maintain the integrity of financial operations (Thyaka & Kavale, 2021). Ensuring compliance with financial and accounting standards, government regulations, and legal requirements. This includes adherence to generally accepted accounting principles (GAAP) and other relevant financial standards. Coordinating and facilitating audits of government financial statements to assess the accuracy and reliability of financial reporting and adherence to financial regulations.

Advising government officials on financial matters, proposing financial policies, and assisting in the development of financial and accounting strategies to achieve government objectives (Adegbie et al., 2023). Promoting transparency and accountability in government finances by providing information to the public, oversight bodies, and stakeholders. Playing a role in strategic financial management, including long-term financial planning, investment decisions, and resource allocation to support government objectives. These roles are crucial for ensuring that government finances are managed effectively, that public funds are used efficiently, and that governments can achieve sustainable revenue budgets to support public services and development initiatives (Elwan et al., 2023).

Expenditure Control

Expenditure control, in the context of a sustainable revenue budget, refers to the management and regulation of government spending to ensure that it remains within the limits of available revenue while supporting long-term financial sustainability. This process is essential for achieving the goals of a sustainable revenue budget, which aims to balance government expenditures with revenue sources over time, avoiding budget deficits and promoting fiscal responsibility (Adegbie et al., 2023). Expenditure control ensures that government departments and agencies adhere to the approved budget. It helps prevent overspending, which could lead to budget deficits, borrowing, or other unsustainable financial practices. Government accounting officers and financial managers use expenditure control mechanisms to closely monitor spending. This involves regular tracking of expenses to identify variances and take corrective actions when necessary (Hadisantoto et al., 2023).

Expenditure control promotes cost efficiency in government operations. It encourages government agencies to find ways to deliver services and implement programs while minimizing waste and unnecessary expenses. It requires government departments to prioritize spending based on the most critical needs and objectives. This ensures that essential services are funded while lower-priority expenses are carefully evaluated (Andang & Ali, 2022). By controlling expenditures, governments can allocate resources to meet their financial obligations, such as debt service, employee salaries, public services, and infrastructure projects, in a sustainable manner. Expenditure control helps manage government debt, ensuring that debt service payments are included in the budget. It prevents the accumulation of unsustainable debt levels that can strain government finances.

Sustainable expenditure control is a fundamental aspect of fiscal responsibility. It helps governments avoid deficit financing and accumulate budget surpluses, contributing to long-term financial stability. Effective expenditure control enhances public confidence in government financial management. When citizens see responsible spending practices, it fosters trust in the government's ability to sustainably manage public funds. Expenditure control is an integral component of achieving a sustainable revenue budget (Utami & Astutik, 2022). By aligning spending with available revenue and avoiding budget shortfalls, governments can maintain fiscal sustainability over the long term. Expenditure control plays a crucial role in achieving a sustainable revenue budget by ensuring that government spending is controlled, responsible, and aligned with available revenue. This helps governments maintain financial stability, deliver essential public services, and build public trust in their financial management practices.

Revenue Management

Revenue management, in the context of a sustainable revenue budget, involves the strategic and responsible management of government income or revenue sources to ensure financial sustainability, stability, and the ability to meet long-term fiscal goals. It encompasses various practices and strategies aimed at maximizing revenue, maintaining a balanced budget, and achieving sustainable financial outcomes (Wolak-Tuzimek & Tuzimek, 2021). Revenue management involves identifying, diversifying, and optimizing revenue sources available to the government. This may include taxes, fees, grants, investments, and other income streams. The goal is to maximize revenue while minimizing reliance on a single source, reducing financial vulnerability. Revenue management ensures that the projected revenue aligns with budgetary needs and expenditures. It involves setting realistic revenue targets and tracking actual revenue against these targets to maintain budget equilibrium (Obid, 2021).

Sustainable revenue management seeks to maintain consistent and predictable revenue streams. It aims to avoid revenue fluctuations that can disrupt budget planning and hinder the ability to meet long-term financial commitments. One of the primary objectives of revenue management is to prevent budget deficits (Faris et al., 2023). It involves monitoring revenue and expenses to maintain a balanced budget. Budget deficits can jeopardize financial sustainability and lead to increased borrowing and interest costs. Revenue management often includes the creation and maintenance of reserve funds or fiscal buffers. These funds act as a safety net during economic downturns or unforeseen financial challenges, ensuring that essential government services can continue without disruptions. Sustainable revenue management includes responsible debt management (Andang & Ali, 2022) . It ensures that borrowing is used judiciously, and the debt service (interest and principal payments) is incorporated into the budget without causing financial strain. Governments must maintain transparency and accountability in revenue management. Clear reporting and disclosure of revenue sources and utilization are essential for building public trust and ensuring responsible financial practices (Elwan et al., 2023).

Revenue management can also include strategies for stimulating economic growth and development. A growing economy often leads to increased tax revenues and a more sustainable revenue base. Government agencies may engage in revenue management practices to mitigate risks associated with revenue volatility or external economic shocks. This may involve the creation of financial contingency plans. The overarching goal of revenue management is to promote the sustainability of government finances (Akinadewo et al., 2023) . It ensures that the government can meet its financial obligations, deliver public services, invest in infrastructure, and support social programs over the long term without depleting resources or incurring unsustainable debt. Revenue management in the context of a sustainable revenue budget is a strategic and responsible approach to managing government income sources. It aims to maintain fiscal stability, avoid budget deficits, diversify revenue streams, and achieve financial sustainability while promoting economic development and public trust in government financial management (Cesary, 2022).

Internal Control

Internal control, in the context of a sustainable revenue budget, refers to a system of policies, procedures, and practices established within a government or organization to safeguard its financial resources, ensure fiscal responsibility, and support the achievement of long-term budgetary sustainability (Thyaka & Kavale, 2021). The primary purpose of internal control in this context is to manage, monitor, and optimize revenue-related activities and financial operations. Internal controls are designed to maintain the integrity of financial transactions related to revenue collection, recording, and management (Awotomilusi et al, 2023). This includes ensuring that funds are not misappropriated, misused, or mishandled. Internal controls help the government or organization comply with applicable laws, regulations, and financial reporting standards. This is essential for maintaining transparency and accountability in revenue-related activities.

Effective internal controls are established to manage revenue collection processes, such as tax collection, fee collection, and grant management. They ensure that all revenues owed to the government are collected promptly and accurately. Internal controls focus on the accuracy and reliability of financial data (Mutua, 2023). This includes the validation of revenue figures, proper recording of transactions, and prevention of errors or fraud. Key financial responsibilities are divided among different individuals or departments to prevent conflicts of interest and fraud. For example, the staff responsible for collecting revenue may be separate from those responsible for recording or reconciling revenue. Internal control processes verify that actual revenue aligns with budgeted revenue. Any significant discrepancies are identified and investigated to prevent budget shortfalls. While the primary focus is on revenue, internal controls also encompass expenditure control. This involves ensuring that expenses are in line with budgeted amounts and that resources are used efficiently and judiciously (Ibrahim, 2019).

Internal controls assess and manage risks related to revenue generation, such as changes in economic conditions, fluctuations in revenue streams, or fraud risks. Accurate and timely financial reporting is crucial for budget management. Internal controls confirm that financial statements are prepared according to accounting standards and provide a true representation of the government's financial position. Internal control systems emphasize proper documentation and record-keeping of financial transactions. This includes maintaining records of revenue sources, expenditures, and supporting documentation. Controls establish clear audit trails that enable the tracking of financial activities (Awotomilusi et al., 2023). These trails help identify the source of revenue, the individuals involved, and the flow of funds. Internal control is not a one-time process but involves ongoing monitoring and evaluation of financial activities. Regular audits and reviews are conducted to ensure that controls are effective and that any issues are promptly addressed. Internal control measures are designed to prevent, detect, and mitigate fraudulent activities and corruption within revenue-related processes. The overarching goal of internal control within a sustainable revenue budget context is to support the government's ability to maintain a balanced budget, promote financial sustainability, and provide essential services over the long term (Mpakaniye, 2023). Internal control in the context of a sustainable revenue budget is a systematic approach to managing and safeguarding financial resources, maintaining fiscal responsibility, and ensuring that the government's budgetary goals are met. It includes various procedures and practices aimed at protecting revenue, maintaining compliance, and promoting financial stability.

Sustainable Revenue Budget

A sustainable revenue budget, often referred to as a sustainable budget or simply a revenue budget, is a financial plan developed by a government or organization that outlines the expected revenues, income, and funding sources over a specific period, typically a fiscal year (Obid, 2021). The key characteristic of a sustainable revenue budget is its long-term viability and the ability to meet ongoing financial obligations, fund essential programs and services, and maintain fiscal stability (Wolak-Tuzimek & Tuzimek, 2021). A sustainable revenue budget begins with an estimation of all expected income sources, which may include taxes, fees, grants, investments, and other sources of revenue. These projections are based on historical data, economic trends, and other relevant factors. The budget outlines planned expenditures, detailing how the projected revenue will be allocated among different government or organizational functions, programs, projects, and services. This includes funding for education, healthcare, infrastructure, public safety, and more (Akinadewo et al., 2023).

Sustainable revenue budgets typically have a multi-year outlook, often covering three to five years or more. This long-term perspective allows for better financial planning, addressing future challenges, and ensuring the stability of essential services. A key goal of a sustainable budget is to achieve balance or a surplus, where projected revenues are sufficient to cover planned expenditures. Maintaining a balanced budget is crucial for fiscal responsibility and preventing deficits (Hadisantoto et al., 2023). Sustainability implies responsible fiscal management, which involves avoiding excessive debt, maintaining adequate reserves for emergencies, and adhering to financial regulations and best practices. A sustainable revenue budget should promote economic stability within the jurisdiction or organization, supporting economic growth, job creation, and the overall well-being of the community or stakeholders. Transparency is a fundamental principle of sustainable revenue budgets. It involves making the budget process and financial information accessible to the public, allowing citizens to understand how public funds are raised and spent. Accountability mechanisms, such as audits and financial reporting, are essential (Faris et al., 2023).

A sustainable revenue budget should be adaptable to changing economic conditions and evolving priorities. It may be revised periodically to address unforeseen challenges or to align with new objectives. A key component of sustainability is ensuring that projected revenues align with planned expenditures. This alignment avoids budget shortfalls, deficit spending, or the need to borrow excessively (Andang & Ali, 2022). A sustainable revenue budget often seeks to diversify revenue sources to reduce reliance on a single income stream, making the budget less vulnerable to economic fluctuations. Sustainable budgets may allocate resources to investments in infrastructure, education, healthcare, and other areas that promote long-term growth and development. Engaging stakeholders, including citizens, businesses, and government officials, in the budgetary process can help ensure that the budget reflects the needs and priorities of the community (Ibrahim, 2019). A sustainable revenue budget is a vital tool for governments, organizations, and entities that rely on a stable financial foundation to provide essential services, plan for the future, and support economic prosperity. It represents a commitment to responsible financial management and the pursuit of long-term fiscal sustainability (Cesary, 2022).

Theoretical Review

This study is rooted in Agency Theory, initially formulated by Jensen and Meckling (1976). This theory posits that government accounting officers assume the role of agents entrusted with the management of public funds on behalf of the principal, who is represented by the government and its citizens. According to agency theory, the relationship between the principal and the agent may give rise to potential conflicts of interest. In this specific context, government accounting officers function as agents and are expected to prioritize the best interests of the principal, which includes the government and its citizens. Their responsibilities encompass efficient allocation of resources, judicious control of expenditures, and effective management of revenue. The framework of agency theory is instrumental in comprehending the duties and obligations of accounting officers in the protection of public resources and the attainment of sustainable revenue budgets. This theoretical framework facilitates a thorough examination of the roles and responsibilities of government accounting officers and their influence on sustainable revenue budgets within the framework of agency theory and principles of accountability. It provides a structured approach to grasp the intricacies of public financial management in Ekiti State, Nigeria, and presents valuable insights into promoting transparency and accountability in the pursuit of sustainable revenue budgets.

Empirical Review

This study conducted a review of pertinent research to provide insights into the underlying objective of the research. In the study by Faris et al. (2023), the focus was on examining the impact of corporate tax evasion on Jordan's total budget. This research analyzed the influence of tax revenue, public expenses, tax rates, and budget deficit on tax evasion, based on data collected from tax collectors at the Ministry of Finance. The findings suggested that these factors had no substantial influence on tax evasion. Mutua (2023) conducted a study to assess the effects of internal control components on revenue generation in Kenyan companies. The research aimed to explore the direct relationship between internal control components and revenue generation. The results highlighted the significance of revenue collection for budgetary purposes, underscoring its importance in financial management.

Cezary (2022) focused on assessing the share of property tax revenue in the budgets of Poland's 14 largest cities with populations exceeding 200,000. The study also examined property tax rates. Property tax is a crucial local tax collected by municipal governments, and the analysis was carried out using various methods. The findings indicated variations in the share of property tax revenue in total budget revenue across different cities. Utami and Astutik (2022) aimed to describe the targets and realization of the Regional Revenue & Expenditure Budget in the Magelang Regency Government. The research utilized a qualitative narrative approach to outline the targets and realization of the budget. The results revealed the financial performance of the Magelang Regency Government in terms of regional income and spending.

Ibrahim (2019) conducted an empirical analysis of internal control and its impact on public sector revenue generation in Nigeria, specifically at the Federal Inland Revenue Service (FIRS). This research aimed to determine whether internal controls led to increased revenue collection. The study employed both qualitative and quantitative approaches, using questionnaires to gather data from senior staff. The analysis indicated that the control environment, risk assessment, control activities, information and communication, and monitoring had positive and significant effects on revenue collection. Wolak-Tuzimek and Tuzimek (2021) discussed the fiscal importance of indirect taxes to the state budget, emphasizing their significance during both economic growth and crises. The study found that indirect taxation, particularly the value-added tax, played a dominant role in state budget revenue.

Olatunji and Dominic (2019) explored the effect of internally generated revenue on budget implementation in Ekiti State. The study involved the analysis of ten years of time series data from Ekiti State's annual budget. The research results showed that while components of internally generated revenue in Ekiti State had increased over the past decade, there was no causal relationship between these components and expenditure implementation. Adegbie et al. (2023) examined the influence of federal tax revenue on government expenditure on roads and power in Nigeria. The research focused on various federal tax revenues, such as companies' income tax and petroleum profit tax, and their impact on government spending in these sectors. The research employed a combination of descriptive and inferential statistical techniques, including multiple regression analysis. The study uncovered a substantial and statistically significant relationship between federal tax revenue and the allocation of government resources to road and power-related expenditures.

Elwan et al. (2023) scrutinized the implementation of the COVID-19 Refocusing and Budget Reallocation Policy in the Southeast Sulawesi Provincial Revenue and Expenditure Budget for 2020. The study found that, in some instances, the policy was not effectively implemented due to administrative errors and other implementation issues. Mpakaniye (2023) investigated the effect of internal audit on the budget process and execution in the local government of Rwanda, using Musanze District as a case study. The research found that asset management, management control, and staffing management were effectively used to improve budgeting processes and execution. Thyaka and Kavale (2021) conducted an evaluation of the internal control system at the Kenya Revenue Authority. The study aimed to determine whether strengthening internal controls could positively affect revenue collection. The research demonstrated that internal controls had a significant, positive impact on revenue collection.

Andang and Ali (2022) aimed to determine the factors influencing the policy formulation process of the Regional Revenue and Expenditure Budget for the 2019 Fiscal Year in Sidenreng Rappang Regency. The study identified political factors, the interests of policy-making actors, capacity factors of these actors, organizational experience, and bargaining as the determinant factors in the policy formulation process. Hadisantoto et al. (2023) examined the influence of Local Own Revenue and Special Allocation Funds on District/City Government Capital Expenditures in Southeast Sulawesi Province. The research indicated that Regional Original Income and Special Allocation Funds had a significant impact on capital expenditures.

The existing literature often explores the relationship between government revenue and specific tax types or sources. For instance, studies (Adgbie et al., 2023; Cesary, 2022; Faris et al., 2023; Hadisantoto et al., 2023; Ibrahim, 2019; Olatunji & Dominic, 2019; Utami & Astutik, 2022) have looked at corporate tax evasion, property tax revenue, or federal tax revenue. However, there is a gap in research that comprehensively examines how these different tax sources collectively influence government revenue and budgetary outcomes. This study seeks to fill these glaring gaps by closely examining the practices, challenges, and successes specific to this context, this study seeks to illuminate the broader dynamics of government financial management and its implications for fiscal sustainability. Therefore, the null hypothesis is stated as follows:
H_0: The roles of government accounting officers do not significantly affect achieving a sustainable revenue budget.

METHODOLOGY

In this research, a survey design was utilized. Data were collected directly from the source by distributing questionnaires to the designated participants, who were the Accounting Officers of Ekiti State Government. The entire population consisted of 374 accounting officers, and we opted for a census sampling approach, which covers the entire population at 100%. Out of the total questionnaires distributed, 269 were returned with responses. The data collected was subsequently analyzed employing both descriptive and inferential statistical methods.

Model Specification

In order to elucidate the relationship between the independent and dependent variables, an econometric model was created and is presented as follows:

$SRB = \beta_0 + \beta_1 EXC + \beta_2 REM + \beta_3 INC + \varepsilon\ it$

Where:

SRB = Sustainable Revenue Budget
EXC = Expenditure Control
INC = Internal Control
REM = Revenue Management
ε it = Error term
$\beta 0$ = Intercept
$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7$ = The Coefficients of the unknown variables

The *a-priori* expectation = $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7 > 0$, the implication of this is that a positive relationship is expected between the explanatory variables and the explained variable.

Reliability Test

As presented in Table 1, the Cronbach Alpha values for the various dimensions examined in this study serve as reliable indicators of the internal consistency of the scale items. The dimension related to Expenditure Control (EXC) demonstrated an internal consistency with a Cronbach Alpha of 0.782, encompassing a set of 5 items. Likewise, the dimension associated with Internal Control (INC) exhibited a Cronbach Alpha of 0.801 across 5 items. The dimension linked to Revenue Management (REM) achieved a solid internal consistency with a Cronbach Alpha of 0.745, based on 5 items. Furthermore, the dimension concerning the Sustainable Revenue Budget (SRB) demonstrated strong internal consistency with a Cronbach Alpha of 0.769, encompassing 5 items. These results validate the robust internal consistency of all scale items, as indicated by Cronbach Alpha values exceeding 0.7.

Table 1: Reliability Test Results

S/N	Variable	No. of Items	Cronbach's Alpha
1	Expenditure Control (EXC)	5	0.782
2	Internal Control (INC)	5	0.801
3	Revenue Management (REM)	5	0.745
4	Sustainable Revenue Budget (SRB)	5	0.769

Source: Author's Computation (2023)

RESULTS AND DISCUSSION

Descriptive Statistics

Table 2 provides a comprehensive overview of the descriptive statistics for the variables examined in this study. The variables encompass Expenditure Control (EXC), Internal Control (INC), Revenue Management (REM), and the Sustainable Revenue Budget (SRB). The minimum and maximum values for these variables range from 1 to 5, indicating the spread of responses within this 5-point scale. For Expenditure Control (EXC), the minimum score observed was 1, while the maximum was 5. Similarly, Internal Control (INC) had a minimum score of 1 and a maximum of 5. Revenue Management (REM) ranged from a minimum of 1 to a maximum of 5, and the Sustainable Revenue Budget (SRB) exhibited scores between 1 and 5. The average values for these variables provide insights into the central tendency of responses. On average, respondents rated Expenditure Control (EXC) at 4.7546, Internal Control (INC) at 4.6840, Revenue Management (REM) at 4.6543, and the Sustainable Revenue Budget (SRB) at 4.7026. These averages suggest that, on average, respondents perceived these dimensions to be rated relatively high on the 5-point scale.

The Standard Deviation values indicate the degree of variability or dispersion in the responses. For Expenditure Control (EXC), the Standard Deviation was 0.56584, for Internal Control (INC) it was 0.94265, for Revenue Management (REM) it was 0.98278, and for the Sustainable Revenue Budget (SRB), it was 0.65849. Higher Standard Deviation values suggest greater variability in responses. Variance Statistic values reflect the extent of dispersion or variability in the dataset. For Expenditure Control (EXC), the Variance Statistic was 0.320, for Internal Control (INC) it was 0.889, for Revenue Management (REM) it was 0.966, and for the Sustainable Revenue Budget (SRB), it was 0.434. Higher variance values indicate increased variability in the dataset. Skewness Statistic values provide insights into the symmetry of the data distribution. Negative skewness values for Expenditure Control (EXC), Internal Control (INC), Revenue Management (REM), and the Sustainable Revenue Budget (SRB) suggest that the data is skewed to the left, with the tail on the left side of the distribution being longer or fatter. Kurtosis Statistic values reflect the peakedness or flatness of the data distribution. Higher kurtosis values indicate a more peaked distribution. In this case, Expenditure Control (EXC) exhibits a kurtosis value of 19.839, Internal Control (INC) has a kurtosis value of 5.669, Revenue Management (REM) has a kurtosis value of 4.650, and the Sustainable Revenue Budget (SRB) shows a kurtosis value of 16.367.

Table 2: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
EXC	269	1.00	5.00	4.7546	.56584	.320	-3.712	.149	19.839	.296
INC	269	1.00	5.00	4.6840	.94265	.889	-2.723	.149	5.669	.296

REM	269	1.00	5.00	4.6543	.98278	.966	-2.540	.149	4.650	.296
SRB	269	1.00	5.00	4.7026	.65849	.434	-3.545	.149	16.367	.296
Valid N (listwise)	269									

Source: Author's Computation (2023)

Correlation Analysis

Table 3 exhibits the Pearson correlations matrix depicting the relationships among the independent variables. This correlation analysis aimed to explore the associations between the variables examined. The results within the correlation matrix reveal a robust positive correlation of 0.712 between Expenditure Control (EXC) and Revenue Management (REM). Regarding the relationship between Internal Control (INC) and Expenditure Control (EXC), it suggests a modest yet positive correlation of 0.484, whereas the correlation between Internal Control (INC) and Revenue Management (REM) demonstrates a moderate and positive correlation of 0.582. These findings imply that an increase in one variable corresponds to an increase in another. Importantly, it is worth noting that the level of correlation observed here does not reach a threshold that would lead to substantial collinearity issues, which might otherwise distort the accuracy of coefficient standard errors.

Table 3: Correlations Analysis

		Expenditure Control	Internal Control	Revenue Management
Expenditure Control (EXC)	Pearson Correlation	1	.484**	.712**
	Sig. (2-tailed)		.000	.000
	N	269	269	269
Internal Control (INC)	Pearson Correlation	.484**	1	.582**
	Sig. (2-tailed)	.000		.000
	N	269	269	269
Revenue Management (REM)	Pearson Correlation	.712**	.582**	1
	Sig. (2-tailed)	.000	.000	
	N	269	269	269

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

Source: Author's Computation (2023)

Multicollinearity Test

The study conducted a Variance Inflation Factor (VIF) assessment to gauge the extent of multicollinearity within the study's variables. This evaluation aimed to reevaluate the level of correlation among the independent variables within the context of a multiple regression analysis. It quantifies how much the variance of a coefficient estimate is inflated due to the linear interdependence among the independent variables incorporated into the model. The VIF results, presented in Table 4, reveal that the VIF values associated with all the independent variables are relatively modest. The highest VIF value is attributed to the Revenue Management (REM) variable, standing at 2.389, a value that remains comfortably below the critical threshold of 10. This observation indicates the absence of noteworthy multicollinearity within the model and enhances the credibility and stability of the coefficients. This finding corroborates the results of the correlation analysis.

Table 4: Multicollinearity Test

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	-.075	.193		-.388	.699		
	Expenditure Control (EXC)	.932	.055	.801	16.827	.000	.485	2.061
	Internal Control (INC)	.146	.029	.209	5.083	.000	.651	1.536
	Revenue Management (REM)	-.072	.034	-.108	-2.103	.036	.419	2.389

a. Dependent Variable: Sustainable Revenue Budget

Source: Author's Computation (2023)

Regression Analysis of the Roles of Accounting Officers and their Implications in Achieving Sustainable Revenue Budget in Ekiti State Government

The outcomes of the regression analysis aimed to assess the roles of accounting officers within the Ekiti State Government in the context of achieving a sustainable revenue budget are presented in Tables 5 and 6. The coefficient of determination, as depicted in Table 5, reveals an R-squared value of 0.709. After adjustments for model complexity, this value is further refined to 0.706, implying that roughly 71% of the variability in the dependent variable (sustainable revenue budget) can be collectively explained by the independent variable (roles of accounting officers). The remaining 29% accounts for factors not encompassed in this study. Furthermore, the model's overall significance is confirmed by the F-statistics value of 215.077, coupled with a probability value of 0.000, signifying statistical significance at 5%. This indicates that the roles of accounting officers, covering aspects of expenditure control, internal control, and revenue management, serve as dependable predictors of the sustainable revenue budget within the Ekiti State Government.

Table 6 delineates the statistical significance of each parameter related to the roles of accounting officers concerning the sustainable revenue budget. It illustrates that, while keeping the roles of accounting officers constant, there is a positive coefficient of -0.075 units linked to the sustainable revenue budget. Furthermore, Expenditure Control (EXC) demonstrates a statistically significant positive coefficient of 0.801. This implies that a one-unit increase in expenditure control leads to a substantial 0.801-unit increase in the sustainable revenue budget. The significance of this relationship is reinforced by a probability value of 0.000. In contrast, Internal Control (INC) exhibits a statistically significant positive coefficient of 0.209 concerning the sustainable revenue budget. However, this suggests that a one-unit increase in internal control yields only a minor change in the sustainable revenue budget, as reflected in the probability value of 0.000. Finally, Revenue Management (REM) displays a statistically significant negative coefficient of -0.108 in relation to the sustainable revenue budget. This indicates that a one-unit increase in revenue management is associated with a decrease of 0.108 units in the sustainable revenue budget, with a probability value of 0.036.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.842[a]	.709	.706	.35731

a. Predictors: (Constant), Revenue Management, Internal Control, Expenditure Control

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	82.376	3	27.459	215.077	.000[b]
	Residual	33.832	265	.128		
	Total	116.208	268			

a. Dependent Variable: Sustainable Revenue Budget
b. Predictors: (Constant), Revenue Management, Internal Control, Expenditure Control

Source: Author's Computation (2023)

Table 6: Coefficients Correlation Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.075	.193		-.388	.699
	Expenditure Control (EXC)	.932	.055	.801	16.827	.000
	Internal Control (INC)	.146	.029	.209	5.083	.000
	Revenue Management (REM)	-.072	.034	-.108	-2.103	.036

a. Dependent Variable: Sustainable Revenue Budget

Source: Author's Computation (2023)

Discussion of Findings

The results of the regression analysis aimed at evaluating the roles of accounting officers within the Ekiti State Government in achieving a sustainable revenue budget reveal important insight. The results found that the roles of accounting officers, encompassing expenditure control, internal control, and revenue management, had a positive and significant effect on the achievement of the sustainable revenue budget within the Ekiti State Government. The findings indicate that the roles of accounting officers, including their responsibilities related to expenditure control, internal control, and revenue management, have a favorable and noteworthy impact on the attainment of a sustainable revenue budget within the Ekiti State Government. In other words, the study reveals that the active involvement and effective performance of accounting officers in these specific areas contribute positively to the government's ability to achieve a sustainable revenue budget. This implies that accounting officers play a crucial role in ensuring that the government's financial practices related to spending, internal controls, and revenue management are aligned with the goals of maintaining a sustainable and balanced budget. Their efforts are associated with a statistically significant improvement in the government's capacity to achieve this financial sustainability.

The results further showed the statistical significance of individual parameters concerning the roles of accounting officers in relation to the sustainable revenue budget. The results indicate that Expenditure Control (EXC) has a significant and positive impact on the sustainable revenue budget. In simpler terms, effective control over expenditures, such as prudent management of government spending, budget discipline, and cost management, is associated with a favorable and statistically significant influence on the government's ability to maintain a sustainable revenue budget. This suggests that when the government exercises strong control over its expenses, it is more likely to achieve its goal of sustaining a balanced and stable budget for the long term. In essence, expenditure control plays a crucial role in contributing to financial sustainability. In contrast, the results revealed that Internal Control (INC) has a statistically significant and positive impact on the sustainable revenue budget. In simpler terms, when the Ekiti State Government maintains effective internal controls, such as robust financial oversight, adherence to financial regulations, and transparent financial reporting, it positively influences the government's ability to achieve and maintain a sustainable revenue budget. This implies that strong internal controls are associated with better financial management practices that contribute to the government's long-term fiscal stability and the ability to maintain a balanced and sustainable budget. In summary, internal control measures play a critical role in supporting financial sustainability and budget stability.

Lastly, Revenue Management (REM) demonstrates a statistically significant negative effect on the sustainable revenue budget. This indicates that, when there is an emphasis on revenue management within the Ekiti State Government, it appears to have a detrimental effect on the government's ability to achieve and maintain a sustainable revenue budget. This suggests that certain aspects of revenue management may need to be reevaluated or adjusted to ensure better alignment with the goal of fiscal sustainability. In summary, the findings indicate that specific aspects of revenue management may be working counterproductively to the government's efforts to maintain a sustainable budget. Further investigation is needed to understand the precise reasons behind this negative relationship.

CONCLUSION AND RECOMMENDATIONS

The goal of this study was to uncover the significant impact of government accounting officers' roles on achieving sustainable revenue budgets and to comprehensively investigate how these officers' responsibilities affect the realization of such budgets in Ekiti State. The study found that the roles of accounting officers, specifically expenditure control, internal control, and revenue management, have a positive and statistically significant impact on the attainment of a sustainable revenue budget within the Ekiti State Government. In other words, the active and effective involvement of accounting officers in these areas significantly contributes to the government's ability to maintain a sustainable and balanced budget. This underscores the crucial role of accounting officers in aligning financial practices with the goals of financial sustainability. The study's findings underscore the pivotal role of accounting officers in the Ekiti State Government in achieving a sustainable revenue budget. Their responsibilities related to expenditure control and internal control positively influence financial sustainability. However, specific aspects of revenue management appear to work against the goal of fiscal sustainability, indicating a need for further examination and potential adjustments in this area. It is therefore concluded that when the government exercises strong control over its expenses, it is more likely to achieve its goal of sustaining a balanced and stable budget for the long term.

Practical Implications

The Ekiti State Government should prioritize effective expenditure control, emphasizing prudent spending, disciplined budget management, and cost control to enhance its financial sustainability. Secondly, robust internal control measures, such as strong financial oversight and transparent reporting, should be maintained to ensure better financial management practices that support long-term fiscal stability. Also, revenue management practices need to be carefully reviewed and possibly adjusted to align with the government's goal of maintaining a sustainable budget.

Recommendations

Firstly, government authorities should recognize the crucial role of accounting officers in achieving fiscal sustainability and provide the necessary support and resources to enable them to fulfill their responsibilities effectively. Secondly, continuous monitoring and evaluation of expenditure control, internal control, and revenue management practices should be conducted to identify areas for improvement and adjustment. On a final note, further research is needed to delve into the specific factors within revenue management that negatively affect the sustainable revenue budget, to find solutions to enhance fiscal sustainability.

Suggestions for Future Studies

Future research can explore the intricate details of revenue management to pinpoint the specific practices or factors that contribute to the negative effect on sustainable revenue budgets. Additionally, comparative studies across different regions or governments could provide valuable insights into best practices for achieving fiscal sustainability.

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