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Influence of Budgetary Planning and Control on Performance of National Social Intervention Programs in Selected North-Western States, Nigeria

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Abstract: This study explored the influence of budgetary planning and control on the performance of national social intervention programs in selected North-Western States, Nigeria. Descriptive statistic, bootstrapping and PLS-SEM were used as techniques of data analysis. The population of the study comprises 23 officials from the Account, Audit, Cash, and Monitoring and Evaluation units of the Social Investment Program Agency of the State Operating Coordinating Unit (SOCU), along with 12,771 beneficiaries of the N-Power, Conditional Cash Transfer (CCT), and Government Enterprises and Empowerment Programs (GEEPs) from Jigawa and Katsina State. For the total number of population, Yaro Yamane's formula was used to arrive at a sample size of 388 respondents. The analysis is based on data collected from the officials and beneficiaries of the programs with the help of structured closed-ended questionnaire from 2016 to 2025. The findings reveal that budgetary planning and control has positive and insignificant relationship with performance of national social intervention programs in selected North-Western States, Nigeria. Therefore, the study recommends strengthening NSIP performance through strict budget compliance, real-time digital monitoring and disbursement systems such as GIFMIS, sanctions against fund diversion, and system-wide reforms that ensure consistent funding, and improved financial management capacity across all program units in selected North-Western States, Nigeria.

Keywords: Budgetary Planning and Control; National Social Intervention Programs (NSIPs); Program Effectiveness; Public Financial Management;

1. Introduction

Social Intervention Programs (SIPs) are central to global development strategies because of their role in reducing poverty, inequality, and social exclusion. Governments commit substantial public resources to these programs to enhance living standards, expand access to essential services, and foster inclusive and sustainable economic growth. However, empirical evidence such as Ikakah and Olumese (2021) and Omoju et al., (2023) suggests that many SIPs fail to achieve their intended outcomes due to inefficiencies, corruption, and weak institutional. These shortcomings raise concerns about whether public spending on social interventions translates into meaningful welfare improvements, particularly in developing economies. In Nigeria, SIP performance remains a critical policy issue. Despite sustained investments in social protection initiatives, poverty and unemployment levels have continued to rise. The number of people living below the poverty line has continued to climb, rising from over 70 million in 2016 to roughly 140 million in 2025 (World Bank, 2026). Since 2015, programs such as N-Power, Conditional Cash Transfers (CCT), Government Enterprise and Empowerment Programs (GEEPs),

and the Home-Grown School Feeding Program have targeted unemployment, income poverty, education, and health outcomes, yet their aggregate impact remains modest. The efficacy these interventions are called into question by this trend.

Budgetary planning and control are crucial to the efficacy of social intervention programs. However, program success in North-Western Nigeria is still constrained by enduring governance flaws, insufficient accountability, poverty, insecurity, and subpar implementation procedures. Therefore, despite substantial federal allocations to National Social Intervention Programs such as from 2016 to 2025, poverty, inequality, and unemployment persist, necessitating an examination of how budgetary planning and control shape program performance in selected North-Western States, Nigeria.

Nigeria's National Social Intervention Programs (NSIPs) have had little impact in lowering unemployment and poverty despite significant government spending. North-Western Nigeria has higher rates of poverty than the rest of the zones in

the country (NBS, 2022). Poor program efficacy and operational inefficiency are revealed by studies of Ayodele, Abiodun, and Bose (2019), and Elemo and Ajayi (2023). Several studies argue that, despite government budget allocation exceeding ₦3.5 trillion on NSIPs, the programs have failed to achieve their intended outcomes due to budget misallocation, misappropriation, and weak financial controls (Agwu, 2019; Lamidi & Igbokwe, 2021).

Thus, Studies on program outcomes (Ayodele, Abiodun, & Bose (2019); Elemo & Ajayi (2023); Omeje et al., 2021) focus on poverty reduction and employment but ignore budgetary planning and control. Furthermore, Existing studies often focus on narrow dependent variables such as financial performance (Osman and Ishwara, 2020; Yusuf, Uyagu & Ibrahim, 2025), rather than broader measures like program effectiveness. Methodologically, many adopt basic descriptive, correlation, or simple regression techniques (Alam and Maglantay, 2025; Elemo and Ajayi, 2023), while few employ advanced models such as SEM or panel regression (Yusuf, Uyagu & Ibrahim, 2025; Wudila et al., 2024). Consequently, this study applies PLS-SEM to examine financial management practices and performance of NSIP in selected North-West States Nigeria. Furthermore, existing evidence is largely drawn from non-Nigerian or non-North-Western contexts (Mbogo and Mirara, 2022; Noorani et al., 2026), limiting contextual relevance. Therefore, this paper addresses the gap by integrating budgetary planning and control using PLS-SEM to examine its influence on program effectiveness.

Integrating key budgetary planning and control and applying appropriately, the study seeks to provide evidence-based insights to policymakers, government agencies, and other stakeholders on how improved budgetary planning and control can enhance the performance of social intervention programs. While the specific objectives is to;

Explore the influence of budgetary planning and control on the Performance of national social intervention programs in selected North-Western Nigeria.

2. Literature review

This section examines the concept of national social intervention programs and budgetary planning and control, followed by an empirical review of the variables and relevant theoretical viewpoints.

2.1 National Social Intervention Programs

Social interventions are deliberate policy tools aimed at reducing vulnerability, empowering marginalized groups, and promoting inclusive development through protection, prevention, promotion, and transformation strategies. In Nigeria, such interventions respond to persistent poverty, unemployment, and inequality, particularly among youths, women, and socially excluded populations. By integrating financial assistance, capacity building, empowerment initiatives, and access to basic social services, social intervention programs seek to improve livelihoods, reduce socio-economic disparities, and strengthen social cohesion (Ekanem, 2018; Gyang, 2017). Nigeria's National Social Investment Program (NSIP)

represents a comprehensive framework for achieving these objectives. It encompasses initiatives such as N-Power, the Conditional Cash Transfer (CCT) scheme, the Government Enterprise and Empowerment Programme (GEEP), and the National Home-Grown School Feeding Programme (NHGSFP), each addressing distinct dimensions of social vulnerability. Collectively, these programs aim to enhance skills, promote financial inclusion, improve human capital, and break intergenerational poverty cycles, thereby advancing inclusive and sustainable development (Agboola & Lamidi, 2017).

In this regard, program efficacy is important stand-ins for evaluating NSIP success. The degree to which interventions accomplish their goals and produce quantifiable socioeconomic improvements, such as increased income, the creation of jobs, better access to healthcare and education, and a decrease in poverty, is referred to as program effectiveness (OECD, 2019; Rossi, Lipsey & Henry, 2019). In public programs, it places a strong emphasis on results, impact attribution, and accountability.

2.2 Budgetary Planning and Control

The allocation of limited resources to priority programs in accordance with policy objectives is guided by budgetary planning and control, a fundamental public sector financial management function. To guarantee accountability, efficiency, and fiscal restraint, it entails the methodical creation of revenue and expenditure plans, implementation monitoring, and variation analysis (Olemija, & Samuel, 2024; Mitchell, 2023). Although institutional and governance issues may limit its efficacy, good budgetary control improves transparency, resource alignment, and performance evaluation (Ajibola, Samuel & Akinola, 2024).

2.3 Empirical Review on Related Studies on budgetary planning and control, and national Social Intervention Programs

In Nigeria, Ayodele, Abiodun & Bose (2019) adopted a mixed-method convergent parallel design with descriptive statistics and content analysis. Their findings revealed uneven outcomes of government intervention programmes across states, with better results in Ogun than Oyo, implying that implementation quality and financial planning processes influence program effectiveness. However, it did not look at budgetary planning and control with the aid of PLS-SEM as a rigorous technique of analysis. Osman and Ishwara (2020), using regression and descriptive analysis, found that budgeting, internal control, and financial planning significantly enhance financial performance of government ministries, confirming budgeting as a key driver of institutional effectiveness. However, it did not look at national Social intervention programs using a robust technique such as PLS-SEM. Omeje et al. (2021), using evaluative qualitative methods, and identified implementation challenges in Nigeria's NSIP such as delayed payments, weak planning, and administrative inefficiency. These findings suggest that weak budgetary planning processes reduce program effectiveness. However, the study did not capture empirical analysis in the study. Bulama, Maimako, and Oki (2023), using cross-sectional survey design and multiple regression, found that while audit and procurement systems enhance

accountability, budgetary control had no significant effect on financial accountability in North-East Nigeria, indicating possible inefficiencies in budget implementation processes. However, it did not look at program effectiveness applying PLS-SEM. The study contradicts the study of Osman and Ishwara (2020) that budgeting has positive impacts. Elemo and Ajayi (2023), through qualitative key informant interviews, revealed that NSIP implementation in Benue State suffers from poor planning, delayed funding, and corruption, leading to weak programme outcomes. However, it ignore budgetary planning and control using technique such as PLS-SEM. At a macro level, Wudila et al. (2024), using Difference Generalised Method of Moments (DGMM) on panel data, found that government budgets negatively affect human development outcomes in Africa, especially when government effectiveness is weak. This study did not look use sophisticated technique such PLS-SEM. However, disagree with the work of Osman and Ishwara (2020) that budgeting has positive impacts, while agree with the work of Bulama, Maimako, and Oki (2023) that budgetary control has no significant effect on program effectiveness. While, Ariyo-Edu and Woli-Jomh (2024), using multivariate regression on survey data, found that budgetary control processes significantly improve public sector effectiveness in Kwara State, reinforcing the positive role of structured budgeting systems. But it did not capture national social intervention programs and use rigorous techniques of analysis such as PLS-SEM. However, the findings refute the work of Bulama, Maimako, and Oki (2023) and Wudila et al. (2024) that budgetary control has no significant effect, while supports Osman and Ishwara (2020) that budgeting has positive impacts. Furthermore, Yusuf, Uyagu and Ibrahim (2025), using Structural Equation Modelling (SEM), established that budget planning, implementation, and internal control significantly enhance fiscal accountability, with budget planning being the strongest predictor. This advanced method strengthens evidence of budgeting's strategic role in public financial management. However, it ignored national social intervention programs. In spite of that, supports the work of Osman and Ishwara (2020) and , Ariyo-Edu and Woli-Jomh (2024) that budgeting has positive impacts, while it disagree with the work of Bulama, Maimako, and Oki (2023) and Wudila et al. (2024) that budgetary control has no significant effect. Additionally, Alam and Maglantay (2025), using descriptive-correlational design and Pearson correlation analysis, found no significant relationship between financial management issues and operational efficiency in schools, suggesting that efficiency may sometimes persist despite weak financial systems. The study neglected to capture program effectiveness using rigorous techniques of analysis such as PLS-SEM. However, the work misalign with the work of Osman and Ishwara (2020) and , Ariyo-Edu and Woli-Jomh (2024) that budgeting has positive impacts, while it aligns with the work of Bulama, Maimako, and Oki (2023) and Wudila et al. (2024) that budgetary control has no significant effect. Noorani et al. (2026), using regression, mediation analysis, and SPSS, found that budgeting and financial planning significantly improve organizational performance, with operational efficiency acting as a key mediating variable. The study ignores program effectiveness and usage of PLS-SEM as the rigorous technique of analysis.

However, the study support the work of Osman and Ishwara (2020) and , Ariyo-Edu and Woli-Jomh (2024) that budgeting has positive impacts, while it disagree with the work of Bulama, Maimako, and Oki (2023) and Wudila et al. (2024) and Alam and Maglantay (2025) that budgetary control has no significant effect.

2.4 Research Gaps

Many previous Studies on program outcomes (Ayodele, Abiodun, & Bose (2019); Elemo & Ajayi (2023); Omeje et al., 2021) focus on poverty reduction and employment but ignore budgetary planning and control. Furthermore, Existing studies often focus on narrow dependent variables such as financial performance (Osman and Ishwara, 2020; Yusuf, Uyagu & Ibrahim, 2025), rather than broader measures like program effectiveness. Methodologically, many adopt basic descriptive, correlation, or simple regression techniques (Alam and Maglantay, 2025; Elemo and Ajayi, 2023), while few employ advanced models such as SEM or panel regression (Yusuf, Uyagu & Ibrahim, 2025; Wudila et al., 2024). Consequently, this study applies PLS-SEM to examine financial management practices and performance of NSIP in selected North-Western States, Nigeria. Furthermore, existing evidence is largely drawn from non-Nigerian or non-North-Western contexts (Mbogo and Mirara, 2022; Noorani et al., 2026), limiting contextual relevance. Therefore, this paper addresses the gap by integrating budgetary planning and control using PLS-SEM to examine its influence on program effectiveness.

1.5 Theoretical Framework

1.5.1 Agency Theory

Agency theory, founded by Michael C. Jensen and William H. Meckling in 1976, explains the relationship between principals (stakeholders) and agents (government officials). It highlights conflicts of interest where agents may prioritize personal or political interests over organizational goals, leading to inefficiencies in budgetary planning and control (Jensen & Meckling, 1976). In budgetary planning and control, agency theory suggests that government officials may divert resources based on political motivations rather than economic needs, resulting in misallocation or diversion of funds. Therefore, agency theory provides the best lens to understand the dynamics of budgetary planning and control concerning social intervention outcomes and this is in line with Mutungi and Mbuva (2023) and Bulama, Maimako and Oki (2023).

1.5.2 New Financial Management Theory

Reforms intended to increase the effectiveness, accountability, and performance of public sector financial institutions gave rise to the New Public Financial Management theory, which Osborne and Gaebler (1992) popularized. In order to guarantee that public funds are used effectively and responsibly to accomplish government policy objectives, the theory's primary goal is to promote financial governance through efficient budgeting, appropriate resource allocation and financial control measures. The idea describes how financial management techniques affect public program success, which makes it pertinent to this study. Therefore, budgetary planning and control enhances National Social Intervention Programs'

efficacy according to empirical research like Njaga et al. (2023) and Mutungi and Mbuva (2023).

3. Methodology

3.1 Research Design

In order to gather quantitative data from National Social Investment Program (NSIP) stakeholders, such as officials and recipients in selected North-Western States, Nigeria, this study used a cross-sectional survey approach. Perceptions of program performance and financial management practices might be evaluated via the design. To improve triangulation and bolster the findings' dependability, a multi-stakeholder perception technique was used. Closed-ended Likert scale questions measuring budgetary planning and control, fund disbursement, internal control systems, and financial reporting quality were used in constructed questionnaires to collect data. During the 2016–2025 NSIP implementation phase in Nigeria, program effectiveness and operational efficiency metrics were used to assess program performance.

3.2 Population, Sampling and Techniques

The study concentrated on two Nigeria's selected North-western States, which includes the states of Kaduna, Kano, Katsina, Jigawa, Kebbi, Zamfara, and Sokoto. Because of their high percentages of National Social Intervention Program beneficiaries 14.4% and 10.9%, respectively, according to the National Bureau of Statistics' 2022 MICS; Jigawa and Katsina States were purposefully chosen. In addition to 12,771 recipients of N-Power, Conditional Cash Transfer, and GEEP programs, the target group comprised 23 representatives from the State Operating Coordinating Unit's Accounts, Audit, Cash, and Monitoring and Evaluation departments. Purposive, cluster,

census, and basic random sampling techniques were used in a multistage sampling process.

A multi-stage purposive sampling method was used to choose the Local Government Areas of Dutse, Hadejia, Birnin Kudu, Gwiwa, Gagarawa, and Miga in Jigawa State and Dutsin-Ma, Funtua, Daura, Dan Musa, Kankara, and Safana in Katsina State. In order to guarantee that respondents had firsthand experience pertinent to the study's goals, criteria sampling was used in the selection process. Local Government Areas with accessible beneficiary populations and active implementation of the National Social Intervention Programs were specifically selected.

3.3 Data Instrument

Data from officials and beneficiaries were completed paper-based questionnaires, followed by data cleaning. The technique analysis used were Descriptive statistics which used percentage and frequency, while bootstrapping was used to test the hypotheses. Partial Least Square Structural Equation Modelling (PLS-SEM) examined relationships between budgetary planning and control and program effectiveness and operational efficiency. A sum of three hundred and eighty-eight (388) questionnaires were administered to program officials and beneficiaries, but a total of 371 valid questionnaires were analyzed, providing a robust basis for evaluating the influence of budgetary planning and control on program effectiveness and operational efficiency.

3.4 Beneficiaries of National Social Intervention Programs

Table 1 below shows the number of beneficiaries of each program as stated by each coordinator of the programs from the States that were under study.

Table 1: Number of beneficiaries of National Social Intervention Programs

State	N-power	CCT	GEEP	Total
Jigawa State				
Duste	546	539	347	1,432
Hadejia	611	440	143	1,194
Birnin Kudu	500	426	133	1,059
Gwiwa	367	333	678	1,378
Gagarawa	350	406	114	870
Miga	262	384	126	772
Katsina State				
Dutsi-ma	420	351	550	1,321
Funtua	500	331	554	1,385
Daura	503	456	431	1,390
Dan musa	353	221	141	715
Kankara	320	212	106	638
Safana	301	206	110	617
Total	5,033	4,305	3,433	12,771

NSIP Coordinators' office (2026)

3.5 List of the Population of the Study

Summary of the population of N-power, CCT, and GEEP beneficiaries in selected three local government each from Jigawa and Katsina State and the number of officials from the Social Investment Programme Agency of each State.

Table 2: Population of the Study

States	No. of beneficiaries /Officials
Jigawa State	
Duste	1,432
Hadejia	1,194
Birnin Kudus	1,059
Gwiwa	1,378
Gagarawa	870
Miga	772
Social Investment Program	
Agency	
Account Unit	3
Audit Unit	3
Cash Unit	2
M&E Unit	3
Katsina State	
Dutsi-ma	1,321
Funtua	1,385
Daura	1,390
Dan musa	715
Kankara	638
Safana	617
Social Investment Program	
Agency	
Account Unit	3
Audit Unit	3
Cash Unit	3
M&E Unit	3
Total	12,794

Source: Researcher Computation 2026

3.6 Sample Size

$$n = \frac{12,794}{32.9275}$$

$$32.9275$$

$$n = \underline{\underline{388}}$$

The sample size for this study was determined to ensure that it is representative of the population of the beneficiaries of the programs from Jigawa and Katsina State of the North-Western region of Nigeria. Yaro Yamane's formula was applied in calculating the sample size, with a 95% confidence level and a 5% margin of error.

Sample size formula

$$n = \frac{N}{$$

$$(1 + N(e)^2)$$

Therefore, the sample size is 388 respondents.

Census sampling was used for all 23 officials in the Social Investment Programme Agency, because their numbers were small and manageable. As a result, the proportionate sample technique was used to allocate the remaining 365 respondents among program participants in the chosen local government.

Where: n = Sample Size

N= Targeted Population

e= sample error significance level

1 = constant

Assuming margin; a margin of error 5% can calculate the sample size using Taro Yamane's formula

$$n = \frac{12,794}{1 + 12,794(0.05)^2}$$

$$n = \frac{12,771}{1 + 12,794(0.0025)}$$

Table 3: Sample Size

States	No. of beneficiaries/ Officials	Sample size
Jigawa State		
Duste	1,432	41
Hadejia	1,194	34
Birnin Kudu	1,059	30
Gwiwa	1,378	39
Gagarawa	870	25
Miga	772	22
Social Investment Program Agency		
Account Unit	3	3
Audit Unit	3	3
Cash Unit	2	2
M&E Unit	3	3
Katsina State		
Dutsi-ma	1,321	38
Funtua	1,385	40
Daura	1,390	40
Dan musa	715	20
Kankara	638	18
Safana	617	18
Social Investment Program Agency		
Account Unit	3	3
Audit Unit	3	3
Cash Unit	3	3
M&E Unit	3	3
Total	12,794	388

Source: Researcher Computation 2026

3.7 Model Specification

This study used a variance-based structural equation model (PLS-SEM) to investigate the relationship between budgetary planning and control and the performance of National Social Intervention Programs in Jigawa and Katsina States. The PLS-SEM frameworks utilized by Badamasi, Abubakar, and Gbolagade (2024) served as the basis for the conceptual structural model, which was modified to fit the goals and circumstances of the current study. The model includes one (1) dependent variables (program effectiveness and operational efficiency) and one (1) independent variables (budgetary planning and control).

The model modified was expressed as follows:

$$FA = \beta_0 + \beta_1 BP + \beta_2 BI + \beta_3 ICS + \beta_4 PPP + \beta_5 CM + \beta_6 FRC + \epsilon_i \dots \dots \dots (i)$$

Where: FA = Fiscal Accountability, BP = Budget Planning, BI = Budget Implementation, ICS = Internal Control System, PPP = Public Procurement Practices, MCM = Cash Management, FRC = Financial Reporting Compliance, β_0 = Intercept, $\beta_1 \dots \beta_6$ = Coefficients of each independent variable, ϵ = Error term α is the intercept of relationship or parameter estimates in the model β is the regression coefficient or parameter estimates for the model ϵ_i is the error terms or residual value.

The modified models are

$$PE = \beta_0 + \beta_1 BPC$$

$$+ \epsilon_i \dots \dots \dots (ii)$$

PE= Program Effectiveness, BPC= Budgetary Planning and Control

$$PE = \beta_0 + \beta_1 BPPA + \beta_2 BP + \beta_3 BIC + \beta_4 BMVA + \beta_4 TBE + \epsilon_i \dots \dots \dots (iii)$$

BPPA= Budget Preparation and Planning Accuracy, BP= Budget Participation, BIC= Budget Implementation and Control, BMVA= Budget Monitoring and Variance Analysis, TBE= Timeliness of Budget Execution.

3.8 validity and Reliability

A pilot test with 11 Social Investment Agency officials and 30 beneficiaries in Katsina State confirmed the study's validity and reliability, with Smart-PLS analysis showing satisfactory internal consistency, convergent validity, and discriminant validity. The Cronbach's Alpha values for budgetary planning and control, program effectiveness and operational efficiency are 0.731, 0.767 and 0.776 respectively all exceeded the acceptable threshold of 0.70, indicating good internal consistency. Composite Reliability scores further confirmed the robustness of the constructs by 0.801, 0.852 and 0.883 respectively, while the Average Variance Extracted (AVE) values supported adequate convergent validity by 0.519, 0.511 and 0.512 respectively. These results collectively affirm that

the research instrument are all reliable and valid for assessing effectiveness and operational efficiency in North-Western Nigeria.

3.9 Variables Measurements

Table 4: Variables Measurements

Variables	Measurements	Authors
Dependent Variables		
Program Effectiveness (PE)	Income Increase (II), Employment Generation (EG), and Improved Standard of Living (ISL)	Olatunji & Hssan (2019), and Ojo (2023).
Independent Variables		
Budgetary Planning and Control (BPC)	Budget Preparation and Planning Accuracy (BPPA), Budget Participation (BP), Budget Implementation and Control (BIC), Budget Monitoring and Variance Analysis (BMVA), and Timeliness of Budget Execution (TBE)	Amissah, Ofori and Kwakye (2021), and Akinyomi and Adegbie (2020).

4.0 Data Analysis and Presentation

371 valid replies were obtained from the 388 questionnaires that were given, yielding a response rate of 92.62% and a non-response rate of 4.38%. Strong participant engagement is shown by the high response rate, which also provides trustworthy data for thorough analysis.

4.1 Bio-data of the Respondents

The demographic features of the respondents are examined in this section, with particular attention paid to the respondents' gender, age, level of education, employment status, years of experience, state, and unit. The first step in the analysis is to look at the respondents' gender; Table 6 summarizes the results.

Table 5: Gender of Respondents

Gender	Frequency	Percent
Male	227	61.19
Female	144	38.81
Total	371	100.00

Source: Authors' computation from STATA Version 17.0.

Among 371 participants, the gender distribution reveals 61.19% male and 38.81% female responses, indicating that men predominate in formal roles in North-West Nigeria. Although the lack of female representation may limit knowledge about women's roles in grassroots financial decision-making inside NSIPs, this offers male-focused insights. Table 6 also evaluated the age distribution.

Table 6: Age of Respondents

Age	Frequency	Percent
18-25 Years	72	19.41
26-35 Years	226	60.92
Above 35 Years	73	19.68
Total	371	100.00

Source: Authors' computation from STATA Version 17.0.

According to the age distribution, the majority of respondents (60.92%) are between the ages of 26 and 35, followed by those over 35 (19.68%) and those between the ages of 18 and 25 (19.41%). This suggests a sample that is primarily youthful, economically active, and involved in work and development initiatives. While older respondents offer more seasoned viewpoints on money management and program execution, the lower presence of young people may indicate a lack of financial independence.

Table 7: Education Level of Respondents

Educational Level	Frequency	Percent
Diploma	227	61.19
Degree	100	26.95
Masters	41	11.05
PhD	3	0.81
Total	371	100.00

Source: Authors' computation from STATA Version 17.0.

The educational profile shows that most respondents hold a degree (61.19%), followed by diploma (26.95%), master's (11.05%), and PhD (0.81%). This indicates a largely educated sample, enhancing analysis of budgetary planning and control. Diploma holders provide foundational knowledge, while postgraduate respondents contribute advanced analytical and managerial insights.

Table 8: Employment Status of Respondents

Employment	Frequency	Percent
Unemployed	155	41.78
Self-employed	72	19.41
Part-time employed	89	23.99
Full-time employed	55	14.82
Total	371	100.00

Source: Authors' computation from STATA Version 17.0.

41.78% of people are unemployed, 23.99% are part-time employed, 19.41% are self-employed, and 14.82% are full-time employed. This suggests a sample that is mostly economically engaged, which is helpful for evaluating program performance and budgetary planning and control. The high percentage of unemployed and part-time employed respondents reflects the inclusion of economically vulnerable groups.

Table 9: Years of Experience

Experience	Frequency	Percent
1-5 Years	63	16.98
6-10 Years	196	52.82
11-15 Years	81	21.84
21 and above	31	8.36
Total	371	100.00

Source: Authors' computation from STATA Version 17.0.

According to the distribution of years of experience, the majority of respondents have 6–10 years (52.82%), followed by 11–15 years (21.84%), 1–5 years (16.98%), and 21 years or more (8.36%). This suggests that the sample is primarily mid-career and has a great deal of real-world experience with program execution and budget management. While highly experienced respondents contribute institutional memory and long-term insights, less experienced respondents provide new insights.

Table 10: State of Respondents

State	Frequency	Percent
Katsina	154	41.51
Jigawa	217	58.49
Total	371	100.00

Source: Authors' computation from STATA Version 17.0.

According to the state breakdown, 41.51% of respondents were from Katsina and 58.49% were from Jigawa. This suggests that Jigawa's participation was marginally higher, perhaps as a result of program engagement or accessibility. Nonetheless, both states' participation guarantees regional balance, documenting differences in program success and financial management techniques throughout the North-West, with Jigawa having a greater impact on the final results.

4.2 The Partial Least Squares Structural Equation Modelling (PLS-SEM)

According to Hair et al. (2019), this section adheres to the reporting guidelines for Partial Least Squares Structural Equation Modeling (PLS-SEM). The evaluation of the structural model is the next step in the analysis, which looks at and interprets the proposed links between the research variables.

4.2.1 Model Goodness of Fit (GoF)

Table 11: Goodness-of-Fit of the Model

Parameters	Saturated model	Estimated model
SRMR	0.068	0.068
d_ULS	2.041	2.041
d_G	0.858	0.858
Chi-square	1440.967	1440.967
NFI	0.767	0.767

Source: Author's Computation from Smart PLS output, 2026.

SRMR, chi-square, and NFI indices were used to evaluate the model's goodness-of-fit. The PLS structural model's appropriateness and validity were confirmed by the SRMR value of 0.068, which showed a good model fit.

4.2.2 Coefficient of Determination (R^2)

In this study, the coefficient of determination (R^2) was employed to assess the explanatory power of the model and the result is reported in Table 12:

Table 12: Explanatory Power of the model

Variable	R-square	R-square adjusted
Program Effectiveness	0.875	0.874

Source: Author's Computation from Smart PLS output, 2026

With an R^2 value of 0.875 and an adjusted R^2 of 0.874, Table 12 demonstrates significant explanatory power, showing that financial management techniques account for 87.5% of program effectiveness variations. The near values validate the durability and dependability of the model as well as the substantial impact of internal controls, financial reporting quality, fund disbursement, and budgetary planning.

4.2.3 The Size Effect of the Variables (F-square)

Table 13: The Size Effect (F-square)

Variables	f-square
Budgetary Planning and Control -> Program Effectiveness	0.825

Source: Author's Computation from Smart PLS output, 2026.

The significance of Budgetary Planning and Control ($f^2 = 0.825$) in NSIP performance is demonstrated by Table 13. In order to improve program outcomes, the results highlight the necessity of budgetary planning and control.

4.2.4 Predictive Relevance (Q^2)

Table 14: The Predictive Relevance of the Model (Q^2)

Variable	Q^2_{predict}	RMSE	MAE
Program Effectiveness	0.051	0.986	0.735

Source: Author's Computation from Smart PLS output, 2026.

The model's predictive relevance for program effectiveness utilizing Q^2 , RMSE, and MAE is displayed in Table 14. The Q^2

score of 0.051, which is above zero but below the 0.15 criterion, indicates weak predictive power and demonstrates modest predictive relevance. Additionally, moderate prediction errors are suggested by RMSE (0.986) and MAE (0.735). The model does a good job of explaining variation, but it is not very good at predicting outcomes, indicating the need for more variables to increase forecasting accuracy.

4.2.5 Hypotheses Testing

Table 15: Hypothesis Testing (Path Coefficients)

Variables	Coefficient	T statistics	P values
Budgetary Planning and Control -> Program Effectives	0.779	0.778	0.116

Source: Author's Computation from Smart PLS output, 2026.

The findings indicate that program effectiveness is positively but not significantly impacted by financial planning and control ($\beta = 0.779$, $t = 0.778$, $p = 0.116$). The null hypothesis was accepted since the p-value was greater than 0.05, suggesting that budgetary planning has no effect on NSIP performance in North-Western Nigeria.

4.3 Discussion of Findings

In other to explore the influence of budgetary planning and control on the programs effectiveness in North-Western Nigeria, the results reveal that budgetary planning and control indicated a positive but insignificant relationship with program effectiveness, therefore, it signifies that there is budgeting, but possibly there are issues in design, implementation, or alignment with broader program objectives. This finding aligns with the conclusions of Bulama, Maimako, and Oki (2023), Wudila et al. (2024), and Alam and Maglantay (2025) that all showed weak or negligible relationships between budgetary planning and control, and performance outcomes. It, however, refutes the work of Maina (2016), Cheluget and Morogo (2017), Osman and Ishwara (2020), Mutungi (2017), and Ariyo-Edu and Woli-Jomh (2024) discovered that budgeting, greatly and favorably improve service delivery, project performance, institutional performance, and overall public sector effectiveness.

4.4 Concluding Remarks

The study examine the influence of budgetary planning and control on performance of national social intervention programs as assessed by program effectiveness in selected North-Western States, Nigeria. budgetary planning and control has a positive impacts with both program effectiveness in selected North Western States, Nigeria, though the effects are not statistically significant, therefore the study concludes that there is budgeting framework, but there exist weaknesses in design, implementation, monitoring or alignment with broader program objectives which lead to failure of improving the performance of national social intervention program.

4.5 Recommendations

In order to guarantee the successful execution and oversight of social intervention programs in selected North-Western States, Nigeria, the report advises government agencies and implementing organizations to bolster budgetary planning and

control structures. This entails implementing more stringent budget execution criteria, enhancing planning and implementation unit collaboration, and coordinating approved budgets with program goals and anticipated results. To guarantee effective use of funds, budgetary allocations should be connected to quantifiable performance goals and continuously monitored.

It also suggests providing performance-based budgeting, which links funding to outcomes rather than regular payments. To improve accountability and close implementation gaps, robust supervision procedures are also necessary. Additionally, it is crucial to develop program managers' and finance officers' capacity for budgeting, implementation, and control.

4.6 Suggestion for Further Research

Three significant social intervention initiatives were the subject of this study: GEEP, Conditional Cash Transfer, and N-Power. To give a more thorough evaluation of social investment interventions in Nigeria, future studies could broaden the scope by incorporating other initiatives like the Home-Grown School Feeding Program. To gain a better understanding of how contemporary financial governance technologies affect program efficacy, studies may also include public financial management systems such as GIFMIS, TSA, and IPPIS. To ascertain geographical variations in results, comparative research across other geopolitical zones is advised. Lastly, as these variables may have a substantial impact on program implementation, resource allocation, and the overall efficacy of social intervention projects, future research may incorporate moderating variables like political meddling and insecurity.

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