PLANNING PROGRAMMING BUDGETING SYSTEM (PPBS) AND CONTROL OF PUBLIC SECTOR ORGANISATIONS: A COMPARATIVE STUDY OF INDUSTRIALIZED AND EMERGING ECONOMIES

Olufemi O. DABO1, Oluwafemi M. SUNDAY2, Kazeem A. SOYINKA3
1Department of Business Administration, Ekiti State University, Ado, Ekiti State.
2Department of Accounting, Adekunle Ajasin University, Akungba-Akoko, Ondo State.
3Department of Accounting, Adekunle Ajasin University, Akungba-Akoko, Ondo State.

ABSTRACT
Public sector organizations play a critical role in the economic and social development of both industrialized and emerging economies. The Planning, Programming, Budgeting System (PPBS) and Control is a management approach that has been widely adopted to enhance the effectiveness and efficiency of resource allocation and utilization in public sector organizations. This study provides an overview of the key principles and practices of PPBS, and it highlights the differences and similarities in its implementation in industrialized and emerging economies. In these contexts, PPBS is often used to enhance fiscal discipline, promote equity in resource distribution, and reduce corruption. The focus is on short-term planning and basic budgeting practices, with a greater reliance on traditional input-based budgeting methods. While there are clear differences in the sophistication and maturity of PPBS in industrialized and emerging economies, both share common goals, including improved governance, enhanced service delivery, and efficient resource utilization. Furthermore, many developing economies are gradually adopting elements of the PPBS from their developed counterparts, incorporating best practices and adapting them to their specific circumstances. This study underscores the importance of considering the unique context and challenges that public sector organizations face in industrialized and emerging economies when implementing PPBS. It also highlights the potential for cross-learning and knowledge transfer between these two groups, contributing to the continued evolution and improvement of public sector management practices worldwide.

KEYWORDS: Budgeting; Control; Industrialized economies; Emerging economies; Public sector organization; Planning programming budgeting system

INTRODUCTION
Prominent scholars and professional experts from both inside and outside of government institutions have long criticised the budgetary procedures implemented in both industrialized and emerging nations (Olurankinse & Oloruntoba, 2017). The true goal of this critique was to find better budgeting procedures that would allow the nation's financial resources to be managed and controlled more effectively. Many experts have harshly criticised the current traditional "line-item budget," which is used in many other countries budgetary procedures in addition to Nigeria. They claim that this system prevents any government from using the budget to improve efficiency or make decisions about the distribution of public resources (Al-Jahmany & Omari, 2019). However, in an incremental budgeting system, a large number of budgeted items are released each fiscal year without any discussion or inquiries, and they are also included in the following financial years. Only minor adjustments to those items may be contemplated (Olurankinse et al., 2019). In order to address this issue and improve rationality in the budgetary decision-making process, the PPBS was implemented. For example, this budget system prevents the continuation of unnecessary spending (Mahmudi & Mardiasmo, 2018).
As a result, PPBS has a clear advantage in serving as a plan of action for achieving goals and targets since it shows how to use the resources at hand to their maximum potential. This will undoubtedly help to improve the standard of government services in terms of their timeliness and quality. It will also help to identify challenges with execution and eliminate shortcomings in plans, programs, and developments that require revision (Al-Jahmany & Omari, 2019). Diamond (2019) opined that public sector organizations in both industrialized and emerging economies play a crucial role in delivering essential services and promoting economic development. Effective management and control of these organizations are imperative for achieving public policy objectives. PPBS is a management tool that seeks to optimize resource allocation, enhance program control, and improve decision-making in the public sector.

There is a dearth of research on the application of PPBS in developing nations; to the best of the researcher's knowledge, few studies have been done in the instance of Nigeria. The current study continues the extremely little body of research that was done in developing nations on the application of "a single Budgetary Approach," sometimes referred to as the "Planning Programming Budgeting System (PPBS)". A survey of earlier research studies, however, showed that many studies have been conducted in developed nations regarding planning programming budgeting systems (PPBS), and relatively few have been conducted in Nigeria. The current study raises several significant difficulties that demonstrate how some public sector organisations exaggerate when creating budgets, regardless of whether or not those aims are actually carried out or accomplished. Additionally, the research problem illustrates how budgets are estimated at the level of ministries, organisations, agencies, etc., since each of them tries to obtain the largest stake possible, regardless of its actual need or the needs of other units or the priorities of programmes that are supposed to be carried out, which results in discrepancies between the estimated and actual result (Abed-AL, 2017; Dermawan & Utomo, 2018; Jafer et al., 2020).

For the reasons outlined above, the researcher believes that it is necessary to confirm the existence of PPBS applications and the degree of its efficacy in public sector organisations control, which, in the researcher's opinion, falls short of what is necessary. This study's main goal is to provide insight into the accounting system that was used by "Public Sector Organisations" in both industrialized and emerging nations. The study examines a number of factors, including the familiarity, acceptability, and adaptability of PPBS; the "degree of contribution of Accounting System followed by "public sector organisations" to adopt PPBS"; potential advantages; and potential challenges that may arise if this budgeting method is precisely adopted by Public Sector Organisations in Nigeria. In general, the implication of budgeting planning and PPBS specifically led to the significance of the study. The importance of the investigation stems from the fact that public sector organisations are not well-informed about the advantages of adopting PPBS over standard-line budgets. Consequently, the study confirms that PPBS is familiar, acceptable, and adaptable in "Public Sector Organisations" that exist in developing nations. Moreover, PPBS serves as a plan of action for achieving targets and objectives and places a greater emphasis on the needs, goals, and capabilities of the countries. Moreover, PPBS offers more efficient control over input and output, better evaluation and reporting than traditional budgeting, and an accurate representation of government expenditures.

**LITERATURE REVIEW**
This section reviews an in-depth analysis of existing studies surrounding the implementation of PPBS in public sector organisations, with a particular focus on the comparative perspective between industrialized and emerging economies. By exploring the evolution, challenges, and outcomes of PPBS in these diverse contexts, this review aims to shed light on the nuances of its application and provide a foundation for further inquiry.

**OVERVIEW OF PLANNING PROGRAMMING BUDGETING SYSTEM**
The Planning, Programming, Budgeting System (PPBS) is a management approach that has been applied in both industrialized and emerging countries to enhance resource allocation, efficiency, and effectiveness in the public sector. This overview will provide insights into the implementation of PPBS in both types of economies. PPBS has been historically associated with developed economies. In the United States, it gained prominence in the 1960s with the passage of the Budget and Accounting Procedures Act of 1950. This act mandated the integration of performance information into the budgeting process, marking a significant step toward the modern PPBC approach (GAO, 2014). Developed economies have refined the implementation of PPBS over the years, emphasizing long-term planning, goal setting, and the use of performance measures in budget allocation. Studies have delved into the challenges faced by these countries in optimizing their systems and highlighted best practices in enhancing resource allocation, accountability, and transparency. Insights from these studies contribute to an understanding of the mature PPBC
In developed economies, PPBS has a long history and is often part of a broader set of budgeting and management practices. It involves systematic planning, goal setting, performance measurement, and outcome-based budgeting. Developed countries tend to emphasize performance indicators and evidence-based decision-making. One of the most notable implementations of PPBS is in the United States, where it gained prominence in the 1960s. The Government Accountability Office (GAO) played a crucial role in promoting the principles of PPBS and integrating performance information into the budget process (GAO, 2014). Wildaysky (2015) points out that the evolution that led to PPBS can be traced back to earlier efforts to link planning and budgeting, as well as to the analytic criteria of welfare economics. The current analytical and decisional innovations, such as those developed by the Department of Defense, have played a major role in the establishment of PPBS in recent times. Three major advances contributed to the growth of the planning direction of PPBS: (i) the evaluation of economics, (ii) the emergence of novel data, and (iii) the ongoing integration of the "planning and budgetary processes" (Olowu, 2021). The United States Federal Government embraced PPBS in the year 1965, it received widespread notice. The United States Federal Government "officially terminated" PPBS in 1971 (Shah, 2017).

To emphasize the goal of PPBS, Shah (2017) claims that PPBS intends to assist management in making more informed decisions when assigning financial assets between multiple choices to achieve the goals of the government. According to Mullins (2017), the basic concept of PPBS is the gathering and dissemination of facts on the complete consequences, costs, and benefits of key alternative courses of action pertinent to important resource allocation choices. As Olowu (2021) points out, PPBS is merely an "instrument for logical making choices." Programs are assembled strategically in PPBS according to the way they contribute towards the agency's goals. Hood et al. (2020) observes that the primary objective of programs in PPBS revolves around things the country acquires rather than the operations in which the institution is involved. PPBS is concerned with governance outcomes. According to Olowu (2021), this approach groups programmes that add up to a comparable goal to ensure that competing for resources develops between actual choices. Process programs are regarded so highly in PPBS that government functions are organised into a hierarchy of programs, sub-programs, activities, and sub-activities that may or may not correspond to a government organization (Moynihan & Laventu, 2022). Furthermore, PPBS had to be customized to meet the needs of each agency, a procedure that agency directors deemed excessively lengthy. Additionally, the plan's implementation was hampered by politicians' unwillingness to show eagerness (Diamond 2018).

CONCEPT OF PLANNING PROGRAMMING BUDGETING SYSTEM AND CONTROL

The "public sector" is the name given to the section of the economy under government control that offers necessary government services (Oba et al. 2013). Because of the expanding population it serves, the government is forced to provide an overwhelming number of services. Economists would state that "human wants are unlimited, but the means to satisfy them are limited," so efficient management strategies are required to make the most of the limited resources available. One tool available to the government for this purpose is the budget. The process of creating and carrying out a budget involves determining the wants of the general public and assessing the caliber of goods and services to satisfy these demands through political channels, economic analysis, and overall development plan goals. To help achieve its objectives, the government draughts budgets that serve as public policies. Although our budget is quite good, it doesn't do much. Budget accomplishments and realistic expectations are very different, but the difference is closing with time. A budget is a framework for revenue and expenditure outlays over a specified period usually one year (Bendlebury, 2015). It is an instrument stipulating policies and programs aimed at realizing the development objectives of a government. Budgeting and its process in Nigeria remain problematic both in the areas of preparation and implementation (Omolehinwa, 2018). Omolehinwa (2018) viewed Budget as the plan of dominant individuals in an organization expressed in monetary terms and subject to the constraints imposed by other participants and the environment indicating how the available resources may be utilized to achieve whatever the dominant individual agreed to be the organization’s proprieties".
The PPBS as a budget technique is a systematic management framework designed to align the goals and objectives of public sector organizations with available resources and to improve decision-making processes (Olurankinse et al., 2019). The focus of PPBS centers on optimizing resource allocation, ensuring accountability, and fostering transparency. It involves long-term strategic planning, goal setting, performance measurement, and outcome-based budgeting. The implementation of PPBS is characterized by a strong emphasis on performance indicators, evaluation, and evidence-based decision-making (Omolehinwa, 2018). The literature holds a large number of definitions of control. The modern views of control systems originated with the influential work of Robert Anthony who drew boundaries between management control, strategic planning, and operational control. Anthony (2015) defined control as “the processes by which government assures that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives”. Garrison and Noreen (2020) suggested a different definition of control as follows: “those steps taken by government at all levels that attempt to increase the likelihood that the objectives set down at the planning stage are attained and to ensure that all parts of the organization function in a manner consistent with organizational policies”.

In this study, the term control will be defined as those sets of organizational activities that include: planning, coordination, communication, evaluation, and decision making as well as informal processes aimed at enhancing the efficient and effective use of the organizational resources towards the achievement of the organizational objectives. In view of this, PPBS is a budgeting tool used by management to facilitate organizational activities. Anthony and Govindarajan (2019) identified several aspects or activities of control namely: planning, coordinating, communication, evaluation, decision-making, and influencing.

ISSUES ON PPBS AND CONTROL OF PUBLIC SECTOR ORGANISATIONS IN INDUSTRIALIZED AND EMERGING ECONOMIES

Planning, Programming, Budgeting Systems (PPBS), and the control of public sector organizations pose unique challenges and issues in both industrialized and emerging economies. These challenges are influenced by various factors, including the level of economic development, political systems, institutional capacity, and public expectations. Here are some key issues and challenges in each context:

Developed Economies

Wildavsky (2015) opined that developed economies often have large and complex public sectors, and these issues make it challenging for developed countries to implement and manage PPBS effectively. The sheer size of government programs and agencies can lead to bureaucratic inefficiencies. In developed economies, there may be strong political pressures to maintain existing programs and resist change. This can hinder the prioritization of resources based on performance and results. Public sector employees in developed economies may be resistant to the adoption of new management techniques and performance-based budgeting approaches. The entrenched bureaucratic culture can be a barrier to reform. Data collection and performance measurement can be difficult due to the sheer number of programs and services in developed economies. Establishing key performance indicators and gathering relevant data can be costly and time-consuming (O'Connell, 2016). Developed economies often have complex legal and regulatory frameworks, which can limit the flexibility of budgeting and hinder the implementation of PPBS. Existing budgeting systems and practices may be deeply ingrained in developed economies, leading to resistance to adopting new methods like PPBS. The entrenched culture of traditional budgeting can be an obstacle to reform (Joyce, 2020). Mansell (2017) argued that data collection and management are critical in a PPBS, but in developed economies, there may be issues with the quality and availability of data. Incomplete or inaccurate data can undermine the effectiveness of performance-based budgeting. In developed economies, there may be a tendency to focus on short-term results to meet political and electoral cycles, which can undermine the long-term planning aspects of PPBS (Brudney & England, 2013). The influence of interest groups, lobbying, and political contributions can lead to budgetary decisions that prioritize specific programs or projects over others based on political considerations rather than performance and need (Dilger, 2018). Developed economies may face issues with program fragmentation and overlapping responsibilities across various government agencies, which can complicate the implementation of an integrated PPBS (Van der Heijden, 2015).

Developing Economies

Developing economies often face resource limitations, which can make it difficult to implement and sustain a comprehensive PPBS. Inadequate funding for data collection and performance measurement is a common issue (Shah, 2019).
Bakar et al., (2015) asserted that many developing economies suffer from weak institutions, corruption, and a lack of financial management capacity, which can hinder the successful implementation of PPBS. Developing economies may also lack reliable data and information systems, making it challenging to set and measure performance indicators accurately. This can impede effective PPBS implementation (Diamond, 2019). Andrews et al., (2018) believe that political instability and frequent changes in government leadership in developing economies may disrupt the continuity of PPBS and control mechanisms. In many developing economies, ensuring meaningful public participation in the budgeting process can be a challenge. The voices of marginalized and vulnerable populations may not be adequately represented (Ratnayake, 2016). Developing economies often struggle with a lack of qualified personnel and skills necessary to implement PPBS effectively. Insufficient training and education in financial management can be a significant challenge (Bakar et al., 2015). Corruption is another major obstacle in developing economies. Ensuring transparency and accountability in the budgeting process, which is a fundamental aspect of PPBS, can be difficult in the presence of corruption (Tanzi, 1998).

Addressing these issues often requires a combination of political will, institutional reforms, capacity building, and public engagement to ensure that PPBS and control mechanisms can effectively contribute to the efficient allocation of resources and the achievement of public sector objectives. In both industrialized and emerging economies, these issues require a tailored approach that takes into account the specific context and the capacity-building efforts necessary to improve the effectiveness of PPBS and public sector control mechanisms. It also often involves the engagement of political leaders, public servants, and civil society in reform efforts to achieve transparency, accountability, and improved public service delivery. Both in industrialized and emerging economies, the successful implementation of PPBS and control mechanisms requires addressing these issues, adapting the system to the specific context, and fostering a culture of transparency and accountability. Additionally, ongoing training and capacity building for government officials are crucial to improve the effectiveness of these systems.

PROSPECT OF PPBS AND CONTROL OF PUBLIC SECTOR ORGANISATIONS IN INDUSTRIALIZED AND EMERGING ECONOMIES

The prospects of Planning, Programming, Budgeting Systems (PPBS), and control mechanisms in public sector organizations vary between industrialized and emerging economies. Here are some prospects for each context.

Developed Economies

In developed economies, the prospects for PPBS lie in its potential to improve the efficiency and effectiveness of public sector operations. By aligning budgets with performance goals and outcomes, these systems can help ensure that resources are used optimally (Fernandez, 2017). PPBS can increase accountability in developed economies by focusing on results-based budgeting. This can help hold government agencies and programs accountable for the outcomes they deliver (Kapucu & Garayev, 2019). With a data-driven approach, developed economies can make more informed decisions about resource allocation, leading to better service delivery and policy outcomes (Joyce & Rivenbark, 2015). Developed economies can use PPBS as a tool for fostering innovation and adaptability within the public sector. By focusing on performance and results, government agencies can become more agile in responding to emerging challenges (Berman, 2019). PPBS can contribute to building and maintaining public trust by demonstrating that public funds are allocated efficiently and effectively to meet citizens’ needs. This trust can lead to greater support for government initiatives (Melo, 2017).

Developing Economies

In developing economies, the prospects of PPBS depend on efforts to build institutional and human capacity. These systems can serve as a vehicle for strengthening financial management and governance (Diamond, 2019). PPBS can help developing economies allocate limited resources to high-priority areas and projects, leading to more effective public service delivery and poverty reduction (Shah, 2017). By promoting transparency and accountability, PPBS can help combat corruption and mismanagement in the public sector, which is a crucial prospect for developing economies (International Budget Partnership, 2017). In developing economies, the successful implementation of PPBS can support economic growth and development by ensuring that resources are allocated to projects and programs that have a positive impact on the economy (Arun, 2015). By prioritizing investments in areas such as healthcare, education, and infrastructure, PPBS can contribute to poverty reduction in developing economies (Zaidi, 2012). Effective PPBS can also attract foreign aid and investment by demonstrating transparent and accountable fiscal management. This can further contribute to economic development in developing economies (World Bank, 2018).
COMPARATIVE STUDIES OF PPBS AND CONTROL OF PUBLIC SECTOR ORGANISATION IN INDUSTRIALIZED AND EMERGING ECONOMIES

Recent years have witnessed a growing interest in comparative studies that assess the differences and commonalities in PPBS implementation between industrialized and emerging economies. These studies investigate the transferability of best practices, the outcomes of reform efforts, and the adaptability of PPBS principles in diverse contexts. By synthesizing and critically evaluating existing literature on PPBS in industrialized and emerging economies, this review aims to provide a comprehensive understanding of the challenges and opportunities in public sector management. It sets the stage for a comparative study of PPBS in these diverse economic contexts, offering valuable insights for policymakers, practitioners, and researchers seeking to improve public sector governance and performance. Here's a comparative overview of the Planning, Programming, and Budgeting System (PPBS) and the control of the public sector in both industrialized and emerging economies. In developed economies, the implementation of PPBS is often more mature and robust. It is frequently used as a strategic management tool for resource allocation, focusing on outcomes and performance measurement (Wildavsky, 2015). Olouwu (2021) argues that in developing economies, the adoption of PPBS may be less widespread due to resource constraints and capacity issues. However, some developing nations have made notable efforts to integrate PPBS principles into their budgetary processes.

Shah (2017) is of the opinion that developing countries often face challenges related to data availability, institutional capacity, and political instability. The lack of comprehensive data and skilled personnel can hinder the effective implementation of PPBS. Developed economies, on the other hand, have a more stable institutional framework and greater access to resources, which can facilitate the establishment and maintenance of effective PPBS systems (Farnham & Horton, 2013). In relation to political factors and accountability, developed countries tend to have more mature political systems that ensure a higher level of accountability in the budgeting process. The public and civil society organizations actively participate in budget oversight (Hood, 2020). In some developing economies, political interference in budgeting can be a significant issue, leading to misallocation of resources and inefficiencies. Strengthening political commitment to the principles of PPBS is essential for its success (Wehner, 2018).

World Bank (2018) asserted that developing economies benefit a lot from international assistance, including technical expertise and best practices, to improve their budgeting systems which will aid public sector control. Organizations like the World Bank often provide support in this regard. Developed economies in their own quota, contribute to knowledge transfer and capacity-building efforts, fostering the adoption of effective budgeting systems in developing nations (OECD, 2016). Moynihan and Lavertu (2022) suggested that developed countries often have more sophisticated performance measurement systems linked to budgeting, which enables better control of public sector outcomes. In the view of Moore and Khagram (2021), developing nations may have to struggle with implementing comprehensive performance measurement systems, which limits their ability to control public sector outcomes effectively.

In developed economies, PPBS often leads to a more rational allocation of resources, with a focus on high-priority programs and projects. This can result in better service delivery and public value (Radin, 2016). In contrast, developing economies may struggle to set clear priorities and allocate resources efficiently, as the capacity for rigorous program evaluation and impact assessment may be limited (Pollitt & Bouckaert, 2017). Developed economies typically have well-established control mechanisms, including audit and oversight bodies that ensure fiscal responsibility in the public sector. PPBS often complements these mechanisms (Bovens et al., 2018). In developing economies, there may be a need for strengthening internal and external control mechanisms to ensure transparency, accountability, and efficient resource utilization alongside PPBS implementation (Perry & Kraemer, 2015).

The integration of PPBS with economic planning and development strategies can lead to sustainable economic growth and higher levels of human development in developed economies (Haque & Yusuf, 2015). In developing economies, PPBS can be a driver of economic development, but the impact may be moderated by other factors such as governance, infrastructure, and external shocks (Jayasuriya, 2017). In developed economies, the implementation of PPBS is often part of broader public management reform efforts, and its success is closely tied to the institutional context and administrative capacity (Boyne et al., 2018). In developing economies, policymakers tailor PPBS implementation to their unique institutional and contextual factors by taking into account issues related to public administration, legal frameworks, and the availability of data [Mullins, 2017]. Both industrialized and emerging economies must adapt
their public sector control mechanisms, including PPBS, in response to global trends such as digital transformation, sustainable development goals, and changing public expectations (Hood et al., 2020).

METHODOLOGY
Exploratory-based library research design was used in this study. The study is a conceptual and theoretical analysis of the relevant documentary data on the researchable subject. This study used secondary sources of data to explain the dependent and independent research variables. These sources of information included textbooks, journals, and other pertinent resources that were available.

CONCLUSION, RECOMMENDATIONS, AND SUGGESTIONS FOR FURTHER STUDY
The Planning, Programming, and Budgeting System (PPBS) is a crucial tool for enhancing fiscal management and resource allocation in the public sector, particularly in both industrialized and emerging economies. Through our comparative analysis of these systems in various countries, several key conclusions can be drawn: PPBS has proven to be a valuable approach for improving the allocation of resources in both industrialized and emerging economies. It allows for a more rational and data-driven decision-making process, which helps optimize public spending and achieve better outcomes. Implementing PPBS can be challenging, particularly in developing economies with limited resources and capacity. It requires a commitment to data collection, analysis, and performance measurement, which may be lacking in some regions. The extent to which PPBS is adopted and effectively implemented varies from one country to another. Developed economies tend to have more established and mature systems while developing economies are at various stages of adoption and may face greater hurdles. Also, political will, leadership, and institutional capacity play a crucial role in the successful adoption and operation of PPBS. In some cases, political interference or instability can hinder its effectiveness.

Based on the above conclusion, the study offers the following recommendations to improve the planning, programming, budgeting system, and control of the public sector in both industrialized and emerging economies: (i) Developing economies should invest in building the capacity of their public institutions to collect, analyze, and use data effectively. This includes training staff in financial management and performance measurement. (ii) Engage relevant stakeholders, such as civil society and non-governmental organizations, in the budgeting process to enhance transparency and accountability; (iii) Political leaders should commit to the long-term implementation of PPBS and resist interference in the budgeting process for political gain, and (iv) Developing economies can benefit from knowledge transfer and best practices from developed economies. International organizations and donor agencies can play a role in facilitating this transfer.

Further research on PPBS in the public sector, focusing on a comparative analysis of industrialized and emerging economies, can provide valuable insights. Here are some suggestions for future studies: (i) conduct in-depth case studies on specific countries to understand the challenges and successes in implementing PPBS; (ii) investigate the long-term impact of PPBS on fiscal health, economic growth, and service delivery in both industrialized and emerging economies; (iii) examine the relationship between good governance, corruption levels, and the effectiveness of PPBS in different countries; (iv) analyze the impact of socioeconomic factors on the adoption and effectiveness of PPBS in different regions; (v) explore the policy reforms and adjustments necessary to enhance the adoption and performance of PPBS in both industrialized and emerging economies; and (vi) develop and use comparative performance metrics to assess the effectiveness of PPBS in different countries over time.

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