

Application of budgetary control in public sector
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The Public sector has been experimenting different methods of budgeting since independence, trying to come up with a method which can promote compliance to the budget. World Bank in 1995/96, initiated a review of public expenditure, the task known as Public Expenditure Reviews (PERS) recommended another method of budgeting and planning to replace the previous one. The new method being used now is based on Medium Term Expenditure Framework which is simply known as MTEF. Public sector has been characterized by non-adherence to the budget culture, thus expenditure are normally higher and over the budgeted amount while revenue collections fall below the budget, this is indicated in report issued by CAG almost in every year. Adherence to the budget plan can be enhanced by having strong budgetary control system in place. This study examined the application of budgetary control in the public sector, a case of Procurement and Supplies Professionals and Technicians Board (PSPTB). The tools used to collect data included questionnaires, interview, documentary review and observation. Stratified form of sampling was followed, to arrive at sample size of 25 employee based on departmental. Findings from the study reveal; low level of workers participation in budget preparation; lack of budget manual or their equivalent; non computation and communication of variances; spending above the budgeted amount without approval from the governing board, accounting systems operated manually; and non-production of management accounts. Strong features of budgetary control revealed by the study comprises; amendments of budgets to reflect changes in circumstances; competent accounting staff coupled with sound accounting system in place and existence of adequate accountability. Recommendations advanced includes; to increase the level of workers participation in budget preparation; public sector to be fully computerized with data base.