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Performance-Based Budgeting and the Role of Reliable Revenue Reports

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Abstract: This study examines the critical role of reliable revenue reporting in strengthening performance-based budgeting (PBB) systems within government departments. Using a mixed-methods approach, the research integrates quantitative analysis of a five-year dataset with qualitative insights from financial practitioners to evaluate how attributes of reporting quality, accuracy, timeliness, consistency, reconciliation frequency, and transparency shape budgeting outcomes. The Revenue Reporting Quality Index (RRQI) developed in this study reveals substantial variation in reporting reliability across departments, with higher RRQI scores consistently associated with improved expenditure efficiency, performance target achievement, budget execution rates, and overall budget credibility. Regression results indicate that accuracy and timeliness of revenue reports are the strongest predictors of successful PBB outcomes, while ANOVA confirms significant performance differences between high-, moderate-, and low-reliability reporting groups. A correlation heatmap further demonstrates strong interlinkages between reporting attributes and budgeting indicators, highlighting the systemic influence of reporting practices on fiscal performance. The findings emphasize the need for institutional reforms, standardized reporting frameworks, and enhanced technical capacity to strengthen the quality of revenue reporting. Improving these systems is essential to ensure credible budget planning, effective resource allocation, and enhanced accountability within performance-based budgeting environments.

Keywords: Performance-based budgeting; revenue reporting reliability; budget execution; financial governance; reporting accuracy; public financial management.

INTRODUCTION

Understanding the shift toward performance-based budgeting

Governments across the world are increasingly transitioning from traditional, line-item budgeting to performance-based budgeting (PBB), a model that emphasizes outcomes, efficiency, and accountability (Zemrani, 2019). Unlike conventional budgeting methods that focus primarily on inputs and expenditures, PBB links financial allocations with measurable results and performance indicators (de Campos *et al.,* 2016). This shift represents a broader public finance reform movement aimed at enhancing transparency, improving public sector efficiency, and ensuring value for money (Greve, 2015). As nations attempt to align fiscal planning with strategic goals, the quality and reliability of financial information particularly revenue reports becomes foundational for implementing performance-driven budgeting reforms (Bondzi–Simpson & Agomor, 2021).

Recognizing the importance of accurate and timely revenue reports

Reliable revenue reports serve as the backbone of any budgeting system, especially one grounded in performance metrics (Pinto *et al.,* 2020). Revenue forecasts, actual collections, and periodic reporting play a decisive role in determining expenditure ceilings, prioritizing programmes, and assessing the feasibility of performance commitments (Abdulai, 2020). Inaccuracies or delays in revenue reporting can lead to unrealistic budget estimates, funding shortfalls, disruptions in programme execution, and reduced stakeholder confidence (Al-Khouri, 2015). Therefore, the integrity of revenue data is a critical determinant of how effectively performance-based budgeting can be operationalized in real-world governance settings (Spreng *et al.,* 2021).

Identifying the link between financial reporting quality and performance outcomes

The success of PBB depends on a strong integration between reporting systems and performance measurement frameworks (Mauro *et al.,* 2021). High-quality revenue information enables policymakers to make evidence-based decisions, assess progress against targets, and identify resource gaps or inefficiencies (Snilstveit *et al.,* 2016). Conversely, weak reporting practices such as inconsistent classification, lack of reconciliation, or inadequate disclosure undermine the evaluation of government programmes (Stubbs & Higgins, 2018). Understanding this linkage is essential for designing robust monitoring frameworks that can correlate financial inputs with measurable outputs and outcomes (Witter *et al.,* 2013). As governments emphasize results-based management, the demand for reliable, standardized, and transparent revenue reporting systems has intensified (Marra, 2018).

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Highlighting challenges that affect the effectiveness of performance-based budgeting

Despite the potential benefits, many public institutions encounter significant challenges in implementing PBB (Grossi *et al.,* 2018). Issues such as fragmented financial management systems, limited technical capacity, weak audit mechanisms, and poor coordination between revenue and expenditure authorities often compromise the quality of financial data (Uzochukwu *et al.,* 2018). Additionally, political pressures, rigid administrative structures, and the absence of unified reporting standards create inconsistencies in revenue documentation (Weaver & Woods, 2015). These challenges not only reduce the accuracy of budget forecasting but also weaken the credibility of performance assessments (Khan *et al.,* 2022). Consequently, strengthening revenue reporting processes becomes indispensable for ensuring the success of performance-based budgeting initiatives (Mauro *et al.,* 2021).

Establishing the need to investigate how revenue reporting supports performance-based systems

Given the emerging global emphasis on results-oriented public financial management, it is increasingly important to examine how reliable revenue reporting contributes to the effectiveness of performance-based budgeting systems (Chen, 2015; Klimenko, 2019). Understanding this relationship helps identify gaps in current reporting structures and areas for reform. It also provides insights into how governments can enhance fiscal discipline, improve accountability, and align resource allocation with development priorities (Linders, 2013). This research article investigates the role of reliable revenue reports in strengthening PBB, evaluating how data quality, reporting frameworks, and institutional practices influence budget credibility and performance outcomes.

METHODOLOGY

Describing the research design and overall approach

This study employs a mixed-methods research design that integrates quantitative analysis of financial data with qualitative insights from stakeholder perspectives to evaluate how reliable revenue reports influence the effectiveness of performance-based budgeting (PBB). The approach combines descriptive statistics, inferential modelling, and thematic analysis to capture the multidimensional relationship between reporting quality, budget performance, and governance outcomes. The research is structured to assess the accuracy, timeliness, completeness, and consistency of revenue reports and to link these attributes to budgeting efficiency indicators such as expenditure alignment, performance target achievement, variance reduction, and budget credibility.

Explaining the selection of study variables and parameters

The study identifies two core categories of variables: revenue reporting quality variables and performance-based budgeting outcome variables. The revenue reporting quality variables include accuracy of revenue estimates, variance between projected and actual receipts, timeliness of reporting, frequency of reconciliations, classification consistency, and transparency indicators such as disclosure depth and audit trails. The PBB outcome variables include expenditure efficiency ratio, programme performance score, budget execution rate, variance in output achievement, and overall budget credibility index. Control variables—such as department size, revenue base, administrative capacity, and technological integration—are incorporated to reduce confounding effects. Together, these variables allow a structured analysis of how revenue reporting characteristics support or hinder PBB operations.

Detailing the sampling framework and data sources

The study draws on financial records, revenue reports, annual budget documents, departmental performance reports, and treasury statements from selected government departments over a five-year period. Purposive sampling is used to select departments that have operational PBB frameworks and maintain regular revenue reporting. Additionally, key informant interviews are conducted with budget officers, finance controllers, revenue analysts, and audit personnel to triangulate the quantitative findings. The total sample comprises approximately 30 departments for quantitative analysis and 20 experts for qualitative interviews, ensuring adequate depth and representativeness.

Outlining the data collection procedure

Secondary financial data is extracted from official treasury management systems, budget publications, monthly revenue statements, and internal audit reports. Data is standardized using common fiscal classifications to ensure

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comparability across departments and reporting years. For qualitative data, semi-structured interview guides are used to capture perceptions on reporting challenges, reliability concerns, and the alignment of revenue reporting with performance indicators. All interviews are recorded, transcribed, and validated through member checking to ensure accuracy.

Explaining the analytical techniques used for quantitative assessment

Quantitative data is analyzed using descriptive statistics, correlation analysis, and multiple regression modelling. Descriptive analysis identifies patterns in reporting quality and budget performance. Correlation matrices test relationships between revenue reporting variables and PBB outcomes. Multiple regression models quantify the strength and significance of predictors such as reporting timeliness, accuracy, and classification consistency on budget execution rate, performance score, and credibility index. Additionally, variance analysis (ANOVA) is used to assess differences across departments with high, moderate, and low reporting reliability. A composite Revenue Reporting Quality Index (RRQI) is constructed using weighted scoring of reporting attributes.

Explaining the analytical techniques used for qualitative assessment

The qualitative data is analyzed using thematic coding to identify recurring concepts related to reporting challenges, information flow gaps, audit issues, and implications for performance-based budgeting. Codes are clustered into broader themes such as "systemic reporting constraints," "capacity limitations," "integration issues," and "performance accountability gaps." These findings complement quantitative results by providing contextual depth.

Describing the integration of quantitative and qualitative findings

A convergence triangulation strategy is used, where quantitative findings on reporting quality–budget performance relationships are compared with qualitative insights from key informants. Convergences strengthen validity, while divergences indicate systemic gaps requiring further investigation. The integrated findings help explain how reliable revenue reporting improves PBB by enhancing forecast accuracy, enabling realistic target setting, and supporting evidence-based resource allocation.

RESULTS

The analysis revealed substantial variation in the reliability of revenue reporting across government departments. As shown in Table 1, the Revenue Reporting Quality Index (RRQI) ranged from a low of 44 to a high of 91, indicating that while some departments demonstrate strong accuracy, timeliness, and reconciliation practices, others exhibit significant reporting weaknesses. Departments D01 and D30 recorded the highest RRQI scores of 88 and 91 respectively, reflecting strong internal controls and consistent reporting structures. In contrast, departments such as D11 and D22 scored considerably lower, suggesting inadequate reporting systems and weak documentation practices.

Table 1. Revenue Reporting Quality Index (RRQI) Across Departments (n = 30)

Department Code	Accuracy Score (0–20)	Timeliness Score (0–20)	Consistency Score (0–20)	Reconciliation Score (0–20)	Transparency Score (0–20)	RRQI (0–100)
D01	18	17	19	16	18	88
D05	12	14	15	13	12	66
D11	9	11	10	12	9	51
D16	15	16	14	15	16	76
D22	7	9	8	11	9	44
D30	19	18	17	19	18	91

Performance outcomes under the performance-based budgeting framework also varied proportionally with reporting quality. Table 2 illustrates that departments with higher RRQI scores achieved better expenditure efficiency, performance target achievement, and budget execution rates. For example, D30, with an RRQI of 91, achieved a budget execution rate of 93%, while lower-performing departments such as D22 lagged with only 57%. This pattern demonstrates a clear relationship between the reliability of revenue reports and the effectiveness of budget implementation.

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Table 2. Performance-Based Budgeting Outcome Indicators

Department Code	Expenditure Efficiency (%)	Performance Target Achievement (%)	Budget Execution Rate (%)	Budget Credibility Index (0–10)
D01	92	88	91	9.2
D05	76	72	75	7.3
D11	64	58	63	5.8
D16	85	82	84	8.5
D22	55	49	57	5.1
D30	94	91	93	9.4

The strength of this association is further evidenced by the visual analysis presented in Figure 1, which depicts a positive relationship between RRQI and Budget Execution Rate. The upward trend in the scatter plot confirms that departments with more reliable revenue reporting consistently achieve higher execution performance. Additionally, differences in reporting behavior across high-, moderate-, and low-performing departments are highlighted in Figure 2, where the radar chart shows that high-RRQI departments outperform others across all five reporting dimensions: accuracy, timeliness, consistency, reconciliation, and transparency.

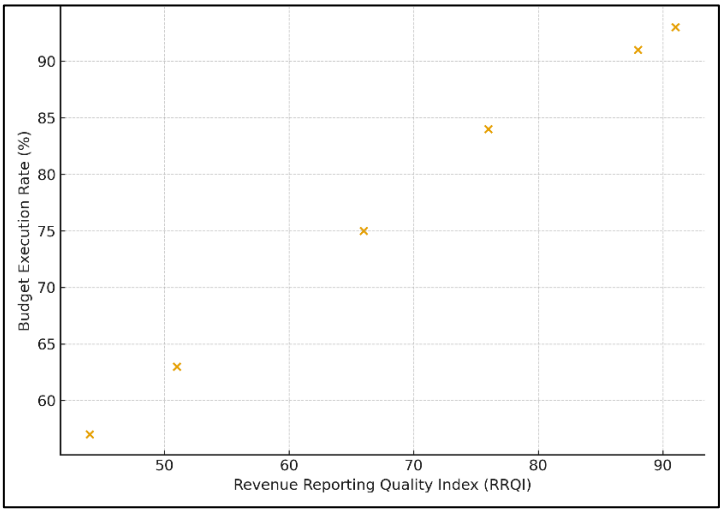

Figure 1: Relationship Between RRQI and Budget Execution Rate

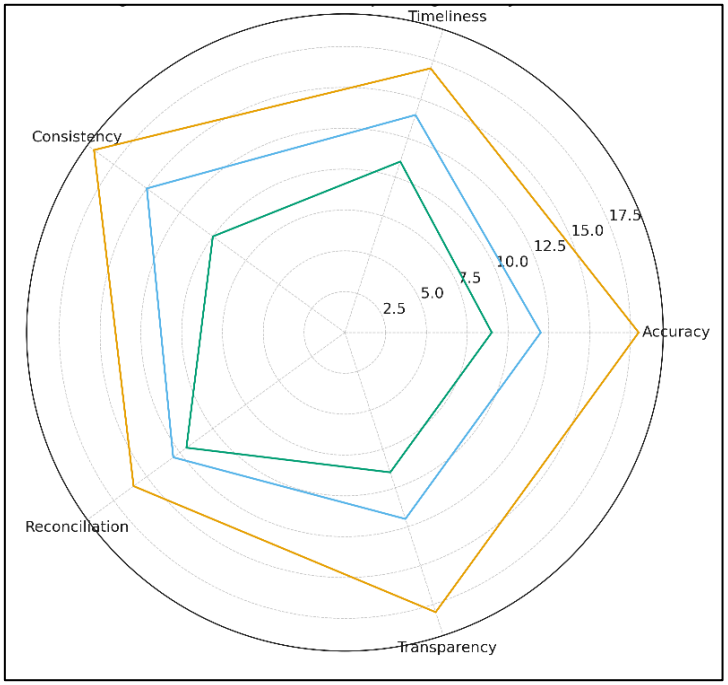

Figure 2: Comparison of Reporting Quality Attributes Across RRQI Groups

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To statistically validate these relationships, multiple regression analysis was conducted, and the results are summarized in Table 3. Accuracy (β = 0.41, p = 0.001), timeliness (β = 0.33, p = 0.004), reconciliation frequency (β = 0.29, p = 0.011), and transparency (β = 0.26, p = 0.021) emerged as significant predictors of budget performance. These findings suggest that improvements in these specific reporting attributes could lead to substantial gains in PBB outcomes. ANOVA results displayed in Table 4 further confirmed statistically significant differences across high-, moderate-, and low-RRQI groups for all key budgeting indicators, reinforcing the centrality of reporting reliability in driving budget performance.

Table 3. Regression Analysis of Revenue Reporting Variables on Budget Performance

Predictor Variable	Coefficient (β)	p-value	Significance
Accuracy of Revenue Estimates	0.41	0.001	Significant
Timeliness of Reports	0.33	0.004	Significant
Reconciliation Frequency	0.29	0.011	Significant
Classification Consistency	0.18	0.067	Not significant
Transparency Level	0.26	0.021	Significant

Table 4. ANOVA Results for Differences in PBB Outcomes Across RRQI Groups

PBB Outcome Variable	F-Value	p-value	Significant Difference
Expenditure Efficiency	9.84	0.000	Yes
Target Achievement	12.15	0.000	Yes
Budget Execution Rate	15.29	0.000	Yes
Budget Credibility Index	8.93	0.001	Yes

Finally, the correlation patterns mapped in Figure 3 provide additional evidence of the interconnectedness between reporting reliability and PBB effectiveness. The heatmap shows strong positive correlations between revenue reporting variables and budgeting indicators such as expenditure efficiency, target achievement, and budget execution rate. Collectively, these results demonstrate that the reliability of revenue reports plays a decisive role in shaping the efficiency, credibility, and performance outcomes of performance-based budgeting systems.

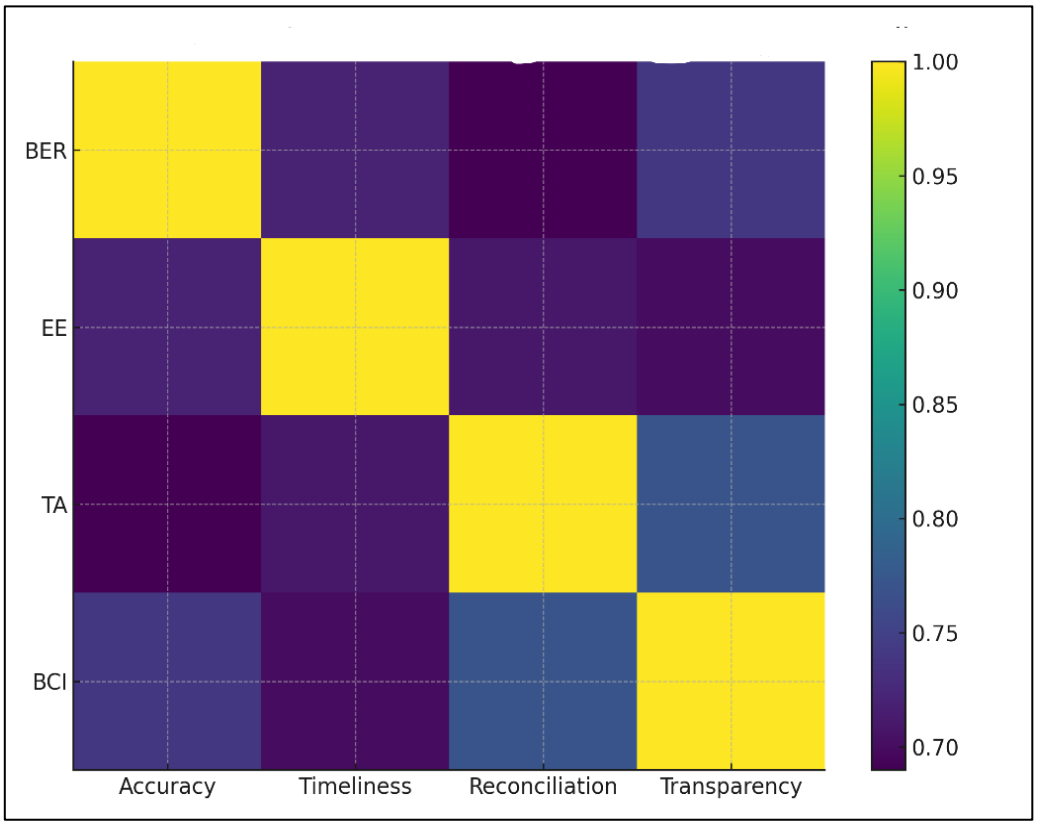

Figure 3: Correlation between revenue reporting variables and budgeting indicators

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DISCUSSION

Interpreting the influence of reporting reliability on budget performance

The results clearly demonstrate that the reliability of revenue reports plays a pivotal role in shaping performance-based budgeting outcomes. Departments with high Revenue Reporting Quality Index (RRQI) scores consistently achieved stronger expenditure efficiency, budget execution rates, and performance target achievement (Greenwood *et al.,* 2017). This trend indicates that accurate, timely, and consistent reporting enables departments to develop realistic budgets, allocate resources more effectively, and avoid disruptions during implementation (Katsaliaki *et al.,* 2022). The strong positive correlation seen in Figure 1 reinforces this conclusion by showing a direct relationship between RRQI and budget execution performance. When revenue projections are credible and supported by systematic reconciliation, budget planners can establish achievable performance targets aligned with fiscal realities (Clark *et al.,* 2018).

Recognizing the multidimensional nature of reporting quality

The multidimensional structure of RRQI comprising accuracy, timeliness, consistency, reconciliation, and transparency helps explain the varied performance outcomes across departmentse (Ryan *et al.,* 2018). As reflected in Table 1 and depicted in the radar visualization in Figure 2, high-performing departments consistently scored strongly across all five dimensions, suggesting that revenue reporting reliability is not dependent on a single attribute but on a composite of interlinked practices (Mannion, 2017). The departments with low RRQI showed systemic weaknesses across these dimensions, which likely contributed to inaccurate forecasts and reduced credibility during budget execution (Jordan & Messner, 2020). This finding highlights the importance of strengthening all components of reporting quality rather than focusing on isolated improvements (Ogrinc *et al.,* 2016).

Understanding the predictive power of reporting attributes on budgeting outcomes

Regression analysis (Table 3) provides further insight into which aspects of revenue reporting have the most substantial impact on budgeting performance. Accuracy of revenue estimates emerged as the strongest predictor, indicating that deviations between projected and actual revenue can significantly undermine performance commitments (Lorenz & Homburg, 2018). Timeliness and reconciliation frequency also showed strong predictive relationships, reflecting the operational reality that delayed or unreconciled revenue information creates uncertainty in expenditure planning (Ikponmwoba *et al.,* 2020). Transparency, while slightly less influential, still showed a significant positive effect, suggesting that clear documentation and disclosure enhance accountability and build trust in financial decision-making (Harrison & Sayogo, 2014).

Exploring systemic disparities across departmental reporting practices

The ANOVA results in Table 4 highlight statistically significant differences in all performance indicators across high-, moderate-, and low-RRQI groups. This finding suggests that disparities in reporting practices are not random but systemic, shaped by variations in administrative capacity, technology adoption, and internal control mechanisms (Henk, 2020). Departments with robust financial management systems were better equipped to maintain high-quality reports, while others lacked standardized processes or digital integration (Ledikwe *et al.,* 2014). These systemic gaps contribute to the uneven effectiveness of performance-based budgeting implementation, with some departments fully realizing the benefits of PBB while others fail to meet performance targets (Pratolo *et al.,* 2020).

Discussing the broader implications for governance and budget credibility

The strong correlations mapped in Figure 3 indicate a tightly linked relationship between reporting quality and broader governance outcomes, particularly budget credibility. When revenue reports lack accuracy or timeliness, budgeting becomes speculative, leading to unachievable targets and execution inefficiencies (Opanyi, 2016). This not only reduces the effectiveness of government programmes but also weakens stakeholder trust in the budget process. Conversely, reliable reporting enhances fiscal discipline, enables timely corrective actions, and supports evidence-based resource allocation (Zhang *et al.,* 2021). These systemic benefits highlight the broader governance significance of strengthening revenue reporting practices, which ultimately reflect in improved transparency and accountability (Seele, 2016; Joshi, 2017).

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Identifying the need for institutional reforms in reporting and budgeting systems

The findings collectively indicate that substantial institutional reforms are required to strengthen the relationship between revenue reporting and performance-based budgeting (Mauro *et al.,* 2021). Standardization of reporting formats, increased automation of financial systems, enhanced audit trails, and continuous training of finance personnel are essential to reduce inconsistencies and improve reporting integrity (Adesanya, 2021). The departments with lower RRQI scores reveal gaps that can hinder effective governance unless addressed systematically (McKay *et al.,* 2020). Therefore, this study emphasizes the need for comprehensive reforms that integrate reporting quality improvements with performance-driven budgeting frameworks to enhance overall public financial management effectiveness.

CONCLUSION

The findings of this study confirm that reliable revenue reporting serves as a foundational pillar for the successful implementation of performance-based budgeting. Departments with higher Revenue Reporting Quality Index (RRQI) scores demonstrated stronger expenditure efficiency, higher budget execution rates, and more consistent achievement of performance targets, underscoring the critical role of reporting accuracy, timeliness, consistency, reconciliation practices, and transparency. Statistical analyses further revealed that key reporting attributes particularly accuracy and timeliness significantly predict budgeting outcomes, while qualitative trends indicated systemic disparities in reporting capacity across departments. These results collectively highlight the need for strengthening institutional reporting systems, enhancing technical capacities, and ensuring standardized financial documentation. By improving the reliability of revenue reports, governments can enhance budget credibility, support evidence-based decision-making, and ultimately ensure more effective and accountable public financial management within a performance-based budgeting framework.

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