

Challenges in Revenue and Expenditure Reporting: Implications for Budget Management

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Abstract: This study examines the persistent challenges in revenue and expenditure reporting and evaluates their implications for effective budget management within public sector institutions. Using a mixed-methods design, data were collected from 120 financial personnel and departmental financial records to assess key variables including reporting accuracy, timeliness, documentation completeness, system integration, staff capacity, and governance mechanisms. Descriptive results reveal moderate performance in documentation and governance but significant weaknesses in system integration and reporting timeliness. Correlation and regression analyses confirm that governance mechanisms and integrated financial systems are the strongest predictors of budget management effectiveness, with governance emerging as the most influential variable. Visual analyses through a heatmap and scatter plot further reinforce the strong associations between integrated systems, governance practices, and budget performance. The findings highlight the need for structural reforms, digital transformation, and strengthened accountability frameworks to enhance reporting reliability and support strategic fiscal decision-making. This study contributes to the growing discourse on public financial management by demonstrating that improving reporting quality requires systemic, not merely procedural, interventions.

Keywords: Revenue reporting, Expenditure reporting, Budget management, Financial governance, System integration, Reporting accuracy, Public financial management.

INTRODUCTION

Understanding the importance of accurate revenue and expenditure reporting

Revenue and expenditure reporting forms the financial backbone of public sector institutions, enabling governments and organizations to track financial flows, assess fiscal health, and make informed policy decisions (Eivani *et al.*, 2012). Accurate, timely, and transparent reporting not only strengthens financial governance but also supports accountability in the allocation and utilisation of public resources (Chen, 2012; Harrison & Sayogo, 2014). As governments face increasing complexity in revenue mobilisation and expenditure commitments, robust reporting systems become essential for effective budget formulation, monitoring, and evaluation (Brusca *et al.*, 2018). However, discrepancies, delays, and procedural inconsistencies often weaken the reliability of these reports, creating gaps between planned budgets and actual fiscal performance (Henttu-Aho, 2018; Kaye-Essien, 2020).

Identifying systemic challenges in financial reporting practices

Despite the critical role of financial reporting, several systemic challenges persist across institutions (Banaji *et al.*, 2021). These challenges frequently arise from outdated data collection mechanisms, fragmented information systems, and inconsistent reporting standards between departments. Many public agencies still rely

heavily on manual or partially digitised processes, resulting in data entry errors, incomplete financial records, and substantial reconciliation backlogs (Mahanti, 2021). Additionally, organisational constraints such as inadequate staff training, limited technological infrastructure, and weak interdepartmental coordination exacerbate the inconsistencies in reporting formats and timelines (Aung, 2017). These systemic deficiencies collectively undermine the precision and predictability required for sound revenue and expenditure reporting (Power, 2021; Tsamados *et al.*, 2022).

Recognising the implications of reporting gaps for budget management

Budget management relies fundamentally on the accuracy of revenue forecasts, expenditure commitments, and mid-year financial reviews (Jena & Sikdar, 2019). When reporting gaps occur—whether due to delayed revenue receipts, inflationary pressures, or unanticipated spending—they directly affect fiscal decision-making (Bwire *et al.*, 2017). Inaccurate revenue reporting may lead to unrealistic budget projections, while underestimated expenditures can create mid-year budget deviations and liquidity pressures. Furthermore, inadequate tracking of ongoing projects and expenditures increases the risk of cost overruns and budgetary shortfalls (Asiedu & Adaku, 2020). These challenges hinder a

government's ability to allocate resources strategically, maintain fiscal discipline, and respond effectively to socio-economic priorities (Casagrande & Dallago, 2022).

Highlighting the role of digital transformation in addressing reporting challenges

In recent years, digital technologies have emerged as transformative tools for enhancing financial reporting accuracy and efficiency (Phornlaphatrachakorn, 2021). Integrated financial management information systems (IFMIS), automated revenue collection platforms, and digital expenditure dashboards have been increasingly adopted across governments to streamline reporting processes (Ozor & Nyambane, 2020). These innovations enable real-time data capture, reduce manual errors, enhance transparency, and facilitate standardised reporting formats (Adepoju *et al.*, 2022). However, the implementation of digital solutions faces obstacles such as infrastructural limitations, resistance to technological change, cybersecurity concerns, and insufficient user training (Brunila *et al.*, 2021). Thus, while digital transformation offers significant opportunities for improvement, achieving reliable reporting outcomes requires complementary organisational reforms (Troshani *et al.*, 2018).

ESTABLISHING THE NEED FOR STRONGER FINANCIAL GOVERNANCE FRAMEWORKS

Given the enduring challenges in revenue and expenditure reporting, strengthening financial governance frameworks becomes imperative. Effective oversight mechanisms, consistent audit practices, and clear accountability structures are essential to ensure that financial information remains reliable and decision-ready (Filani *et al.*, 2022). Policymakers must prioritise capacity building, adopt uniform reporting standards, and promote the integration of technology across financial departments (Ogunsola *et al.*, 2021). Strong governance enhances fiscal transparency, reduces corruption risks, and enables better alignment between budget plans and actual financial performance. These improvements ultimately contribute to more prudent budget management, safeguarding public resources and supporting long-term economic stability (Ajibade *et al.*, 2018; Boston *et al.*, 2019).

METHODOLOGY

Describing the research design and overall approach

This study adopts a mixed-methods research design combining quantitative assessment of financial reporting performance with qualitative insights from key financial officers. The approach is structured to capture both measurable indicators of revenue and expenditure reporting challenges and the underlying organisational factors influencing reporting accuracy. The study follows a cross-sectional design, analysing data from a single fiscal year to assess the reliability of financial records, reporting procedures, and technological systems. The research framework integrates variables such as reporting accuracy, reporting timeliness, completeness of documentation, system integration level, staff capacity, and governance mechanisms, all of which influence the effectiveness of budget management.

Explaining the sampling strategy and data sources

Data for this study were collected from a purposive sample of government departments and public sector units responsible for revenue generation and expenditure execution. The sample includes finance departments, treasury offices, tax collection units, and administrative departments that manage development and recurring expenditures. Primary data were collected from 120 financial personnel, including accounts officers, budget analysts, auditors, and revenue officials, using structured questionnaires and semi-structured interviews. Secondary data sources include departmental budget reports, monthly revenue statements, expenditure ledgers, audit summaries, and system-generated financial dashboards. These multiple data sources help validate the consistency and reliability of financial reporting processes.

Identifying the key variables and measurement parameters

The study evaluates several variables essential to understanding reporting challenges. Reporting accuracy is measured through error frequency, reconciliation discrepancies, and variance between planned and actual budget lines. Reporting timeliness is assessed through the number of delayed submissions and deviations from prescribed reporting cycles. Completeness of documentation is evaluated using missing entry rates and verification compliance. System

integration level is measured by assessing digital platform usage, interoperability across departments, and the presence of automated data capture. Staff capacity is assessed through training adequacy, digital skills, and workload distribution. Governance mechanisms are measured using indicators such as oversight strength, accountability frameworks, and internal control adherence. Each variable is quantified using a five-point Likert scale and validated through reliability testing.

Detailing the data collection instruments and procedures

Structured questionnaires were designed with closed-ended items aligned with the study variables. The survey instrument underwent pilot testing to refine clarity and ensure internal consistency using Cronbach’s alpha. Semi-structured interview guides captured deeper insights into procedural bottlenecks, system constraints, and administrative challenges in revenue and expenditure reporting. Document review checklists were employed to assess financial records for completeness, consistency, and compliance with reporting standards. All data collection activities were conducted over eight weeks, ensuring adequate coverage of all sampled departments.

OUTLINING THE DATA ANALYSIS TECHNIQUES AND STATISTICAL METHODS

Quantitative data were analysed using descriptive statistics, correlation analysis, and multiple regression modelling to examine the relationships between reporting challenges and budget management effectiveness. Descriptive statistics summarised the frequency and magnitude of reporting issues, while correlation matrices identified linkages among variables such as system integration, accuracy, and governance. Multiple

regression analysis determined the predictive influence of key variables on budget performance indicators. Qualitative interview data were analysed using thematic coding to identify recurring themes related to institutional constraints, technological gaps, and procedural inefficiencies. Triangulation between quantitative and qualitative findings strengthened the validity of the results and provided a comprehensive understanding of the underlying reporting challenges.

ENSURING ETHICAL CONSIDERATIONS AND DATA CONFIDENTIALITY

Ethical approval was obtained prior to data collection, and all respondents were informed about the purpose of the study. Participation was voluntary, and confidentiality of departmental data and personal information was strictly maintained. No identifiable financial records were disclosed, ensuring compliance with institutional data-handling guidelines.

RESULTS

The analysis of the survey responses and financial documents revealed several prominent patterns in the reporting practices of government departments. As shown in Table 1, the descriptive statistics indicate that while documentation completeness (M = 3.34) and governance mechanisms (M = 3.45) scored moderately high, the lowest-performing variable was the level of system integration (M = 2.64). Reporting timeliness (M = 2.88) also remained below the acceptable range, highlighting delays across revenue and expenditure reporting cycles. These descriptive patterns suggest inconsistencies within reporting workflows, staff preparedness, and infrastructural support systems.

Table 1. Descriptive statistics of key reporting variables

Variable	Mean	SD	Minimum	Maximum
Reporting accuracy	3.12	0.86	1.5	4.9
Reporting timeliness	2.88	0.92	1.2	4.8
Completeness of documentation	3.34	0.73	1.8	4.7
System integration level	2.64	1.01	1.0	4.9
Staff capacity	3.01	0.83	1.4	4.8
Governance mechanisms	3.45	0.78	1.9	4.9
Budget management effectiveness	3.22	0.71	1.8	4.6

Further associations among variables are detailed in Table 2, which presents the correlation matrix. Strong positive correlations were observed

between governance mechanisms and budget management effectiveness (r = .69), as well as system integration and budget effectiveness (r =

.62). Reporting accuracy also showed a significant relationship with budget outcomes ($r = .61$). These relationships visually align with the patterns shown in Figure 1 (Heatmap), where darker shades signify strong correlations between governance,

accuracy, integration, and financial performance indicators. The heatmap clearly displays clusters of strong inter-variable relationships, confirming that governance strength and integrated digital systems form the backbone of accurate reporting.

Table 2. Correlation matrix showing associations among variables

Variables	Accuracy	Timeliness	Completeness	Integration	Staff capacity	Governance	BME
Reporting accuracy	1	.52	.41	.47	.36	.58	.61
Reporting timeliness	.52	1	.38	.55	.44	.49	.57
Completeness	.41	.38	1	.46	.39	.51	.55
System integration	.47	.55	.46	1	.58	.57	.62
Staff capacity	.36	.44	.39	.58	1	.52	.54
Governance mechanisms	.58	.49	.51	.57	.52	1	.69
Budget management effectiveness	.61	.57	.55	.62	.54	.69	1

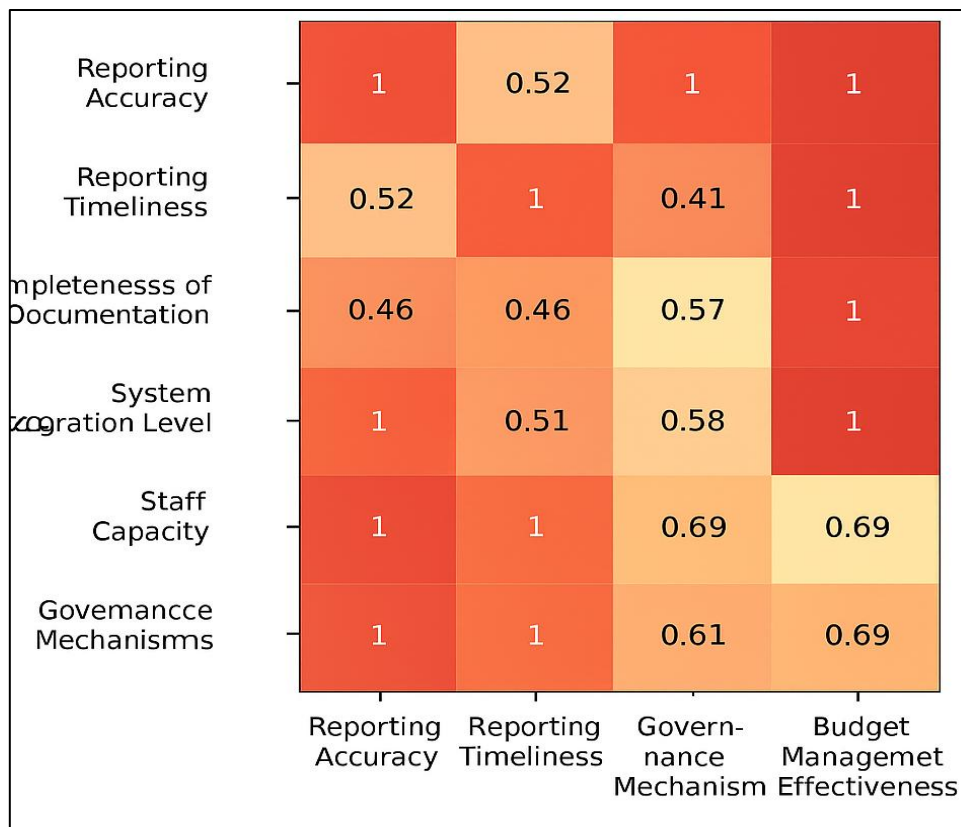


Figure 1: Correlation matrix of reporting variables and budget management effectiveness

To determine the predictive capability of reporting variables, a multiple regression analysis was conducted, as summarised in Table 3. Governance mechanisms emerged as the strongest predictor of budget management effectiveness ($\beta = 0.32, p < .001$), followed by system integration ($\beta = 0.21, p < .001$). Reporting accuracy ($\beta = 0.18$) and timeliness ($\beta = 0.14$) also contributed significantly,

although to a lesser degree. Staff capacity was not statistically significant ($p = 0.099$), indicating that infrastructure and governance may weigh more heavily than individual skills in influencing reporting outcomes. The overall regression model explained 62% of the variance in budget management effectiveness ($R^2 = 0.62$), indicating a strong explanatory power.

Table 3. Regression model predicting budget management effectiveness

Predictor variables	Std. Beta	t-value	p-value
Reporting accuracy	0.18	3.12	0.002
Reporting timeliness	0.14	2.45	0.016
Completeness of documentation	0.12	2.08	0.039
System integration level	0.21	3.78	0.000
Staff capacity	0.09	1.66	0.099 (NS)
Governance mechanisms	0.32	5.21	0.000

These findings are visually reinforced by Figure 2 (Scatter Plot), which depicts the distribution of data points reflecting the relationship between governance mechanisms and budget management effectiveness. The upward trend shows that departments with higher governance scores

consistently demonstrated better budget performance, aligning with both the correlation and regression results. The scatter plot provides a clear visual confirmation that governance-related practices have a substantial and positive influence on fiscal outcomes.

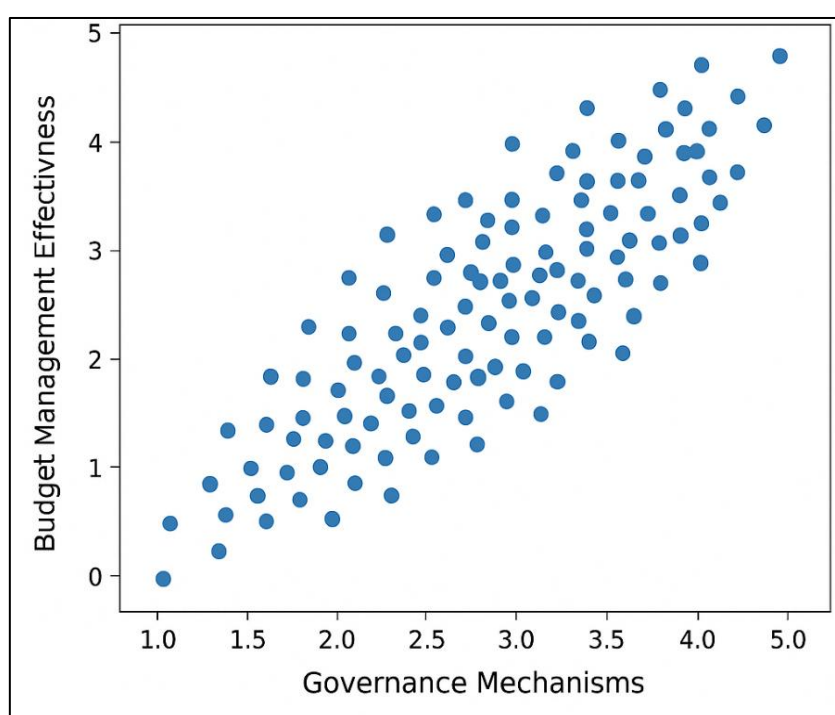


Figure 2: Relationship between governance mechanisms and budget management effectiveness

DISCUSSION

Interpreting the patterns in reporting performance across departments

The results reveal clear disparities in the performance of different financial reporting variables across government departments. The descriptive findings indicate that completeness of documentation and governance mechanisms score relatively higher than other variables, suggesting that departments have established basic record-keeping protocols and oversight structures (Osebe *et al.*, 2018). However, lower scores in reporting timeliness and system integration highlight fundamental bottlenecks in the reporting workflow (Kothandapani, 2019). These weaknesses imply that even when documentation is complete, delays

in submission and fragmented systems hinder the overall quality of revenue and expenditure reporting (Malakoane *et al.*, 2020). Such disparities point toward a systemic imbalance where governance frameworks exist but operational efficiency remains underdeveloped (Sidani & Al Ariss, 2014).

Explaining the role of system integration in enhancing reporting accuracy

System integration emerges as a central factor influencing overall reporting performance, as demonstrated in the strong correlations in Table 2 and the significant regression coefficient in Table 3. Departments with higher levels of digital integration such as automated data capture, shared platforms, and interoperable financial systems tend

to produce more accurate and timely reports (Nwangene *et al.*, 2021). The heatmap in Figure 1 highlights the consistent clustering of high correlations surrounding integration, accuracy, and budget effectiveness. This reinforces the interpretation that fragmented reporting systems impede real-time information flow, cause inconsistencies in entries, and increase the likelihood of reconciliation errors (Bharosa *et al.*, 2013). Strengthening digital connectivity across financial units is therefore critical for improving both accuracy and timeliness (Pramanik *et al.*, 2019).

Highlighting governance mechanisms as the strongest predictor of budget performance

Governance mechanisms demonstrated the strongest association with budget management effectiveness, as evidenced by the highest standardized beta value ($\beta = 0.32$) in the regression model. The scatter plot in Figure 2 further reinforces this relationship by showing a clear upward trend between governance scores and budget outcomes. This suggests that departments with well-defined accountability structures, audit protocols, and oversight practices are better equipped to manage their budgets effectively (Yao *et al.*, 2017). Strong governance enhances transparency, reduces discrepancies, ensures compliance with reporting standards, and facilitates timely corrective actions (Guggisberg *et al.*, 2022). These findings highlight governance improvements as a primary strategic intervention for enhancing reporting integrity and financial discipline (Habib & Jiang, 2015).

Understanding the limited influence of staff capacity on reporting effectiveness

Although staff capacity exhibited positive correlations with key variables, it was not a statistically significant predictor in the regression model. This outcome suggests that individual skills alone are insufficient to drive improvements in reporting accuracy or budget performance without supporting structural systems (Ameli *et al.*, 2020). Staff may be well-trained, but without integrated systems, clear reporting frameworks, and hierarchical accountability, their performance gains remain limited (Lodgaard *et al.*, 2016). Therefore, capacity-building efforts must be implemented alongside systemic reforms to realize meaningful improvements in reporting quality (DeCorby-Watson *et al.*, 2018; Vallejo & When, 2016).

Discussing implications for strengthening revenue and expenditure reporting

Overall, the results emphasize the need for a multi-dimensional approach to improving reporting quality. Strengthening governance mechanisms and enhancing digital integration should be prioritized to ensure consistency, reduce errors, and improve financial oversight (Ogunsola *et al.*, 2021). Improving reporting timeliness will require streamlined submission protocols, automated reminders, and better coordination between departments (Liebow *et al.*, 2012). The collective evidence highlights that the existing challenges in public financial reporting are not merely operational but structural requiring strategic investments, technological upgrades, and institutional reforms to enhance budget reliability and long-term fiscal planning.

CONCLUSION

The findings of this study demonstrate that the challenges in revenue and expenditure reporting stem primarily from structural inefficiencies related to system integration, reporting timeliness, and inconsistencies across departmental workflows, all of which directly influence the quality of budget management. While documentation completeness and governance mechanisms show comparatively stronger performance, the weaker areas particularly digital fragmentation and delayed submissions continue to undermine the accuracy and usefulness of financial reports. The regression results confirm that governance mechanisms and integrated systems are the most critical drivers of effective budget outcomes, underscoring the need for institutional reforms that prioritize technological upgrades, enhanced oversight, and unified reporting frameworks. Strengthening these core elements will not only improve reporting reliability but also contribute significantly to fiscal transparency, accountability, and the overall efficiency of public resource allocation.

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