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# Zero-based Budgeting System: Is Budgeting System the Determinant of Budget Implementation in Nigeria?

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## Abstract

Budget is a financial and non-financial framework in terms of cash flows that guides governments, private organizations and individuals in achieving their desired objectives in a particular period if it is properly, adequately and realistically prepared. The long standing and familiar incremental budget has been faulted by various stakeholders hence, the contemplation for an alternative system known as zero-based budgeting (ZBB). The first objective of this study is to find out whether or not the theoretical benefits accruable to ZBB can motivate the governmentsâ€™ ministries, departments and agencies to adopt and implement the proposed new system? The second objective is to determine whether or not the budgeting system has any relationship with budget implementation. Questionnaire was used in collecting data from the budget stakeholders. Descriptive statistics and simple regression were adopted in analyzing the data. It is established that the theoretical benefits accruable to ZBB can influence the adoption and implementation of the proposed ZBB. It is also revealed that the proposed budgeting system has a strong relationship with implementation. The study recommends that, despite the support for the ZBB, the current incremental budgeting system would have to be reviewed for reference into adopting and implementing the ZBB since it will be the basis for the new system. It is also recommended that the coming into operation of the new system should be a gradual process in the form of test running it to address the acknowledged challenges in the proposed system before it can be fully implemented. In addition, there should be seriousness in the whole exercise.

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