

**SYSTEM FACTORS INFLUENCING SUCCESSFUL BUDGET IMPLEMENTATION  
IN INTERNATIONAL NON-GOVERNMENT ORGANIZATIONS: A CASE STUDY OF  
SEND A COW, UGANDA.**

**By**

**PAMELA B. NYAMUTOKA KATOORO**

**REG NUMBER: JAN16/MBA/003U**

**SUPERVISOR: MR. TONNY MUZAALE**

**A Proposal Submitted to School of Business and Management in Partial  
Fulfillment of the Requirements for the Award of a Master's  
Degree in Business Administration of Uganda Technology  
and Management University**

**April, 2017**

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# **CHAPTER ONE**

## **INTRODUCTION**

### **1.1 Introduction**

This study will examine the system factors influencing successful budget implementation in International Non-Government Organizations: A Case of Send A Cow, Uganda. System factors is conceived as the independent variable while successful budget implementation is the dependent variable. In this chapter, a background to the study, the problem statement, the purpose of the study, objectives of the research, research questions, research hypotheses, scope, significant of the study, justification, conceptual frame work and finally the terms and concepts in the study may be defined.

### **1.2. Background of the study**

The study background is presented under four dimensions of historical, theoretical, conceptual and contextual background.

#### **1.2.1. Historical background**

Since the 19th century, budgeting in Europe has been a major tool used by organizations to address the issues of planning and control. That is, it guides the organization to its performance in financial and operational aspects since budgeting is intimately related to budgeting and financial planning. The use of a budget has helped the management of companies in Europe attain specific objectives (Jordan, 2003:34 as cited in Mulumba, 2009:55).

In Africa, budgets were first introduced in the 1920s as a tool to manage costs and cash flows in large industrial organizations. Johnson (1987:67) states that it was during the 1960s that companies began to use budgets to dictate what people needed to do (Ruthrock, 2013:45).

In the 1970s performance improvement was based on meeting financial targets rather than effectiveness of companies then faced problems in the 1980s and 1990s when they were not willing to spend money on innovations in order to stay with the rigid budgets, they were no longer concerned about how customers were being treated, only meeting sales targets became essential (Saito, 2008:13).

In Uganda, the budget is the key instrument through which organization base on to implement activities. Budgeting is a useful tool for planning since it represents a plan (Ruthrock, 2011:34). Control has generally been viewed as a way of making events conform to a plan. Budgets have embodied the outcomes of predictive models of expense and investment and provided the instruments that allow actions such as resetting objectives and redesigning of the system to be articulated (David, 2010:11)

Following the uncertainties prevailing in the business environment today, managers and stakeholders have poised and prepared to compete favorably under the rapidly shifting conditions (Brooke, 2013:45). In order to survive under these environmental complexities and vagueness managers and stakeholders of all sectors have time and again required sharp tools, proven management techniques such as budgetary control to forecast the major changes which are likely to affect the business while they choose future direction and dimension of resources needed to attain selected goals. This in Uganda has called for formulating or drawing budgets annually in organizations to estimate receipts and expenditure (Onyacha, 2004:18). However the budget making process in most organizations has been characterized by deviations between actual and planned budgets.

### **1.2.2 Theoretical Background**

The study will be underpinned by the Legitimacy theory. The legitimacy theory was developed by Prabhu & Neu (1998), who posit that business organizations must consider the rights of the community at large, not merely those of investors. When an actual disparity exists with a budget framework, then there is risk of the organization not attaining its set goals. Neu (1998) also argues that the legitimacy of an organization is constructed and maintained through symbolic action, which forms part of the organization's public image.

While the symbolic aspects of an institution's actions have been central to legitimacy, these textually mediated discourses which have more recently been seen to fulfill similar functions. Given the inaccessibility of most institution's activities, the public have come to rely on words and numbers available in annual reports and environment statements as proxies for these activities. Therefore, institutions use information provided in sustainability reports as a communication mode to establish legitimacy and a mode of managing public finances. As organizations draw budgets they have to consider the rights and interests of all stake holders.

In relation to my study, legitimacy of an organization is constructed and maintained through symbolic actions like budgetary planning, which forms part of the organization's public image.

In relation to SACU, the organization has to work in the expectations of the stakeholders in Uganda so that the organization's activities are accepted and perceived as legitimate in society. Institutions try to manage their legitimacy because it "helps to ensure the continued inflow of capital, labor and customers necessary for viability. It also forestalls regulatory activities by the state that might occur in the absence of legitimacy and pre-empts product boycotts or other

disruptive actions by external parties. By mitigating these potential problems, organizational legitimacy provides managers with a degree of autonomy to decide how and where business will be conducted” (Neu, 1998).

### **1.2.3. Conceptual Back ground**

The key concepts in this study may be budgeting, budget implementation and system factors. System factors are those factors that are critical for the successful execution of an activity. For purposes of this study, system factors will refer to organizational structure, organizational culture and organizational staffing. Budgeting refers to the process of computing budgets and subsequently adhering to them as closely as possible (Moitland, 2010:35). Budgeting is a process that involves planning, allocating resources, and coordinating an organization’s activities (Saito, 2011:45) The main purpose of budgeting is to aid planning; coordinate activities; communicate plans to various responsible managers; motivate employees; control activities by comparing actual with budgets; evaluate performance; and express conformity with social norms (Anthony and Govindarajan, 2011:34; Luft and Shields, 2013:11). A number of concepts have been put forward in these studies that are vital in helping us understand this proposed study. Onyacha (2004) defines budgeting as activities that make up the budgetary process. Willy (2011) defines budgeting as the process that consists of activities that encompass the development, implementation and evaluation of a plan for the provision of services and capital assets. Budget implementation will refer to the actual execution of the budget laid down on paper(Kasumba, 2011:34). For purposes of this study successful budget implementation will refer accountability, execution and reporting.



#### **1.2.4. Contextual Back ground**

Like any other organization, effective budget implementation is a priority in SACU. Send A Cow Uganda or SACU is a development organization which has over half a century of participatory, integrated and people-centered development in the continents of Africa and Europe. However, since financial year 2012/2013 to date, it continues to reveal that Budgets are made by entities but are not followed in most cases let alone budget cuts which affect realization of planned outputs. In some private Organizations, what is spent on items is quite different from what is budgeted including rampant cases of unauthorized expenditure (Okello, 2015:54). A study by Obani (2016:47) revealed that the way private organizations prepare budgets, how they compare budget figures with approved budget figures and also in the area of budget implementation. Obani (2016:48) noted that private organizations have an uphill task to ensure successful budget implementations given gaps in accountability, execution and reporting. The successful implementation of budgets in Send a Cow Uganda, Uganda is being hampered by gaps in organizational structure, culture and staffing. The implementation gaps are portrayed by failure to successfully accomplish all the set tasks, activities and programmes which many refer to as budget constraints. In summary, there are budgetary implementation gaps in SACU, Uganda. The deviations between actual and planned that hamper successful budget implementation could be contributing directly or indirectly to the service delivery.

#### **1.3. Problem statement**

The budget implementation exercise enables the private entities to successful execute the set tasks, activities and programmes. Despite the attempts by SACU to ensure successful budget implementation, there are still gaps in the implementation process. Whether the organizational culture, organizational structure and organizational staffing is influencing successful budget

implementation in SACU is the question subject to debate in this study. Budget implementation requires resources in terms of human, material and financial resources that may or may not be available in SACU. As Obani (2016:45) notes that successful budget implementation requires special focus on management, policies culture, staffing and the structural function. There is a question on the adequacy of staffing, the structural function and culture in relation to budget implementation in SACU. Despite having good budget implementation plans in SACU, disparities exist between the actual and planned that could be hamper successful budget implementation in SACU (SACU, 2016). A review of Obani(2016:49) works reveals that despite harmonization of the budgetary implementation process, perceived effectiveness of the budgets in terms of budget realization and improved service delivery is far below expectation. The above scenarios indicate failure of existing systems. Yet, no much linkage has been done empirically to demystify the proposition surrounding successful budget implementation given the system gaps and this has created a knowledge gap. It is against this background that the researcher seeks to examine the system factors influencing successful budget implementation in International Non-Government Organizations: A case of Send A Cow, Uganda.

#### **1.4. Purpose of the study**

The purpose of the study is to examine the system factors influencing successful budget implementation in International Non-Government Organizations: A case of Send a Cow Uganda, Uganda.

## **1.5 Objectives of the Study**

The study will be premised on the following research objectives

1. To find out the relationship between organizational structure and successful budget implementation in Send a Cow Uganda, Uganda
2. To examine the relationship between organizational culture and successful budget implementation in Send a Cow Uganda, Uganda
3. To assess the relationship between organizational staffing and successful budget implementation in Send a Cow Uganda, Uganda

## **1.6 Research Questions**

The study will answer the following research questions

1. What is the relationship between organizational structure and successful budget implementation in Send a Cow Uganda, Uganda
2. What is the relationship between organizational culture and successful budget implementation in Send a Cow Uganda, Uganda
3. What is the relationship between organizational staffing and successful budget implementation in Send a Cow Uganda, Uganda

## **17. Hypothesis of the study**

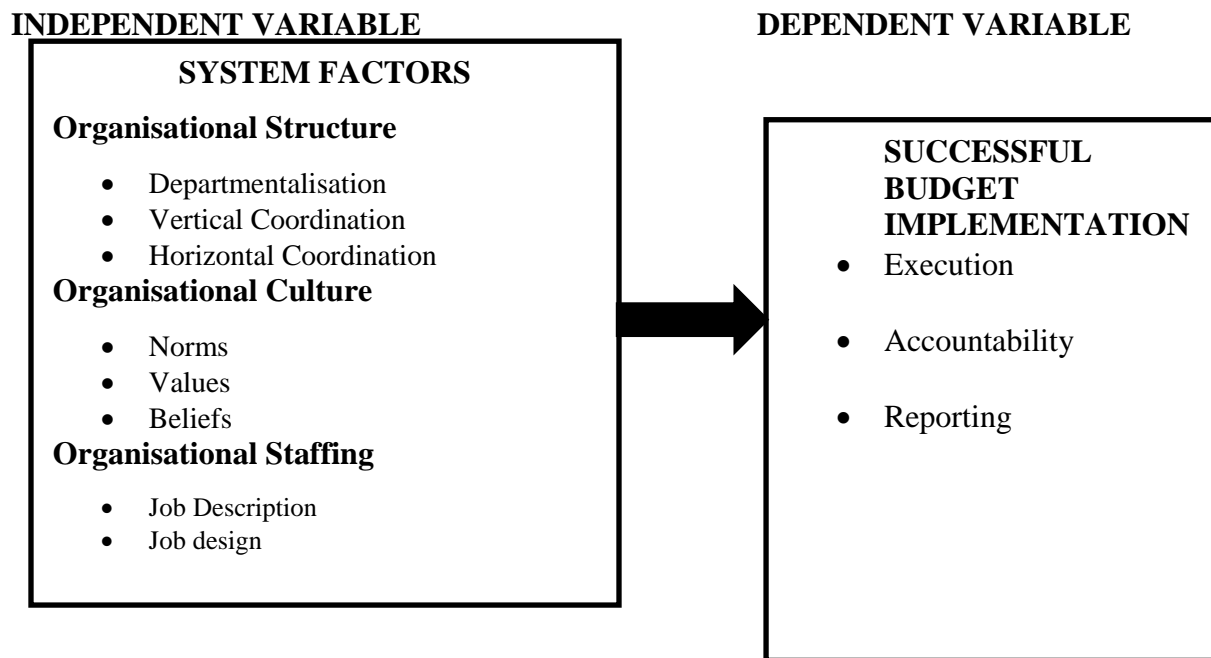
The study will test the following research hypotheses

1. There is a positive significant relationship between organizational structure and successful budget implementation in International Non-Government Organisations in Uganda
2. There is a positive significant relationship between organizational culture and successful budget implementation in International Non-Government Organisations in Uganda

3. There is a positive significant relationship between organizational staffing and successful budget implementation in International Non-Government Organisations in Uganda

### 1.8 Conceptual Framework

This sub section outlines the conceptual framework of the study and provides a discussion of the main areas of focus. It seeks to describe the substantial and crucial link between the issues and as a final point it seeks to summarize the variables for the study.



**Figure 1.1: A conceptual framework illustrating the relationship between system factors and successful budget implementation**

*Source: adapted from: Allen, Schiavo-Campo, and Garrity, (2014) Assessing and Reforming Budgeting in Sub-Saharan Africa (modified by the researcher)*

The model shows system factors as the predictor/cause variable and successful budget implementation as the predicted/effect variable. The conceptualization took the conceptual

problems in measuring the study variables. The independent variable is system factors which refers to organizational structure, organizational culture and organizational staffing. Organisational structure will be measured in terms of departmentalization., vertical coordination and horizontal coordination. Organisational culture will be measured in terms of norms, beliefs and values. Organisational staffing will be measured in terms of job design and job description. The dependent variable will be measured in terms of execution, accountability and reporting.

### **1.9. Significance of the Study**

The study may specifically help organizations to appreciate the budgeting implementation process as a major step in budgeting. The policy makers may also adopt some of the recommendations to the findings of the study in attempt to improve budgeting in international organisations. The study will provide private agencies with an insight into the budgetary planning process

It may provide information to policy makers in the Ministry of Finance, Planning and Economic Development and Ministry of Internal Affairs on budgeting in Non-Government Organisations

Through the resultant interaction between the researcher and the respondents, the researcher's knowledge, skills and understanding of research may improve.

The study may also contribute to the existing literature on budget implementation.

The findings may hopefully be availed to the various stakeholders dealing with budgeting. The study may also be a basis for further research, in this case future researchers will refer to the document as a source of literature.

## **1.10. Justification of the Study**

As Obani (2016:45) notes that successful budget implementation requires special focus on management, policies culture, staffing and the structural function. There is a question on the adequacy of staffing, the structural function and culture in relation to budget implementation in SACU. Despite having good budget implementation plans in SACU, disparities exist between the actual and planned that could be hamper successful budget implementation in SACU (SACU, 2016).A review of Obani (2016:49) works reveals that despite harmonization of the budgetary implementation process, perceived effectiveness of the budgets in terms of budget realization and improved service delivery is far below expectation. The above scenarios indicate failure of existing systems hence making this study urgent.

## **1.11. Scope of the study**

### **1.11.1 Geographical Scope**

This study will be carried out in Kampala at the head offices of Send a Cow Uganda, Uganda. Kampala is located in the central part of Uganda made up of five divisions that include Makindye, Nakawa, Kawempe, Kampala Central Division and Lubaga Division

### **1.11.1 Content scope**

The study will examine the system factors influencing successful budget implementation in International Non-Government Organisations: A case of Send a Cow Uganda, Uganda. System factors is the independent variable and successful budget implementation is the predicted/effect variable. The independent variable is system factors referring to organizational structure, organizational culture and organizational staffing. The dependent variable successful budget implementation which will be measured in terms of execution, accountability and reporting

### **1.11.2. Time scope**

The study will focus on the period from the year 2014 to 2017 (four years) because it is the period when the implementation in budgeting have been evident in Send a Cow Uganda, Uganda

### **1.12. Operational Definitions**

**Budgeting:** This is defined as the process of computing budgets and subsequently adhering to them as closely as possible (Moitland, 2010)

**Budget:** This is defined as a detailed annual plan of how much revenue of the local government will raise and how that revenues are spent (Kitale, 2010).

**System factors** are those factors that are critical for the successful execution of an activity. For purposes of this study, system factors will refer to organizational structure, organizational culture and organizational staffing.

**Budget implementation** will refer to the actual execution of the budget laid down on paper (Kasumba, 2011:34). For purposes of this study successful budget implementation will refer accountability, execution and reporting.

**In conclusion**, the study will examine the system factors influencing successful budget implementation. The aim, problem statement, objectives, research questions, hypotheses, conceptual framework, significance of the study and scope are discussed in this chapter. The parameters of the study scope and limitations are also highlighted in this chapter. The next chapter provides an overview of the literature on examine the system factors influencing successful budget implementation.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1. Introduction**

The study will examine the system factors influencing successful budget implementation. This chapter presents a review of related literature. In reviewing the literature, the researcher will use secondary sources from the text books, journals, research dissertations, government reports and publications.

#### **2.2 Theoretical review**

The study will be underpinned by the Legitimacy theory. The legitimacy theory was developed by Prabhu & Neu (1998), who posit that business organizations must consider the rights of the community at large, not merely those of investors. When an actual disparity exists with a budget framework, then there is risk of the organization not attaining its set goals. Neu (1998) also argues that the legitimacy of an organization is constructed and maintained through symbolic action, which forms part of the organization's public image.

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### **System Factors and Successful Budget Implementation**

The literature is presented on the basis of the study objectives which are organizational structure, organizational culture and organizational staffing.

### **2.3 Organisational Structure and Successful Budget Implementation**

This section presents the literature as reviewed on the basis of the study objectives/variables as laid down in the conceptual framework. Organization structure is taken to be the backbone of the organization that provides a foundation within which an organization functions (Romilde, 2013:23). The organization structure models the behavior of its employees in either positive or negative manner. Thus, structural deficiencies may affect budget implementation (Ogoi, 2013:67). This study has borrowed some constructs as studied by Kathryn (2001:45) and Daft (2003:32) namely job design, departmentalization, vertical coordination and horizontal coordination to establish their effect on employee performance. The constructs formed the

independent variables of the study, mediated by efficiency and effectiveness on the dependent variables of employee performance.

Blum and Smith (2008:36), most scholars are quick to point out that if the intention behind implementing budgets is to allow a greater degree of flexibility and autonomy in making decisions (Blum and Smith, 2008:22). Each member of the team must also recognize that she or he has specific responsibilities to ensure that budgets are successfully implemented. At the same time, if autonomous teamwork is valuable to a company, then that company may also be well advised to reward and recognize behaviour that generates positive results through autonomous teamwork. However, it is important to note that from the point of view of good systems, the concept of successful budget implementation.

Clungston, Howell and Dorfman (2010:17) notes that autonomous work teams can help to have the budget successfully implemented. Furthermore, unclear job description will result in a huge financial burden for management, in terms of productivity and performance (Mcveigh, 2013:78). However, the worker would rather desire having proper job specifications, which will result in greater physical comfort and convenience. The absence of clear job specifications, amongst other things, can impact poorly on the successful implementation of the budget

### **Departmentalization**

Departmentalization is the clustering of individuals into units and of units into departments and larger units to facilitate achieving organizational goals. Departmentalisation refers to the way different tasks are grouped together in an organization (Mann, 2015:67). The purpose of departmentalisation is to allow interrelated jobs to be carried out quickly and efficiently, with effective communication and with reduced time and location gaps. There are many different way

organisations group tasks together. Some of these are functional departmentalisation- grouping by function, product/services.

Departmentalisation is grouping done according to products used or provided. Geographic. In this study, departmentalization will be based on product or customer flow (manufacturing companies use this structure from mining to processing to manufacturing of products). Customer Departmentalisation is grouping according to specific customer groups (a company may split operations based on retail customers, wholesale customers, or government accounts (Mcveigh, 2013:45). Functional departmentalization is grouping activities by functions performed. Activities can be grouped according to function (work being done) to pursue economies of scale by placing employees with shared skills and knowledge into departments for example human resources, IT, accounting, manufacturing, logistics, and engineering. The researcher notes that functional departmentalization can be used in all types of organizations for successful budget implementation.

Departmentation can provide a necessary degree of specialisation of executive activity for efficient performance. It can simplify the tasks of management within a workable span. It also provides a basis on which the top managers can co-ordinate and control the activities of the departmental units (Ross, 2015:23). The basic need for departmentation is to make the size of each departmental unit manageable and secure the advantages of specialisation. Grouping of activities and, consequently, of personnel, into departments makes it possible to expand an enterprise to any extent. Departmentation enables an enterprise to avail of the benefits of specialisation. When every department looks after one major function, the enterprise is developed and efficiency of operations is increased (Ross, 2015:51).

Normally departments are created in the enterprise with certain degree of autonomy and freedom. The manager in charge of a department can take independent decisions within the overall framework of the organisation. The feeling of autonomy provides job satisfaction and motivation which lead to easy implementation of the budget. One manager can supervise and direct only a few subordinates. Grouping of activities and personnel into departmentation makes it possible for the enterprise to expand and grow.

### **Vertical coordination**

Vertical coordination according to Daft (1989:44) is the linking of activities at the top of the organization with those at the middle and lower levels in order to achieve organizational goals. Otherwise without such coordination the various parts of the organization have difficulty working effectively together. Vertical coordination refers to the synchronization of successive stages of production and marketing, with. Vertical coordination in this study will refer to the process of ensuring that each successive stage in the production, processing, and marketing of a product is appropriately managed and interrelated to the next, so that decisions about what to produce, and how much, are communicated as efficiently as possible from the consumer to the producer (Draft , 2009:78).

The structure, which is reflected in an organization chart, designates formal reporting relationships and defines the number of levels in the hierarchy. When small business are started, they consist of an owner manager and a few employees (Stein, 2009:56, 2011:12). With growth, the organization of the business begins to involve from fluidity to a status of more permanent division of labor. As new employees are recruited, each is assigned to perform a specialized function. The organization has now added one vertical level a managerial one and has expanded into two separate departments. Growth expands the organization's structure, both vertically and

horizontally (Ross, 2012:19). However, vertical growth may be interpreted to mean an increase in the length of the organization's hierarchical chain of command.

The structure, which is reflected in an organization chart, designates formal reporting relationships and defines the number of levels in the hierarchy (Feboi, 2010:25). When small business are started, they consist of an owner manager and a few employees. With growth, the organization of the business begins to involve from fluidity to a status of more permanent division of labor (Stein, 2009:34). The organization has now added one vertical level a managerial one and has expanded into two separate departments. Growth expands the organization's structure, both vertically and horizontally.

### **Horizontal Coordination**

Horizontal growth refers to an increase in the breadth of an organization's structure. If the company continues to grow it will eventually need specialist areas as personnel, accounting, financing, and so on (Stein, 2009:35). The horizontal coordinate system is a celestial coordinate system that uses the observer's local horizon as the fundamental plane. It is expressed in terms of altitude (or elevation) angle and azimuth. The researcher notes that this coordinate system divides the sky into the upper hemisphere where objects are visible, and the lower hemisphere where objects cannot be seen since the earth obstructs vision.

Horizontal coordination is intended to harmonize activities in hierarchical levels similar or close, but belonging to different departments. According to Jay (2012:29), frequency of use increases the extent of multiplication of horizontal links information processing requirements relating to production (Jay, 2012:31). By facilitating the transfer of information between organizational subunits positioned on the same levels, horizontal coordination mechanisms supplement the

actions of specific vertical coordination traditional pyramid hierarchy. One of the secondary functions of information systems is closely linked to facilitate horizontal coordination of business components. Thus, some functional parameters of the information system confer a high degree of flexibility progressive organizational structure by reducing the number of compartments and hierarchical levels and simplify the organizational relations. In other words, building a solid information system built around an efficient information communication is the major premises timely intelligence and coordination of efforts of employees. Horizontal relations facilitate aligning employees to the same hierarchical level, to cope with sharing of complex problems without the involvement of superiors.

Without coordination a company's left hand will not act in concert with the right hand, causing problems and conflicts. Coordination is required regardless of whether the organization has a functional, divisional or team structure. Employees identify with their immediate department or team, taking its interest to heart and may not want to compromise with other units for the good of the organization as a whole (Stein, 2009:39). Coordination is the outcome of information and cooperation. Managers can design systems and structures to promote horizontal coordination. Although the vertical functional structure is effective in stable environments it does not provide the horizontal coordination needed in times of rapid change.

## **2.4 Organisational Culture and Successful Budget Implementation**

### **Organizational Values**

Deal and Kennedy (2012:29) and Hellriegel et al (2014:56) describe values as stable basic views and ideas about specific aspects of life, which are significant to individuals. Values form the core of organisational culture (Van Stuyvesant Meijen, 2015:45). These values are also unquestioned

and may be taken for granted as individuals are usually not aware of them. Individuals enter organisations and are exposed to these values and are expected to follow them (Schein, 2010:67). There exists a keen interest in the concept of company or workplace ‘culture’ and its connection with an employee’s sense of ‘commitment’ to his or her employer. Authors in the Human Resource field speak increasingly of the need to ensure successful budget implementation by nurturing ‘affective commitment,’ or, simply put, an employee’s desire to remain a member of a particular organization for motives beyond compensation or obligation (Dixon & Chung, 2014:61). A ‘culture of commitment’ is more than just the sum of particular corporate values.

Culture is related rather to overall organizational values, in other words, not just particular programs but rather how such programs fall into a company’s operations, how it communicates with its employees about those values, and how employees perceive their own role within the company and the value that the company attaches to its contribution towards budget implementation. Because workplace culture depends a lot on how individual perceptions and feelings hold together, it can of course be difficult to say exactly what decisively makes up a particular company’s cultural values.

Mann (2015:65), in his book on work place culture suggests that commitment-oriented corporate values depend on a number of objective and subjective elements. Cultures of commitment, he writes: view employees as partners. Recognize the human needs of all employees. Invest in people as the primary source of competitive advantage. Communicate clear corporate mission, vision, strategy, goals, and objectives. Commit to long-term strategy and the people needed to carry it out. Focus on “managing the performance contract,” not controlling the people. Put a premium on employee involvement in new ideas and innovation. Focus on results, not on who

gets credit. In bridging the gap, values will be looked at separately different from the earlier study.

Similarly, Astin (2013:63) confirms a strong link between “corporate values” and corporate attitude; particularly as such values are built through (i) skills development opportunities, (ii) systems that allow people to recognize their individual contributions, and (iii) systems that encourage greater participation in decision-making. Nevertheless, the literature strongly supports the notion that people stay with their employers if the culture of commitment is strong. Beyond this, however, it is also clear that people are more likely to stay if the perceived organizational values are good “fit”.

The concept of corporate values has drawn attention to the long-neglected, subjective or ‘soft’ side of organisational life. Culture is treated as an object of management action. In this regard, Nzama (2015:44) noted that ‘the contemporary student of organisational culture often takes the organization not as a natural solution to deep and universal forces but rather as a rational instrument designed by top management to shape the behavior of the employees in purposive ways. However, cultural values have not received much attention. Instead, emphasis has been placed primarily on the cultural and symbolic aspects that are relevant in an instrumental/pragmatic context.

### **Beliefs**

Strong corporate beliefs may influence the employees’ performance in an organization hence helping to the attainment of the budget goals (Dhladhla, 2011:67; Harrison, 2013:60). Luthans (2015), corporate beliefs need to be understood within the global context, as well as the Ugandan environment. The influence of national culture on organisational culture is sometimes ignored



when analyzing organisational culture (Brenton & Driskill, 2011:70). Organisations are faced with challenges such as competition and surviving the current difficult economic conditions. In bridging the gap, organisations in Uganda are required to compete not only nationally but within the international market as well in order to ensure success. However, given the diverging beliefs and changes within the business environment which include technological advances and demanding economic trends that define the global market the implementation of the budget is going down. With the declining effect of the global economic recession; competition and survival of the fittest has significantly increased (Grdinovac, 2010; Liu, 2010; Prabhu, 2010). As such, many organisations were required to downsize causing pressure, strain, guilt and stress on the remaining employees. These feelings of pressure, strain, guilt and stress due to downsizing are a result of survivor syndrome (Luthans, Vogelgesang & Lester, 2006:89).

Stokes (2014:44) pronounced that corporate beliefs refer to a system of shared meaning held by members of the organization that distinguishes one organization from another. They believe that this shared meaning consists of seven key characteristics; innovation and risk - taking, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness and stability. Organizational culture has the potential to enhance successful budget implementation (Kotter, 2012:40). If it becomes incongruent with the changing expectations of internal/external stakeholders, the organization's effectiveness can decline (Ernst, 2001:50). For Uganda's case in NGOs have an uphill task of ensuring that their budgets are successfully implemented.

## **Practices**

In many organisations, the current workplace has become a risky and unstable environment for employees (Ashkanasy, 2014:19) and as a result, employees' commitment levels are affected

(Morrow, 2011), which in turn is likely to affect budget implementation. Howell and Dorfman (2000:22) and Wasti (2003:29) corporate practices have an effect on successful budget implementation, influencing the effectiveness and efficiency of the organisation. Therefore it would be important to assess the organisation's culture. Employees may be less committed to the organization due to the poor existing practices and related changes, which may result in organisations not surviving the recession. As such it is also important to measure the commitment levels of the organisation, as committed employees will likely be effective and efficient in their work, making sacrifices to achieve the organisation's goals leading to the success of the organisation.

Martins and Martins (2014:90) state that corporate practices help to provide stability to an organization. This indicates the importance of various corporate practices in assisting organisations to deal with multi-cultural workforces. In managing diversity, major changes are necessary such as changing organisational culture, restructuring organisations and developing managers and employees to work in an organisation that is different from what it used to be (Norris, 2013:33). Therefore, it would be important to understand corporate practices and successful budget implementation within the current context. This is the first rationale for the proposed study basing on the constructs of culture as given in the conceptual framework in chapter one.

Martins & Martins (2013:16), in a study on corporate values and whether individualized measures of power distance, collectivism, masculinity and uncertainty avoidance were related to employees' level of commitment within a government department responsible for the administration of tax revenue, Clugston (2000:41) found that uncertainty avoidance was related to continuance commitment and power distance was related to normative commitment.

Similarly Manetje and Martins (2013:38) conducted a research study to determine the relationship between culture practices and budget implementation, on 371 employees in a South African motor manufacturing organisation, and found a positive relationship. Their results indicated that all the dimensions of organisational culture reflected significant correlations with budget implementation except the existing achievement culture, and preferred power and support cultures.

### **3.3.3 Organisational Staffing and Successful Budget Implementation**

There has been a huge outcry from educators of the poor staffing. Many staff has complained that their seniors lack human relations and supervisory skills. They have also made mention of the tremendous amount of favouritism and inequities that exist at management level. According to Igbaria and Barouchi (2015:56), if workers view their superiors as fair and competent and sincere, the level of job satisfaction will be high. Furthermore, those workers that perceive their employers as unfair, incompetent and selfish will therefore experience a lower level of job satisfaction.

The general concern for management is what will the outcome be, should an employee be satisfied or dissatisfied and how this will have an overall effect on the organization. There is sufficient evidence to warrant that poor job description can have positive or negative consequences for employees. Caution must be exercised not to create stereotypes since satisfaction/dissatisfaction is concerned with people (Kanter, 2013:67). Furthermore, the outcomes of people cannot be forecasted, therefore this is not possible to generalise them completely. However, Kanter (2013:60), argues that there can be some positive outcome resulting from turnover. This could lead to internal promotions and appointment of “new blood”.

The study by Kanter(2013) was a qualitative study compared to the current study that is quantitative.

According to Kathryn (1999:50) managers need to consider both efficiency and motivated issues in designing jobs that will facilitate effective performance. Along this line of thinking, much of the contemporary Human Resource literature reflects a growing interest in practices that enhance such intrinsic rewards, and a good part of this interest has focused on business practices that hand over a certain degree of autonomy control and managerial responsibility to the workers themselves (Argawal, 2010:45). Practices such as autonomous or semi-autonomous work teams, 'self-scheduling,' and job rotation can not only improve employee performance but have also been shown to improve a number of other important indicators such as productivity, accidents and injuries and product quality(Argawal, 2010). The study by Argawal (2010:51) was a qualitative study compared to the current study that is quantitative.

Blum and Smith (2008), most scholars are quick to point out that if the intention behind implementing staff teams is to allow a greater degree of flexibility and autonomy in making decisions, then work teams must also take on a corresponding measure of responsibility and accountability for the work they do. For example, teams must be willing to have their efforts measured and evaluated as part of their taking responsibility for success (Blum and Smith, 2008:57). Each member of the team must also recognize that she or he has specific responsibilities to the other members of the team, and so there also exists a measure of individual internal accountability for results. At the same time, if autonomous teamwork is valuable to a company, then that company may also be well advised to reward and recognize behaviour that generates positive results through autonomous teamwork. However, it is important to note that

from the point of view of employee performance, the concept of the autonomous work team is one among a number of practices that contribute to what is called “job enrichment”.

## **2.6. Gap Analysis and Synthesis**

Literature on system factors and successful budget implementation is silent on the steps taken when executing the implantation of the budget. Budgeting acts as a yardstick and measure of performance towards service delivery thus likely to have an impact on service delivery. The literature has not adequately defined system factors which was so central in this study. These gaps have prompted the researcher to undertake this study. The literature review above confirms that different scholars have conducted several studies to establish the correlation between system factors and successful budget implementation. However, a number of gaps have been identified as per the literature reviewed which this research will bridge. The study by Argawal, (2010:45), Kanter (2013), Kathryn (1999:50) and Igarria and Barouchi (2015:34) recommended that implementation of the budget can succeed when there is enough resources, however this study will emphasise execution, accountability and reporting. Most of the studies on the subject are based on developed countries with a well-developed private and public sector yet the proposed study will centre on Uganda. Most studies were qualitative and do not guide us on the relationship between the study variables. The scholars did not specifically focus on the variables as laid down in this study. Considering the above, the proposed study will focus on system factors and successful budget implementation.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.1. Introduction**

This chapter presents the methods that will be used in the study. It thus describes the research design, study population, sample size determination, sampling techniques, data collection methods, data collection instruments, validity and reliability, procedure for data collection, data analysis, measurement of variables and ethical considerations.

#### **3.2 Research Design**

A cross sectional survey design will be adopted for this study because it provides a systematic description that is as factual and as accurate as possible (Ezeani, 2009:98). Using a cross sectional survey, data is collected from a cross section of respondents at a single point in time. Across sectional survey is less time consuming and easy to apply. The study will also apply both quantitative and qualitative approaches. Creswell (2009: 65) notes that quantitative methods are more objective and help to investigate the relationships between the identified variables. This study also will apply qualitative approaches which will involve in depths probe and application of subjectively interpreted data. Qualitative researchers aim to gather an in-depth understanding of human behavior and the reasons that govern such behavior (Earl-Babbie, 2013:45). Quantitative approaches will be adopted in sampling, collection of data, data quality control and in data analysis.

#### **3.3. Study Population**

Population in this context refers to an entire group of individuals, events or objects having common observable characteristics. In other words, population is the aggregate of all that

conforms to a given specification (Mugenda and Mugenda, 2003). Participants make up the study population. The population under study is 20 respondents. It will be made up of 02 top administrators, 09 middle level staff and 09 lower level staff.

### **34. Sample Size and Selection**

A census will be used in this study to select the sample. A census will enable the researcher to select all the respondents because they are ready and willing to take part in the study. The study will be based on a sample size of 40 that will be drawn from a population of 120. The sample size of 40 is sufficient and this is supported by Krejcie and Morgan (1970). They state that where a total population is 120, a sample size of 20 or more is sufficient. Furthermore, Krejcie & Morgan (1970 pp. 607-610) assert that treat each sub-group as a population and then use the table to determine the recommended sample size for each sub-group.

**Table 3.1: Population, Sample Size and Sampling Techniques**

| <i>Category of Respondents</i> | <i>Population</i> | <i>Sampling Size</i> | <i>Sampling Techniques</i> |
|--------------------------------|-------------------|----------------------|----------------------------|
| Top Administrators             | 03                | 02                   | Purposive                  |
| Middle level staff             | 17                | 10                   | Purposive                  |
| Lower level staff              | 100               | 28                   | Purposive                  |
| Total                          | <b>120</b>        | <b>40</b>            |                            |

*Source: Primary Data(2017)*

### **3.5. Sampling Techniques and Procedure**

Non probability is a type of sampling that employs non randomness in selecting the sample. Non probability sampling does not meet this criterion and should be used with caution. Non probability sampling techniques cannot be used to infer from the sample to the general population (Katebire, 2007). The study will use purposive sampling techniques to sample the top administrators, middle and lower level staff. According to Onen (2005) purposive sampling enables a researcher to choose participants of his own interest based on education and experience.

### **3.6. Data collection methods**

Both primary and secondary data that is qualitative and quantitative will be obtained. The researcher will use the questionnaire survey because it is practical, large amounts of information can be collected from a large number of people in a short period of time and in a relatively cost effective way. The results of the questionnaires can usually be quickly and easily quantified by either a researcher or through the use of a software package and can be analyzed more 'scientifically' and objectively than other forms of research.



### **3.6.1. Questionnaire Survey**

A questionnaire will be used because it is cheap, a large group of respondents is covered within a short time, it also allows in-depth research, to gain firsthand information and more experience over a short period of time (Earl-Babbie, 2013:87). The questionnaire consisted of closed ended questions. The researcher will use the questionnaire survey because it is practical, large amounts of information can be collected from a large number of people in a short period of time and in a relatively cost effective way. The results of the questionnaires can usually be quickly and easily quantified by either a researcher or through the use of a software package and can be analyzed more 'scientifically' and objectively than other forms of research. A questionnaire will be used because it is cheap, a large group of respondents is covered with in a short time, it also allows in-depth research, to gain firsthand information and more experience over a short period of time (Earl-Babbie, 2013:87).

### **3.6.2. Interviews**

An interview is a conversation between two or more people where questions are asked by the interviewer to elicit facts or statements from the interviewee. Interviews will be person to person verbal communication in which one person will be interviewed at a time. Interviews will be used because they have the advantage of ensuring probing for more information, clarification and capturing facial expression of the interviewees (Basheka, 2016, unpublished lecture notes). In addition they also will give an opportunity to the researcher to revisit some of the issues that have been an over-sight in other instruments and yet they are considered vital for the study. Interviews will be personal interviews and will be conducted with a selected few of the total number of respondents. In the secondary analysis of qualitative data, good documentation cannot

be underestimated as it provides necessary background and much needed context both of which make re-use a more worthwhile and systematic endeavor.

### **3.6.3 Documentary Review**

In the secondary analysis of qualitative data, good documentation cannot be underestimated as it provides necessary background and much needed context both of which make re-use a more worthwhile and systematic endeavor (Kothari, 2004). Secondary data is obtained through the use of published and unpublished documents (Junker and Pennink, 2010).

## **3.7. Data Collection Instruments**

The study will use appropriate instruments for each method. Key informant interviews will be conducted by the researcher using an interview guide, questionnaires will be used to collect quantitative data, a documentary review will be done using the documentary review checklist.

### **3.7.1 Questionnaire**

A questionnaire is a reformulated written set of questions to which respondents record their answers, usually within rather closely defined alternatives. The questionnaire will be used on the basis that the variables under study cannot be observed, for instance, respondents' views, opinions, perceptions and feelings. The questionnaire will be used because the information had to be collected from a large sample in a short period of time yet the respondents given the fact that the respondents can read and write (Bill, 2011:55). In this study, a self-administered questionnaire will be used to draw information regarding the study. The researchers will choose the questionnaire as an instrument because the study is virtually descriptive and the tool is an easy method of data collection. The questionnaire will consist of closed ended questions purely

structured in nature whose variables will be measured on a 5 point Likert scale(5 Strongly Agree, 4 Agree, 3 Not sure, 2 Disagree and 1 Strongly Disagree). The 5 point Likert scale is the most appropriate way to formulate the different questions for measuring different items from different variables. A copy of the questionnaire is attached marked appendix I

### **3.7.2 Interview Guide**

The interview guide will be used to collect the data. Interviews will be person to person verbal communication in which one person or a group of people will be interviewed at a time. Interviews will be used because they have the advantage of ensuring probing for more information, clarification and capturing facial expression of the interviewees (Barifaijo, Basheka and Oonyu, 2010:34). In addition they also give an opportunity to the researcher to revisit some of the issues that have been an over-sight in other instruments and yet they are considered vital for the study. The interview guide will be unstructured containing questions on all variables of the study. The interview guide contains items on each variable. The interview guides are two and the first interview guide is for top administrators and the second is for pupil leaders with 6 items each. The interviews will be conducted with 02 top administrators, 03 lower level staff and 03 middle level staff. Interviews will be used because they have the advantage of ensuring probing for more information, clarification and capturing facial expression of the interviewees (Basheka, 2016, unpublished lecture notes)..

### **3.7.3 Documentary Review Check list**

The documentary review check-list will be used for purposes of reviewing documentary data. Documentary data will be obtained through the use of published and unpublished documents.

According to Amin (2005:42), documents can be helpful in the research design of subsequent primary research and can provide a baseline with which the collected primary data results can be compared to other methods.

### **3.8 Validity and Reliability**

Data quality control techniques ensure that data collected is valid and reliable; the instruments will be first tested to ensure validity and reliability.

#### **3.8.1 Validity**

Validity refers to the truthfulness of findings or the extent to which the instrument is relevant in measuring what it is supposed to measure (Amin, 2005). The validity of the instrument quantitatively was established using the Content Validity Index (CVI). This involved the expert scoring of the relevance of the questions in the instrument in relation to the study variables. The instruments that yielded a CVI above 0.7 will be within the accepted ranges. Amin (2005) notes that a CVI of more than 0.7 implies that the tool is valid. Index (CVI) will be computed using the formula below:

$$C V I = \left[ \frac{n}{N} \right] \times 100$$

Where; n = Number of items rated as relevant.

N = Total number of items in the instrument.

#### **3.8.2 Reliability**

Qualitatively, the reliability of the instruments will be established through a pilot test of the questionnaire to ensure consistency and dependability and its ability to tap data that would answer the objectives of the study. The results of the findings will be then subjected to a

reliability analysis. Based on Cronbach's Alpha Coefficient, the scales for the variables will be reliable. Quantitatively, reliability will be established using the Cronbach's Alpha Reliability Coefficient test. Upon performing the test the values that will be 0.7 and above will be regarded reliable. In the case of psychometric tests, must fall within the range of 0.7 above for the test to be reliable (Creswell, 2003).

### **3.9. Procedure of data collection**

After obtaining clearance to carry out field data collection from Uganda Technology and Management University, formal authorization will be got from the selected study site. A formal undertaking to protect the respondents' identity will be done using signed consent upon participation. This will be preceded by training a small core of research personnel (namely 2 research assistants), who then go to the field to formally gather data sets.

### **3.10. Data Analysis**

Amin (2005), states that statistical analyses will be used to describe an account for the observed variability in the behavioral data. Data will be collected, coded and edited during and after the study to ensure completeness, consistency, accuracy, and removal of errors and omissions. It also involved identifying patterns, consistencies and relationships in the questionnaire and interview guide (Qualitative data). Data analysis therefore will involve qualitative and quantitative analysis.

#### **3.10.1 Quantitative Data Analysis**

Qualitative data collected from interviews and documentary review will be sorted and grouped into themes. The researcher therefore will evaluate and analyze the adequacy of information in

answering the research questions through coding of data, identifying categories and parameters that emerged in the responses (Glenn, 2013). While analyzing qualitative data, summaries will be made on how different themes/variables are related. The content analysis technique will be used during analysis of qualitative data in this study.

### **3.10.1 Qualitative Data Analysis**

Quantitative data, data collected will be expressed in numeric terms for analysis using the Statistical Package for Sciences (SPSS) Version (20) software. The researcher will be adopt Univariate analysis techniques in analyzing his data. Univariate analysis is the simplest form of quantitative (statistical) analysis. In addition to frequency distribution, tables, mean, standard deviation and other measures of central tendency will be used in data analysis. Regression analysis will be run in order to test the magnitude of effect of the independent variable on the dependent variable and the correlation coefficient will be used in order to test the relationship between the independent and dependent variables. The statistical programme will be used in the calculation of descriptive statistics, frequency percentages, drawing of frequency tables and figures. This was well-suited for quantitative description. Analysis and explanations will be made to give meaning to the collected data.

### **3.11 Measurement of variables**

The variables of the study will be measured using a five-likert scale. Different variables will be measured at different levels, that is, variables will be measured using nominal, ordinal, interval and ratio scales. The five-point Likert scale ranged from 5 to 1, where 5 indicate ‘strongly agree’, and, 1, ‘strongly disagree’. Different research instruments which are proved reliable and

valid will be used, where appropriate to formulate the different questions measuring different items.

### **3.12 Ethical Considerations**

Honesty: There are several reasons why it is important to adhere to ethical norms in research. First, norms promote the aims of research, such as knowledge, truth, and avoidance of error. For example, prohibitions against fabricating, falsifying, or misrepresenting research data promote the truth and avoid error. Second, since research often involves a great deal of cooperation and coordination among many different people in different disciplines and institutions, ethical standards promote the values that are essential to collaborative work, such as trust, accountability, mutual respect, and fairness (Amin, 2005). To avoid plagiarism, works of different authors will be acknowledged whenever they are used.

Informed Consent: The ethics framework is essential as it entails the voluntary informed consent of the participants. This requires giving the participants adequate information about what the study will involve and an assurance that their consent to participate would be free and voluntary rather than coerced. According to Sekaran(2003) participants informed consent may be obtained either through a letter or form that clearly specifies what the research involves, includes clearly laid down procedures the participants can expect to follow and explain the ways in which their confidentiality will be assured. In this case, a letter will be obtained for this purpose. It may also be imperative to describe possible risks and benefits of the research (Sekaran, 2003). The signing of the voluntary informed consent by each individual participant will be confirmation that the respondents are not coerced to participate in the study but are doing so willingly. The researcher will explain to the participants that an audio tape will be used to record interviews. The

researcher will make the respondents aware of their right to opt out of the study if they so wish and that recording would only be done with their approval. In all the interviews, the participants will consent to the use of audio tape. Some respondents will require further verbal assurance that the tapes will under no circumstances be handed over to their supervisors.

**Anonymity:** Respondent's names will be withheld to ensure anonymity and confidentiality in terms of any future prospects. In order to avoid bias, the researcher will interview the respondents one after the other and ensure that she informs them about the nature and extent of her study and on the other hand she will give them reasons as to why is interviewing them.

**Confidentiality:** The researcher will protect confidential communications, such as papers or grants submitted for publication, personnel records, trade or military secrets, and patient records.

**Justice and beneficence:** The researcher will explain to respondent's use of certain gadgets that they do not understand or have little knowledge about e.g camera and tape recorders. Some respondents will require further verbal assurance that the tapes will under no circumstances be handed over to their supervisors

**Objectivity:** The researcher will avoid bias in experimental design, data analysis, data interpretation, peer review, personnel decisions, grant writing, expert testimony, and other aspects of research where objectivity is expected or required. She will avoid or minimize bias or self-deception.



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**APPENDICES:**

**APPENDIX (i) QUESTIONNAIRE**

**QUESTIONNAIRE FOR TOP ADMINISTRATORS AND STAFF**

My name is *Pamela Nyamutoka* a student of Masters in Business Administration at Uganda Technology and Management University. In partial fulfillment of the requirements for the degree, I am required to conduct a research in an area of my interest. My interest in this study is system factors influencing successful budget implementation in International Non-Government Organizations. You have been sampled to participate in this study and the information you give will be used strictly for academic purposes and will never be used against you or your office. The information got from you will be kept confidential. You are also requested not to write your name on this questionnaire. After filling out the questionnaire, put in the provided envelop and seal it and return to me. Your participation in this study is entirely voluntary. Your consent to participate is implied by your decision to complete this questionnaire. I greatly appreciate your assistance in this exercise.

Thank you for your cooperation.

**SECTION A BIO-DATA**

Please tick in the column below the specified variable.

|                           |         |           |         |             |                |
|---------------------------|---------|-----------|---------|-------------|----------------|
| -                         | 20-29   | 30-39     | 40-49   | Above 50    |                |
|                           |         |           |         |             |                |
| <b>Gender</b>             | Male    | Female    |         |             |                |
|                           |         |           |         |             |                |
| <b>Marital status</b>     | Married | Single    | Widowed | Divorced    |                |
|                           |         |           |         |             |                |
| <b>Level of Education</b> | Masters | Bachelors | Diploma | Certificate | Others Specify |
|                           |         |           |         |             |                |

**Instructions from question 1-46 tick the number that best indicates your opinion on the questions using the following scale.**

|              |                   |          |          |          |                |
|--------------|-------------------|----------|----------|----------|----------------|
| <b>Scale</b> | <b>1</b>          | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b>       |
|              | Strongly disagree | Disagree | Not sure | Agree    | Strongly agree |

**SECTION B**  
**ORGANISATIONAL CULTURE**  
**Values**

|    |   | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 1. | There is innovation in Send a Cow Uganda                        |   |   |   |   |   |
| 2. | There is risk taking at Send a Cow Uganda                       |   |   |   |   |   |
| 3. | There is team orientation at Send a Cow Uganda                  |   |   |   |   |   |
| 4. | The protocol used to guide decision making at Send a Cow Uganda |   |   |   |   |   |
| 5. | There values of hard work are upheld at Send a Cow Uganda       |   |   |   |   |   |

**Beliefs**

|    |   | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 6  | The mode of work at Send a Cow Uganda is improved                                   |   |   |   |   |   |
| 7  | The working policies are very favorable for budget implementation                   |   |   |   |   |   |
| 8  | The is good budget motivation at Send a Cow Uganda                                  |   |   |   |   |   |
| 10 | There is a clear reward policy based on equality at Send a Cow Uganda               |   |   |   |   |   |
| 11 | There is no well-designed and widely shared recruitment policy at Send a Cow Uganda |   |   |   |   |   |
| 12 | The organization norms favor all workers when it comes to work.                     |   |   |   |   |   |

**Practices**

|    |   | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 13 | The management employees autocratic leadership in handling budget implementation matters                                  |   |   |   |   |   |
| 14 | The management employees democratic leadership in handling budget implementation  |   |   |   |   |   |
| 15 | The leaders are fair and impartial when handling all the affairs of the organization                                      |   |   |   |   |   |
| 16 | The leaders help the subordinates to operate as a team  |   |   |   |   |   |
| 17 | The leaders emphasize quality at all levels   |   |   |   |   |   |
| 18 | The leaders focus on opportunities not problems.  |   |   |   |   |   |
| 19 | The leaders always make sure staff understands all work place policies and procedures that enables budget implementation. |   |   |   |   |   |

**ORGANISATIONAL STRUCTURE**  
**Departmentalisation**

|     |  | 1 | 2 | 3 | 4 | 5 |
|-----|--|---|---|---|---|---|
| 20  | Departmentalisation involves grouping according to products used or provided |   |   |   |   |   |
| 21  | Departmentalization is based on product or customer flow                     |   |   |   |   |   |
| 22. | Departmentalisation involves grouping according to specific customer         |   |   |   |   |   |

|    |   |  |  |  |  |  |
|----|---|--|--|--|--|--|
|    | groups  |  |  |  |  |  |
| 23 | Functional departmentalization involves activities by functions performed |  |  |  |  |  |

### Vertical Coordination

|    |  | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 24 | The managers focus their attention on some specific problems                     |   |   |   |   |   |
| 25 | The policies on budgeting from other departments are similar                     |   |   |   |   |   |
| 26 | Similar teams are tasked to take up budget implementation                        |   |   |   |   |   |
| 27 | Members of the same team take part in budget implementation at Send a Cow Uganda |   |   |   |   |   |
| 28 | There is no well-designed and widely shared budget goals at Send a Cow Uganda    |   |   |   |   |   |

### Horizontal Coordination

|    |   | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 29 | The management ensure that superiors mentor the juniors on key matters like budgeting |   |   |   |   |   |
| 30 | The management employees similar skills to achieve budget implementation goals        |   |   |   |   |   |

## ORGANISATIONAL STAFFING

### Job description

|     |  | 1 | 2 | 3 | 4 | 5 |
|-----|--|---|---|---|---|---|
| 31  | The responsibilities allocated to each employee are clear              |   |   |   |   |   |
| 32  | The duties allocated to each employee are clear                        |   |   |   |   |   |
| 33. | The management allows the staff to decide how to accomplish the duties |   |   |   |   |   |
| 34  | Tasks are explained before allocation                                  |   |   |   |   |   |

### Job Design

|    |  | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 35 | There is job rotation in the organization that ensures effective budget implementation |   |   |   |   |   |
| 36 | There is job enrichment at the organization  |   |   |   |   |   |
| 37 | The employees are aware of their roles   |   |   |   |   |   |
| 38 | I schedule and coordinate work in a manner which ensures easy budget implementation    |   |   |   |   |   |

## SECTION C

### SUCCESSFUL BUDGET IMPLEMENTATION

|    | <b>Accountability</b>   | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 39 | Everyone is involved in the budget exercise                           |   |   |   |   |   |
| 40 | The budget is successfully supervised by management.                  |   |   |   |   |   |
| 41 | The budget is invoked through acquisition of all required resources   |   |   |   |   |   |
|    | <b>Execution</b>  |   |   |   |   |   |
| 42 | When it comes to budget implementation, all stakeholders are involved |   |   |   |   |   |
| 43 | When it comes to budget implementation, resources are available       |   |   |   |   |   |
| 44 | <b>Reporting</b>  |   |   |   |   |   |
| 45 | The stakeholders are given feedback on budget implementation          |   |   |   |   |   |
| 46 | Budget performance is a matter of importance in Send a Cow Uganda     |   |   |   |   |   |



## **APPENDIX II**

### **INTERVIEW GUIDE FOR TOP, MIDDLE AND LOWER LEVEL STAFFS**

1. How long have you worked in Send a Cow Uganda?
2. Comment on budget formulation in Send a Cow Uganda?
3. How has organizational structure, culture and staffing affected successful budget implementation in Send a Cow Uganda?
4. Comment on budget implementation in Send a Cow Uganda?
5. What have been the obstacles to budget implementation in Send a Cow Uganda?
6. How best can these obstacles be addressed?

## **APPENDIX III**

### **DOCUMENTARY REVIEW CHECKLIST**

1. Minutes of meetings
2. Budget Reports
3. Human Resource Manuals
4. Any other relevant documents